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Town of Palm Beach Executive Summary

PROPOSED BUDGET FOR FISCAL YEAR 2020-2021

Town of Palm Beach

PRESENTATION FOR JULY 14, 2020 SPECIAL TOWN COUNCIL MEETING

Town of Palm Beach, Florida

July 14, 2020

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

The proposed FY2021 budget, represents staff's continuing efforts to reduce expenditures and reorganize Town operations to ensure the most efficient and effective delivery of high quality public services. A thorough review of each departments' proposed budget and their operations was completed. Faced with the recessionary effects of the COVID-19 pandemic, extra attention was placed on finding savings wherever possible. Revenues are forecasted to decline in FY20 and possibly into FY21 which added extra pressure to find ways to cut expenditures.

This proposed budget is the result of the third year of hard work to find efficiencies and apply lean government principles on a Town-wide basis, but this is a continuous process and will be an ongoing effort each year. It is because of the hard work we have accomplished in the past few years and our continuing efforts to reduce expenses, we are able to propose a budget that delivers a $0 increase in property taxes for homestead property owners for the 3rd year in a row.

General Fund

Historical Trends – Expenditures

For purposes of the General Fund discussion, we have provided the spreadsheet following this section to illustrate the trend in expenditures by category since 2009 to enable the reader to understand where the growth has come from and to better understand how the FY21 budget compares to previous fiscal years. We compare the FY21 budget first to FY12 because it was the lowest total budget year in the past decade. We also describe the change since FY09 because that was the highest budget year to date and the catalyst for future budget reforms.

The years FY2009 through FY2019 represent actual costs, FY2020 numbers are the adopted budget, and FY2021 represents the proposed budget.

The overall General Fund expenditures have increased since FY09 by a total of 22.82% or 1.9% per year for the last 12 years. Since FY12, expenditures have increased by 43.86% or 4.87% per year for the past 9 years. We highlight operating expenditures on the spreadsheet to differentiate the costs of the day-to-day operations versus other expenditures of the Town, such as capital improvements, coastal projects, and large transfers to various funds. Since FY09, operating expenditures have increased $2,282,206 or 4.11%, for an average annual change of 0.34%, and since FY12, operating expenditures have increased by $12,884,774 or 28.67%, for an average annual change of 3.19%. Please refer to the table on page iv for the breakdown of expenditures. Transfers and other expenses since FY09 have increased by 123.41% or $12,752,705, representing an average annual change of 10.28%, and since FY12, these expenses have increased $11,785,698 or 104.29% for an average annual change of 11.59%.

FY12 to FY21

Highlights of the major increases since FY12 are described below:

- Total expenditures have increased by 43.86% (4.87% annually) and total operating cost increased by 28.67% (3.19% annually).
- The largest driver of expenditure increases since FY12 were pension costs for current employees and retirees receiving legacy benefits, which increased $8,201,678 plus the extraordinary contribution of $5,420,000 to fund the lowering of the assumed rate of return. These costs represent 55.21% of the General Fund total increase during this time period. The increase in funding is intended to return the pension fund to healthy levels in the next five to ten years depending on investment returns.
- Salary and wage costs have increased $2,130,524 or 8.64% of the total increase. The average annual increase is 1.03%. The recent compensation and benefit study costs in FY20 are a portion of the increase.
- Contractual costs have increased $3,388,322 (13.73% of the total) over the period due in part to contracting out many Town services that used to be performed by Town staff. Increases in sewage treatment and disposal costs alone contributed to the increase of contractual costs by $1,140,697 since 2012.
- The transfer to the coastal management fund has increased $817,000 or 3.31% of the total. In FY15, $4,777,000 was added to Town taxes to begin developing a permanent funding source for the coastal program. The FY21 transfer has been decreased to this original funding amount.
- Debt service costs increased $2,191,148 or 8.88% of the total increase since 2012 due to the issuance of the 2013 revenue bonds.
- The transfer to the Capital Improvement Fund has increased by $1,662,000 or 166% to build up reserves for future capital projects. These costs represent 6.74% of the total increase.

These six expenditures represent 96.51% of the increase over FY2012. Other important budget trends since FY12 include the following:

- Other employee benefit costs over this time period have decreased by 17.32% or $1,402,650. Most of this reduction is due to the decrease in the OPEB trust funding. It is important to note that during this period Town employee health insurance costs have declined $189,093, while health insurance costs nationwide were experiencing increases.

- ❖ Depreciation costs have increased $412,642 during this time period due to higher costs for the Town's large heavy duty equipment and vehicles, despite the elimination of some equipment and extending the life of most equipment.
- ❖ The Four Arts Library funding has increased $80,250 due to the programmed 3% per year increase in funding through 2019 which has been changed to match CPI, which for FY21 was negative, resulting in level funding for FY21.
- ❖ The other categories which include commodities and Risk Insurance increased by less than the rate of inflation over this time period.

FY09 – FY21

To put the FY21 proposed budget into further context, we looked back 12 years and compared the FY21 budget to the FY09 budget:

- ❖ Total expenditures have increased by 22.82% (1.9% annually) and total operating costs increased $2,282,206 or 4.11% or 0.34% annually.
- ❖ The pension costs including the annual required contribution, the extraordinary contribution contributed to 75.13% of the total increase.
- ❖ Salary costs decreased by $1,706,049 and benefit costs, other than pension, declined by $2,226,690. Total FTEs decreased from 410.39 in FY09 to 345.57 in FY21, a decrease of 64.82 employees. Full time staffing declined by 16.68 positions in the proposed FY21 budget. A complete analysis of staffing can be found later in this document.
- ❖ Contractual costs increased by $1,694,233 or 19.44%. This increase is due to contracting out services and increases in sewage treatment and disposal costs which increased $1,115,666 during this period.
- ❖ The Transfers and other category, which include funding for special detail overtime, Four Arts Library, debt service, coastal funding, capital improvement funding, risk funding, and the extraordinary retirement contribution have increased $12,752,705 or 123,41% over the 12-year period, representing an average annual change of 10.28%. These categories alone accounted for 84.82% of the total increase over this time period. The increase in pension funding and lowering of the assumed rate of return should result in returning the Town's pension fund to healthy levels of solvency. In the future, the extraordinary contributions can be reduced or eliminated.

A summary table can be found on the following page showing the expenditures by category since FY2009.

Expenditure Category	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY20 vs. FY21 Difference	% Change	Change vs. FY09	Average Annual Change	Change vs FY12	Average Annual Change
Salary and Wages	$26,810,179	$26,005,698	$23,976,640	$22,973,606	$22,450,839	$22,668,667	$22,939,819	$22,881,069	$23,819,924	$23,379,627	$23,891,280	$26,596,351	$25,104,130	$ (1,492,221)	-5.61%	-6.36%	-0.53%	9.27%	1.03%
Pension Benefits	6,632,860	7,315,310	8,783,472	3,414,182	4,380,925	6,078,882	6,598,873	7,324,860	8,803,246	9,376,327	9,513,014	11,054,546	11,615,860	$ 561,314	5.08%	75.13%	6.26%	240.22%	26.69%
Other Employee Benefits	8,922,275	8,451,690	8,122,789	8,098,235	8,493,967	8,234,672	8,245,397	7,795,982	8,072,606	7,702,200	6,979,502	7,171,940	6,695,585	$ (476,355)	-6.64%	-24.96%	-2.08%	-17.32%	-1.92%
Contractual	8,713,162	7,120,084	6,841,604	7,019,073	7,227,726	7,615,442	8,191,691	8,876,317	9,585,132	10,021,787	9,871,056	10,682,513	10,407,395	$ (275,118)	-2.58%	19.44%	1.62%	48.27%	5.36%
Commodities	1,744,703	1,623,373	1,492,316	1,557,897	1,574,948	1,633,364	1,518,113	1,471,130	1,844,873	1,733,077	1,727,763	1,753,420	1,712,155	$ (41,265)	-2.35%	-1.87%	-0.16%	9.90%	1.10%
Depreciation/Capital Outlay	2,723,701	2,518,061	2,547,679	1,881,319	2,033,744	2,097,896	1,892,941	2,858,675	3,053,650	2,538,572	2,533,597	2,422,703	2,293,961	$ (128,742)	-5.31%	-15.78%	-1.31%	21.93%	2.44%
Subtotal Operating Expenditures	55,546,880	53,034,216	51,764,500	44,944,312	46,162,149	48,328,923	49,386,834	51,208,033	55,179,431	54,751,590	54,516,211	59,681,473	57,829,086	(1,852,387)	-3.10%	4.11%	0.34%	28.67%	3.19%
Special Assignment OT	536,382	353,370	419,899	653,762	493,138	483,568	538,877	700,786	308,713	384,442	1,017,928	1,408,250	1,408,250	$ -	0.00%	162.55%	13.55%	115.41%	12.82%
Library	272,400	272,400	272,400	272,400	288,989	297,659	306,580	315,777	350,250	335,008	345,058	352,650	352,650	$ -	0.00%	29.46%	2.46%	29.46%	3.27%
Transfer to the Risk Insurance Fund	1,918,000	1,904,463	1,896,226	1,791,507	1,892,780	1,876,000	1,925,362	1,934,595	1,838,037	1,828,475	1,898,059	1,900,819	2,010,439	$ 109,620	5.77%	4.82%	0.40%	12.22%	1.36%
Transfer to Capital Improvement Program	1,817,000	4,828,957	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,030,000	2,290,200	2,118,024	2,200,000	2,420,000	2,662,000	$ 242,000	10.00%	46.51%	3.88%	166.20%	18.47%
Transfer to Underground Utility Fund		-	-	-	-	-	-	2,530,250	267,041	-	135,000	144,450	165,000	$ 20,550	14.23%	#N/A	#N/A	#N/A	#N/A
Transfer to the Debt Service Fund	3,790,000	3,922,000	3,500,000	3,500,000	3,500,000	6,100,000	6,100,000	6,265,462	6,088,728	5,982,331	5,994,738	5,983,913	5,691,148	$ (292,765)	-4.89%	50.16%	4.18%	62.60%	6.96%
Transfer to Coastal Management Fund	2,000,000	1,046,900	3,090,000	3,960,000	4,765,099	7,200,000	11,377,000	8,015,220	7,265,000	7,410,300	7,349,124	6,520,211	4,777,000	$ (1,743,211)	-26.74%	138.85%	11.57%	20.63%	2.29%
Extraordinary Transfer to Retirement Fund	-	-	-	-	-	-	-	-	2,500,000	4,759,016	9,501,699	5,420,000	5,420,000	$ -	0.00%	#N/A	#N/A	#N/A	#N/A
Contingency		-	-	-	-	-	-	-	-	-	-	610,000	600,000	$ (10,000)	-1.64%	#N/A	#N/A	#N/A	#N/A
Subtotal Transfers and Contingency	10,333,782	12,328,090	9,801,645	11,300,789	11,940,006	16,957,227	21,247,819	20,792,090	20,907,969	22,817,596	28,441,606	24,760,293	23,086,487	(1,673,806)	-6.76%	123.41%	10.28%	104.29%	11.59%
Total General Fund	$65,880,662	$65,362,306	$61,566,145	$56,245,101	$58,102,155	$65,286,149	$70,634,653	$72,000,123	$76,087,400	$77,569,186	$82,957,817	$84,441,766	$80,915,573	$ (3,526,193)	-4.18%	22.82%	1.90%	43.86%	4.87%
FTE Totals	410.39	399.98	367.33	362.65	353.94	348.94	360.18	365.09	362.87	370.87	356.12	362.25	345.57	(16.68)	-4.60%	-15.79%	-1.32%	-4.71%	-0.52%

FY21 Budget Presentation

There are two sets of documents that have been provided to the Town Council and the public. One document contains the program-by-program detail of the General fund and other fund budgets. The other document, which can be found online, contains the budget "flex sheets" which show the budget detail by line item.

In addition, the Departments prepared memorandums that are included in each department section of this document that describe in detail the major changes for each program.

One major change presented in the FY21 budget is the creation of the Building Enterprise Fund. This fund has been established to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida. During FY20, a cost allocation study was performed to confirm the appropriate permit fee multiplier to stay consistent with Florida Statutes and to provide the basis for implementing reduced permit fees for owners and contractors that choose to use Private Providers on their construction projects. These new fees were adopted by the Town Council at the March 11, 2020 meeting.

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

- Health Insurance costs are calculated and then allocated throughout the budget on a per Full-Time Equivalent (FTE) basis. The Health costs per FTE for FY21 is $10,948.
- Retirement costs are actuarially determined and then allocated throughout the budget per FTE for current and legacy plan costs. The Town's actuarially determined contribution is $11,792,492. Legacy plan costs represent $9,129,104 of the total and the costs for the ongoing plan are $2,663,388. The breakdown by active full time employee group as of the most recent actuarial report dated September 30, 2019, is shown below.

	FTE	Legacy Plan	Ongoing plan	Total Contribution
General	152	2,542,742	1,017,498	3,560,240
Lifeguard	4	199,955	15,956	215,911
Police	58	2,871,303	782,386	3,653,689
Fire-Rescue	58	3,515,104	847,548	4,362,652
Total	**272**	**9,129,104**	**2,663,388**	**11,792,492**
Percent of Total		**77.4%**	**22.6%**	**100.0%**

FY21 General Fund Revenues

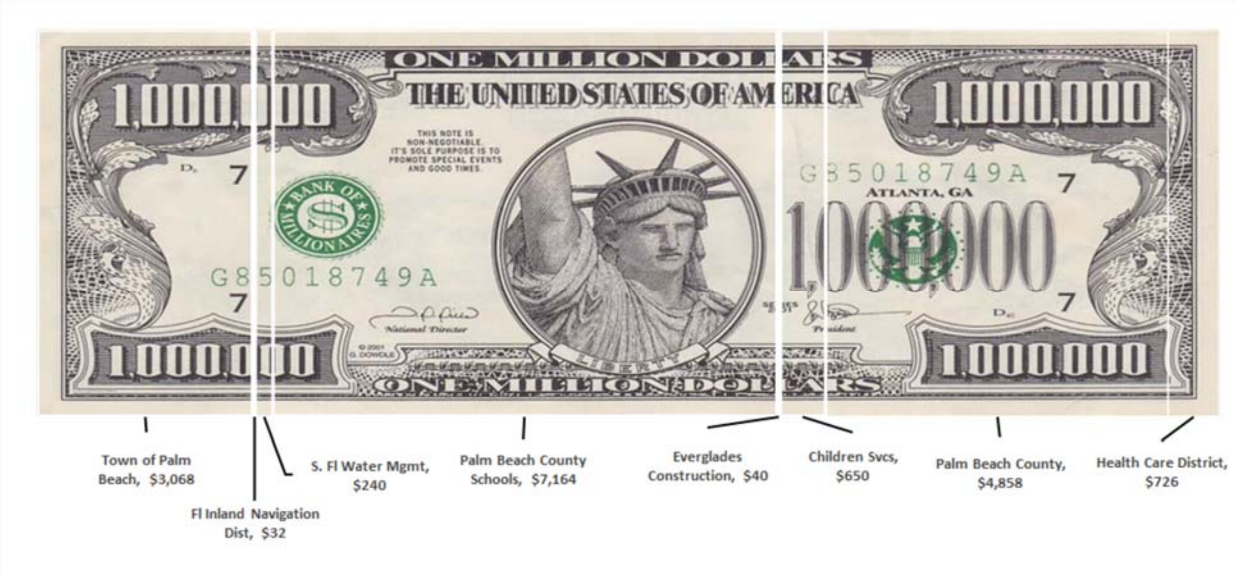
Property Taxes

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. The Town's portion of the total millage rate in FY20 was 18.29%. This means for every $100 paid in taxes only $18.29 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY20 with the total amount of taxes paid to each of the districts by Palm Beach Property owners. The biggest beneficiaries of Town of Palm Beach property owners' taxes are Palm Beach County and Palm Beach County School District collecting 71.66% of all taxes paid in the Town followed by the Town of Palm Beach at 18.29% with the other taxing districts making up the balance of 10.05%. The voters approved an increase to the FY20 tax rate for the Palm Beach County School District to increase security in the schools and increase teacher salaries.

Taxing Authority	Adopted Millage Rate	Taxes Per $1 Million Value	% of Total Tax Bill	Paid by Palm Owners
Palm Beach County School District	7.1640	$7,164	42.70%	$130,651,111
Palm Beach County	4.8580	$4,858	28.96%	$88,596,189
Palm Beach	3.0681	$3,068	18.29%	$55,979,439
Health Care District	0.7261	$726	4.33%	$13,242,012
Children Services	0.6497	$650	3.87%	$11,848,692
South Florida Water Mgmt	0.2398	$240	1.43%	$4,373,274
Everglades Construction	0.0397	$40	0.24%	$724,016
Florida Inland Navigation	0.0320	$32	0.19%	$583,590
Grand Total	16.7774	$16,777	100.00%	$305,998,321

The total taxes paid per million of taxable value in the Town in FY20 was $16,777. Of that amount, $3,068 stayed in the Town to pay for services and the remaining $13,709 went to other taxing districts. A breakdown by taxing district for a $1 million homesteaded property using the FY20 tax rates is shown on the following page.



FY21 Millage Rate

Appearing on the following page is a millage rate table that showing the recommended FY21 millage rate versus the FY20 millage. The recommended FY21 millage rate of 2.9962 represents a 2.34% reduction from FY20, and a $0 change for homesteaded properties.

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as the millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The proposed millage is 1.57% over the rolled back rate of 2.9500. The rolled-back millage rate would represent a 3.85% decrease in the millage and would provide the homestead property owner a $45 per million reduction in taxes. The rolled-back rate is required to be announced at the public hearings in September.

	FY20 Millage Rate	FY21 Millage Rate
Millage Rate	3.0681	2.9962
Tax Revenue	$55,979,439	$57,134,000
Revenue Increase over FY20	n/a	$1,154,619
Millage % Increase/Decrease vs. FY20	n/a	(2.34%)
Homestead Value Increased by 2.3%	$1,000,000	$1,023,000
Town Taxes	$2,915	$2,915
Increase/(Decrease) over FY20	n/a	($0)
Non Homestead Tax Increase Ave 4.68%	n/a	$68

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

Revenue	FY2020	FY2021	FY20 vs. FY21 Difference	% Change
Ad Valorem Taxes	$55,979,439	$57,134,000	$ 1,154,561	2.06%
Non Ad Valorem Taxes	6,459,000	6,351,000	(108,000)	-1.67%
Licenses & Permits	10,843,800	4,245,100	(6,598,700)	-60.85%
Intergovernmental	1,099,600	956,000	(143,600)	-13.06%
Charges for Services	6,289,199	5,384,700	(904,499)	-14.38%
Fines and Forfeitures	942,000	916,000	(26,000)	-2.76%
Investment Earnings	1,230,000	904,773	(325,227)	-26.44%
Miscellaneous	490,728	494,500	3,772	0.77%
Transfers from the Par 3 Enterprise Fund	25,000	25,000	-	0.00%
Transfer from the Building Enterprise Fund	-	3,200,000	3,200,000	100.00%
Transfers from unassigned fund balance for Contingency and Compensated Absences	1,083,000	1,304,500	221,500	20.45%
Total Revenues	$84,441,766	$80,915,573	$ (3,526,193)	-4.18%

Significant highlights for General Fund FY21 revenues include:

- Based upon the Property Appraiser's Preliminary Certification issued June 25, 2020, existing property taxable values in the Town have risen 4.68% over the prior year. The total taxable value is $20,072,463,151.
- The Non Ad Valorem tax revenue has decreased based on current trends.
- The decrease in Licenses and Permits is due to the transfer of most of these revenues to the new Building Enterprise Fund.
- The Intergovernmental revenue decrease is due to expected reductions in State revenue sharing and sales tax receipts.

- Charges for services decreased due to some of the fire prevention permits being combined into the "one" building permit structure. In addition, solid waste fees are declining based on usage, parking meter fees are declining due to the marina closure and reductions to the FY20 trends. Recreation fees also decreased due to the expectations that the COVID-19 pandemic will reduce use during the FY21 season.
- Fines and forfeiture revenue decreased based on improved compliance and lower expected parking usage.
- Investment earnings have decreased based on lower expected interest rates.
- The interfund transfers represent a transfer of $25,000 from the Par 3 Golf Course enterprise fund.
- The transfer from the Building Enterprise Fund of $3,200,000 represents allocated costs of General Fund services provided for the Building permit process.
- Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year. It increased due to a large amount of expected retirements for FY21.

General Fund Expenditures

General Fund expenditures have decreased by 4.18% from FY20. The details by expenditure category are shown in the table below.

Expenditure Category	FY2020	FY2021	FY20 vs. FY21 Difference	% Change
Salary and Wages	$26,596,351	$25,104,130	$ (1,492,221)	-5.61%
Pension Benefits	11,054,546	11,615,860	$ 561,314	5.08%
Other Employee Benefits	7,171,940	6,695,585	$ (476,355)	-6.64%
Contractual	10,682,513	10,407,395	$ (275,118)	-2.58%
Commodities	1,753,420	1,712,155	$ (41,265)	-2.35%
Depreciation/Capital Outlay	2,422,703	2,293,961	$ (128,742)	-5.31%
Subtotal Operating Expenditures	59,681,473	57,829,086	(1,852,387)	-3.10%
Special Assignment OT	1,408,250	1,408,250	$ -	0.00%
Library	352,650	352,650	$ -	0.00%
Transfer to the Risk Insurance Fund	1,900,819	2,010,439	$ 109,620	5.77%
Transfer to Capital Improvement Program	2,420,000	2,662,000	$ 242,000	10.00%
Transfer to Underground Utility Fund	144,450	165,000	$ 20,550	14.23%
Transfer to the Debt Service Fund	5,983,913	5,691,148	$ (292,765)	-4.89%
Transfer to Coastal Management Fund	6,520,211	4,777,000	$ (1,743,211)	-26.74%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	$ -	0.00%
Contingency	610,000	600,000	$ (10,000)	-1.64%
Subtotal Transfers and Contingency	24,760,293	23,086,487	(1,673,806)	-6.76%
Total General Fund	$84,441,766	$80,915,573	$ (3,526,193)	-4.18%

Highlights for General Fund expenditures are as follows:
Total operating expenditures decreased $1,852,387 or 3.10% from FY20. Total transfers and other expenses decreased $1,673,806 or 6.76%.

Operating Expenditures:

- Salary and wages decreased $1,492,221 due to the transfer of personnel accounts to the Building Enterprise Fund that totaled $1,414,998 and the reduction in FTEs of 16.68 (see full description later in the document). These decreases are offset by merit and step increases totaling $323,815. As a reminder, the Town Council approved during the Compensation study, lowering merit increases to 1.5% - 6%, from 3% - 7.5% for FY21. The Town Council also approved the establishment of a COLA on October 1st based on the April CPI index. The CPI index that was published in April showed a -.5 decline year over year. We are not proposing a COLA increase for FY21 due to the negative CPI. We are proposing to increase the ranges by 2.5% at a cost of $91,071 in order to maintain competitiveness. Additional information regarding compensation can be found later in this message under “Compensation Update”.
- The total annual required contribution for the defined benefit plan (DB) and defined contribution (DC) pension benefits increased by a total of $561,314. Defined benefit plan increases were due to assumption changes, including the investment return, and salary growth assumptions, the effects of the benefit changes from the compensation study and past losses. The Town Council approved using a portion of the prepaid contribution ($126,945) to offset the effects of the compensation study impact on the retirement costs in FY21. The remaining prepaid balance of $484,000, can be used in FY22 to offset the cost of expected investment losses from FY20. Defined Contribution costs decreased by $56,554 because of the decreases in salaries and the transfer of accounts to the Building Enterprise Fund.
- Other employee benefit costs decreased by $476,355 or 6.64%. Health insurance costs were lower due to fewer employees allocated to the General Fund as mentioned above, FICA tax decreased by $163,960 due to the decrease in the salary budget. The Longevity/Bonus program decreased by $136,880 due to the phasing out of the longevity program accomplished through retirements.
- Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund increased by $6,844. In the most recent actuarial report, the Town’s funding level was 107.4% funded.
- The decrease in contractual costs ($275,118) is due in part to a decrease in legal fees ($157,000), the transfer of accounts from PZB to the Building Enterprise Fund, ($573,600), the elimination of employee events ($22,100) and the elimination of education and conference travel this year due to the pandemic, ($90,796). These are all offset by increases in contractual hiring versus Town staff in recreation ($350,800), IT ($73,500), and contractual parking enforcement officers ($144,000), and an increase from West

Palm Beach for the sewage treatment and disposal costs of ($70,807). We took out all contractual increases since we are expecting the June CPI to be flat or negative.

- The decrease in commodities of ($41,265) is mostly due to the transfer of accounts from PZB to the Building Enterprise Fund, ($33,000), decreases in computer software ($22,600), and other numerous small increase throughout these accounts.
- Depreciation/Capital outlay costs decreased $148,742 due to the transfer of depreciation to the Building Enterprise Fund ($96,038), and a reduction in the purchase of equipment versus prior years of ($50,161).
- The funding for the Four Arts Library will remain flat. This funding is now tied to CPI with a cap of 3%. The CPI 12-month change through April for the Miami-Fort Lauderdale-West Palm Beach was -.5%.

Transfers and Other:

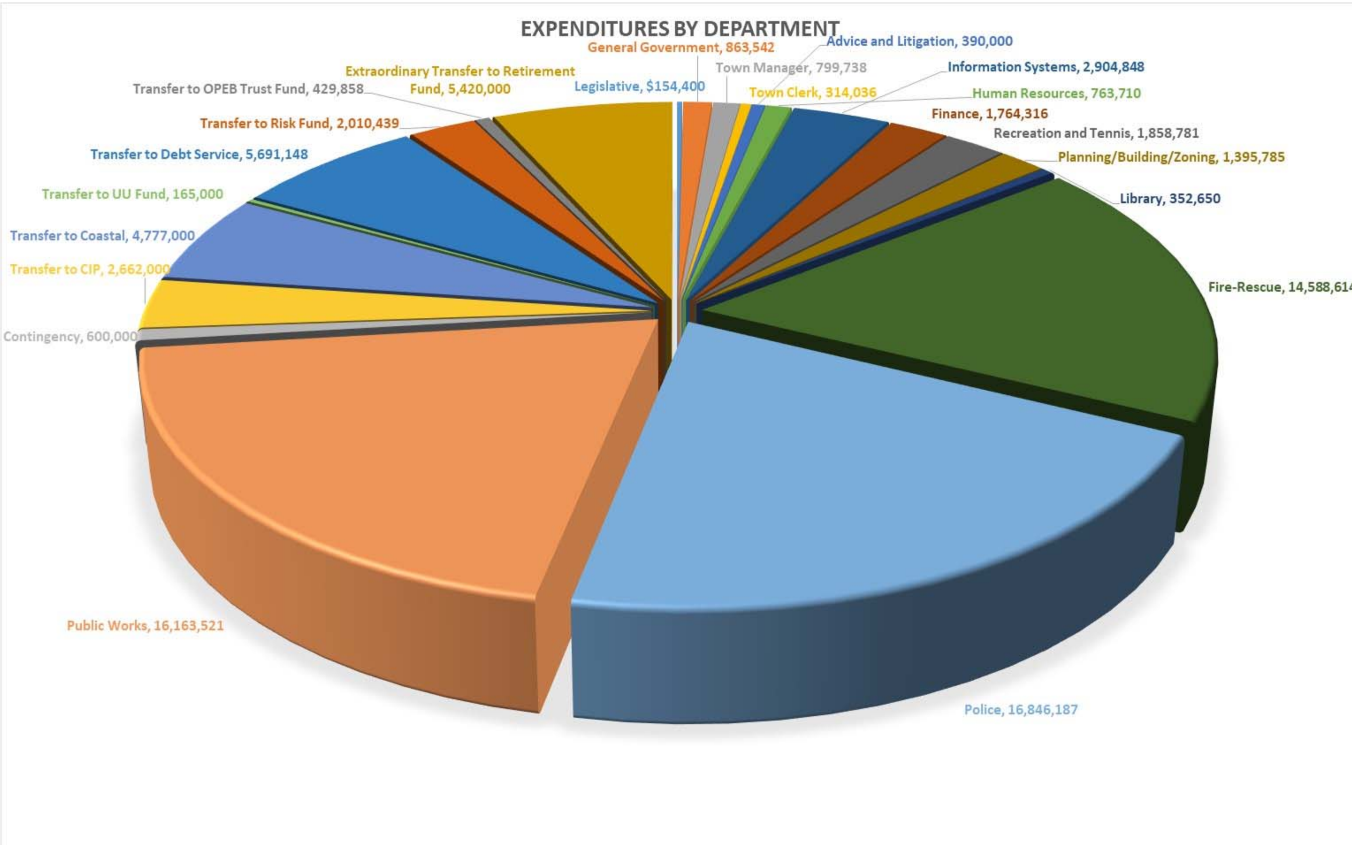
- The transfer to the Risk Fund increased by $109,620 due to expected increases in the insurance market.
- The transfer to the Capital Improvement Fund increased by ($242,000) or 10% over FY20.
- The transfer to the Underground Utility Fund represents the transfer of funds to pay for the Project Manager's salary and benefits.
- The transfer to the debt service fund decreased by $292,765 due to the refinancing of the remaining 2010A bonds and the 2013 Bonds earlier this year.
- Coastal funding decreased by $1,743,211 due to anticipated Federal and State grants. The appropriation of $4,777,000 represents the initial tax increase to begin funding of the coastal program. The FEMA, Federal and State grants have allowed the Town to be able to reduce the Town's contribution for annual funding. Please see the Coastal Budget section for more information about the budget and forecasted expenditures.
- The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at $5,420,000.
- Contingency is funded at 1% of operating expenditures. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

Funding By Department

Following this section are two General Fund Revenue/Expenditure summaries. These summaries show the Town's revenues by category and the expenditures by department. The first summary shows the proposed General Fund budget. The second summary provided shows an "apples to apples" comparison if the Building Enterprise Fund had not been established this year, and the costs remained in the General Fund. In both cases, revenues and expenditures are less than FY20. The summary with the Building related accounts from the new 405 fund added in, results in a "profit" of $67,231 which will remain in the Building Enterprise Fund as a reserve in case of a downturn.

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 58.6% of the Town budget. The transfers mentioned above account for another 27% for a total of 85.6% of the total Town budget. All other general government and administrative departments make up the balance of 14.4%. The charts below and on the following page provide a graphic example of expenditures by each department and transfer.



How each $1,000 of Town Property Tax Revenue is spent

Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2019 was $26,540,203. This amount was $9,019,814 above the policy-required minimum. The FY21 budget includes a transfer of $600,000 from fund balance to fund the contingency reserve and $490,705 from the reserve for compensated absences to fund the compensated absence payouts. After the contingency transfer, the remaining balance in the unassigned fund balances will be $8,419,814.

Total excess reserves in all Town funds as of September 30, 2019, were $22,708,289. Of this amount $3,562,492 was allocated in FY20 from the Coastal Protection Fund for the bulkhead construction for the Marina Project.

Based on results thus far for FY20, and the economic uncertainty that prevails, we are currently estimating a surplus of between $1-1.5 million at FY20 year-end. This surplus is the result of many vacant positions, and savings from the implementation of the compensation study. If we experience a storm event or if the economy worsens this amount will decrease.

Compensation Update

In accordance with the Town-wide Compensation Study completed in FY19, staff conducted a recent market assessment to ensure the Town's pay ranges remain competitive within the Palm Beach County market and at the 75th percentile for public safety. Analysis of public safety market pay ranges resulted in increases to the minimum of the range for certain step plan positions in order to adjust minimums to the 75th percentile; however, pay range step maximums were mostly unchanged due to existing placement at or above the 75th percentile. Pay ranges for similarly situated open range positions in the Palm Beach County public market increased by an average of 2.7% in FY20, and are projected to increase by 3% in FY21 based on existing collective bargaining agreements. This resulted in an adjustment in the open range pay structure, versus public safety step of 2.5%.

Personnel Complement

The total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Townwide) for FY21 is 345.57 full-time equivalent personnel (FTE), which is a net decrease of 16.68 FTE from the adopted FY20 budget. A chart of the FTE by department is shown on the following page with a two-year history. The chart shows full time employees which decreased by 5.01 FTE and PTNB staffing which decreased by 11.67 FTE, mostly due to more contractual staffing at the Recreation Center and the closure of the marina. The changes in the FTE for both full time and part time staffing are described in detail after the table.

Department/Fund	FY20	FY21
Full Time Staffing		
Town Manager	7.00	7.00
Information Systems	8.00	8.00
Human Resources	3.77	3.77
Finance	**14.69**	**13.69**
Planning & Zoning	**25.75**	**9.10**
Fire-Rescue	78.40	78.40
Police	**100.85**	**96.85**
Public Works	**80.84**	**79.88**
Recreation	7.50	7.90
Town Docks	1.82	1.57
Par 3 Golf Course	7.60	7.40
Building Fund	**0.00**	**17.65**
Underground Utility Fund	1.00	1.00
Coastal Management Fund	1.00	1.00
Risk Fund	1.63	1.78
Health Fund	0.92	1.12
OPEB Trust	0.83	0.98
Retirement Fund	**1.16**	**0.66**
Total Full Time Staffing	***342.76***	***337.75***
Part Time No Benefit Staffing		
Fire- Rescue (Ocean Rescue)	3.00	3.00
Police	1.35	1.35
Recreation Center	**11.17**	**1.78**

Tennis	1.37	1.38
Town Docks	**1.50**	**0.00**
Par 3 Golf Course	**1.10**	**.31**
Total Part Time No Benefits Staffing	***19.49***	***7.82***
Total Town Staffing	***362.25***	***345.57***

The decrease of 16.68 FTEs in FY21 is made up of the following additions and reductions and other small reallocations across programs:

Position changes:

- 1 FTE reduction with the elimination of Purchasing Coordinator position.
- 1 FTE addition in Planning Zoning with the addition of the Zoning Tech position.
- 1 FTE reduction in Public Works elimination of a sanitation/trash worker.
- 4 FTE reduction in Police with the elimination of four parking control officers, replaced with contractual workers.
- 1.5 FTE reduction at Town Docks due to the closure for construction.
- .79 FTE reduction at the Par 3 golf course made up of part time positions replaced with contractual employees.
- 9.39 FTE reduction in Recreation part time no benefit positions replaced with contractual staffing.

Other Funds

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

Special Revenue Fund (122) Townwide Underground Utility Project

The Townwide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY21, we expect to complete Phase 2 South and Phase 3 North, continue construction of Phases 3 South, and begin construction of Phase 4 and possibly Phase 5. In FY21, engineering design will be initiated for Phase 7 and possibly Phase 8 of the project.

In addition to the FY21 budget, a cash flow projection through 2026 using the updated opinion of costs is included in the Townwide Underground Utility section. The forecast currently shows a projected ending deficit of $10,780,948 in FY2026. Plans need to be made for funding of this deficit. Some options include: Using Town reserves, building funds into future budgets, applying for additional grant funding, and using marina profits.

Debt Service Funds (205, 206)

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds. During FY10, the Town authorized the issuance of $57,035,000 for a portion of the Town's Accelerated Capital Improvement Program (ACIP) and refunding all of the Town's existing debt. In addition, bonds totaling $14,770,000 were issued for the Worth Avenue Commercial District Project. On August 25, 2016, the Town issued bonds to refund most of the 2010A & 2010B bonds. This transaction produced gross savings of $8,900,539, net present value savings of $6,895,965 or 13.35% over 23 years. The remaining balance of $4,660,000 on this Bond was refinanced in 2019 and achieved net present value savings of $1,157,902 or 25.39% of the refunded bonds par amount. The all-in true interest cost was 2.46%.
In 2013, the Town issued $55,590,000 for the second phase of the ACIP, "bondable" coastal projects, and the Town's portion of the Par 3 clubhouse project. In 2019, the Town issued bonds to refund most of the 2013 bonds. The transaction produced savings of $4,385,248 or 10.24%.

In the fall of 2018, the Town issued $56,040,000 in General Obligation bonds for the Townwide Undergrounding project.

As of September 30, 2020, the Town's net bonded debt will amount to 19.4% of the legal limit of $1,003,623,158 (5% of preliminary FY21 taxable value of $20,072,463,151).

The Town's outstanding Revenue Bond debt as of September 30, 2020, is shown on the table on the following page:

Year Issued	Outstanding Principal Balance September 30, 2020	Purpose
2016A	$39,320,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	$10,255,000	Worth Avenue Commercial District Project
2013	$6,670,000	Remaining Balance on Second Phase of ACIP
2018	$54,360,000	General Obligation Bonds for Townwide Undergrounding Project
2019	$48,730,000	Refunding Revenue Bonds for Second Phase of the ACIP
2019	$4,660,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	31,000,000	Marina Loan
Total	**$194,995,000**	

The 2016A, 2013, 2019 Series Revenue Bond debt service is funded from non-ad valorem revenues. A portion of the debt service payment is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 golf course and clubhouse renovation ($190,567), and a portion is funded through the Coastal Management Fund ($542,232). The non-ad valorem revenue transfer from the General Fund for FY21 is $5,691,148.

The 2016B Series Revenue Bonds debt service appropriation of $722,913 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

The Town has issued General Obligation bonds for the Underground Utility Project. These bonds shall be payable first from the Underground Utility Project special assessments and, to the extent the assessments are insufficient to pay debt service or not assessed, ad valorem taxes will be levied and collected on all taxable property in the Town to pay principal and interest on the bonds as they become due and payable. Total debt service for FY21 on these bonds will be $3,398,850.

During 2020, the Town issued non ad valorem debt totaling $31,000,000 through a bank loan for the Marina construction project. The debt service for FY21 will be $740,900 and paid through the Marina fund. Debt service will increase to $2,035,246 in FY22 once the marina is operational.

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

For FY21, the following items totaling $2,420,000 are included in the Capital Improvement Fund (307):

- Pavement Management - $1,000,000
- Drainage Improvements - $300,000
- Sanitary Sewage System Improvements - $1,120,000
- Water main improvements (WPB) - $1,000,000 (Funded by West Palm Beach)

The transfer to the Capital Improvement Fund has increased by $242,000.

The updated 5-year Capital Improvement plan includes plans to rehabilitate the North Fire-Rescue Station in 2023-2024. This project is expected to cost $5,500,000. At this time, we do not have a source of funds for this project. We are considering options such as; Town reserves and/or increasing the transfer to the CIP Fund using potential Marina revenues.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY21 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs and include the Mid-town seawall and groins in the Mid-town beach area. Due to the cost sharing by the Federal and State Governments for the Town's projects, the transfer to the Coastal Management Fund is able to be decreased $1,743,211 to $4,777,000, which is the amount of the original tax increase used to initiate the funding of the coastal program.

Enterprise Funds (401, 402, 405)

Town Docks

Town Docks are closed for construction through most of FY21. The marina is expected to be operational as of September 1, 2021. Revenues totaling $50,000 have been included for waiting list application fees and $3.1 million from the FIND grant for the marina construction. There will be operating expenses during the construction period totaling $793,711. Staffing has been reduced to 1.57 FTEs. An appropriation of $350,000 has been included for promotional advertising for the new marina and we expect to have to pay $100,000 for the submerged land lease in FY21. In addition, a debt service payment of $740,900 will be due on the loan for the replacement of the Town docks. We have included depreciation for FY21 since it is expected to be completed by September 1, 2021.

The unassigned reserves of the Marina and the balance in the dock replacement fund are able to cover the operating deficit of $743,111 that is expected during FY21.

The total cost for the marina construction is $39,563,200. The loan amount was $31,000,000, we expect to receive a total of $3,425,000 in grants from FIND, we allocated the cost of the bulkhead construction of $3,562,492 to the Coastal Protection Fund and the balance of $1,575,708 will come from the Dock replacement reserve.

Par 3 Golf Course

Pending the Town Council approval of the recommended fees, Par 3 revenues are projected to increase over end of year estimates during FY21. The various FY21 fee adjustments include strategic increases to green fees and passes which will capitalize on player demand for our unique facility. The Par 3 Golf Course anticipates an operating gross profit of $683,500 prior to depreciation and other below the line expenses. The transfer to the reserves for the Golf Course and Clubhouse and the Equipment Replacement Fund total $263,924. Additional deductions from the operating profit include transfers for debt service ($194,813), contingency ($92,950) and the general fund ($25,000).

The Par 3 Golf Course was separated from the Recreation Enterprise Fund last year. After the first year results and the split of the assets and liabilities of the funds within the Recreation Enterprise Fund, the Par 3 Golf Course ended FY19 with unrestricted net assets of -$953,128. FY20 results are not final, but due to the closures related to the COVID19 pandemic current estimates show the Par 3 ending with a deficit of approximately $177,003. This will further reduce the unrestricted net asset position of the Par 3. The FY21 budget shows a small ending profit as mentioned above for the year. The LTFP forecast shows improvement to the net assets of the fund. We will closely monitor this fund to ensure that there is improvement in the reserves.

Resolutions are included in the backup for the proposed fee increases.

Building Enterprise Fund

The Building Enterprise Fund is being created this year to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida. During FY20, a cost allocation study was performed to confirm the appropriate permit fee multiplier to stay consistent with Florida Statutes and to provide the basis for implementing reduced permit fees for owners and contractors that choose to use private providers on their construction projects. Total revenues for FY21 are anticipated to be $6,262,005 and total operating expenses are $5,960,701 which includes a transfer to the General Fund of $3,200,000, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have been decreased by $772,995 in anticipation of a slowdown in activity related to the pandemic. After depreciation of $96,038 and a 5% operating expense contingency of $138,035 there will be a remaining balance of $67,231, which will begin to build the reserves of this fund for a potential downturn.

Internal Service Funds (501, 502, 320)

The transfer to the Risk Fund (501) has increased by $109,620 due to expected increases in the insurance market.

The Health Insurance Fund (502) transfer from all funds has decreased due to favorable claims experience and fewer employees in the plan.

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

Trust Funds (600 & 610)

Retirement (600)

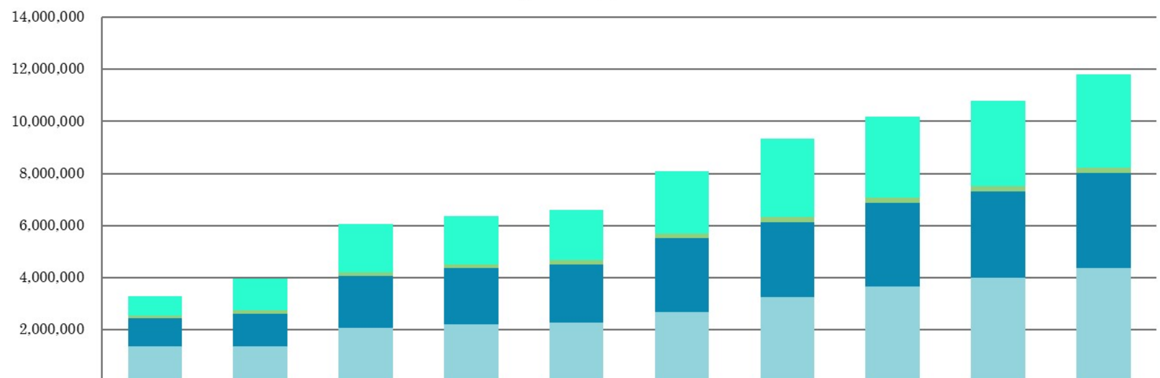
The FY21 actuarially determined contribution to the DB plan totals $11,792,492. The Town had accumulated $560,945 in prepaid contributions that are partially being used, as approved last year to offset the contribution for FY21. The amounts by employee group are shown below versus the FY20 contribution. Legacy plan costs represent $9,129,104 of the total and the costs for the ongoing plan are $2,663,388.

Town DB and DC Retirement Contributions

Town Retirement Contributions	FY2020	FY2021	$ Change	% Change
General Employee DB	$3,276,537	$3,560,240	$283,703	8.66%
Lifeguards DB	210,518	215,911	5,393	2.56%
Police DB	3,303,037	3,653,689	350,652	10.62%
Fire-Rescue DB	4,001,559	4,362,652	361,093	9.02%
Total DB Contribution	***$10,791,651***	***$11,792,492***	***$1,000,841***	***9.27%***
Total DC Contribution	**$617,317**	**$626,921**	**9,604**	**1.56%**
Total Town DB and DC Contribution	**$11,408,968**	**$12,419,413**	**$1,010,445**	**8.86%**

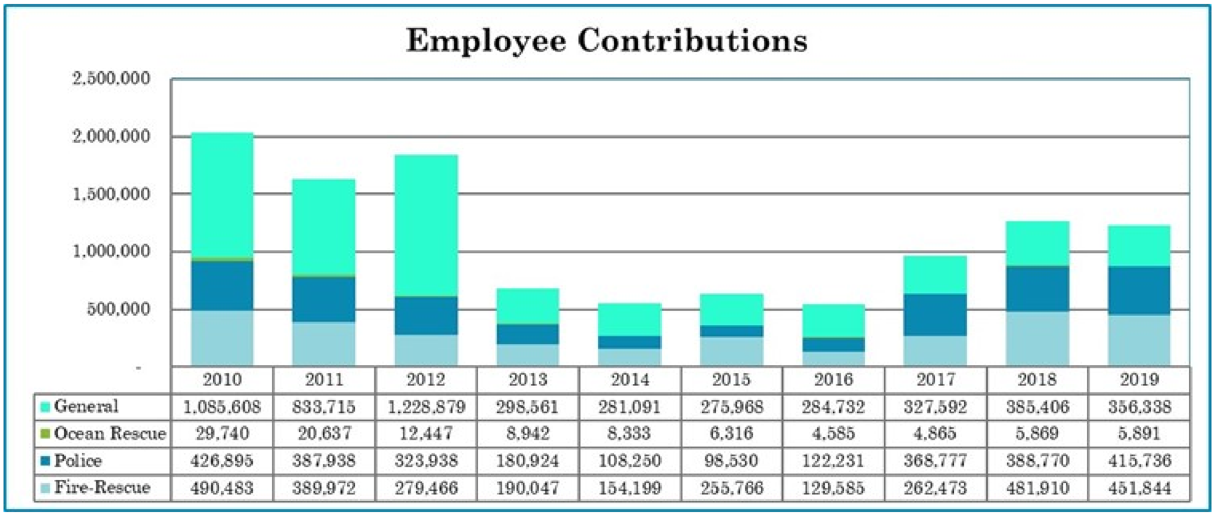
The Town Council approved using a portion of the prepaid contribution $560,945 made in FY19 to offset the effects of the compensation study on the retirement costs that would impact FY21. The amount used in FY21 will be $126,945. The remaining balance has been preserved to use in FY22 to offset a portion of the cost of the expected investment losses from FY20. The above numbers do not reflect the $126,945 reduction. The historical 10-year trend in Town actuarially determined employer contributions (ADEC) for the defined benefit pensions are shown on the chart below.

Employer Contribution (ADEC)



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General	738,879	1,223,869	1,873,887	1,856,320	1,908,865	2,414,960	2,997,898	3,093,941	3,276,537	3,560,240
Ocean Rescue	72,561	125,294	144,734	152,086	157,411	163,443	188,431	204,527	210,518	215,911
Police	1,113,892	1,257,107	1,979,219	2,144,661	2,233,214	2,832,558	2,870,523	3,206,438	3,303,037	3,653,689
Firefighter	1,348,313	1,370,637	2,071,503	2,223,585	2,285,579	2,676,124	3,263,383	3,676,531	4,001,559	4,362,652

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



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

Employer Defined Contribution Funding

DC Contributions	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
General	$684,688	$467,062	$445,592	$608,756	$620,535
Lifeguards	10,357	5,844	5,155	8,561	6,386
Police	0	0	0	0	0
Fire-Rescue	69,824	0	0	0	0
Total	**$764,869**	**$472,906**	**$450,747**	**$617,317**	**$626,921**

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY21 budget is $429,858. This amount is $6,844 more than FY20. The investment return assumption is 6%. The funded ratio in the actuarial report was 107.4%.

The Town's balance in the OPEB trust fund continues to be well ahead of other government agencies across the country.

Worth Avenue Special Assessment District

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

Tentative Millage Rate

Resolution No. 45-2020 adopting a tentative millage rate of 3.0681 is included in the backup. This rate is set slightly higher than the proposed rate of 2.9962 in case changed circumstances and/or Town Council decision later this summer require the final millage rate to be set higher than our proposed rate. Florida law requires a first class mailing to all taxpayers if the millage rate is increased above the tentative millage rate adopted by the Town Council prior to the September public hearings. The final millage rate will be set at the public hearings in September.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) has been updated with the FY20 adopted budget and the FY21 proposed budget. The entire document including the trend analysis, current financial condition, forecast and other funds trends and forecast can be found on the Town's website and a copy is included in the backup materials.

The forecast is summarized below. We prepared the forecast with property tax revenue used to balance the forecast in each year. The FY22 forecast contains a property tax revenue increase of 2.15%. A taxable value increase of 4.41% in FY22, would reflect a decrease of 2.16% in the millage rate and would result in a $0 increase per million of taxable value. It is far too early in the process to predict the total impact of the COVID-19 pandemic recession and its effect on Town revenues and expenditures and ultimately what the property tax increase will be for FY22.

	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Revenues	83,203,392	85,294,006	88,270,677	91,765,020	94,829,851	97,407,721	99,171,430	101,435,203
Expenditures	83,203,392	85,294,006	88,270,677	91,765,020	94,829,851	97,407,721	99,171,430	101,435,203
Surplus/(Deficit)	(0)	0	(0)	0	0	0	0	(0)
Property Tax Revenue % Increase	2.15%	2.55%	4.13%	4.88%	3.88%	2.99%	1.58%	2.42%

Upcoming Meeting Schedule

The State mandated schedule requires that two public hearings be held in September to provide for the final adoption of the Town's FY21 budget and millage rate. The proposed public hearing meeting dates are as follows: These dates are presented in the Millage Rate Resolution and provided to the Property Appraiser.

- First Public Hearing – September 10, 2020 at 5:01pm
- Second Public Hearing – September 16, 2020 at 5:01pm

Conclusion

This concludes the executive summary portion of the FY21 proposed budget. Please see the documents that follow this summary for detailed information about the FY21 budget. Staff will be prepared to answer any questions you may have.

Respectfully Submitted,

Kirk Blouin
Town Manager

cc: Jay Boodheshwar, Deputy Town Manager
Department Directors

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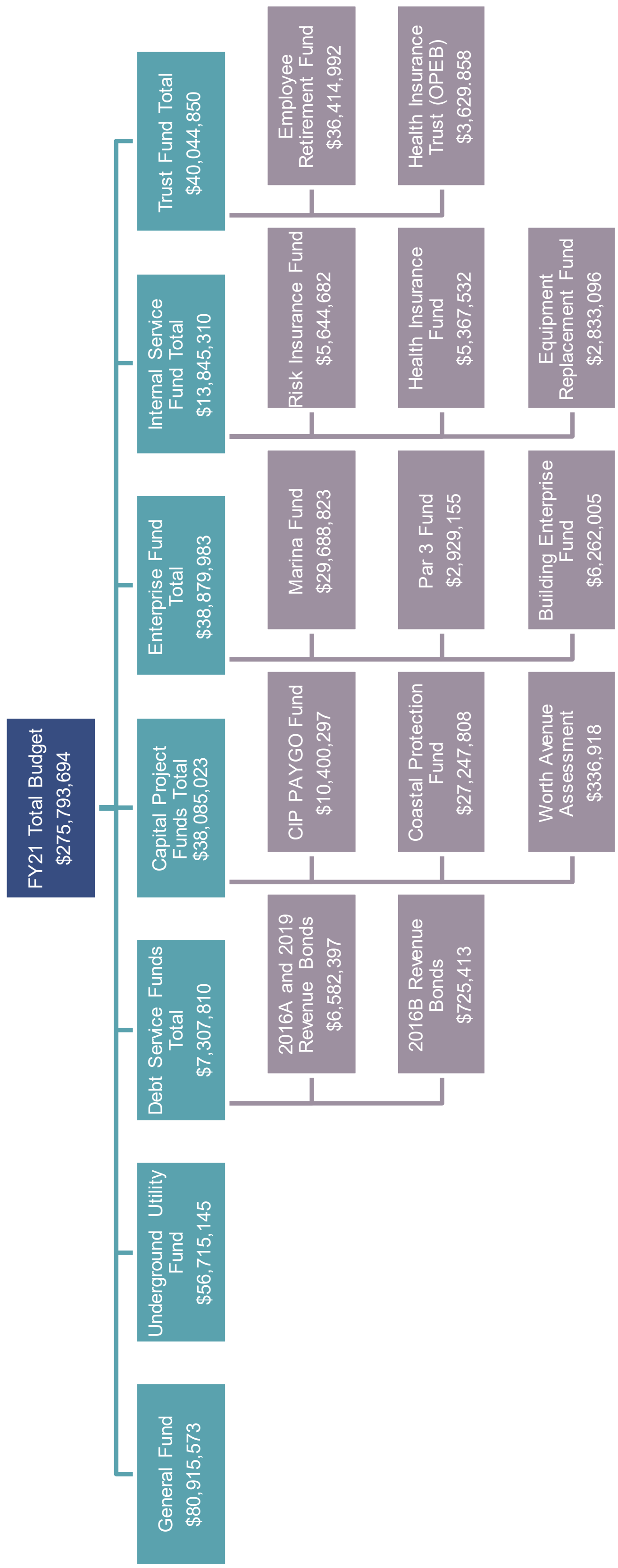
FUND BUDGET OVERVIEW



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GENERAL FUND REVENUES AND EXPENDITURES

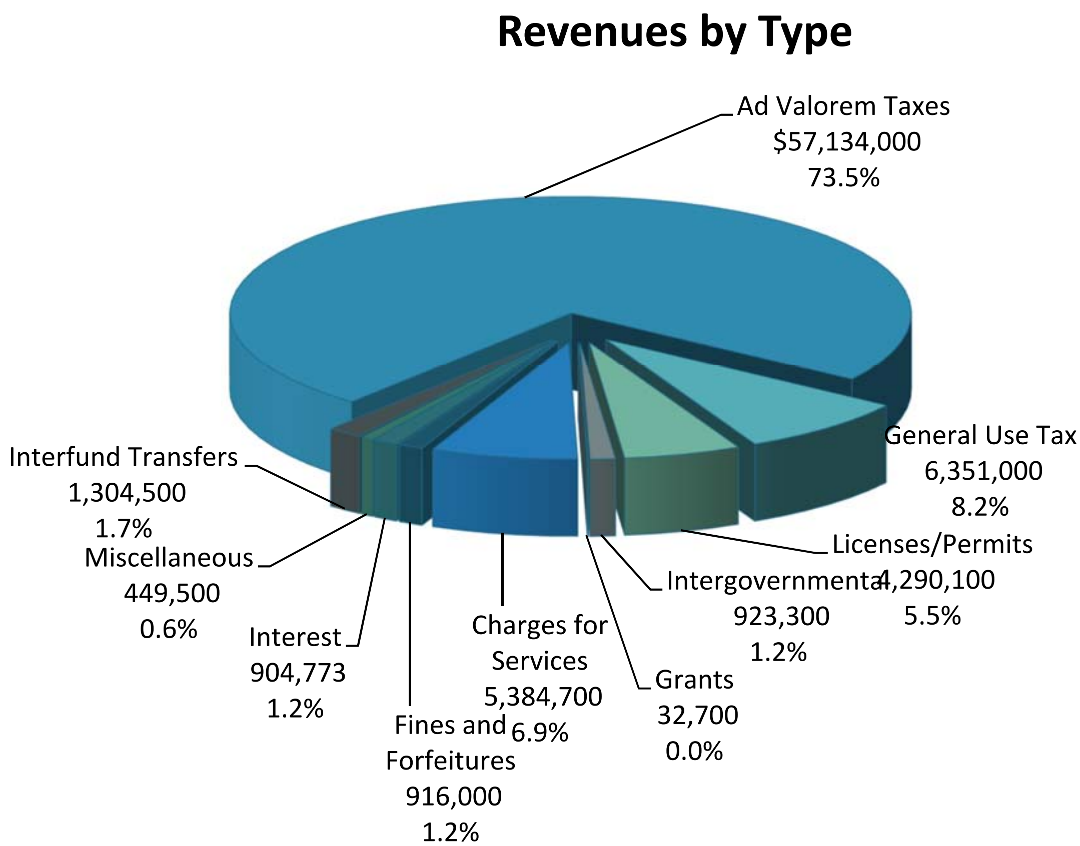
Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2020 - 2021

	Budget FY2020	Budget FY2021	FY20 vs. FY21 $ Difference	FY20 vs. FY21 % Change
Revenues				
Ad Valorem Taxes	$55,979,439	$57,134,000	$1,154,561	2.06%
Non Ad Valorem Taxes	6,459,000	6,351,000	-$108,000	-1.67%
Licenses & Permits	10,843,800	4,245,100	-$6,598,700	-60.85%
Intergovernmental	1,099,600	956,000	-$143,600	-13.06%
Charges for Services	6,289,199	5,384,700	-$904,499	-14.38%
Fines and Forfeitures	942,000	916,000	-$26,000	-2.76%
Investment Earnings	1,230,000	904,773	-$325,227	-26.44%
Miscellaneous Revenues	490,728	494,500	$3,772	0.77%
Interfund Transfers	25,000	25,000	$0	0.00%
Transfer From Fund Balance	1,083,000	1,304,500	$221,500	20.45%
Transfer from Building Fund	0	3,200,000	$3,200,000	100.00%
Total Revenues	**$84,441,766**	**$80,915,573**	**-$3,526,193**	**-4.18%**
Expenditures				
Department				
Legislative	$154,400	$154,400	$0	0.00%
General Government	614,643	863,542	$248,899	40.49%
Town Manager	774,011	799,738	$25,727	3.32%
Town Clerk	307,400	314,036	$6,636	2.16%
Advice and Litigation	528,200	390,000	-$138,200	-26.16%
Human Resources	752,902	763,710	$10,808	1.44%
Information Systems	2,775,010	2,904,848	$129,838	4.68%
Finance	1,818,911	1,764,316	-$54,595	-3.00%
Recreation and Tennis	1,682,074	1,858,781	$176,707	10.51%
Planning/Building/Zoning	4,215,179	1,395,785	-$2,819,394	-66.89%
Library	352,650	352,650	$0	0.00%
Fire-Rescue	14,456,969	14,588,614	$131,645	0.91%
Police	16,809,302	16,846,187	$36,885	0.22%
Public Works	15,777,708	16,163,521	$385,813	2.45%
Contingency	610,000	600,000	-$10,000	-1.64%
Transfer to CIP	2,420,000	2,662,000	$242,000	10.00%
Transfer to Coastal	6,520,211	4,777,000	-$1,743,211	-26.74%
Transfer to UU Fund	144,450	165,000	$20,550	14.23%
Transfer to Debt Service	5,983,913	5,691,148	-$292,765	-4.89%
Transfer to Risk Fund	1,900,819	2,010,439	$109,620	5.77%
Transfer to OPEB Trust Fund	423,014	429,858	$6,844	1.62%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	$0	0.00%
Total General Fund Expenditures	**$84,441,766**	**$80,915,573**	**-$3,526,193**	**-4.18%**
Revenues Over/(Under) Expenditures	**$0**	**$0**		

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison - with Building Department
Fiscal Years 2020 - 2021

	Budget FY2020	Budget FY2021	FY20 vs. FY21 $ Difference	FY20 vs. FY21 % Change
Revenues				
Ad Valorem Taxes	$55,979,439	$57,134,000	$1,154,561	2.06%
Non Ad Valorem Taxes	6,459,000	6,351,000	-$108,000	-1.67%
Licenses & Permits	10,843,800	10,456,600	-$387,200	-3.57%
Intergovernmental	1,099,600	956,000	-$143,600	-13.06%
Charges for Services	6,289,199	5,405,700	-$883,499	-14.05%
Fines and Forfeitures	942,000	945,505	$3,505	0.37%
Investment Earnings	1,230,000	904,773	-$325,227	-26.44%
Miscellaneous Revenues	490,728	494,500	$3,772	0.77%
Interfund Transfers	25,000	25,000	$0	0.00%
Transfer From Fund Balance	1,083,000	1,304,500	$221,500	20.45%
Transfer from Building Fund	0	0	$0	100.00%
Total Revenues	**$84,441,766**	**$83,977,578**	**-$464,188**	**-0.55%**
Expenditures				
Department				
Legislative	$154,400	$154,400	$0	0.00%
General Government	614,643	863,542	$248,899	40.49%
Town Manager	774,011	799,738	$25,727	3.32%
Town Clerk	307,400	314,036	$6,636	2.16%
Advice and Litigation	528,200	390,000	-$138,200	-26.16%
Human Resources	752,902	763,710	$10,808	1.44%
Information Systems	2,775,010	2,904,848	$129,838	4.68%
Finance	1,818,911	1,764,316	-$54,595	-3.00%
Recreation and Tennis	1,682,074	1,858,781	$176,707	10.51%
Planning/Building/Zoning	4,215,179	4,390,559	$175,380	4.16%
Library	352,650	352,650	$0	0.00%
Fire-Rescue	14,456,969	14,588,614	$131,645	0.91%
Police	16,809,302	16,846,187	$36,885	0.22%
Public Works	15,777,708	16,163,521	$385,813	2.45%
Contingency	610,000	600,000	-$10,000	-1.64%
Transfer to Other Funds				
Transfer to CIP	2,420,000	2,662,000	$242,000	10.00%
Transfer to Coastal	6,520,211	4,777,000	-$1,743,211	-26.74%
Transfer to UU Fund	144,450	165,000	$20,550	14.23%
Transfer to Debt Service	5,983,913	5,691,148	-$292,765	-4.89%
Transfer to Risk Fund	1,900,819	2,010,439	$109,620	5.77%
Transfer to OPEB Trust Fund	423,014	429,858	$6,844	1.62%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	$0	0.00%
Total General Fund Expenditures	**$84,441,766**	**$83,910,347**	**-$531,419**	**-0.63%**
Revenues Over/(Under) Expenditures	**$0**	**$67,231**		

REVENUES BY TYPE



Ad Valorem Taxes	$	57,134,000
General Use Tax		6,351,000
Licenses/Permits		4,290,100
Intergovernmental		923,300
Grants		32,700
Charges for Services		5,384,700
Fines and Forfeitures		916,000
Interest		904,773
Miscellaneous		449,500
Interfund Transfers		3,225,000
Use of Fund Balance		1,304,500
	$	80,915,573

Title	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	52,135,566	54,847,083	55,979,439	55,979,439	57,134,000	2.06%	70.61%
Back Taxes	146,687	36,664	-	-	-	0.00%	0.00%
	52,282,254	54,883,747	55,979,439	55,979,439	57,134,000	2.06%	70.61%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	237,757	241,392	240,000	227,208	235,000	-2.08%	0.29%
1-5 Cents Local Opt Fuel Tax	110,063	111,983	112,000	105,113	110,000	-1.79%	0.14%
	347,820	353,375	352,000	332,321	345,000	-1.99%	0.43%
Utility Services Taxes							
Electricity Utility	2,599,713	2,652,524	2,625,000	2,555,680	2,666,000	1.56%	3.31%
Simplified Telecom Tax	1,030,521	1,041,475	1,050,000	1,067,826	1,070,000	1.90%	1.33%
Water Utility	1,788,414	1,956,020	2,010,000	1,912,624	1,950,000	-2.99%	2.42%
Gas Utility	351,634	277,509	400,000	300,000	300,000	-25.00%	0.37%
Propane Utility	25,096	18,458	22,000	23,192	20,000	-9.09%	0.02%
	5,795,377	5,945,986	6,107,000	5,859,322	6,006,000	-1.65%	7.46%
Business Tax Receipts							
Business Tax Receipts	723,730	744,976	728,000	732,646	740,000	1.65%	0.92%
Business Tax Receipt Penalties	47,769	28,063	35,000	30,000	30,000	-14.29%	0.04%
	771,499	773,039	763,000	762,646	770,000	0.92%	0.96%
Building Permits							
Building	6,031,936	8,115,868	5,669,000	5,238,261	-	-100.00%	0.00%
Electrical	589,797	369,503	150,000	98,233	-	-100.00%	0.00%
Plumbing	362,884	195,696	100,000	57,077	-	-100.00%	0.00%
Permit Processing	44,100	24,270	38,000	26,278	-	-100.00%	0.00%
Permit Penalty	267,292	41,276	125,000	15,521	-	-100.00%	0.00%
Except/Var. App.	285,954	247,878	225,000	192,592	235,000	4.44%	0.29%
Consultants Fees	993	-	5,000	-	-	-100.00%	0.00%
Special Plan Review Fee	218,900	-	-	-	-	0.00%	0.00%
Re-inspection Fees	7,125	3,240	6,500	1,600	-	-100.00%	0.00%
Abandonments	1,988	370	-	(25)	-	0.00%	0.00%
Architectural Fees	200,290	282,370	313,000	223,500	250,000	-20.13%	0.31%
Landmarks Submittal	47,850	44,950	35,000	34,710	37,000	5.71%	0.05%
Mechanical Permits	448,444	301,404	100,000	202,110	-	-100.00%	0.00%
Contractor Registration Fee	9,575	9,750	8,500	5,700	-	-100.00%	0.00%
Landscape Permit	18,400	3,952	10,000	-	-	-100.00%	0.00%
Advanced Irrigation	600	-	-	-	-	0.00%	0.00%
Miscellaneous Permit Fees	-	360	-	-	-	0.00%	0.00%
Building Permit Search Fee	49,175	53,650	42,000	54,600	-	-100.00%	0.00%
Dune Vegetation Fee	-	-	1,000	-	-	-100.00%	0.00%
Permit Revision Fee	154,325	197,575	180,000	169,300	-	-100.00%	0.00%
	8,739,628	9,892,112	7,008,000	6,319,457	522,000	-92.55%	0.65%
Franchise Fees							
Electricity Franchise	1,933,883	1,956,232	2,008,500	1,832,668	1,950,000	-2.91%	2.42%
Gas Franchise	315,184	270,709	350,200	300,000	300,000	-14.33%	0.37%
	2,249,067	2,226,940	2,358,700	2,132,668	2,250,000	-4.61%	2.80%

Licenses, Fees & Permits							
Right Of Way Permits	439,141	1,079,411	600,000	1,014,013	606,600	1.10%	0.75%
Residential Parking Plans	95,050	96,200	95,000	95,000	95,000	0.00%	0.12%
Taxi Permits	7,275	675	4,500	900	900	-80.00%	0.00%
Flood Plain Mgmt Permit Fee	18,604	10,958	14,000	8,100	-	-100.00%	0.00%
Newsrack Enclosure Admin Fee	720	820	600	780	600	0.00%	0.00%
Charitable Solicitations Fee	34,135	43,320	50,000	39,540	40,000	-20.00%	0.05%
Char Solit Late Filing Fee	5,155	2,865	7,000	5,000	5,000	-28.57%	0.01%
	600,080	1,234,249	771,100	1,163,333	748,100	-2.98%	0.93%
Federal Grants							
Bullet Proof Vests Grant	9,626	8,395	7,700	29,959	7,700	0.00%	0.01%
Federal Grants - Public Safety	99,742	57,614	-	-	-	0.00%	0.00%
FEMA/FDOT Reimbursement	220,304	121,978	-	282,743	-	0.00%	0.00%
	329,672	187,987	7,700	312,702	7,700	0.00%	0.01%
State Grants							
State Of Florida – Emer Mgmt	26,576	7,393	-	50,069	-	0.00%	0.00%
	26,576	7,393	-	50,069	-	0.00%	0.00%
State Shared Revenues							
State Revenue Sharing	257,704	280,793	260,000	192,222	200,000	-23.08%	0.25%
Alcoholic Beverage Lic	32,006	24,393	32,000	26,000	26,000	-18.75%	0.03%
Local Govt. Sales Tax	651,610	672,120	690,000	520,000	600,000	-13.04%	0.75%
Fire Supplemental Comp	36,971	36,691	30,900	27,000	30,000	-2.91%	0.04%
911 Equip Reimbursement	-	24,217	10,000	29,000	20,000	100.00%	0.02%
Seized Tag	2,667	3,417	2,000	3,800	3,800	90.00%	0.00%
Fuel Tax Refund	21,883	21,569	22,000	21,000	21,000	-4.55%	0.03%
	1,002,841	1,063,200	1,046,900	819,022	900,800	-13.96%	1.12%
Grants From Other Local Units							
Ems Grant - Palm Beach County	23,325	-	25,000	-	25,000	0.00%	0.03%
	23,325	-	25,000	-	25,000	0.00%	0.03%
Shared Revenues-Other Local Units							
County Occ. Licenses	21,937	20,720	20,000	20,000	20,000	0.00%	0.02%
$12.50 Citation Monies	2,265	2,765	-	2,879	2,500	100.00%	0.00%
	24,202	23,485	20,000	22,879	22,500	12.50%	0.03%
Public Safety							
Special Assignment Ot - Other	493,273	1,332,881	1,512,000	1,315,640	1,400,000	-7.41%	1.74%
Police Id Cards	26,250	47,150	25,000	25,000	25,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	57,157	73,375	55,000	55,000	55,000	0.00%	0.07%
Burglar Alarm Registration Fee	93,850	90,900	95,000	92,000	95,000	0.00%	0.12%
Burglar Alarm - Penalties	4,637	7,180	5,000	6,574	5,000	0.00%	0.01%
Burglar Alarm - Direct Connect	22,181	21,772	23,000	23,000	23,000	0.00%	0.03%
Valet Parking Permit	10,900	6,900	13,000	13,000	13,000	0.00%	0.02%
Tent Permits	12,925	19,393	21,000	21,000	21,000	0.00%	0.03%
Special Detail-Fire	8,743	6,782	10,000	7,193	7,000	-30.00%	0.01%
Fire Prev Bonfires	-	-	3,000	900	-	-100.00%	0.00%
Fire Prev Fire Hydrant	-	-	500	-	-	-100.00%	0.00%
Fire Prev Hot Work	65,420	26,825	62,000	825	-	-100.00%	0.00%
Fire Prev Public Assembly	1,700	350	2,500	600	1,000	-60.00%	0.00%
False Fire Alarms	20,857	7,224	15,000	12,674	12,000	-20.00%	0.01%
Fire Prev Fireworks	6,000	14,508	10,000	6,000	6,000	-40.00%	0.01%

Bldg. Insp. Fund Fees	11,405	13,681	11,000	11,000	-	-100.00%	0.00%
Radon Gas	7,820	9,245	10,000	7,000	-	-100.00%	0.00%
Fire Prev Technical Fire Insp	65,000	31,000	60,000	-	-	-100.00%	0.00%
Fire Prev Annual Ins Fee	100,450	99,797	110,000	100,000	100,000	-9.09%	0.12%
Ems Transport Fees	408,074	492,105	425,000	425,000	425,000	0.00%	0.53%
	1,416,643	2,301,067	2,468,000	2,122,406	2,188,000	-11.35%	2.72%
Physical Environment							
Special Solid Waste	17,268	12,292	15,000	12,000	12,000	-20.00%	0.01%
Solid Waste	902,176	866,171	1,000,000	858,284	900,000	-10.00%	1.12%
Comp. Garbage Collection Fee	243,141	289,503	270,000	270,000	275,000	1.85%	0.34%
SWA Recycling Revenue	9,712	3,989	15,000	300	-	-100.00%	0.00%
Priv Lateral Locate/Cap Off Fee	-	-	18,000	-	-	-100.00%	0.00%
Historic Specimen Tree Fee	5,304	3,757	5,000	5,000	5,000	0.00%	0.01%
	1,177,602	1,175,710	1,323,000	1,145,584	1,192,000	-9.90%	1.48%
Transportation							
Prkg Meter Royal Palm Way Lot	10,208	1,445	15,500	6,801	10,000	-35.48%	0.01%
Prkg Meter Ocean Front	600,320	583,158	600,000	475,000	575,000	-4.17%	0.71%
Prkg Meter Lake Front	36,967	30,209	45,000	30,000	-	-100.00%	0.00%
Prkg Meter Phipps Ocean Front	143,926	161,211	152,000	110,000	125,000	-17.76%	0.16%
Prkg Meter Peruvian	114,788	110,891	170,500	93,000	115,000	-32.55%	0.14%
Prkg Meter Bradley Place	6,550	10,700	18,000	4,300	5,000	-72.22%	0.01%
Parking Meter Royal Palm Way	35,639	38,711	56,000	37,000	45,000	-19.64%	0.06%
Parking Placard Programs	178,855	283,135	329,000	202,000	225,000	-31.61%	0.28%
	1,127,251	1,219,460	1,386,000	958,101	1,100,000	-20.63%	1.37%
Culture and Recreation							
Adult Program Fees (Rec)	-	12,743	98,700	54,740	84,500	-14.39%	0.10%
Youth Program Fees (Rec)	-	143,516	406,650	227,500	348,000	-14.42%	0.43%
Tennis Mixers	-	744	1,500	400	500	-66.67%	0.00%
Merchandise Sales	-	17,269	14,500	16,000	16,000	10.34%	0.02%
Adult Program Fees (Tennis)	-	6,043	5,500	6,300	8,000	45.45%	0.01%
Tennis 12 Play Pass	-	28,099	64,500	45,000	35,200	-45.43%	0.04%
Daily Tennis Court Fees	-	21,743	48,900	23,700	20,000	-59.10%	0.02%
Annual Tennis Court Fees	-	37,814	80,200	30,000	40,000	-50.12%	0.05%
Passes/Daily Admission	-	-	215,175	136,320	184,000	-14.49%	0.23%
Promotional Merchandise	-	289	1,974	500	3,500	77.30%	0.00%
Town Share Tennis Teach Svcs	-	85,173	87,000	70,000	80,000	-8.05%	0.10%
Town Share Tennis Merch Sales	-	705	1,000	900	1,000	0.00%	0.00%
Recreation M & I Fee	-	652	-	55	-	0.00%	0.00%
Tennis M & I Fee	-	9,231	-	121	-	0.00%	0.00%
	-	364,021	1,025,599	611,536	820,700	-19.98%	1.02%
Other Charges for Services							
Certification Copy	262	-	500	-	-	-100.00%	0.00%
Misc Copies	1,892	2,151	2,500	2,500	2,500	0.00%	0.00%
Lien Search Fee	39,940	76,825	70,000	67,650	68,000	-2.86%	0.08%
Scanned Documents	-	25	100	-	-	-100.00%	0.00%
Tennis Pro Admin Fees	-	13,502	13,500	11,250	13,500	0.00%	0.02%
	42,094	92,503	86,600	81,400	84,000	-3.00%	0.10%

Judgments and Fines							
Fines - Other Parking	481,690	372,844	500,000	500,000	500,000	0.00%	0.62%
Fines - Parking Meters	61,272	29,577	25,000	45,000	40,000	60.00%	0.05%
Row Parking Violation Fines	47,308	66,720	75,000	62,734	45,500	-39.33%	0.06%
Moving Violations	9,190	7,866	10,000	7,450	9,000	-10.00%	0.01%
Revenue/2nd $ Funding	-	728	2,000	1,752	2,000	0.00%	0.00%
Boot Fees	15,750	7,700	15,000	4,200	5,000	-66.67%	0.01%
Penalty - Other Parking	123,903	87,441	120,000	120,000	120,000	0.00%	0.15%
Penalty - Parking Meters	18,585	8,324	15,000	20,000	15,000	0.00%	0.02%
	757,699	581,201	762,000	761,136	736,500	-3.35%	0.92%
Violations of Local Ordinances							
Code Compliance Fines	306,345	318,425	175,000	175,000	175,000	0.00%	0.22%
Code Compliance Admin Fee	4,500	4,450	5,000	2,950	4,500	-10.00%	0.01%
	310,845	322,875	180,000	177,950	179,500	-0.28%	0.22%
Interest and Other Earnings							
Interest - Checking	136,620	108,179	50,000	203,769	200,000	300.00%	0.25%
Fmivt Interest	19,942	54,544	65,000	16,522	20,000	-69.23%	0.02%
PFM/TD Bank Interest Income	19,420	343,323	525,000	406,053	419,773	-20.04%	0.52%
Interest – CD's	486,373	452,016	540,000	202,740	250,000	-53.70%	0.31%
Invest Earnings/Ad Valorem	39,906	11,720	50,000	15,000	15,000	-70.00%	0.02%
	702,261	969,782	1,230,000	844,084	904,773	-26.44%	1.12%
Rents and Royalties							
Facility Rental Fees - Tennis	-	15	-	1,100	500	100.00%	0.00%
Facility Rental Fees – Rec	-	-	30,000	5,925	25,000	-16.67%	0.03%
Room Rental Dep - South Fire	-	822	-	-	-	0.00%	0.00%
Seaview Park Concession	-	-	5,224	-	4,000	-23.43%	0.00%
Rooftop Lease	34,840	37,453	37,043	37,043	37,000	-0.12%	0.05%
	34,840	38,290	72,267	44,068	66,500	-7.98%	0.08%
Other Miscellaneous Revenues							
State Highway Lighting Maint	98,318	101,267	95,000	95,000	100,000	5.26%	0.12%
Rebate For Town Towing	5,941	3,522	2,000	3,000	3,000	50.00%	0.00%
Purchase Card Rebate	-	4,677	10,000	22,533	25,000	150.00%	0.03%
Credit Card Cust Surcharge	14,251	19,481	15,000	12,245	15,000	0.00%	0.02%
DC Forfeiture Trsfr from ICMA	197,000	180,000	190,000	190,000	190,000	0.00%	0.24%
Miscellaneous Revenue	33,828	67,265	49,461	75,000	50,000	1.09%	0.06%
	349,337	376,212	361,461	397,778	383,000	5.96%	0.48%
Interfund Transfer							
Transfer from 403 Rec Fund	-	73,454	-	-	-	0.00%	0.00%
Transfer from ERF	-	780,421	-	-	-	0.00%	0.00%
Use Of Fund Balance	-	-	1,083,000	-	1,304,500	20.45%	1.62%
Interfd Transfer-Marina	585,000	1,282,160	-	-	-	0.00%	0.00%
Interfd Transfer-Golf	-	25,000	25,000	25,000	25,000	0.00%	0.03%
Interfd Transfer-Building Fund	-	-	-	-	3,200,000	0.00%	3.98%
	585,000	2,161,035	1,108,000	25,000	4,529,500	308.80%	5.63%
TOTAL	78,695,909	86,193,667	84,441,766	80,922,901	80,915,573	-4.18%	100.00%

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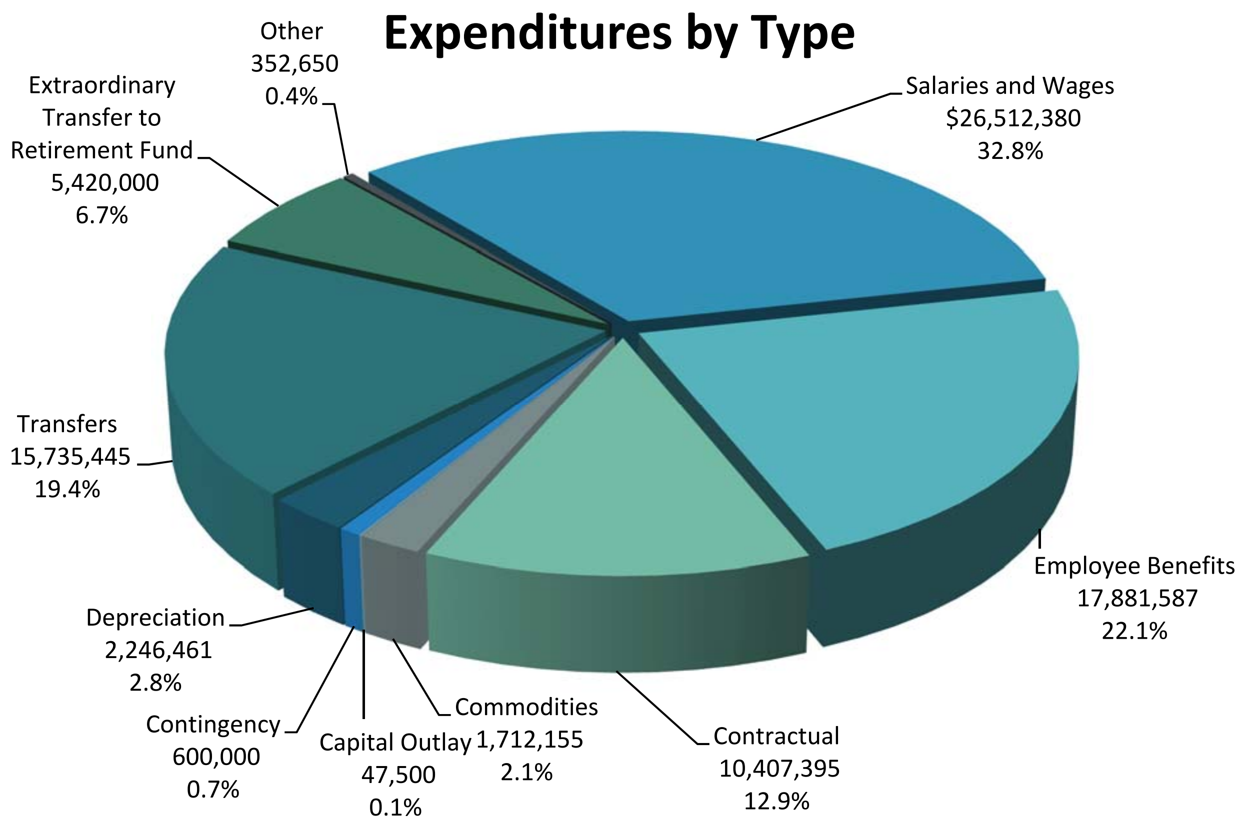
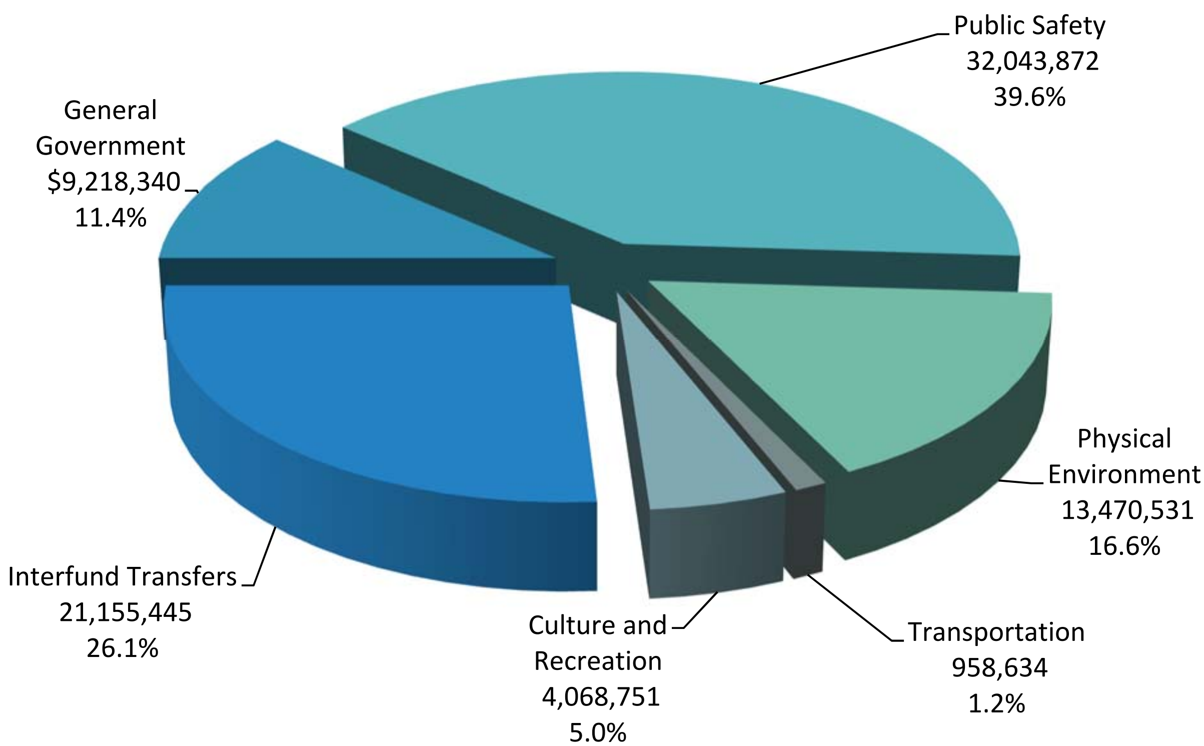
GENERAL FUND EXPENDITURES



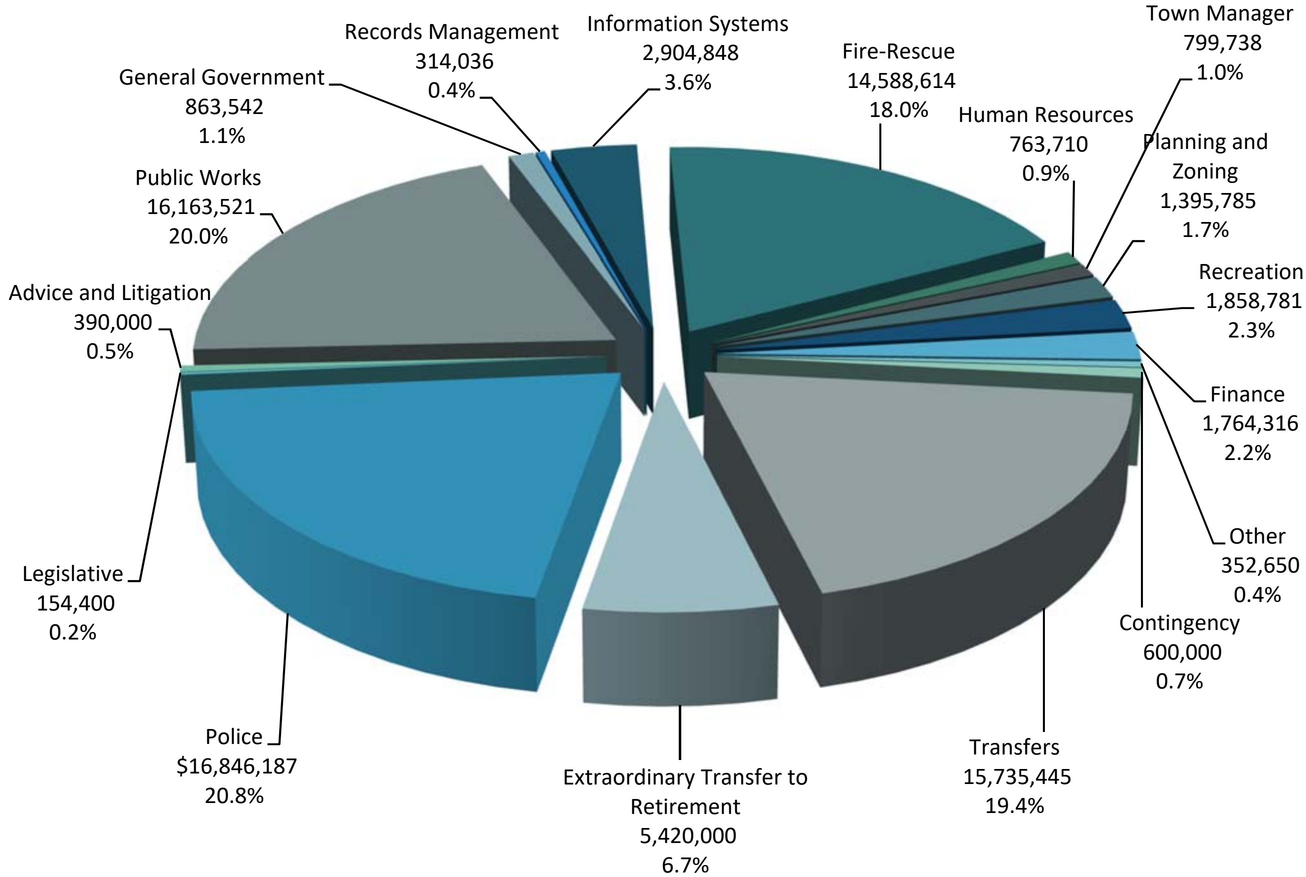
Salaries and Wages	$	26,512,380
Employee Benefits		17,881,587
Contractual		10,407,395
Commodities		1,712,155
Capital Outlay		47,500
Contingency		600,000
Depreciation		2,246,461
Transfer to CIP Funds		2,662,000
Transfer to Coastal Protection Fund		4,777,000
Transfer to Town-wide Underground Utilities		165,000
Transfer to Debt Service Fund		5,691,148
Transfer to Group Health Retirees Fund		429,858
Transfer to Risk Fund		2,010,439
Extraordinary Transfer to Retirement Fund		5,420,000
Other		352,650
	$	80,915,573

Expenditures by Function



General Government	$	9,218,340
Public Safety		32,043,872
Physical Environment		13,470,531
Transportation		958,634
Culture and Recreation		4,068,751
Interfund Transfers		21,155,445
	$	80,915,573

Expenditures by Department



Police	$ 16,846,187
Legislative	154,400
Advice and Litigation	390,000
Public Works	16,163,521
General Government	863,542
Records Management	314,036
Information Systems	2,904,848
Fire-Rescue	14,588,614
Human Resources	763,710
Town Manager	799,738
Planning and Zoning	1,395,785
Recreation	1,858,781
Finance	1,764,316
Other	352,650
Contingency	600,000
Transfers	15,735,445
Extraordinary Transfer to Retirement	5,420,000
	$ 80,915,573

GENERAL FUND EXPENDITURES

Program		FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	149,895	154,400	154,400	154,400	154,400	0.00%	0.19%
GENERAL GOVERNMENT	113	918,805	614,643	614,643	601,374	863,542	40.49%	1.07%
TOWN MANAGER'S OFFICE	121	777,982	774,011	797,203	763,140	799,738	3.32%	0.99%
ADVICE & LITIGATION	122	691,685	528,200	569,169	307,000	390,000	-26.16%	0.48%
INFORMATION SYSTEMS	125	2,464,496	2,775,010	2,882,676	2,765,979	2,904,848	4.68%	3.59%
RECORDS MANAGEMENT	131	309,377	307,400	307,400	265,143	314,036	2.16%	0.39%
HUMAN RESOURCES	123	724,036	752,902	768,054	729,303	763,710	1.44%	0.94%
FINANCE								
Financial Management	141	961,067	1,027,755	1,027,755	973,384	1,046,942	1.87%	1.29%
Purchasing	144	727,113	791,156	791,156	779,486	717,374	-9.33%	0.89%
		1,688,181	1,818,911	1,818,911	1,752,870	1,764,316	-3.00%	2.18%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	670,211	781,047	875,521	694,817	663,750	-15.02%	0.82%
Permit Issuance	212	1,121,873	1,248,449	1,338,564	1,050,281	-	-100.00%	0.00%
Inspection/Compliance	213	1,253,441	1,429,281	1,452,575	1,251,109	-	-100.00%	0.00%
Landmarks Preservation	214	156,255	172,163	172,163	128,926	122,964	-28.58%	0.15%
Fire Prevention	215	282,142	306,309	306,309	306,225	311,041	1.54%	0.38%
Code Enforcement	216	298,256	277,930	277,930	278,230	298,030	7.23%	0.37%
		3,782,180	4,215,179	4,423,062	3,709,588	1,395,785	-66.89%	1.72%
RECREATION								
Rec Administration	311	237,137	232,811	232,811	215,237	208,494	-10.44%	0.26%
Tennis	312	318,370	415,218	415,560	408,298	415,523	0.07%	0.51%
Recreation Center	313	405,490	1,034,045	1,055,145	1,013,545	1,234,764	19.41%	1.53%
		960,997	1,682,074	1,703,516	1,637,080	1,858,781	10.51%	2.30%
FIRE-RESCUE								
Fire Administration	411	513,212	542,874	542,874	538,769	507,070	-6.60%	0.63%
Operations	417	11,502,114	12,822,453	12,851,626	12,822,453	13,029,427	1.61%	16.10%
Training	418	396,950	336,159	338,914	335,433	301,111	-10.43%	0.37%
Beach Rescue	419	656,163	755,483	755,483	755,483	751,006	-0.59%	0.93%
		13,068,438	14,456,969	14,488,897	14,452,138	14,588,614	0.91%	18.03%
POLICE								
Administrative Management	421	879,182	1,064,877	1,064,877	1,036,559	1,091,294	2.48%	1.35%
Org Crime/Vice/Narcotics	422	630,113	690,526	690,526	666,187	777,428	12.58%	0.96%
Records Information Systems	423	186,151	186,449	186,449	180,641	192,394	3.19%	0.24%
Training/Per/Pub Enf	424	271,459	302,437	304,363	299,675	317,670	5.04%	0.39%
Communications	425	1,425,513	1,681,128	1,681,128	1,494,907	1,707,683	1.58%	2.11%
Crime Scene/Evidence	426	196,657	208,850	208,850	194,809	217,698	4.24%	0.27%
Patrol Services	428	9,405,045	10,724,611	10,741,341	10,170,545	10,735,592	0.10%	13.27%
Criminal Investigation	429	1,084,970	1,171,927	1,171,927	1,187,686	1,183,343	0.97%	1.46%
Parking Control	430	687,314	778,497	806,577	748,195	623,085	-19.96%	0.77%
		14,766,404	16,809,302	16,856,038	15,979,204	16,846,187	0.22%	20.82%

Program		FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change	% of Total GF Budget
PUBLIC WORKS								
Administrative Management	511	875,428	940,121	1,182,346	1,128,489	1,086,317	15.55%	1.34%
Street Repair/Maintenance	521	279,627	368,201	409,932	405,748	438,769	19.17%	0.54%
Traffic Control	523	262,247	103,132	122,661	122,378	97,174	-5.78%	0.12%
Street Lighting	524	505,872	421,306	422,027	474,476	422,691	0.33%	0.52%
Storm Sewer Maintenance	531	933,767	910,734	933,923	837,450	862,082	-5.34%	1.07%
Sanitary Sewer Maintenance	532	1,458,750	1,619,682	1,629,191	1,291,530	1,521,679	-6.05%	1.88%
Sanitary Sewer Treatment	533	2,093,778	2,360,237	2,415,922	2,360,237	2,431,044	3.00%	3.00%
Residential Collection	541	926,237	981,185	981,185	970,504	1,016,403	3.59%	1.26%
Commercial Collection	542	1,128,613	1,241,071	1,250,469	1,184,715	1,183,032	-4.68%	1.46%
Refuse Disposal	543	71,643	54,000	54,000	65,000	71,000	31.48%	0.09%
Yard Trash Collection	544	1,922,941	2,135,531	2,190,246	2,080,413	2,241,661	4.97%	2.77%
Recycling	545	354,765	386,567	386,567	385,027	389,405	0.73%	0.48%
Beach Cleaning	546	31,642	-	25,139	-	-	0.00%	0.00%
Parks	551	1,578,785	1,783,202	1,833,982	1,821,195	1,734,356	-2.74%	2.14%
Facilities Maintenance	554	906,787	1,018,479	1,038,897	1,030,491	1,152,475	13.16%	1.42%
Parking Meter Maint & Collections	558	6,823	-	-	-	-	0.00%	0.00%
General Engineering Services	561	606,498	565,137	626,855	562,251	589,848	4.37%	0.73%
Right of Way Inspections	565	96,834	99,129	99,148	139,197	102,166	3.06%	0.13%
Equip Operations/Maintenance	571	720,198	789,994	790,990	786,953	823,419	4.23%	1.02%
Coastal Management	581	-	-	-	-	-	0.00%	0.00%
		14,761,236	15,777,708	16,393,479	15,646,054	16,163,521	2.45%	19.98%
LIBRARY SERVICES	321	345,058	352,650	352,650	352,650	352,650	0.00%	0.44%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	2,200,000	2,420,000	2,420,000	2,420,000	2,662,000	10.00%	3.29%
Coastal Protection Fund (309)	611	7,349,124	6,520,211	6,520,211	6,520,211	4,777,000	-26.74%	5.90%
Townwide Underground Utilities	611	135,000	144,450	144,450	144,450	165,000	14.23%	0.20%
Debt Service Fund (205)	612	5,994,738	5,983,913	5,983,913	5,983,913	5,691,148	-4.89%	7.03%
Group Health Retirees (610)	621	435,383	423,014	423,014	423,014	429,858	1.62%	0.53%
Risk-W/C,Liab,Prop (501)	622	1,898,059	1,900,819	1,900,819	1,900,819	2,010,439	5.77%	2.48%
Extraordinary trsfr to Retirement (60(	624	9,501,699	5,420,000	5,420,000	5,420,000	5,420,000	0.00%	6.70%
		27,514,003	22,812,407	22,812,407	22,812,407	21,155,445	-7.26%	26.15%
INVENTORY WRITE-OFF	680	32,890	-	-	-	-	0.00%	0.00%
EMERGENCY/DISASTER RESPONSE	710	57	-	-	-	-	0.00%	0.00%
CONTINGENT APPROPRIATIONS	711	-	610,000	-	-	600,000	-1.64%	0.74%
General Operating Fund (001) Total		55,441,717	61,629,359	62,130,097	59,115,923	59,760,128	-3.03%	73.85%
Transfers to Other Funds		27,514,003	22,812,407	22,812,407	22,812,407	21,155,445	-7.26%	26.15%
TOTAL GENERAL FUND		82,955,720	84,441,766	84,942,504	81,928,330	80,915,573	-4.18%	100.00%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

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TOWN OF PALM BEACH

Town Manager's Office

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Jay Boodheshwar, Deputy Town Manager

SUBJECT: Town Manager's Office Budget Highlights for FY2021

DATE: June 24, 2020

Town Manager's Office Overall Budget
FY2021 Request $2,207,680.00
FY2020 Adopted $2,071,254.00

This represents an overall increase of 6.59% ($136,426)

The overall Town Manager's Office proposed FY2021 budget will increase by 6.59% or $136,426 over the FY2020 Adopted Budget. This change is mostly attributed to an appropriation increase in the General Government budget. See below for more details.

Program 111 – Legislative
FY2021 Request $154,400.00
FY2020 Adopted $154,400.00

- No change in budget.

Program 113 – General Government
FY2021 Request $863,542.00
FY2020 Adopted $614,643.00

This represents an increase of 40.49% ($248,899)

Salaries

- 54.23% increase ($256,500)
- The majority of the increase in the Compensated Absences line is due to anticipated retirements and associated payouts for accumulated leave time.

Benefits

- 129.87% increase ($14,407)
- The majority of this increase is due to the fact that no funds were mistakenly budgeted for FICA/Medicare in FY20.
- Includes a minor increase in Preservation of Benefits costs.

Contractual

- 17.34% decrease (-$22,600)
- This decrease is due to the reduction in Employee Events/Recognition line. Staff is concerned about hosting gatherings in the upcoming year due to COVID-19 transmission uncertainty, as well as a decrease in funding for contractual support services for POTUS related support.
- Included in contractual services is a $2,000 new appropriation for Iguana Removal services, as staff anticipates this to be an ongoing expense.

Commodities

- 100% increase ($250)
- Increase due to anticipated rise in committee refreshment expenses, which has been under budgeted in the past.

Program 121 – Administrative Management
FY2021 Request $799,738.00
FY2020 Adopted $774,011.00

This represents an overall increase 3.32% ($25,727)

Salaries

- 1.72% increase ($9,681)
- Increase is attributed to pay for performance increases and the proposed increase in the ranges.

Benefits

- 12.83% increase ($24,046)
- The majority of the increase is related to retirement contributions, group insurance and longevity/bonus expenses.
- There were minor reductions in Fica/Medicare and 401(a) contributions.

Contractual

- 46.25% decrease (-$7,400)
- Most of the decrease is attributable to the elimination of travel resulting from pandemic travel restrictions, reduction in educational reimbursement expenses, reduction of copy machine charges, and the elimination of digital scanning expenses (which are done in-house by administrative staff).

Commodities

- 7.74% decrease (-$600)
- Decrease is attributable to the reduction in office supplies, fuel, subscriptions and training expense appropriations.

Program 122 – Advice and Litigation
FY2021 Request $390,000.00
FY2020 Adopted $528,200.00

This represents an overall decrease of 26.16% (-$138,200)

- The majority of the decrease is attributed to the reduction in fees for legal advice (-$141,000), but also includes reductions in Litigation and Labor Advice expenses.
- This budget includes a $15,000 appropriation for Assessment Lawsuit expenses, which was not budgeted in previous years, as well as an increase in Telecom Legal Advice.

Program 131 – Town Clerk
FY2021 Request $314,036.00
FY2020 Adopted $307,400.00

Overall increase of 2.16% ($6,636)

Salaries

- 5.14% increase ($8,244)
- Increase is attributed to pay for performance increases and the proposed increase in the ranges.

Benefits

- 0.81% increase ($802)
- This increase is attributable to a rise in Fica/Medicare costs and retirement contributions, but offset by decreases in insurance and bonus expenses.

Contractual

- 4.13% decrease (-$1,800)
- Decrease due to the elimination of travel as a result of pandemic travel restrictions and a reduction in legal advertising expenses, but offset slightly by an increase in copy machine leasing expenses.

Commodities

- 15.93% decrease (-$610)
- Results of decreases in Office Supplies, and Training appropriations.

PROGRAM: LEGISLATIVE 111

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	140,080	130,000	140,000	140,000	140,000	140,000	0.00%
Commodities	14,370	19,895	14,400	14,400	14,400	14,400	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	154,451	149,895	154,400	154,400	154,400	154,400	0.00%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

CONTRACTUAL

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

COMMODITIES

Includes costs associated with membership dues and miscellaneous expenses for the Mayor and Town Council.

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

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	734,597	665,027	473,000	473,000	460,683	729,500	54.23%
Employee Benefits	12,961	11,909	11,093	11,093	11,041	25,500	129.87%
Contractual	193,592	241,840	130,300	130,300	129,300	107,700	-17.34%
Commodities	130	29	250	250	350	500	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	342	100.00%
TOTALS	941,280	918,805	614,643	614,643	601,374	863,542	40.49%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The cost of compensated absences (accrued vacation and sick leave) as projected by the Finance Department and POTUS overtime. Compensated absences increased in FY2021 due to anticipated retirements.

EMPLOYEE BENEFITS

The cost of FICA associated with payment of compensated absences as projected by the Finance Department and funding of the preservation of benefits plan.

CONTRACTUAL

Includes costs associated with contractual services for POTUS visits, employee events and recognition, holiday decorations, and other miscellaneous contracted services.

COMMODITIES

Includes costs associated with boards and committees refreshments

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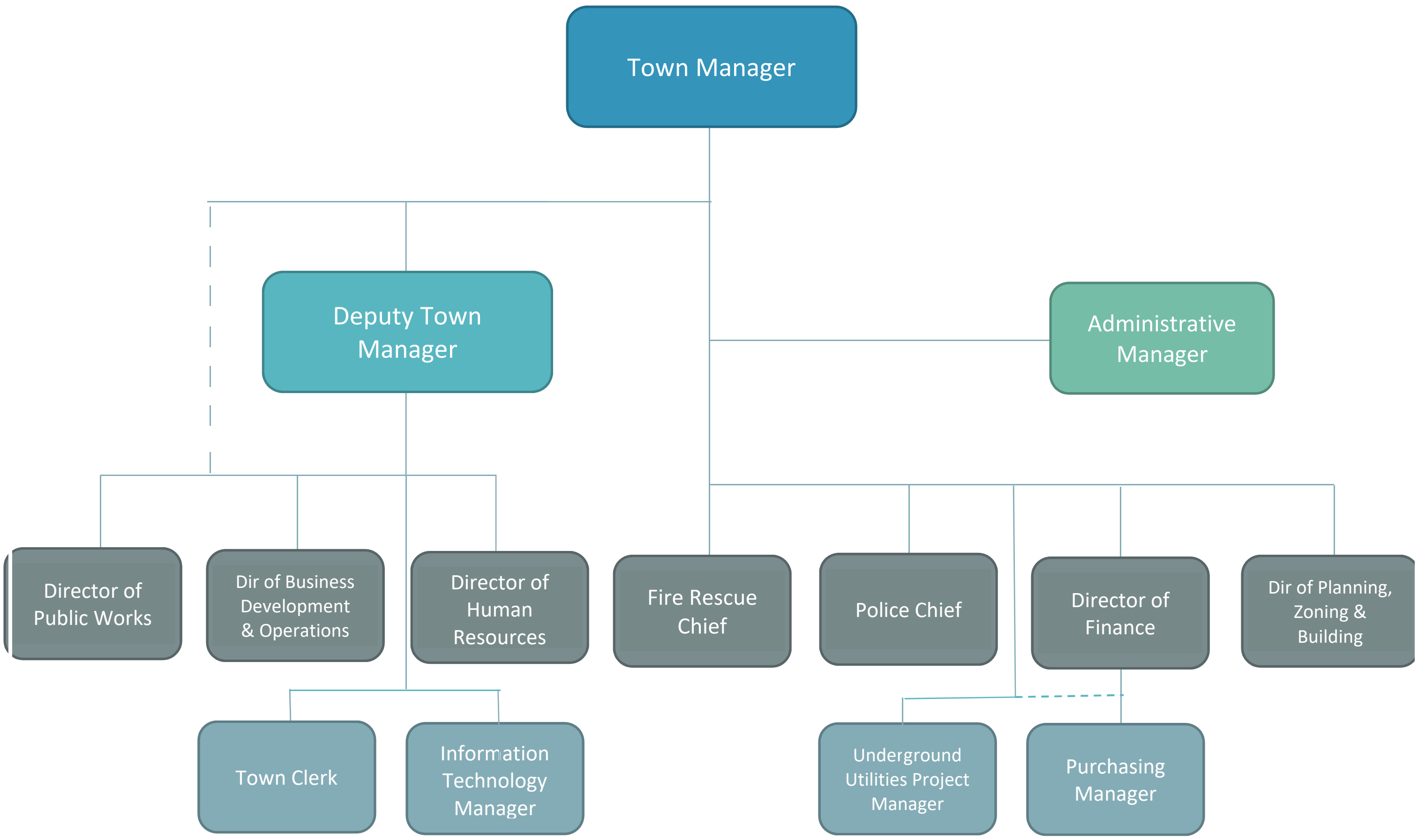
DEPARTMENT: TOWN MANAGER'S OFFICE

MISSION

The Town Manager's Office is dedicated to effectively advising the Mayor and Town Council regarding policy formation; keeping the Mayor, Town Council and community informed on Town government issues of importance; and setting overall administrative direction for all operating departments. The Town Manager, as the primary administrative official of the Town, provides the linkage between the policies set by the Mayor and Town Council and the operations of the Town staff.



PROGRAM: ADMINISTRATIVE MANAGEMENT 121

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

Main Activities:

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	678,702	513,201	562,280	562,280	562,280	571,961	1.72%
Employee Benefits	231,047	199,032	187,445	187,445	187,445	211,491	12.83%
Contractual	19,122	58,529	16,000	39,192	5,500	8,600	-46.25%
Commodities	10,589	7,220	7,750	7,750	7,379	7,150	-7.74%
Depreciation	-	-	536	536	536	536	0.00%
TOTALS	939,460	777,982	774,011	797,203	763,140	799,738	3.32%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Includes costs associated with education reimbursement for employee seeking bachelor's degree, conference expenses for Town Manager and Deputy Town Manager, copying machine, postage, and other minor miscellaneous expenses.

COMMODITIES

Includes costs associated with office supplies, fuel, membership dues, and other minor miscellaneous expenses.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Town Manager	1.000	1.000	1.000	1.000	1.000
Deputy Town Manager	1.000	1.000	1.000	1.000	1.000
Communications Specialist	-	0.500	-	-	-
Administrative Manager	1.000	1.000	0.800	1.000	1.000
Administrative Assistant II	1.000	1.000	1.000	1.000	-
Administrative Assistant	1.000	0.500	0.500	0.500	0.500
Administrative Clerk	-	-	-	-	1.0000
	5.000	5.000	4.300	4.500	4.500

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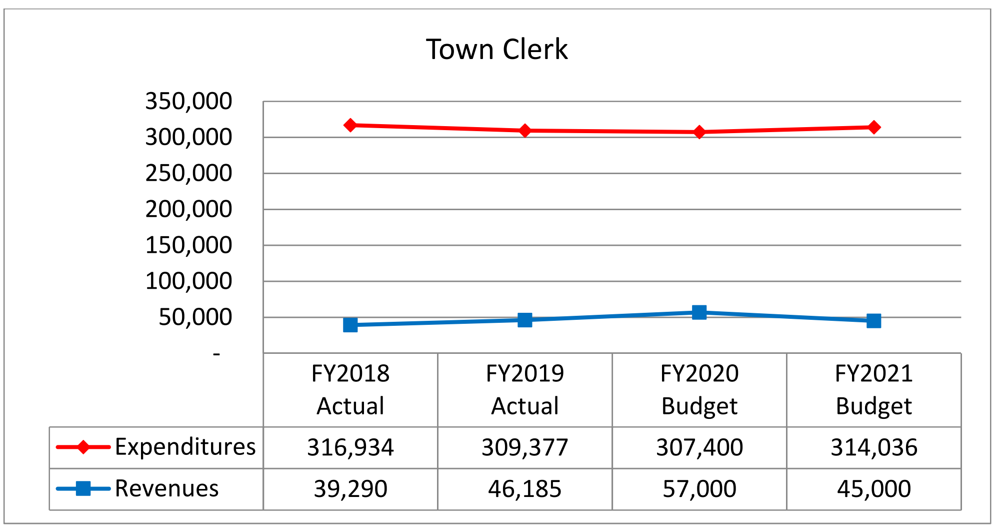
PROGRAM: TOWN CLERK 131

Mission: The mission of the Town Clerk's Office is to provide excellent customer service to the residents and staff in the most efficient, competent and courteous manner while performing the main duties and functions of the Office in accordance with the State Statutes and Town laws.

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

- Manage the Town's official records, including: ordinances, resolutions, bonds, deeds, contracts, agreements, and meeting minutes
- Coordinate and prepare all Town Council meeting agendas and back-up materials
- Attend all Town Council and Council Committee Meetings and prepare the minutes
- Attest and certify the Town's official documents and adopted legislation
- Ensure record access both electronically and physically
- Maintain the Town's Online and Physical Code of Ordinances
- Supervise and administer the Town's municipal elections
- Oversee and coordinate the fulfillment of public records requests
- Manage the appointment process for all Advisory Boards and Commissions
- Provide information to the general public, staff and other government agencies on a daily basis



Revenue Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Change
Charitable Solicitations Fee	34,135	43,320	50,000	39,540	40,000	-20.00%
Charitable Solicitations Late Filing Fee	5,155	2,865	7,000	5,000	5,000	-28.57%
TOTALS	39,290	46,185	57,000	44,540	45,000	-21.05%

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	149,017	158,542	160,535	160,535	145,000	168,779	5.14%
Employee Benefits	100,998	101,751	98,630	98,630	99,330	99,432	0.81%
Contractual	60,415	45,604	43,550	43,550	16,739	41,750	-4.13%
Commodities	5,649	2,626	3,830	3,830	3,219	3,220	-15.93%
Depreciation	855	855	855	855	855	855	0.00%
TOTALS	316,934	309,377	307,400	307,400	265,143	314,036	2.16%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

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

CONTRACTUAL
Reductions are included in the following accounts: travel and per diem, office equipment maintenance and codification updates

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

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Town Clerk	1.000	1.000	1.000	1.000	1.000
Deputy Clerk	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	0.500	0.500	0.500
Administrative Manager	-	-	0.200	-	-
	3.000	3.000	2.700	2.500	2.500

PROGRAM: ADVICE AND LITIGATION 122

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	981,810	691,685	528,200	569,169	307,000	390,000	-26.16%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	981,810	691,685	528,200	569,169	307,000	390,000	-26.16%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

CONTRACTUAL

The proposed budget for contractual expenses includes general, labor and telecom legal advice, as well as anticipated litigation costs.

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TOWN OF PALM BEACH

Town Manager's Office

MEMORANDUM

TO: Kirk W. Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager

FROM: Charles Kapachinski, IT Manager

SUBJECT: IT Department Budget Highlights for FY2021

DATE: June 25, 2020

Program 125 – Information Technology

FY2021 Request $2,904,848
FY2020 Adopted $2,775,010
This represents an overall increase of 4.68% ($129,838)

Salaries

- 6.82% increase ($48,955)
  - Increase due to annual merit increases and under budgeting of FY20 salaries.

Benefits

- 3.41% increase ($11,287)
  - Increase due to annual increase in health and retirement benefits.

Contractual

- 11.19% increase ($150,803)
  - Increase due to growing need for staff augmentation, specifically for network and security programming ($73,500), increased Internet bandwidth circuit costs ($6,000), replacement of existing Comcast iNet to maintain intra-facility fiber connectivity ($85,000), and Software Maintenance ($45,928). Software Maintenance increases due to reallocation of items from Hardware Maintenance, new Fire-Rescue software, expanding fleet of town-wide surveillance cameras and deployment of next-generation firewall.
  - The Town's migration path to a virtual server farm and SaaS has reduced the need for physical servers, realizing a Hardware Maintenance reduction cost of $32,625 for this year and further savings yet to be determined in future years.

Commodities

- 15.69% decrease ($27,360)
  - Decrease due to the elimination of network software and completion of the Windows 10 migration project.

Capital Outlay

- 92% decrease ($55,000)
  - Decrease due to FY20 one-time purchase of Emergency Operations Center UPS.

Depreciation

- 1.00% increase ($1,153)
  - Decrease due to reduction of physical server fleet.

Additional Items

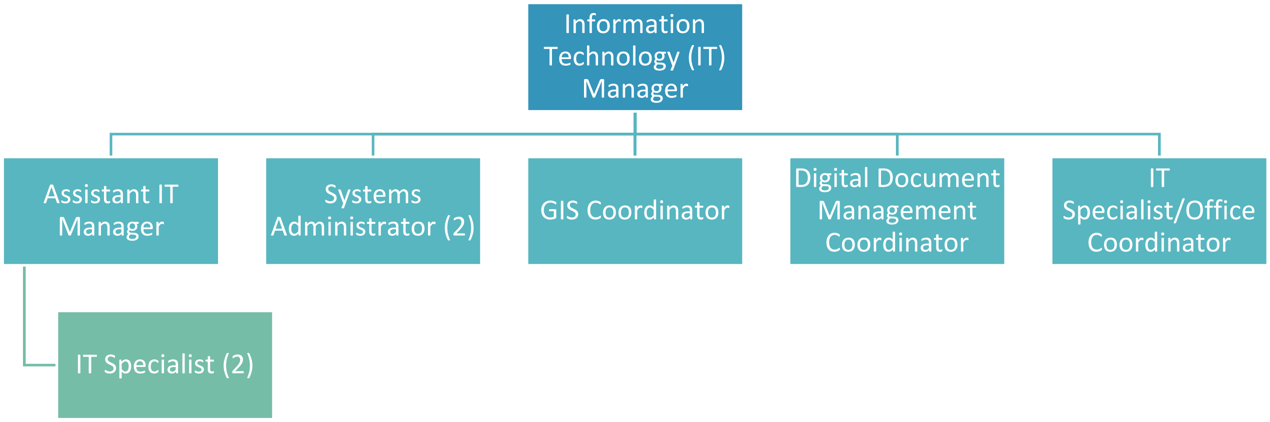
- Through a collaborative engagement with Purchasing, a new Multi-Function Printer (Copiers) vendor has been identified that has provided greater service levels with an approximate annual savings of $7,000. Additional savings will be forthcoming as old MFP leases expire. Additionally, as printers fail or reach end of life, they are not being replaced in favor of printing to the lower cost MFP devices when practical.

PROGRAM: INFORMATION TECHNOLOGY 125

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

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

- Provide strategic direction and long-range planning for the development, deployment, integration and operation of the foundational digital environment in support of evolving town-wide operations
- Continuously evaluate the digital environment against evolving security threats and execute emerging best practices and ongoing security training
- Establish and promote IT governance that includes IT Controls, Frameworks and Methodologies including Policies, Procedures (SOP), and Best Practices
- Provide exceptional customer service and responsive remediation based on defined service levels
- Coordinate and direct services and solutions that ensure efficiency and effective use of digital resources
- Advocate in support of digital solutions that support transparency and civic engagement
- Support collaboration of emerging digital resources among Town personnel and residents
- Centralize systems support, service, programming and high availability
- Facilitate end-user device management, maintenance, support, and established refresh cycles
- Manage, coordinate and educate regarding the complex digital service portfolio managed and maintained town-wide
- Coordinate the continued execution of replacement cycles as suggested by industry best practices and standards
- Oversee GIS solutions and assist departments with the optimal use of these mission critical systems
- Manage and maintain key elements of Town electronic content management (ECM) systems.



Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	665,848	697,354	718,305	718,305	718,305	767,260	6.82%
Employee Benefits	328,608	309,275	330,893	330,893	330,893	342,180	3.41%
Contractual	911,842	1,096,907	1,347,605	1,445,298	1,339,059	1,498,408	11.19%
Commodities	90,845	87,735	174,360	174,360	173,875	147,000	-15.69%
Capital Outlay	22,618	65,984	60,000	69,972	60,000	5,000	-91.67%
Depreciation	308,480	207,240	143,847	143,847	143,847	145,000	0.80%
Other	-	-	-	-	-	-	0.00%
TOTALS	2,328,241	2,464,496	2,775,010	2,882,676	2,765,979	2,904,848	4.68%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs have increased due to several factors; Increased software maintenance costs; Replacement of existing iNet from Comcast to maintain intra-facility fiber connectivity; Contracted services to supplement staffing for Network Administration, and monitoring services for critical server and applications in order to analyze operation and performance, and to detect and alert about possible errors.

COMMODITIES

Minor computer equipment costs have decreased due to the reduction of needed software purchases. The Town computer fleet has approximately 223 computer devices in excess of 5 years that are beginning to fail at greater rates and require replacement and IT will continue replacing computer devices in FY21.

CAPITAL OUTLAY

Capital Outlay costs have been reduced due to the reduction of major computer hardware funding.

DEPRECIATION

The Town server fleet has been reduce by approximately 10 servers this past year, but due to the replacement of the entire network switch infrastructure, there is a slight increase in depreciation costs. The trend will be to further reduce physical servers through the use of virtual servers and Software as a Solution (SaaS).

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Information Technology Manager	1.000	1.000	1.000	1.000	1.000
Assistant IT Manager	-	1.000	1.000	1.000	1.000
Systems Analyst	3.000	-	-	-	-
Systems Administrator	-	2.000	2.000	2.000	2.000
GIS Coordinator	1.000	1.000	1.000	1.000	1.000
Information Technology Specialist	3.000	3.000	3.000	3.000	3.000
	8.000	8.000	8.000	8.000	8.000

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TOWN OF PALM BEACH
Human Resources Department

MEMORANDUM

To: Kirk W. Blouin, Town Manager

From: Danielle Olson, Director of Human Resources

Danielle Olson

CC: Jay Boodheshwar, Deputy Town Manager
Melissa Ladd, Budget Analyst
Jane LeClainche, Finance Director
Karen Temme, Risk Manager
Kennie Wells, Assistant Director of Human Resources

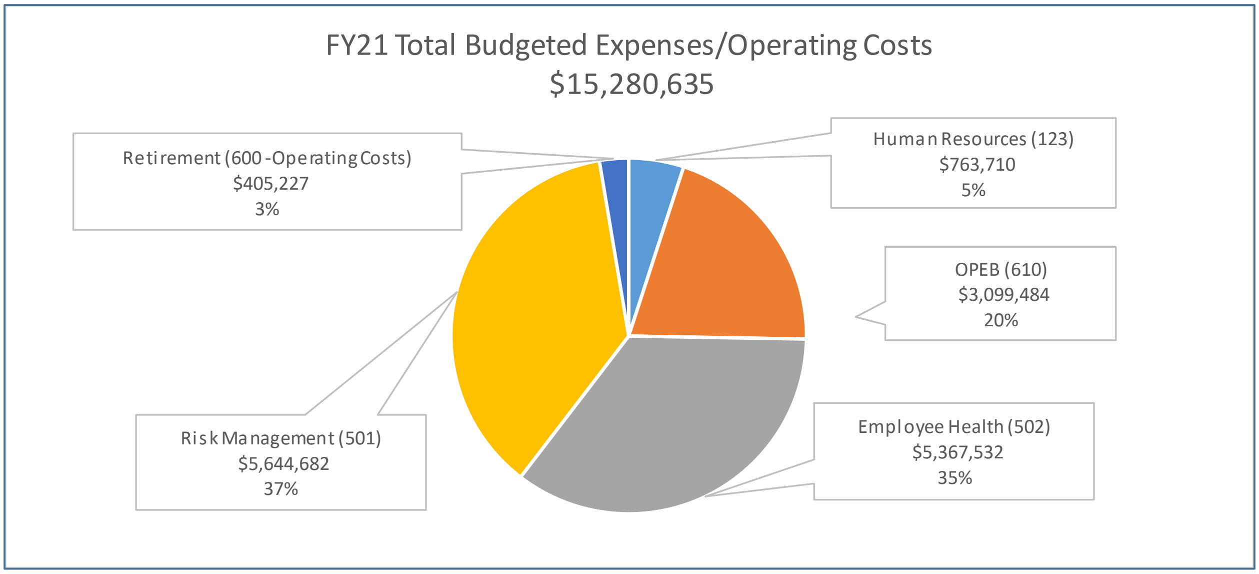
Re: FY21 Budget Highlights for Human Resources

Date: June 22, 2020

Total Human Resources Budget

FY21 Estimated Requested	$15,280,635
FY20 Budget	$15,137,508

Human Resources Department manages a total operating cost of $15,280,635 across five funds. The primary general fund for the department (123) is where costs associated with managing recruitment and general operational matters are located. Two internal service funds are managed including Risk Management (501) and Employee Health (502). Additionally, staff manages operational expenses of the OPEB Trust (610) for retiree insurance and Retirement (600) fund (excluding investments). The total of 8 FTE is distributed across all of the referenced accounts.



There was reallocation of FTE between Retirement, Health and OPEB funds that caused notable percent change in FY20 to FY21 for salaries and wages. However, salaries and wages across all funds for total FTEs increased overall by 3.4% between FY20 and FY21.

Salaries & Wages	Total	Retirement (Operating Costs 600)	Risk Management (Internal Service Fund 501)	Human Resources (General Fund 123)	Employee Health (Internal Service Fund 502)	OPEB (Trust Fund Expenses 610)
FY20 Approved Budget	$ 715,100	$ 76,988	$ 163,970	$ 324,295	$ 74,506	$ 75,341
FY21 Program Request	$ 739,342	$ 50,162	$ 174,270	$ 340,807	$ 87,326	$ 86,777
% Change FY20 to FY21	**3.4%**	**-34.8%**	**6.3%**	**5.1%**	**17.2%**	**15.2%**

Human Resources (General Fund 123)

FY21 Estimated Request $763,710
FY20 Adopted $752,902

The Human Resources General Fund 123 is the smallest portion of expenses managed by the department. The expense are predominantly related to FTE costs but also include recruitment, training, and general operational costs for providing Human Resource functions to employees. There is a 1.4% increase between FY20 and FY21 primarily associated with expected increases experienced Town-wide associated with pay and benefits. Otherwise, staff has been able to maintain an almost flat operating cost of services between FY20 and FY21.

Risk Management (Internal Service Fund 501)

FY21 Estimated Request $5,644,682
FY20 Adopted $5,498,388

The overall Risk budget proposed for FY2021 is estimated to increase by approximately 3% over the FY2020 Adopted Budget. This increase is predominantly due to the expected increase in premiums, with additional funding to comply with statutory required unfunded mandates.

Employee Health (Internal Service Fund 502)

FY2021 Estimated Request $5,367,532
FY2020 Adopted $5,363,844

The overall Health budget is expected to increase by 0.1% ($3,688) over the FY2020 adopted budget. A reallocation of resources led to an increase in the FTE costs associated with managing the program and contractual services is offset by a decrease in Benefits.

Expenses and operations associated with Employee Health are managed by Human Resources staff; however, this is an internal service fund and the projected cost for health in FY21 that is charged to each Town department budget is $10,948 per FTE. Finally, expenses associated with Employee Health fund have been flat trending at an average of less than ½ % increase over the last five years.

OPEB (Trust Fund Expenses 610)

FY2021 Estimated Request	$3,099,484
FY2020 Adopted	$3,041,309

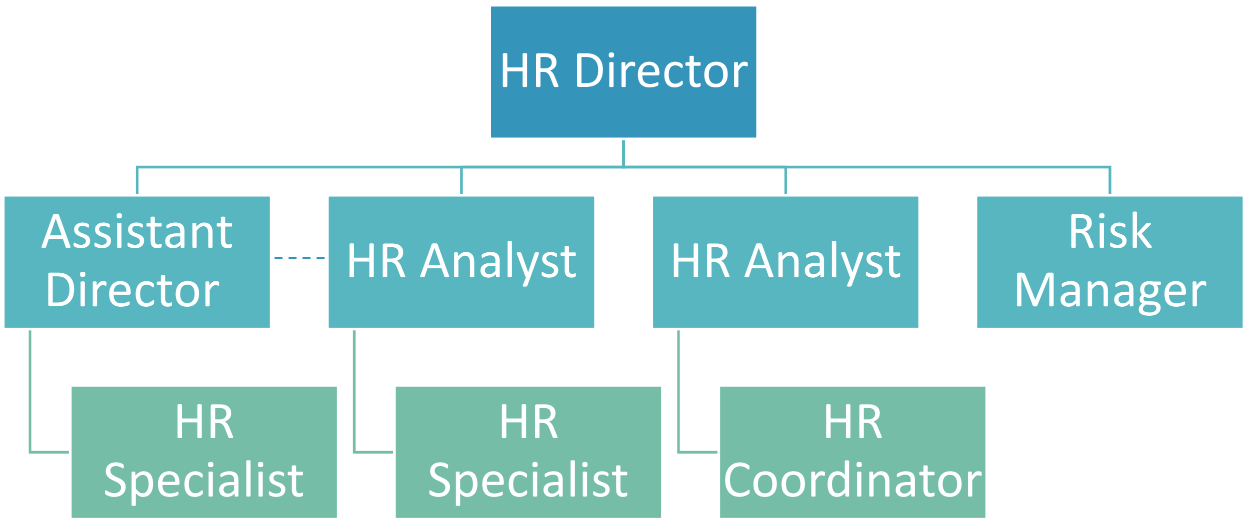
Overall, the OPEB Trust expenses are expected to remain nearly flat in FY21 over FY20 (excluding the Transfer to Retained Earnings). Retiree Health and Dental claims have increased; however, the fixed costs associated with retiree insurance has decreased. Increases in FTE costs associated with managing the program have increased; however, this increase is experienced Town-wide. The estimated FY21 request is based on actuarial projections of expenses associated with retiree insurance benefits required to be paid from the OPEB Trust, which has a current approximate $34M balance in net assets.

Retirement (Operating Costs Only 600)

FY21 Estimated Request	$405,227
FY20 Adopted	$481,065

Reductions in operating costs in the Retirement fund in FY21 are a result of reduced expenses for custodial fees, in addition to computer services due to the transition from the retirement and DROP system and a portion of administration to GRS. A slight increase is experienced Town-wide associated with pay and benefits for the Town staff who administer the Retirement fund and its operations.

DEPARTMENT: 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

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	340,092	367,853	325,295	325,295	347,009	341,807	5.08%
Employee Benefits	185,495	185,177	177,504	177,504	170,195	178,580	0.61%
Contractual	128,482	163,959	242,438	257,590	205,497	235,742	-2.76%
Commodities	8,123	6,589	7,665	7,665	6,379	7,581	-1.10%
Depreciation	677	457	-	-	223	-	0.00%
TOTALS	662,869	724,036	752,902	768,054	729,303	763,710	1.44%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The change is nearly flat due to level funding of the employee health insurance program between FY20 and FY21.

CONTRACTUAL

Contractual costs were nearly flat except for the decrease due to changes in travel for FY21. Expenses include enhanced background screening of employment candidates, behavior based interview training for hiring managers to further develop the quality of candidate selection, changes in post-employment drug and alcohol free workplace screening, and addition of external storage services for inactive employee and retiree personnel and medical files required to be retained per state retention rules.

COMMODITIES

Decrease reflects the reallocation of funds for the software used in scheduling annual physicals for Public Safety positions to determine ongoing fitness for duty from the Human Resources budget to the Health fund; training expenses were also reallocated to the Health, OPEB and Risk fund base on FTE distribution.

CAPITAL OUTLAY

Replacement equipment purchases planned for the clinic are no longer needed; clinical services have been outsourced.

DEPRECIATION

Depreciation was reduced due to no longer needing specific equipment for in-house clinical services.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director of Human Resources	0.776	0.776	0.776	0.496	0.496
Assistant Director	0.600	0.600	0.600	0.500	0.500
Occupational Health Nurse	0.500	0.500	-	-	-
Human Resources Analyst	1.800	1.800	1.800	1.800	1.800
HR Coordinator	0.350	0.350	0.350	0.350	0.350
HR Resource Specialist	0.625	0.625	1.065	0.625	0.625
Office Assistant II	0.375	0.375	-	-	-
	5.026	5.026	4.591	3.771	3.771

TOWN OF PALM BEACH

Finance Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Jane Le Clainche, Director of Finance

SUBJECT: FY2021 Budget Highlights for the Finance Department

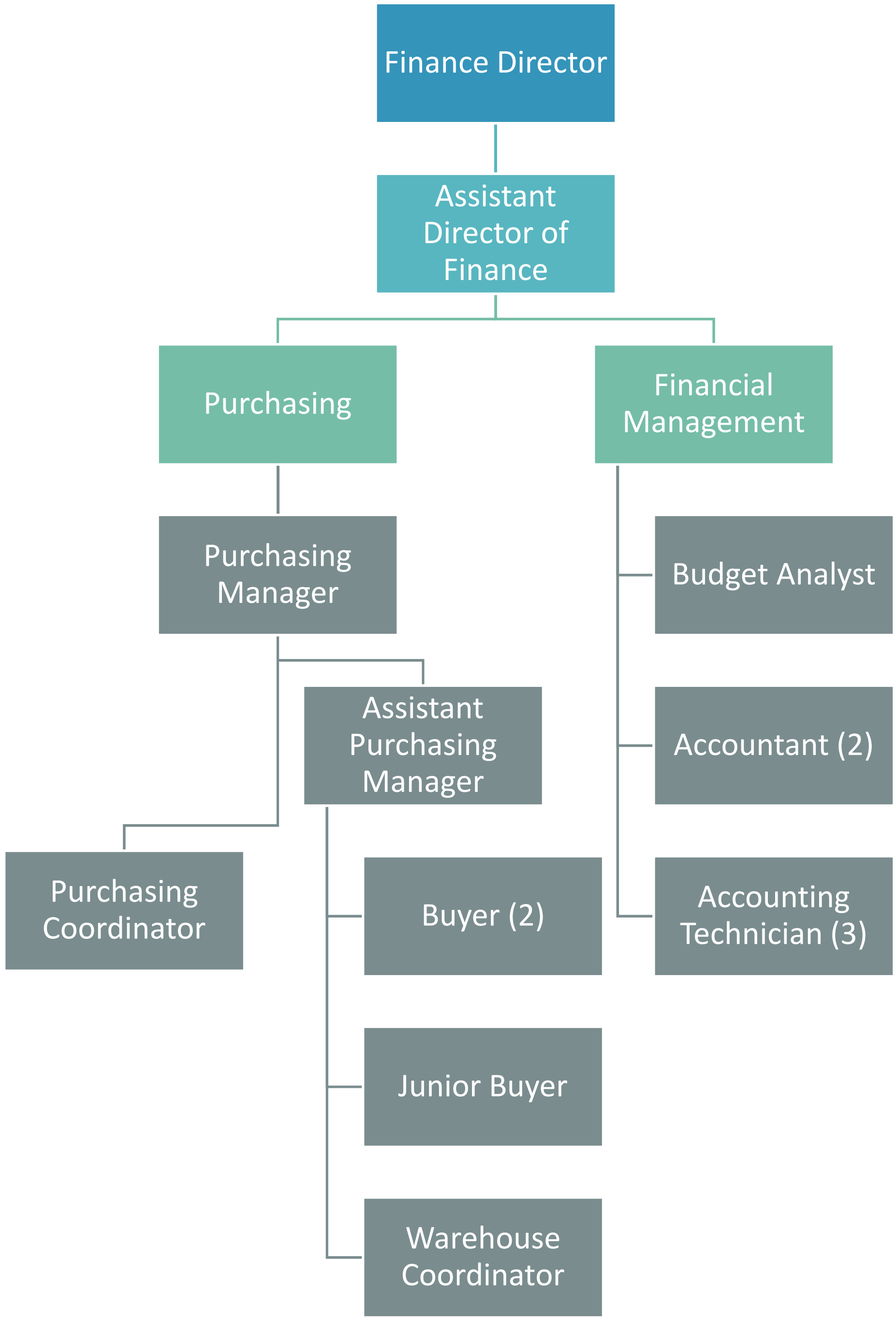
DATE: June 25, 2020

Finance Budget
FY2021 Budget Request $1,764,316
FY2020 Adopted $1,818,911
The overall Finance Department proposed FY2021 budget is estimated to decrease by 3.0% over the FY2020 Adopted Budget. The main reason for the decrease is the elimination of one FTE in the purchasing division and a decrease in costs associated with the audit. All additional cost increases or savings are outlined within the following programs:

Program 141 – Financial Management
FY2021 Program Request $1,046,945
FY2020 Adopted $1,027,755
The proposed FY2021 budget for Financial Management reflects an estimated increase of 1.9%, or $19,187. The only increase in the budget is for merit increases for employees.

Program 144 - Purchasing
FY2021 Program Request $717,374
FY2020 Adopted $779,486
The proposed FY2021 budget for Purchasing reflects an estimated decrease of 9.3% or $73,782. This decrease is due to the elimination of one FTE (Purchasing Coordinator) and the elimination of travel due to the pandemic.

FINANCE DEPARTMENT ORGANIZATION CHART



DEPARTMENT: FINANCE

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

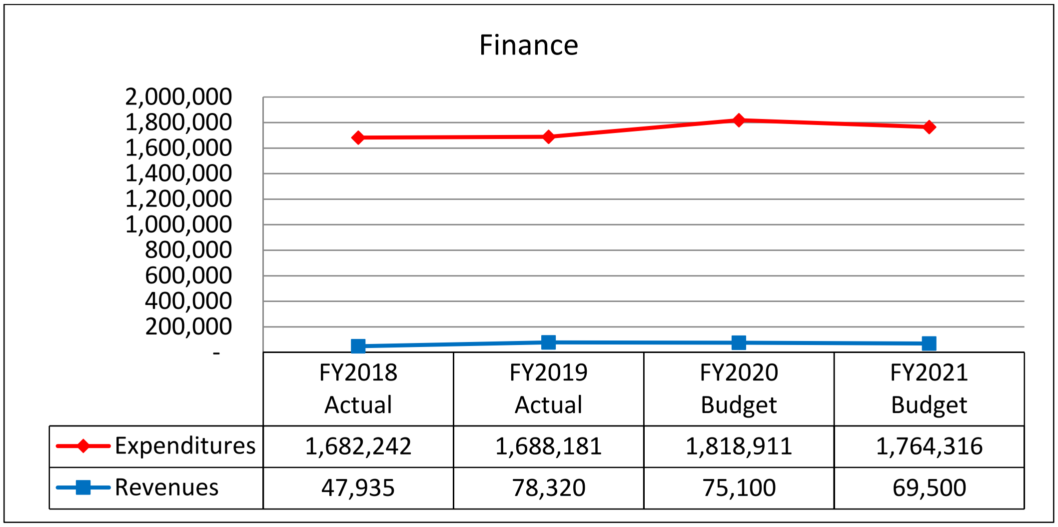
Revenue Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Change
Taxi Permits	7,275	675	4,500	900	900	-80.00%
Newsrack Enclosure Admin Fee	720	820	600	780	600	0.00%
Lien Search Fee	39,940	76,825	70,000	48,475	68,000	-2.86%
	47,935	78,320	75,100	69,330	69,500	-7.46%

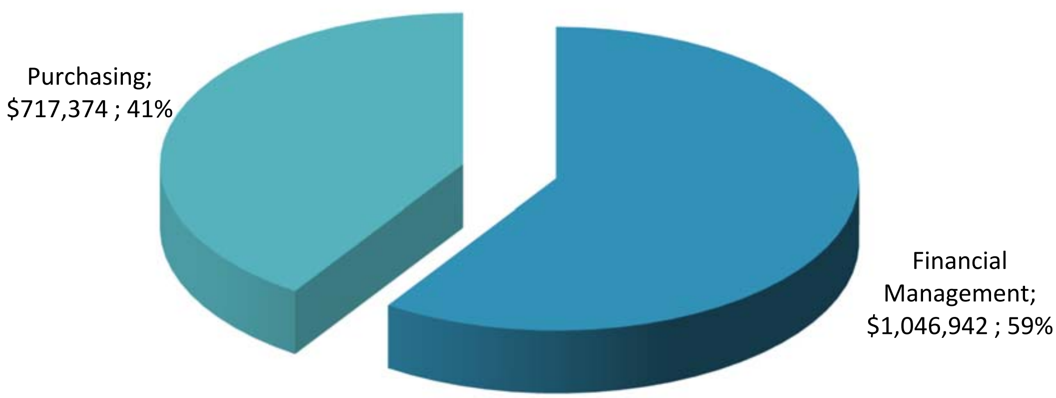
Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	945,560	1,010,740	1,067,262	1,067,262	1,016,000	1,040,770	-2.48%
Employee Benefits	567,998	523,151	574,135	574,135	574,496	552,387	-3.79%
Contractual	135,062	130,412	150,355	150,355	135,870	143,575	-4.51%
Commodities	29,768	20,024	23,305	23,305	22,650	23,730	1.82%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	3,854	3,854	3,854	3,854	3,854	3,854	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	1,682,242	1,688,181	1,818,911	1,818,911	1,752,870	1,764,316	-3.00%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.



	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
Expenditures	1,682,242	1,688,181	1,818,911	1,764,316
Revenues	47,935	78,320	75,100	69,500



	FY2018	FY2019	FY2020	FY2021
Total Full Time Equivalent Employees	15.563	14.739	14.689	13.689

PROGRAM: FINANCIAL MANAGEMENT 141

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

Main Activities: The most important things we do to fulfill the mission are:
- Advise the Town Council and Manager regarding financial matters
- Develop and recommend administrative and Council fiscal policy
- Provide internal checks and balances regarding financial control and purchasing procedures
- Develop and submit an annual budget that is reliable and balanced
- Direct purchasing activities in an efficient and effective manner

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	535,554	545,827	579,476	579,476	540,000	602,512	3.98%
Employee Benefits	331,438	280,985	303,085	303,085	303,450	302,966	-0.04%
Contractual	115,267	121,867	130,000	130,000	115,970	126,300	-2.85%
Commodities	13,332	12,074	14,880	14,880	13,650	14,850	-0.20%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	314	314	314	314	314	314	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	995,906	961,067	1,027,755	1,027,755	973,384	1,046,942	1.87%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The budget includes funds for the annual external audit, copy machine charges, supplies for annual wage reporting and the residential parking permit program, credit card discount fees on Town receipts, and postage. Rental costs of the postage machine increased while decreases occurred with postage and legal advertising

COMMODITIES

Funds included cover office supplies, professional membership dues/subscriptions and continuing education.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Finance Director	0.850	0.850	0.850	0.850	0.850
Assistant Finance Director	0.975	0.975	0.975	0.975	0.975
Accounting Supervisor	0.950	-	-	-	-
Budget Analyst	-	0.950	0.950	0.900	0.900
Accounting Assistant	2.000	-	-	-	-
Accounting Technician	2.988	2.988	2.964	2.964	2.964
Accountant	-	2.800	2.000	2.000	2.000
Payroll Specialist	0.800	-	-	-	-
	8.563	8.563	7.739	7.689	7.689

PROGRAM: PURCHASING 144

Mission: The Purchasing Division provides professional procurement services to the Town Departments while ensuring compliance with County Ethics Commission, Inspector General, Florida State Statutes, and Town Purchasing Policies and Procedures. These services include purchase of supplies, equipment services, and construction 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

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	410,006	464,913	487,786	487,786	476,000	438,258	-10.15%
Employee Benefits	236,560	242,166	271,050	271,050	271,046	249,421	-7.98%
Contractual	19,794	8,545	20,355	20,355	19,900	17,275	-15.13%
Commodities	16,436	7,950	8,425	8,425	9,000	8,880	5.40%
Depreciation	3,540	3,540	3,540	3,540	3,540	3,540	0.00%
TOTALS	686,336	727,113	791,156	791,156	779,486	717,374	-9.33%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Contractual costs will reflect reductions in copy machine charges, office supplies and reduction in other contractual services. A slight increase was proposed for training procurement best practices to Town staff. Town Purchasing has implemented an E-Bidding Platform for solicitations and Contract Management. This is a new expense under Purchasing.

COMMODITIES

Estimates for commodities remain the same based on current market conditions

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Assistant Purchasing Manager	1.000	1.000	1.000	1.000	1.000
Buyer	1.500	1.500	1.500	2.000	1.000
Senior Buyer	-	-	-	-	1.000
Junior Buyer	-	-	-	1.000	1.000
Purchasing Technician	1.000	1.000	1.000	-	-
Warehouse Coordinator	1.000	1.000	1.000	1.000	1.000
Purchasing Coordinator	1.000	1.000	1.000	1.000	-
Courier/Warehouse Assistant	0.500	0.500	0.500	-	-
	7.000	7.000	7.000	7.000	6.000

TOWN OF PALM BEACH

To: Kirk Blouin, Town Manager

From: Wayne Bergman, Acting Director of Planning, Zoning & Building

Re: FY 2021 Budget Highlights for Planning, Zoning & Building

Date: June 19, 2020

Planning, Zoning & Building Budget

FY 2021 Estimated Request $3,643,453.00

FY 2020 Adopted $3,630,940.00

The overall Planning, Zoning & Building proposed FY 2021 budget is estimated to increase by 3.4%, or $12,513.00, over the FY 2020 Adopted Budget. Details of the various division's budgets and budget categories are shown below.

Program 211 – Planning & Zoning

FY 2021 Estimated Request $663,750.00
FY 2020 Adopted $781,047.00

The proposed FY 2021 budget for Planning & Zoning reflects an estimated 15.0% decrease, or $117,297.00, which is due primarily to slight decreases in salaries, payroll-related benefits, contractual services, and commodities (operational costs). This involves proposed staffing levels for next year and adjusted staff allocations between the various divisions within the department.

Program 212 - Permit Issuance (Included in Building Enterprise Fund)

FY 2021 Estimated Request $1,273,801.00
FY 2020 Adopted $1,248,449.00

The proposed FY 2021 budget for Permit Issuance reflects an estimated 2.0% increase, or $25,352.00, which is due to slight increases to salaries, payroll-related benefits and commodities (operational costs), and a reduction in contractual services. This involves proposed staffing levels for next year and adjusted staff allocations between the various divisions within the department. This program, along with Program 213 – Inspection / Compliance, will become an Enterprise Fund in FY 2021.

Program 213 – Inspection / Compliance (Included in Building Enterprise Fund)

FY 2021 Estimated Request $1,582,938.00
FY 2020 Adopted $1,429,281.00

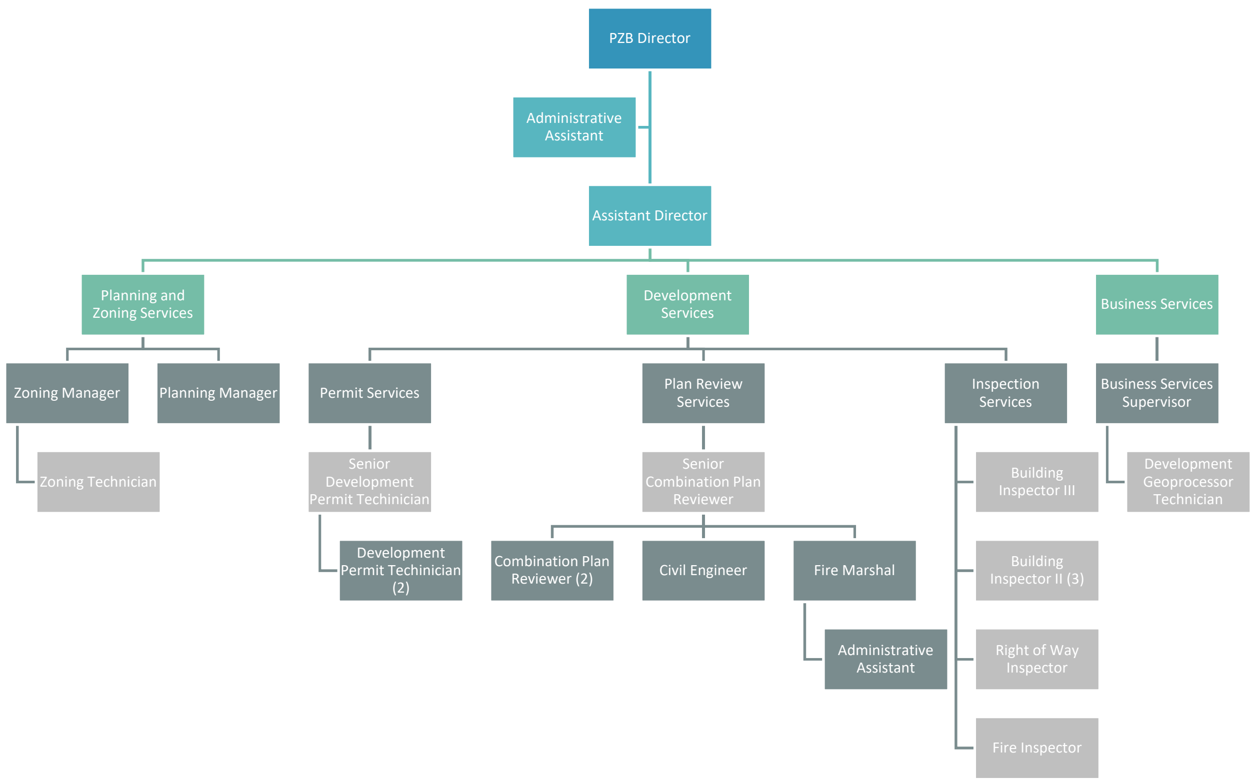
The proposed FY 2021 budget for Permit Issuance reflects an estimated 10.8% increase, or $153,657.00, which is due to increases to salaries, benefits, contractual services and commodities (operational costs). This is because of proposed staffing levels for next year and adjusted staff allocations between the various divisions within the department. This program, along with Program 212 – Permit Issuance, will become an Enterprise Fund in FY 2021.

Program 214 – Landmarks Preservation

FY 2021 Estimated Request $122,964.00
FY 2020 Adopted $172,163.00

The proposed FY 2021 budget for Landmarks Preservation reflects an estimated 28.6% decrease, or $49,199.00, is due primarily to staff position allocation.

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



DEPARTMENT: PLANNING AND ZONING

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

Revenue Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget*	% Change
Business Tax Receipts	723,730	744,976	728,000	732,646	740,000	1.65%
Business Tax Receipt Penalties	47,769	28,063	35,000	30,000	30,000	-14.29%
Building	6,031,936	8,115,868	5,669,000	5,238,261	-	-100.00%
Electrical	589,797	369,503	150,000	98,233	-	-100.00%
Plumbing	362,884	195,696	100,000	57,077	-	-100.00%
Permit Processing	44,100	24,270	38,000	26,278	-	-100.00%
Permit Penalty	267,292	41,276	125,000	15,521	-	-100.00%
Except/Var. App.	285,954	247,878	225,000	192,592	235,000	4.44%
Consultants Fees	993	-	5,000	-	-	-100.00%
Special Plan Review Fee	218,900	-	-	-	-	0.00%
Reinspection Fees	7,125	3,240	6,500	1,600	-	-100.00%
Abandonments	1,988	370	-	(25)	-	0.00%
Architectural Fees	200,290	282,370	313,000	223,500	250,000	-20.13%
Landmarks Submittal	47,850	44,950	35,000	34,710	37,000	5.71%
Mechanical Permits	448,444	301,404	100,000	202,110	-	-100.00%
Contractor Registration Fee	9,575	9,750	8,500	5,700	-	-100.00%
Landscape Permit	18,400	3,952	10,000	-	-	-100.00%
Advanced Irrigation	600	-	-	-	-	0.00%
Miscellaneous Permit Fees	-	360	-	-	-	0.00%
Building Permit Search Fee	49,175	53,650	42,000	54,600	-	-100.00%
Dune Vegetation Fee	-	-	1,000	-	-	-100.00%
Permit Revision Fee	154,325	197,575	180,000	169,300	-	-100.00%
Right Of Way Permits	439,141	1,079,411	600,000	1,014,013	606,600	1.10%
Flood Plain Mgmt Permit Fee	18,604	10,958	14,000	8,100	-	-100.00%
County Occ. Licenses	21,937	20,720	20,000	20,000	20,000	0.00%
Tent Permits	12,925	19,393	21,000	21,000	21,000	0.00%
Bldg. Insp. Fund Fees	11,405	13,681	11,000	11,000	-	-100.00%
Radon Gas	7,820	9,245	10,000	7,000	-	-100.00%
Certification Copy	262	-	500	-	-	-100.00%
Scanned Documents	-	25	100	-	-	-100.00%
Code Compliance Fines	306,345	318,425	175,000	175,000	175,000	0.00%
Code Compliance Admin Fee	4,500	4,450	5,000	2,950	4,500	-10.00%
Credit Card Cust. Surcharge	14,251	19,481	15,000	12,245	15,000	0.00%
	10,348,315	12,160,939	8,642,600	8,353,411	2,134,100	-75.31%

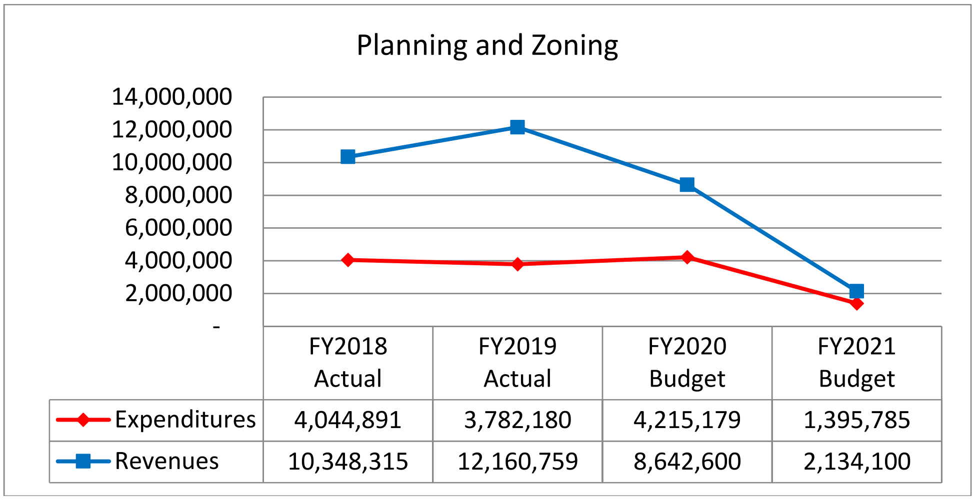
*In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund

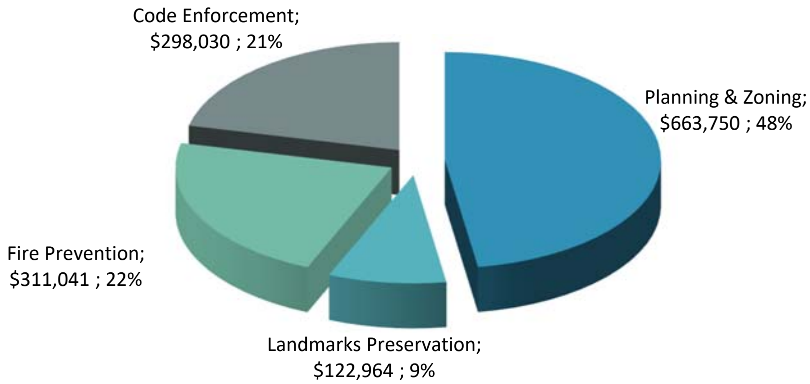
Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget**	% Change
Salaries and Wages	1,815,151	1,806,701	2,064,048	2,064,048	1,597,054	737,237	-64.28%
Employee Benefits	1,062,230	1,004,707	1,034,359	1,034,359	987,896	346,731	-66.48%
Contractual	995,968	813,755	964,360	1,172,243	971,276	281,948	-70.76%
Commodities	66,974	54,686	47,515	47,515	48,465	23,465	-50.62%
Depreciation	104,568	102,330	104,897	104,897	104,897	6,404	-93.89%
TOTALS	4,044,891	3,782,180	4,215,179	4,423,062	3,709,588	1,395,785	-66.89%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

**In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund





	FY2018	FY2019	FY2020	FY2021*
Total Full Time Equivalent Employees	29.250	27.250	25.750	9.100

*In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund

PROGRAM: PLANNING AND ZONING 211

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	242,151	332,984	350,692	350,692	285,000	326,740	-6.83%
Employee Benefits	125,755	140,827	141,135	141,135	135,097	131,710	-6.68%
Contractual	381,354	179,320	278,550	373,024	268,300	195,800	-29.71%
Commodities	7,490	16,910	10,500	10,500	6,250	9,500	-9.52%
Depreciation	170	170	170	170	170	-	-100.00%
TOTALS	756,919	670,211	781,047	875,521	694,817	663,750	-15.02%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Includes costs associated with legal services, general planning activities, and concurrency studies per state law.

COMMODITIES

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

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director	0.700	0.700	0.700	0.700	0.700
Assistant Director	0.350	0.350	-	0.350	0.350
Zoning Manager	1.000	1.000	1.000	1.000	1.000
Zoning Technician	0.500	0.500	0.500	0.500	0.500
Planning Administrator	0.400	0.400	0.400	0.400	-
Administrative Specialist	0.500	0.500	0.500	0.500	0.500
Office Manager	0.120	0.120	-	-	-
Administrative Assistant	-	-	0.500	-	-
Historic Preservation Planner	-	-	-	-	0.400
	3.570	3.570	3.600	3.450	3.450

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 properties.

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;
- Inform and educate our citizens;
- Process Certificates of Appropriateness as directed by codes and policy;
- Discuss and entertain requests for possible designation of properties as historic; and
- Maintain accurate records and files.

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	63,027	58,678	69,130	69,130	30,000	33,398	-51.69%
Employee Benefits	31,931	29,329	36,133	36,133	30,876	16,516	-54.29%
Contractual	77,325	67,168	65,850	65,850	66,750	71,000	7.82%
Commodities	1,398	1,080	1,050	1,050	1,300	2,050	95.24%
TOTALS	173,681	156,255	172,163	172,163	128,926	122,964	-28.58%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

Office supplies and minor software enhancements

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director	0.050	0.050	0.050	0.050	0.050
Assistant Director	0.050	0.050	-	0.050	0.050
Planning Manager	0.300	0.300	0.300	0.300	0.300
Office Manager	0.350	0.350	-	-	-
Administrative Assistant	-	-	0.500	-	-
Administrative Specialist	-	-	-	0.500	-
	0.750	0.750	0.850	0.900	0.400

PROGRAM: FIRE PREVENTION 215

(Program managed by Fire Rescue)

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

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

- Educate the community on life saving skills, fire prevention and community risk reduction programs
- Conduct annual fire safety inspections
- Managing the adequacy and reliability of the fire protection water supply
- Conduct community risk analysis
- Create or revise ordinances to enhance fire prevention
- Generate revenue through fire inspection and other fees
- Investigate fires for cause and origin

EXPENDITURE SUMMARY

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	172,629	192,763	206,516	206,516	206,516	212,645	2.97%
Employee Benefits	91,668	75,281	83,973	83,973	83,973	83,688	-0.34%
Contractual	11,784	12,025	12,000	12,000	11,916	10,888	-9.27%
Commodities	3,539	2,073	3,820	3,820	3,820	3,820	0.00%
TOTALS	279,620	282,142	306,309	306,309	306,225	311,041	1.54%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The contractual category covers travel, community education, and software maintenance. The decrease resulted from the elimination of travel and per diem with a small increase in software costs.

COMMODITIES

Remained constant

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Fire Marshal	1.000	1.000	1.000	1.000	1.000
Fire Inspector	1.000	1.000	1.000	1.000	1.000
Office Assistant II	0.500	0.500	0.500	0.500	0.500
	2.500	2.500	2.500	2.500	2.500

PROGRAM: CODE ENFORCEMENT 216

(Program managed by Police)

Mission: The Code Enforcement Unit is responsible for the enforcement of codes and ordinances relating to quality of life, public safety and health, building and licensing, sanitation, nuisance, parks and recreation, trees and shrubs, and landmark preservation. The Code Enforcement Unit 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

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	168,483	162,139	149,438	149,438	149,438	164,454	10.05%
Employee Benefits	116,001	116,740	109,033	109,033	111,033	114,817	5.30%
Contractual	10,365	3,987	6,460	6,460	4,760	4,260	-34.06%
Commodities	8,191	8,265	6,595	6,595	6,595	8,095	22.74%
Depreciation	6,676	7,125	6,404	6,404	6,404	6,404	0.00%
TOTALS	309,717	298,256	277,930	277,930	278,230	298,030	7.23%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The reduction in contracted services is the result of the elimination of per diem related to training, a reduction in expenses related to postage and printing.

COMMODITIES

Increase in anticipated costs related to vehicle maintenance and fuel charges.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Code Compliance Officer I	2.000	2.000	2.000	2.00	2.00
Parking/Code Enforcement Manager	0.500	0.500	0.500	-	-
Parking/Code Enforcement Specialist	0.750	0.750	0.750	0.75	0.75
	3.250	3.250	3.250	2.750	2.750

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TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

VIA: Jay Boodheshwar, Deputy Town Manger

FROM: Carolyn Stone, Director of Business Development and Operations

SUBJECT: FY2021 Recreation Budget Highlights

DATE: June 24, 2020

The following document highlights the Recreation Department General Fund budget that encompasses Administration, Recreation Center and Tennis. This memo contains comparisons between FY20 and FY21 proposed revenue, a fee survey for tennis, proposed fee schedules for tennis and the fitness center, and Mandel Recreation Center rental fees. There is also an overall budget-to-budget comparison for quick review. It also includes narrative as to any substantive departures from budgeted amounts and actuals.

Please note FY21 budget and revenue projections have been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year on recreation activities and facilities.

Administration

Budget

FY2021 Request: $208,494
FY2020 Approved: $232,811
This represents a decrease of -10%: (-$24,317)

Salaries

-10% overall decrease: (-$13,861)

- Staff reallocations (60% Administrative Assistant, 40% Recreation Specialist, 30% Director of Business Development and Assistant Director)
- Compensated Absences have been moved to the General Fund

Benefits

-14% overall decrease: (-$11,136)

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

Contractual
-12% overall decrease: $-1,300
- Primarily due to the elimination of travel and per diem due to COVID-19

Commodities
33% overall increase: $1,980
- Fuel for fully depreciated vehicle kept for use by the Recreation Facilities Maintenance Supervisor

Depreciation
No Change
- RecPro registration system software depreciation

Mandel Recreation Center/Seaview Park

Budget
FY2021 Request: $1,234,764
FY2020 Approved $1,034,045
This represents an increase of 19%: $199,219

Revenue
FY2021 Proposed: $650,787
FY2020 Proposed: $757,500
This represents a decrease of 14%: ($106,936)

FY2021 Cost Recovery Projection: 52%

Budget

Salaries
36% overall decrease: ($-190,358)
- Increase of $61,607 due to reallocation of staff to more appropriate divisions: 100% Program Development and Operations Manager and Recreation Supervisor, 50% Maintenance Worker and Recreation Specialist, 45% Recreation Facilities Maintenance Supervisor, 25% Assistant Director, 10% Administrative Assistant and Director of Business Development and Operations
- Decrease of ($251,965) as many workers are hired contractually through SPUR and Health Fitness (34.10, Other Contracted Services); Mandel Recreation Center part time no benefits staff was budgeted in this line item for FY20
- Recreation Class Instruction staff expenses are offset by revenue generated from each program

Benefits
3% overall increase: $5,215
- Due to staff reallocations
- The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program

Contractual
126% overall increase: $378,793
- Janitorial

- Increase: 17%, $5,468 due to budgeting for a full fiscal year, estimate provided by Towns janitorial service contractor "Overtime Building Maintenance" of $2,480 for 7 days-a-week, with additional floor service/maintenance required

- Landscape Contracting
  - Increase:131%, $13,100: landscaping in Seaview Park: $10,000.; top dressing/aerification and dry-ject of athletic field and front lawn: $12,050, for palms, trees, shrubs, etc. replacement: $500, and for tree trimming: $550
  - FY19 and FY20 was minimal, as only some minor landscaping work was done to areas adjacent to the tennis courts. There will be an overall increase in FY21 landscaping costs due to the need for additional landscaping material needed to maintain areas around the new Mandel Recreation Center and Seaview Park..
- Special Recreation Contracts
  - Decreased -4% (-$5,100), costs associated with: contractual instructor payments for youth and adult enrichment programs such as fencing, gymnastics, tumbling, dance, pre-school programs - Mom and Me Yoga, Music together, etc., karate, language instruction, art -painting, drawing, photography, adult fitness classes, youth athletics - soccer, lacrosse, flag football, basketball, etc.: $73,200; camp field trip admissions: $33,300; equipment rentals for camps: $2,900; entertainment performances for camps and special events - magician, balloon artists, clowns, face painting:$1,900; charter bus services for out-of-county camp transportation:$5,700
  - All expenses are offset by revenue generated from each program and profit is generated for each program on direct costs
- Other Contracted Services
  - Increased 854% ($350,800) due to fitness center management agreement and shift from part-time no benefit employees to contractual
  - Cost associated with fire/security monitoring: $2,000; contractual labor - recreation center staffing, MRC and Activity Leaders totals: $150,800 – broken out it is $50,000 for MRC reception coverage, $91,800 Activity Leaders and $9,000 for maintenance support); pest control – for building and playground, organic as much as possible: $2,000;, misc. contractual non-warranty service repairs - doors, windows, locks, floors/carpet, lights, etc.: $1,500; uniform and mat services for Mandel Recreation Center and Seaview Park Tennis Center: $2,500; Health Fitness personal training and group fitness classes (this is a pass-through, with the Town receiving the majority of the revenues of the fees received): $51,500; Health Fitness management contract : $181,600.
    - Contracted labor increase due to most part time staff hired contractually, but were budgeted in FY20 as a part time Town employees; contractual staff rebid in FY20 resulted in a slight increase in overhead fee
    - New expenses include the Health Fitness management contract: $181,600, of the Mandel Recreation Center Fitness Center and the Health Fitness personal training and group fitness classes ($51,500, this is a pass-through, with the Town receiving the majority of the revenues received)
- Electrical
  - Includes Seaview Park Tennis Center
  - Approximately 20% increase: $6,300, increase from FY20 due to new MRC, only 9-10 months of operation in FY20
- Solid Waste Disposal
  - Includes Seaview Park Tennis Center

- Approximately 19% increase: $700, increase from FY20 due to new MRC, only 9-10 months of operation in FY20
- Water
  - Includes Seaview Park Tennis Center
  - 20% increase: $4,600, increase from FY20 due to new MRC, only 9-10 months of operation in FY20
- Building Maintenance
  - Cost associated with: security/fire alarm inspection and repairs: $1,000; A/C bi-monthly preventative inspections, maintenance and non-warranty repairs: $3,000; misc. non-warranty building repairs - interior/exterior repairs to walls, doors, windows, plumbing repairs, electrical repairs: $4,000
  - Increase 100%: $4,000, includes inspections and non-warrantied repairs
- Other Equipment Maintenance
  - Cost associated with: extinguisher inspection/recharging:$1,000; non-warranty repairs for appliances: $500; non-warranty water fountain repairs - cooling units, mechanical, hardware: $600.
  - Increase is 31%, $500, due to limited equipment maintenance in FY18 and FY19 in anticipation of the recreation center being closed, and new equipment in the MRC
- Promotional Activities
  - $4,000 increase from FY20 for promotional initiatives and re-branding campaign (FY20 included grand opening and initial marketing campaign)
- Bank Service Charges
  - Cost associated with credit card fees
  - Decrease of 17% ($4,200) due to FY20 being over budgeted and various impacts to participation

<u>Commodities</u>
15% overall increase: $5,440

- Office Supplies
  - $600 increase is due to re-stocking depleted supplies and anticipation of additional staff, and share of upgraded multi-function printing device (copier)
- Chemical/Cleaning Supplies
  - No change
  - Cost associated with: fertilizers – liquid: $1,000, granular:$1,000; insecticides/pesticides:$1,000; fungicides/herbicides:$1,000, cleansers - disinfectants, bleach, air freshener, etc.:$500; janitorial tools/supplies - gloves, mops, brushes, etc. $300
- Building Maintenance Supplies
  - No change
  - Cost associated with small tools - pliers, wrenches, screwdrivers, drill bits, shovels, rakes etc.:$300; paint/supplies -brushes, trays, tape: $100; misc. hardware - lock/door parts, nails, washers, etc.:$400; restroom repair hardware :$200.
- Uniform
  - No change
  - Cost associated with staff uniform shirts - part-time Activity Leaders/Receptionists/Bus Drivers/Maintenance, and full-time staff
- Medical Supplies
  - No change

    - Cost associated with first aid supplies in recreation center and camp field trip kits
- Other Supplies Maintenance
    - Cost associated with: custodial items - toilet tissue, hand soap, trash liners, paper towels, etc. :$5,900; safety equipment - eye/ear protection, gloves, etc: $1,000; playground mulch:$5,000; sand: $1,000, irrigation parts -PVC repair fittings, nozzles, heads, etc.:$2,000; misc. tools/parts: $100
    - Increase due to playground mulch for larger playground, additional public restrooms and building traffic
    - 63% increase:$5,800
- Other Supplies Program
    - No change
    - Cost associated with arts/crafts supplies - construction paper, glue, paint, beads, clay, brushes, markers/crayons/pencils, butcher paper, etc.: $5,200; athletic equipment - footballs, basketballs, soccer balls, pinnies, goals, goal nets and replacements, playground balls, etc. :$4,400; games - table games:$1,200; food, snacks, candy for special events and programs:$3,600, prizes:$3,600; wristbands/identifiers for camps: $800; misc. supplies - replacement part/pieces, utensils, plates, cups, etc.:$1,600.
- Cost of Merchandise Sold
    - Introduce items to promote Recreation Center and programs
    - Decrease 33% ($1,000)

<u>Depreciation</u>
8% overall increase: $129
- 2010 Dodge Caravan, turf mower, and mower trailer

Recreation Center Revenues
<u>Revenue</u>
FY2020 Proposed: $650,787
FY2019 Proposed: $757,500
This represents a decrease of 14% ($106,936)

The FY20 proposed revenues were based upon the Recreation Center Business Plan of January 2017 (probable scenario) and historical numbers. FY20 and FY21 incudes actual and anticipated impacts of the pandemic. The Winter 2020 session was abbreviated as a result of the COVID-19 pandemic with the first full session having begun in mid-January 2020, then shutdown March 18, 2020.

TOWN OF PALM BEACH
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET

MANDEL RECREATION CENTER

Account Number	Account Description	FY 2020 Anticipated Amount	FY2021 Proposed Amount
001.347.215	Youth Program Fees	$227,500	$347,310
001.347.225	Adult Program Fees	$54,740	$84,330
001.347.620	Promotional Merchandise	$2,450	$3,150
001.347.250	Passes/Daily Admission	$136,320	$183,780
001.362.110	Facility Rental Fees- Recreation	$5,925	$28,467
001.362.135	Seaview Park Concession	$0	$3,750
TOTAL		$426,935	$650,787

FY2021 Mandel Recreation Center Proposed Fees on next page

Recreation Department - FY 2021 Proposed Fee Schedule
Exhibit II - Mandel Recreation Center

Fitness Center

Fee Classifications	FY-20 Approved	FY-21 Proposed
3 Month Passes		
Resident Adult	$ 240.00	$ 240.00
Resident 2 Adult (same household)	$ 360.00	$ 360.00
6 Month Passes		
Resident Adult	$ 336.00	$ 336.00
Resident 2 Adult (same household)	$ 504.00	$ 504.00
Monthly Passes		
Resident Adult	$ 85.00	$ 105.00
Resident 2 Adult (same household)	$ 125.00	$ 155.00
Annual Passes		
Resident Adult	$ 480.00	$ 480.00
Resident 2 Adult (same household)	$ 720.00	$ 720.00
Daily Passes		
Resident Adult	$ 15.00	$ 17.00
Resident Guest Fee	$ 20.00	$ 22.00

Rental Fees

Fee Classifications	FY-20 Approved	FY-21 Proposed
Class Room	$90/hr.	$90/hr.
Multi-Purpose Room or Game Room (includes patio)	$130/hr.	$130/hr.
Gymnasium/equivalent size	$200/hr.	$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	$250 refundable	$250 refundable
Set-up	$100 flat fee	$100 flat fee
Clean-up	$45/hr.	$45/hr.
Additional Staff	$45/hr.	$45/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 10 days prior	50% due at time of request, balance due 10 days prior
Cancelation Fees	less than 30 days=$0; 31-45 days, 50%; 46= days, 100%	less than 30 days=$0; 31-45 days, 50%; 46= days, 100%

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

Tennis Centers

Budget

FY2021 Request: $415,523

FY2020 Approved $415,218

This represents an increase of 0.07%: ($305)

Revenue

FY2021 Proposed: $214,350

FY2020 Proposed: $316,600*

This represents a decrease of -32%: (-$102,250)

*FY20 fees were reviewed by Town Council in November 2019 and reduced from the original approved budget; the proposed annual revenue amount was not readjusted

FY2021 Cost Recovery Projection: 52%

Budget

Salaries

9% overall increase: $16,568

- Staff reallocations to better reflect operations and administrative support: 100% Tennis Supervisor, 50% Maintenance Worker, 35% Recreation Facilities Maintenance Supervisor, 25% Assistant Director, 10% Administrative Assistant, Recreation Specialist, and Director of Business Development and Operations

Benefits

9% overall increase: $7,712

- Cell phone stipend increase due to the addition of Tennis Supervisor receiving cell and data stipend, and staff reallocations as noted above
- The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program

Contractual

-11% overall decrease: ($12,875)

- Landscape Contracting
  - Cost associated with landscaping around tennis centers: hedge trimming, tree trimming, coconut palm tree trimming, and general landscaping
  - 30% increase:$300, based on historical spending and to additional landscaping improvements
- Other Contracted Services
  - No change
  - Cost associated with alarm monitoring:$400; contractual labor for pro-shop tennis attendants and maintenance support: $64,200; pest control: $400
- Travel and Per Diem
  - Eliminated due to COVID-19
- Electric Seaview
  - Contained within the Mandel Recreation Center/Seaview Park budget
- Water Seaview
  - Contained within the Mandel Recreation Center/Seaview Park budget
- Rental of Equipment

- Cost associated with rental of portable storage unit used during construction: delivery, rental, installation and return (100%)

- Building Maintenance
  - 20% overall increase, with most of the increase due to anticipated building maintenance/repairs at Phipps Ocean Park Tennis Center
  - Cost associated with AC repair/bi-monthly maintenance at Seaview & Phipps Ocean Park Tennis Centers: $3,300; plumbing repairs:$800; electrical repairs: $600; security/fire alarm inspections/repairs:$600, misc. building repairs - interior/exterior repairs to walls, doors, windows, wood trim, etc.: $700
- Other Equipment Maintenance
  - No change
  - Cost associated with repairs to electric court maintenance carts, fire extinguisher inspection/recharging, misc. repairs of tennis equipment (drum roller, lute, Gator rake, etc.)
  - This account may fluctuate from year-to-year as equipment ages and is repaired/replaced
- Tennis Court Maintenance – Phipps
  - No change
  - Cost associated with general maintenance - fence repairs, court surface repairs, court light replacement/repairs, etc.
- Tennis Court Maintenance – Seaview
  - No change
  - Cost associated with general maintenance - fence repairs, court surface repairs, court light replacement/repairs, etc.

<u>Commodities</u>
-38% overall decrease ($-11,100)

- Uniform
  - Cost associated with staff uniform shirts - approximately 10 part-time pro-shop staff, plus 1 full-time supervisor, 1 full-time maintenance worker, and 1 part-time maintenance staff
  - Decrease ($100) due to uniform carry-over from re-stocking of depleted supplies in FY20
- Other Supplies Phipps
  - Decrease of 38% ($3,000)
  - Decrease primarily due to new tennis service cart at Phipps, fewer mixers anticipated, and less landscaping supplies needed
  - Cost associated with: paper towels/toilet paper: $400; hand soap: $400; irrigation supplies - heads, valves, PVC, etc.: $500; landscaping supplies, mulch/flowers: $100; clay material: $2,900; service cart parts - battery, tires, etc.: $200; event/mixer supplies - cups, plates, snacks/drinks, utensils, etc.: $500
- Other Supplies Seaview
  - Decrease of 54% ($3,500)
  - Decrease primarily due to relatively new service cart (2 years old), and fewer mixers anticipated, and less landscaping supplies needed
  - Cost associated with: paper towels/toilet paper: $500; hand soap: $500; irrigation supplies - heads, valves, PVC, etc.:$100, landscaping supplies : $100; clay material: $1,500, service cart parts - battery, tires, etc.:$100; event/mixer supplies - cups, plates, snacks/drinks, utensils, etc.:$200

- Minor Operating Equipment
    - Tennis related equipment costs - nets, misc. grooming items (lutes, rakes, line brushes)
    - 25% increase :$500, due to replacing aged tennis equipment, primarily at Seaview Park Tennis Center

Depreciation
No change

- Tennis roller, two tennis “ServAce” maintenance carts, modular work stations in pro-shops

Tennis Centers Revenues

Revenue
FY2021 Proposed: $214,350
FY2020 Proposed: $316,600*
This represents a decrease of 32%: ($102,250)
*FY20 fees were reviewed by Town Council in November 2019 and reduced from the originally approved budget; the proposed annual revenue amount was not readjusted

FY2021 Cost Recovery Projection: 52%

In FY20, the COVID-19 pandemic and the initial public response to the adopted fees, post October 1, 2019, had a significant impact on revenues. The tennis facilities were closed completely for several weeks, with phased re-opening implemented and currently continuing. Additionally, the adoption of lower fees and the reduction of several previously adopted FY19 fees, have influenced revenues. Tennis centers have historically been at a 60% cost recovery, and this is not anticipated in FY20 or FY21 due to the pandemic and current fees structure.

It is not recommended to increase fees for FY21 (see attached fee survey with Fee Recommendations, reviewed and approved at the regularly scheduled June 3, 2020, Recreation Advisory Commission meeting), due primarily to the uncertainty of the pandemic and its impact on individuals willingness to play.

FY2020/2021 Tennis Revenue Projections

TOWN OF PALM BEACH			
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET			
	TENNIS		
Account Number	**Account Description**	FY 2020 Anticipated Amount	FY2021 Proposed Amount
001.347.220	Tennis Mixers	$400.00	$500.00
001.347.230	Merchandise Sales	$15,000.00	$16,000.00
001.347.240	Adult Program Fees	$6,300.00	$8,000.00
001.347.242	Tennis 12 Play Pass	$34,100.00	$35,200.00
001.347.245	Daily Tennis Court Fees	$23,700.00	$20,000.00
001.347.249	Annual Tennis Court Fees	$27,900.00	$40,000.00
001.347.940	Town Share Tennis Teaching Services	$67,500.00	$79,650.00
001.347.944	Town Share Tennis Merchandise Sales	$900.00	$1,000.00
001.349.600	Tennis Pro Admin Fees	$11,250.00	$13,500.00
001.362.115	Facility Rental Fees- Tennis	$1,100.00	$500.00
001.347.946	Tennis M&I Fee		
TOTAL		$188,150.00	$214,350.00

FY2021 Tennis Center Proposed Fees and Survey

Fee Classifications	FY-20 Approved	FY-21 Proposed
Annual Passes		
Annual Pass - Resident Junior	$ 256.00	$ 256.00
Annual Pass - Resident Adult	$ 594.00	$ 594.00
Annual Pass - Resident Family	$ 831.00	$ 831.00
Annual Pass - Non-Resident Junior	$ 425.00	$ 425.00
Annual Pass- Non-Resident Adult	$ 1,399.00	$ 1,399.00
Annual Pass - Non-Resident Family	$ 1,998.00	$ 1,998.00
Seasonal Passes		
Seasonal Pass - Resident Junior	$ 179.20	$ 179.20
Seasonal Pass - Resident Adult	$ 415.80	$ 415.80
Seasonal Pass - Resident Family	$ 581.70	$ 581.70
Seasonal Pass - Non-Resident Junior	$ 297.50	$ 297.50
Seasonal Pass- Non-Resident Adult	$ 979.30	$ 979.30
Seasonal Pass - Non-Resident Family	$ 1,398.60	$ 1,398.60
Play Passes		
Resident junior	$ 10.00	$ 10.00
Resident Adult	$ 15.00	$ 15.00
Non-Resident Junior	$ 11.00	$ 11.00
Non-Resident Adult	$ 17.00	$ 17.00
Daily Court Fees		
Resident Junior	$ 95.00	$ 95.00
Resident Adult	$ 170.00	$ 170.00
Non-Resident Junior	$ 125.00	$ 125.00
Non-Resident Adult	$ 204.00	$ 204.00
Maint & Improvement Fee - Daily Play		
Court Rental Fee (1.5 hr block- during operating hours)	$ 50.00	$ 50.00
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	$ 70.00	$ 70.00

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

Includes FY20 current and FY21 proposed rates for Town of Palm Beach and current rates at surveyed facilities

	DAILY FEES				
	AGENCY	Daily Resident Junior	Daily Resident Adult	Daily Non-Res. Junior	Daily Non-Res. Adult
Public	Town of Palm Beach (proposed)	$ 10.00	$ 15.00	$ 11.00	$ 17.00
	Town of Palm Beach (current)	$ 10.00	$ 15.00	$ 11.00	$ 17.00
	Palm Beach Gardens	$ 8.00	$ 8.00	$ 12.00	$ 12.00
	Wellington	$ 12.00	$ 12.00	$ 15.00	$ 15.00
	North Palm Beach	$ 8.00	$ 12.00	$ 8.00	$ 12.00
	Boca Raton Racquet Center	$ 5.00	$ 10.00	$ 10.00	$ 15.00
SemiPrivate	Weston Tennis Center	$ 15.00	$ 15.00	$ 15.00	$ 15.00
Private	North River Shores Tennis Club*	$ 20.00	$ 20.00	$ 20.00	$ 20.00
	Buttonwood Tennis Club*	$ 20.00	$ 20.00	$ 20.00	$ 20.00
	Jupiter Bay Tennis Club	$ 10.00	$ 10.00	$ 15.00	$ 15.00
	Quail Ridge Country Club*	NA	NA	NA	NA
	*2019 Daily and Annual survey fees were used as agency was non-responsive at time of survey				

	ANNUAL FEES (October 1 - September 30)						
	AGENCY	Annual Resident Junior	Annual Resident Adult	Annual Resident Family	Annual Non-Res. Junior	Annual Non-Res. Adult	Annual Non-Res. Family
Public	Town of Palm Beach (proposed)	$ 256.00	$ 594.00	$ 831.00	$ 425.00	$ 1,399.00	$ 1,998.00
	Town of Palm Beach (current)	$ 256.00	$ 594.00	$ 831.00	$ 425.00	$ 1,399.00	$ 1,998.00
	Palm Beach Gardens	$ 136.00	$ 340.00	$ 466.00	$ 272.00	$ 680.00	$ 932.00
	Wellington	$ 205.00	$ 475.00	$ 665.00	$ 340.00	$ 670.00	$ 1,005.00
	North Palm Beach	$ 115.00	$ 600.00	$ 800.00	$ 125.00	$ 800.00	$ 1,000.00
	Boca Raton Racquet Center	$ 115.00	$ 399.00	$ 570.00	$ 320.00	$ 1,119.00	$ 1,598.00
Semi-Private	Weston Tennis Center	$ 672.00	$ 672.00	NA	$ 672.00	$ 672.00	NA
Private	North River Shores Tennis Club	NA	$ 1,210.00	$ 1,750.00	NA	$ 1,210.00	$ 1,750.00
	Buttonwood Tennis Club*	$ 275.00	$ 900.00	$ 1,200.00	$ 275.00	$ 900.00	$ 1,200.00
	Jupiter Bay Tennis Club	$ 275.00	$ 975.00	$ 1,475.00	$ 275.00	$ 975.00	$ 1,475.00
	Quail Ridge Country Club*	NA	$ 1,350.00	$ 1,650.00	NA	$ 1,350.00	$ 1,650.00
	*2019 Daily and Annual survey fees were used as agency was non-responsive at time of survey						

	SEASONAL FEES (6 months from date of purchase) (not surveyed in 2019 as Town of Palm Beach did not offer this at the time)						
	AGENCY	Seasonal Resident Junior	Seasonal Resident Adult	Seasonal Resident Family	Seasonal Non-Res. Junior	Seasonal Non-Res. Adult	Seasonal Non-Res. Family
Public	Town of Palm Beach (proposed)	$ 179.20	$ 415.80	$ 581.70	$ 297.50	$ 979.30	$ 1,398.60
	Town of Palm Beach (current)	$ 179.20	$ 415.80	$ 581.70	$ 297.50	$ 979.30	$ 1,398.60
	Palm Beach Gardens	NA	$ 210.00	NA	NA	$ 420.00	NA
	Wellington	NA	NA	NA	NA	NA	NA
	North Palm Beach	NA	$ 400.00	$ 450.00	NA	$ 450.00	$ 500.00
	Boca Raton Racquet Center	$ 80.50	$ 200.00	$ 285.00	$ 241.00	$ 560.00	$ 799.00
Semi-Private	Weston Tennis Center	NA	NA	NA	NA	NA	NA
Private	North River Shores Tennis Club	NA	$ 920.00	NA	NA	$ 920.00	NA
	Buttonwood Tennis Club	Non-responsive					
	Jupiter Bay Tennis Club	NA	$ 735.00	$ 1,065.00	NA	$ 735.00	$ 1,065.00
	Quail Ridge Country Club	Non-responsive					

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

*2019 survey fees

FY2020 to FY2021 Budget-to-Budget Comparison for the Recreation Department

Revenue	FY20	FY21	FY20/21 Difference	FY20/21 Variance %
Tennis Programs & Facilities	$316,600	$214,350	-$102,250	-32.3%
Recreation Center/Seaview Park	$757,723	$650,787	-$106,936	-14.1%
General Fund Sub-Total	$1,074,323	$865,137	-$209,186	-19.5%
Marina Enterprise Fund	$2,333,212	$0	-$2,333,212	-100.0%
Par 3 Golf Course Enterprise Fund	$2,451,050	$2,542,500	$91,450	3.7%
Total	**$5,858,585**	**$3,407,637**	**-$2,450,948**	**-41.8%**

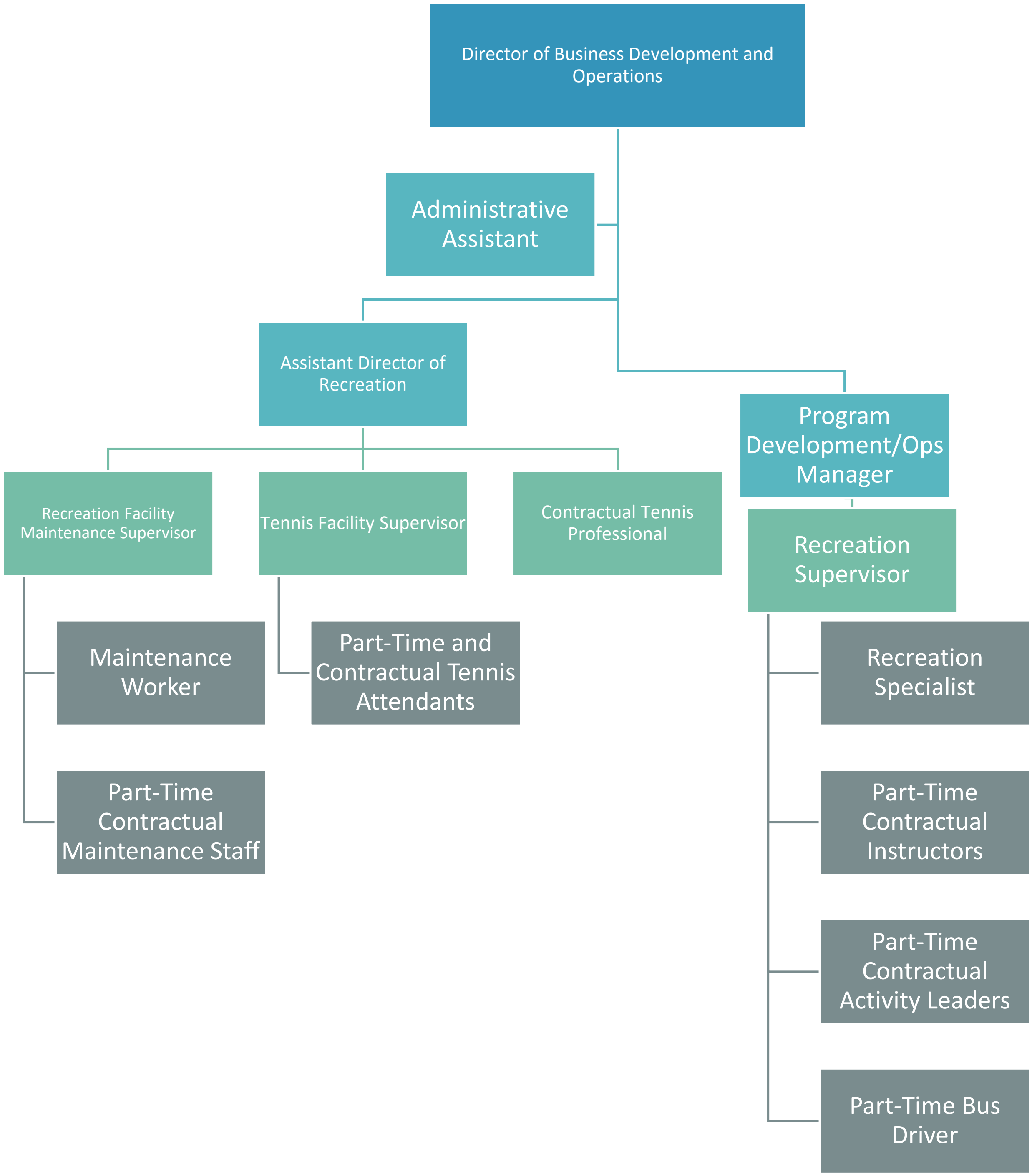
Operating Expenses	FY20	FY21	FY20/21 Difference	FY20/21 Variance %
Administration	$232,811	$208,494	-$24,317	-10.4%
Tennis Programs & Facilities	$415,218	$415,523	$305	0.1%
Recreation Center/Seaview Park	$1,034,045	$1,234,764	$200,719	19.4%
General Fund Sub-Total	$1,682,074	$1,858,781	$176,707	10.5%
Marina Enterprise Fund	$1,084,188	$793,711	-$290,477	-26.8%
Par 3 Golf Course Enterprise Fund	$1,769,843	$1,859,000	$89,157	5.0%
Total	**$4,536,105**	**$4,511,492**	**-$24,613**	**-0.5%**

Operating Cost Recovery Estimates

Program Area	FY21 Expenses	FY21 Revenue	Difference	FY 2021 Cost Recovery
Administration	$208,494		-$208,494	
Tennis Programs & Facilities	$415,523	$214,350	-$201,173	51.6%
Recreation Center/Seaview Park	$1,234,764	$650,787	-$583,977	52.7%
General Fund Sub-Total	$1,858,781	$865,137	-$993,644	46.5%
Marina Enterprise Fund	$793,711	$0	-$793,711	0.0%
Par 3 Golf Course Enterprise Fund	$1,859,000	$2,542,500	$683,500	136.8%
Total	**$4,511,492**	**$3,407,637**	**-$1,103,855**	**75.5%**

CC: Rod Gardiner, Assistant Director of Recreation
Mark Bresnahan, Program Development and Operations Manager
Ed Fiondella, Recreation Facilities Maintenance Supervisor
Dawn Helton, Recreation Supervisor
Jessie Judge, Tennis Supervisor

RECREATION DEPARTMENT ORGANIZATIONAL CHART



DEPARTMENT: RECREATION

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

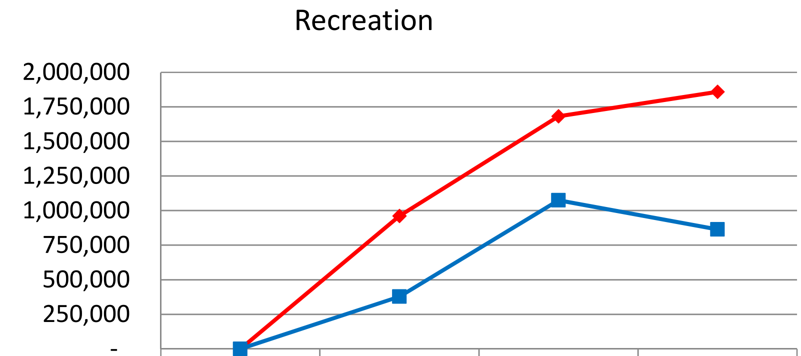
Revenue Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Change
Youth Program Fees	-	143,516	406,650	227,500	348,000	-14.4%
Adult Program Fees	-	12,743	98,700	54,740	84,500	-14.4%
Passes/Daily Admissions	-	-	215,175	136,320	184,000	-14.5%
Promotional Merchandise	-	289	1,974	500	3,500	77.3%
Facility Rental Fees - Rec	-	-	30,000	5,925	25,000	-16.7%
Seaview Park Concession	-	-	5,224	-	4,000	-23.4%
Recreation M & I Fee	-	652	-	55	-	0.0%
Tennis Mixers	-	744	1,500	400	500	-66.7%
Merchandise Sales	-	17,269	14,500	16,000	16,000	10.3%
Adult Tennis Fees	-	6,043	5,500	6,300	8,000	45.5%
Tennis 12 Play Pass	-	28,099	64,500	45,000	35,200	-45.4%
Daily Tennis Court Fees	-	21,743	48,900	23,700	20,000	-59.1%
Annual Court Fees	-	37,814	80,200	30,000	40,000	-50.1%
Town Share Tennis Teaching Svsc	-	85,173	87,000	70,000	80,000	-8.0%
Town Share Tennis Merch Sales	-	705	1,000	900	1,000	0.0%
Tennis M & I Fees	-	9,231	-	121	-	0.0%
Tennis Pro Admin Fees	-	13,502	13,500	11,250	13,500	0.0%
Facility Rental Fees - Tennis	-	15	-	1,100	500	100.0%
TOTALS	-	377,538	1,074,323	629,811	863,700	-19.6%

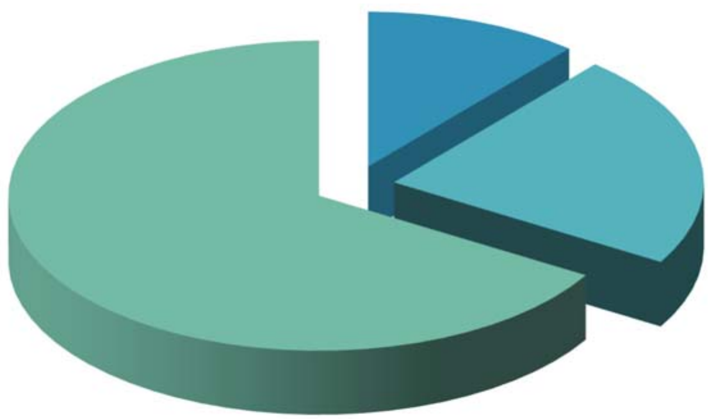
Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	382,947	838,040	838,040	599,003	650,389	-22.39%
Employee Benefits	-	291,997	321,257	321,257	321,257	323,048	0.56%
Contractual	-	245,976	429,882	442,324	626,905	794,500	84.82%
Commodities	-	30,381	82,950	82,950	79,970	80,770	-2.63%
Capital Outlay	-	-	-	9,000	-	-	0.00%
Depreciation	-	9,697	9,945	9,945	9,945	10,074	1.30%
TOTALS	-	960,997	1,682,074	1,703,516	1,637,080	1,858,781	10.51%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.



	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Expenditures	-	960,997	1,682,074	1,858,781
Revenues	-	377,537	1,074,323	863,700



	FY2018	FY2019	FY2020	FY2021
Total Full Time Equivalent Employees	13.397	11.746	20.032	11.060

PROGRAM: ADMINISTRATION 311

Administrative management responsibilities include providing leadership and organizational management of all Recreation Department operations. The administrative management team is responsible for budget development and control, business plan modifications, department policies and procedures, action planning, record keeping, recruitment, training and development of staff, payroll processing, coordinating/processing work requests, requisitions and contracts. Administration duties also include complaint management and conflict resolution, risk management, enforcement of ordinances, rules and regulations at all Town recreation facilities, and the ongoing assessment and evaluation of Recreation Department facilities, programs and services offered to the community. Department administration is also responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members. Administrative staff also coordinates communication with the Town Manager and the Mayor and Town Council. The administrative management team consists of the Director of Business Development and Operations, Assistant Recreation Director, Administrative Assistant and Recreation Specialist.

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	96,150	134,604	134,604	115,000	120,743	-10.30%
Employee Benefits	-	106,532	77,167	77,167	77,167	66,031	-14.43%
Contractual	-	24,368	10,800	10,800	11,450	9,500	-12.04%
Commodities	-	5,401	6,040	6,040	7,420	8,020	32.78%
Depreciation	-	4,686	4,200	4,200	4,200	4,200	0.00%
TOTALS	-	237,137	232,811	232,811	215,237	208,494	-10.44%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

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

DEPRECIATION

Includes Rec Pro software

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director of Recreation	1.000	1.000	0.450	-	-
Dir. of Bus. Development & Operations	-	-	-	0.300	0.300
Assistant Director of Recreation	0.500	0.500	0.300	0.300	0.300
Administrative Clerk	1.000	1.000	0.800	0.800	-
Administrative Assistant	-	-	0.800	0.600	0.600
Recreation Specialist	-	-	-	-	0.400
Office Manager	1.000	1.000	-	-	-
	3.500	3.500	2.350	2.000	1.600

PROGRAM: TENNIS 312

The Tennis program offers drop-in play, league play, lessons, clinics, mixers, tournaments, and special events for children and adults throughout the year. A total of thirteen (13) hydrogrid clay tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Centers. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis equipment related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Tennis Professional.

The tennis program is supervised by the Assistant Recreation Director. Daily operations are managed by the Tennis Supervisor, with assistance from part time and contractual labor staff. Recreation maintenance personnel provide routine and seasonal tennis court maintenance services.

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	109,552	175,603	175,603	181,103	192,171	9.43%
Employee Benefits	-	93,102	87,406	87,406	87,406	95,118	8.82%
Contractual	-	96,994	118,875	119,217	107,555	106,000	-10.83%
Commodities	-	16,841	29,150	29,150	28,050	18,050	-38.08%
Depreciation	-	1,881	4,184	4,184	4,184	4,184	0.00%
TOTALS	-	318,370	415,218	415,560	408,298	415,523	0.07%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

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

CONTRACTUAL
Includes costs associated with contractual labor, contractual court repair/maintenance and programming requirements

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

DEPRECIATION
Includes a tennis roller, court maintenance tennis carts and modular work station in pro-shop

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Dir. of Bus. Development & Operations	-	-	-	0.100	0.100
Assistant Director	0.250	0.250	0.250	0.250	0.250
Administrative Assistant	-	-	-	0.100	0.100
Tennis Facility Supervisor	1.000	1.000	1.000	1.000	1.000
Maintenance Worker/Tennis	0.500	0.500	0.522	0.522	0.522
Tennis Facility Assistant	1.000	1.000	1.000	-	-
Tennis Attendant	1.257	1.208	1.208	1.344	1.359
Recreation Supervisor	-	-	0.250	0.250	0.350
Laborer	0.024	0.022	-	-	-
Public Works Employees	0.106	0.090	0.090	-	-
	4.137	4.070	4.320	3.566	3.781

PROGRAM: RECREATION CENTER 313

The Mandel Recreation Center offers recreational programs and a fitness center to the residents and/or visitors of Palm Beach. Examples of adult programs offered include a variety of fitness/wellness, foreign languages, art, dancing, and technology classes. Youth programs include athletics, arts & crafts, dance, self-defense, pre-school programs and a variety of other instructional/enrichment classes. In addition to these activities, an after-school program and day camps are offered, along with special events. The Mandel Recreation Center program also manages the maintenance of the Seaview Park amenities. This includes the coordination, monitoring, and oversight of daily maintenance, preventative maintenance, and special projects.

The Recreation Center is supervised by the Assistant Recreation Director. Daily operations are overseen by the Program Development and Operations Manager and Recreation Supervisor, with assistance from the Recreation Specialist, who supervise a variety of part-time and contractual staff in planning and coordinating, implementing, and evaluating the maintenance, programs and events. Recreation maintenance personnel provide routine maintenance services.

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	177,245	527,833	527,833	302,900	337,475	-36.06%
Employee Benefits	-	92,363	156,684	156,684	156,684	161,899	3.33%
Contractual	-	124,614	300,207	312,307	507,900	679,000	126.18%
Commodities	-	8,139	47,760	47,760	44,500	54,700	14.53%
Capital Outlay	-	-	-	9,000	-	-	0.00%
Depreciation	-	3,130	1,561	1,561	1,561	1,690	8.26%
TOTALS	-	405,490	1,034,045	1,055,145	1,013,545	1,234,764	19.41%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Includes costs associated with contractual labor, preventative building maintenance and janitorial support, non-warranty building repairs, and programming requirements.

COMMODITIES

Includes cost of maintenance supplies for the Mandel Recreation Center and Seaview Park amenities, buildings and program supplies

DEPRECIATION
Includes a minivan and utility trailer

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Dir. of Bus. Development & Operations	-	-	-	0.100	0.100
Assistant Director	0.250	0.250	0.250	0.250	0.250
Administrative Assistant	-	-	-	0.100	0.100
Recreation Supervisor	2.000	2.000	1.250	1.350	1.450
Program Dev & Operations Mgr	-	-	-	1.000	1.000
Maintenance Worker	0.500	0.500	0.561	0.561	0.561
Recreation Specialist	-	-	-	-	0.500
Activity Leader	2.500	2.500	2.500	2.500	1.052
Recreation Center Attendants	-	-	-	8.195	0.255
Laborer	0.440	0.061	-	-	-
Bus Driver	0.365	0.410	0.410	0.410	0.411
Public Works Employees	0.121	0.106	0.105	-	-
	6.176	5.827	5.076	14.466	5.679

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Town of Palm Beach Fire Rescue
Fire Rescue Department

TO: Kirk W. Blouin, Town Manager

FROM: Darrel Donatto, Fire-Rescue Chief

SUBJECT: FY2021 Budget Highlights for Fire Rescue

DATE: June 23, 2020

Fire-Rescue Budget
FY2021 Estimated Request $14,558,614.00
FY2020 Adopted $14,456,969.00
The overall Fire-Rescue Department proposed FY2021 budget is estimated to increase by .91%, or $131,645 over the FY2020 Adopted Budget. The employee benefit increase of $355,704 and commodities of $2,065 was partially offset by reductions of $101,220 in salaries, $29,977 in contractual, $2,661 in capital outlay and $92,266 in depreciation.

Program 215 – Fire Prevention.
FY2021 Estimated Request $311,041.00
FY2020 Adopted $306,309.00
The proposed FY2021 budget for Fire Prevention reflects an estimated increase of 1.54%, or $4,732. The increase of salaries of $6129 were partially offset by reductions in contractual of $1,112 and employee benefits of $285.

Program 411 – Fire Administration
FY2021 Estimated Request $507,070.00
FY2020 Adopted $542,874.00
The proposed FY2021 budget for Fire Administration reflects an estimated decrease of 6.60% or $35,804. There were decreases were in salaries of $20,824, employee benefits of $13,627, contractual of $802 and commodities of $1000 with a small increase in depreciation of $449.00.

Program 417 – Fire Operations
FY2021 Estimated Request $13,029,427.00
FY2020 Adopted $12,822,453.00
The proposed FY2021 budget for Fire Operations reflects an estimated increase of 1.61%, or $206,974. Decreases in salaries of $76,016, contractual of $3075, depreciation of $91,858 and $2,661 in capital outlay have partially offset the increase in employee benefits of $376,069 and commodities of $4,515.

<u>Program 418 – Fire Training</u>

FY2021 Estimated Request $301,111.00

FY2020 Adopted $336,159.00

The proposed FY2021 budget for Fire Training reflects an estimated decrease of 10.43%, or $35,048.00, of which, $12,968 is in salaries and $26,100 is in contractual due to less personnel attending paramedic school. There were also decreases in commodities of $1,450 by eliminating the Palm Beach Post at each fire station. There was a proposed increase in employee benefits of $5,470.

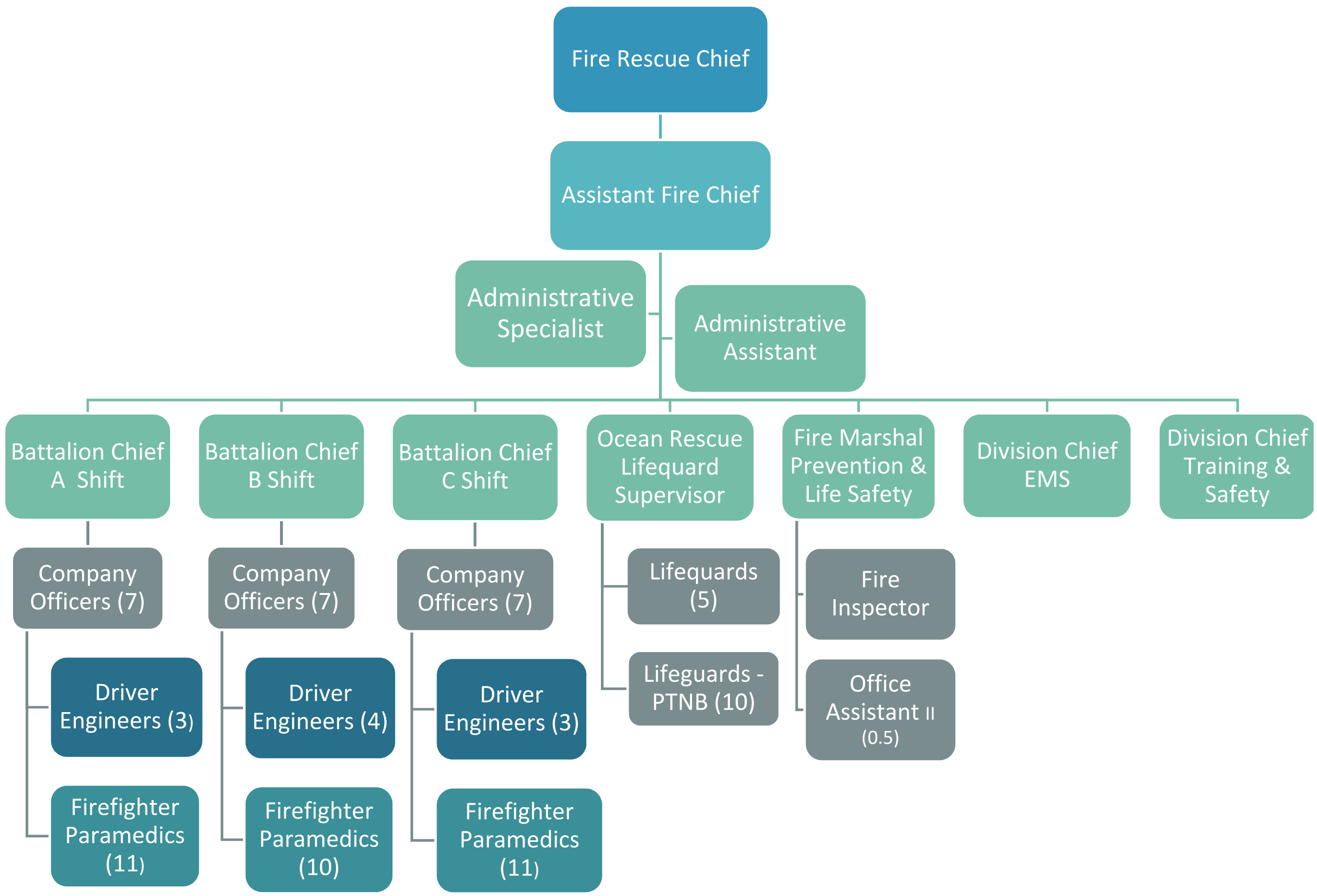
<u>Program 419 – Ocean Rescue</u>

FY2021 Estimated Request $751,006.00

FY2020 Adopted $755,483.00

The proposed FY2021 budget for Ocean Rescue reflects an estimated decrease of 0.60%, or $4,477. Reductions in employee benefits of $12,208 and depreciation of $857, off set the increase in salaries of $8,588.

FIRE RESCUE ORGANIZATIONAL CHART



DEPARTMENT: FIRE RESCUE

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

Revenue Summary

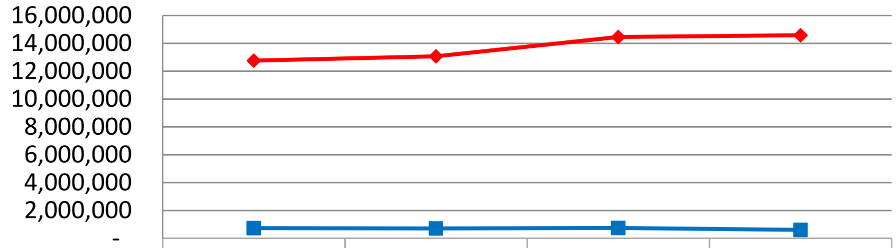
	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
State Grant - Public Safety	-	-	-	-	-	0.00%
Fire Supp Compensation	36,971	36,691	30,900	27,00	30,000	-2.91%
EMS Grant - Palm Beach County	23,325	-	25,000	-	25,000	0.00%
Special Detail-Fire	8,743	6,782	10,000	7,193	7,000	-30.00%
Fire Prev Bonfires	-	-	3,000	900	-	-100.00%
Fire Prev Fire Hydrant	-	-	500	-	-	-100.00%
Fire Prev Hot Work	65,420	26,825	62,000	825	-	-100.00%
Fire Prev Public Assembly	1,700	350	2,500	600	1,000	-60.00%
False Fire Alarms	20,857	7,224	15,000	12,674	12,000	-20.00%
Fire Prev Fireworks	6,000	14,508	10,000	6,000	6,000	-40.00%
Fire Prev Technical Fire Insp	65,000	31,000	60,000	-	-	-100.00%
Fire Prev Annual Ins Fee	100,450	99,797	110,000	100,000	100,000	-9.09%
Ems Transport Fees	408,074	492,105	425,000	425,000	425,000	0.00%
Room Rental Dep - South Fire	-	822	-	-	-	0.00%
	736,540	716,105	753,900	580,192	606,000	-19.62%

Expenditure Summary

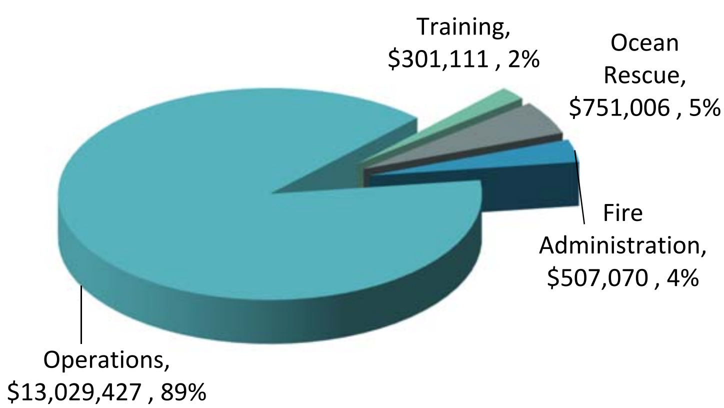
	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	6,362,686	6,605,956	7,226,202	7,226,202	7,226,115	7,124,982	-1.40%
Employee Benefits	5,116,772	5,149,992	5,836,629	5,836,629	5,835,377	6,192,333	6.09%
Contractual	395,383	395,196	409,774	412,529	407,182	379,797	-7.32%
Commodities	238,663	262,339	221,460	250,633	220,560	223,525	0.93%
Capital Outlay	33,781	1,185	27,661	27,661	27,661	25,000	-9.62%
Depreciation	617,854	653,770	735,243	735,243	735,243	642,977	-12.55%
TOTALS	12,765,139	13,068,438	14,456,969	14,488,897	14,452,138	14,588,614	0.91%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

Fire-Rescue



	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
Expenditures	12,765,139	13,068,438	14,456,969	14,588,614
Revenues	736,540	716,105	753,900	606,000



	FY2018	FY2019	FY2020	FY2021
Total Full Time Equivalent Employees	81.900	78.400	81.400	81.400

PROGRAM: FIRE ADMINISTRATION 411

Mission: This division exists to oversee the Fire-Rescue department to ensure that the community is provided with the highest quality of life through the protection of life and property.

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	328,897	309,002	320,205	320,205	320,118	299,381	-6.50%
Employee Benefits	116,297	96,851	120,213	120,213	119,687	106,586	-11.34%
Contractual	92,964	96,522	89,960	89,960	87,368	89,158	-0.89%
Commodities	12,015	10,341	12,000	12,000	11,100	11,000	-8.33%
Depreciation	496	496	496	496	496	945	90.52%
TOTALS	550,668	513,212	542,874	542,874	538,769	507,070	-6.60%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Decreases resulted from the reductions in telephone charges and printing.

COMMODITIES

Decrease resulted from a reduction in office supplies needed since we are now printing to the copier and saving on printer ink supplies.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director of Public Safety	0.500	0.500	-	-	-
Deputy Fire Rescue Chief	1.000	1.000	-	-	-
Fire Rescue Chief	-	-	1.000	1.000	1.000
Office Manager	1.000	1.000	1.000	1.000	-
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	-	-	-	-	1.000
	3.500	3.500	3.500	3.000	3.000

PROGRAM: OPERATIONS 417

Mission: This division exists to protect life and property through fire protection and suppression, excellent pre-hospital care for sick and injured and mitigation of natural and man-made emergencies.

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	5,570,289	5,840,830	6,390,726	6,390,726	6,390,726	6,314,710	-1.19%
Employee Benefits	4,597,371	4,612,033	5,300,003	5,300,003	5,300,003	5,676,072	7.10%
Contractual	192,516	168,872	186,477	186,477	186,477	183,402	-1.65%
Commodities	208,614	228,324	190,300	219,473	190,300	194,815	2.37%
Capital Outlay	33,781	1,185	27,661	27,661	27,661	25,000	-9.62%
Depreciation	614,815	650,870	727,286	727,286	727,286	635,428	-12.63%
TOTALS	11,217,386	11,502,114	12,822,453	12,851,626	12,822,453	13,029,427	1.61%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases, step plan adjustments and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Includes maintenance and repairs performed by outside vendors. Decreases resulted from reductions in Fleet Maintenance and Radio maintenance and installation.

COMMODITIES

An increase in certification fees due to renewal of Paramedic and EMT licenses and renewal of the State ALS/BLS license.

CAPITAL OUTLAY

The decrease in this category resulted from a reduction in Machinery and equipment items that have been removed.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Assistant Fire-Rescue Chief	1.000	1.000	1.000	1.000	1.000
Battalion Chief	3.000	3.000	3.000	3.000	3.000
Division Chief - EMS Coordinator	1.000	1.000	1.000	1.000	1.000
Lieutenant / Paramedic	18.000	21.000	21.000	21.000	21.000
F/F, Driver/Engineer, Paramedic or EMT	12.000	12.000	12.000	12.000	10.000
Firefighter, Paramedic or EMT	27.000	30.000	27.000	30.000	32.000
Fleet Manager	0.200	0.200	0.200	0.200	0.200
Master Mechanic	0.200	0.200	-	-	0.200
Mechanic	-	-	0.200	0.200	-
	62.400	68.400	65.400	68.400	68.400

PROGRAM: TRAINING 418

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	112,890	107,258	111,671	111,671	111,671	98,703	-11.61%
Employee Benefits	86,038	141,458	79,591	79,591	78,865	85,061	6.87%
Contractual	106,497	129,659	130,137	132,892	130,137	104,037	-20.06%
Commodities	13,650	18,575	14,760	14,760	14,760	13,310	-9.82%
TOTALS	319,074	396,950	336,159	338,914	335,433	301,111	-10.43%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The reduction in this category is due to less employees attending paramedic school and the elimination of travel expenses.

COMMODITIES

The reduction in this category if due to the elimination of the Palm Beach Post at each Fire Station.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Division Chief - Training/Safety	1.000	1.000	1.000	1.000	1.00

PROGRAM: OCEAN RESCUE 419

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	350,610	348,866	403,600	403,600	403,600	412,188	2.13%
Employee Benefits	317,067	299,650	336,822	336,822	336,822	324,614	-3.62%
Contractual	3,406	143	3,200	3,200	3,200	3,200	0.00%
Commodities	4,384	5,099	4,400	4,400	4,400	4,400	0.00%
Depreciation	2,543	2,404	7,461	7,461	7,461	6,604	-11.49%
TOTALS	678,010	656,163	755,483	755,483	755,483	751,006	-0.59%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Remained constant

COMMODITIES

Remained constant

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Supervisor Lifeguard	1.000	1.000	1.000	1.000	1.000
Lifeguard On-Call	3.000	3.000	3.000	3.000	3.000
Lifeguard	5.000	5.000	5.000	5.000	5.000
	9.000	9.000	9.000	9.000	9.000

TOWN OF PALM BEACH
POLICE DEPARTMENT

DEDICATED TO EXCELLENCE

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

FROM: Nicholas Caristo, Chief of Police

SUBJECT: FY2021 Proposed Budget Summary

DATE: June 23, 2020

Program 216 - Code Enforcement Budget

FY2021 Proposed	**$298,030**
FY2020 Adopted	**$277,930**

The proposed FY21 budget reflects an increase of 7.2%, or $20,100. The approved changes to salaries and benefits represent an increase of $20,800.

Police Budget

FY2021 Proposed	**$16,846,187**
FY2020 Adopted	**$16,809,302**

The overall Police Department proposed FY2021 budget is $36,885 above the FY20 adopted budget of $16,809,302 or 0.2%.

While the Police Department’s FY21 budget is slightly over the FY20 budget, the department realized a decrease of $335,839 in salaries as the result of the elimination of 4 Parking Enforcement Officers in program 430. Through attrition, these positons are being outsourced via a contractual employment company. During FY19 and FY20, as Parking Enforcement positions became vacant, the police department began a trial initiative using contractual personnel to conduct parking and traffic duties as deemed necessary. This process has proven to be both cost and performance effective.

While the Police Department has realized increases in various unit line item expenditures such as contracted services for Parking Enforcement personnel ($152,000); dry dock storage fees ($12,000) due to the Marina project; vehicle & equipment repairs and maintenance expenses ($19,300); and department-wide depreciation ($64,727); these increases are offset by savings in salaries and benefits and other reductions throughout the department resulting in an overall decrease of department expenses.

Below is a summary of these budget highlights by unit.

Program 421 – Administration

FY2021 Proposed	**$1,091,294**
FY2020 Adopted	**$1,064,877**

The proposed FY21 budget reflects an increase of 2.4%. Increases in salary and benefits were offset by reductions longevity expenses, education reimbursement cost for the entire department, lower postage expenses, and the elimination of per diem related to training.

Program 422 - Organized Crime Vice and Narcotics

FY2021 Proposed	**$777,428**
FY2020 Adopted	**$690,526**

The proposed FY21 budget reflects an increase of 12.6%. The approved changes to salaries and benefits and the transfer of one sworn position from the Patrol Unit (Program 428) represent an increase of $88,175. However, overall the unit increase is only $86,902. Salaries in general are lower due to the low tenure of currently assigned detectives.

Program 423 – Records Information Systems Unit

FY2021 Proposed	**$192,394**
FY2020 Adopted	**$186,449**

The proposed FY21 budget reflects an increase of 3.2%. The unit remains level and increase are the result of salary and benefit changes approved by Town Council.

Program 424 – Training & Community Relations Unit

FY2021 Proposed	**$317,670**
FY2020 Adopted	**$302,437**

The proposed FY21 budget reflects an increase of 5%. The unit budget remain level and increase are the result of salary and benefit changes approved by Town Council. Due to the retirement of an Administrative Assistant during FY21, the budget has been adjusted to reflect 6 months of entry level salary (-$11,336 plus -$867 in payroll taxes).

Program 425 – Communications Unit

FY2021 Proposed	**$1,707,683**
FY2020 Adopted	**$1,681,128**

The proposed FY21 budget reflects an increase of 1.6%. The unit currently consist of 1 Lead Telecommunicator, 3 Supervisors, 11 full-time Telecommunicators, and 2 Temp Part-time No Benefits Telecommunicators.

At the beginning of FY20, in order to reduce overtime and employee fatigue, the unit converted from 3 shifts of 8 hour days to 4 Teams with each Team working 12 hour shifts. This change resulted in each Telecommunicator working 4 hours of additional time in a two week work period. The new schedule has provided a consistent schedule for the unit reducing overtime and employee fatigue due to the 3 days off one week and 4 days off the next week, following the Patrol team format. This schedule also allows for operational continuity between Patrol and Communications. Due to the unit's reconfiguration in FY20, the department has requested the reclassification of a Telecommunicator in order to establish a

4th supervisor position. This would staff each Team with a Supervisor. This would also provide for rotating coverage during vacations or extended leaves. Additionally, due to attrition, the unit realized decreases in longevity costs.

Program 426 – Crime Scene Evidence Unit

FY2021 Proposed	**$217,698**
FY2020 Adopted	**$208,850**

The proposed FY21 budget reflects an increase of 4.2% or $8,848. Approved changes to salaries and benefits represent a $9,369. Increases were offset by reductions in per diem costs related to training and a reduction in anticipated contractual services expenses.

Program 428 – Patrol Division

FY2021 Proposed	**$10,735,592**
FY2020 Adopted	**$10,724,611**

The proposed FY21 budget reflects an increase of 0.10%, or $10,981. One sworn officer position was transferred to the Organized Crime, Vice and Narcotics Unit (Program 422). Other savings include lower anticipated expenses in Education Incentive, reduce Field Training Incentive from 6 to 5 officers (due to lower turnover rate), and MPU incentive from 6 to 4 officers; and reduce the per officer Trainer Incentive. Additionally, through attrition, longevity cost has realized a reduction of $44,950 for FY21.

The unit established a budget in contracted services for vessel removal services ($3,000), dry dock storage fees ($12,000) related to the Town Marina renovation, and expenses related to the repair/maintenance of aging vehicles ($19,300).

Other funding changes: For many years the Police Department had included funds ($40,000) in Police Department General Fund budget to support general repairs, replacements, upgrades, and maintenance cost for the Town-wide Security and Camera System. Funds for any system expansion projects had also been included the Police Department General Fund Capital budget as needed, or funded through donations. As unexpected repairs/replacements/upgrades of the current aging system arose, it has been a challenge to locate funding.

To resolve this issue and allow for consistent funding of the replacement/upgrade of the aging system, the Police Department recommends the use of accumulated Equipment Replacement Funds that have been set aside for camera system assets. Current accumulated funds in the ERF program are approximately $800,000 with an overall full depreciation budget of over $2 million. We are recommending that the Town use an annual allocation of accrued funds from the Equipment Replacement Fund each year to replace/upgrade old cameras, and other related equipment, at various locations in Town, rather than allocating funds in the Police General Fund budget each year. See Fixed Asset Report.

For the FY 2021 budget, it is requested that $200,000 be allocated in the FY21 ERF budget in order to bring the aging system up to current standards and technology. Future years will be reviewed and funds allocated as deemed necessary each year.

The maintenance and repair line item in the Police General Fund budget will be reduced to $20,000 which will cover minor necessary repairs throughout the fiscal year that do not fall under the fixed asset value threshold of $5,000.

<u>Program 429 – Detective Bureau</u>

FY2021 Proposed	**$1,183,343**
FY2020 Adopted	**$1,171,927**

The proposed FY21 budget reflects an increase of 1%. The reduction in salaries is the result of attrition and less tenured employee cost. While benefit cost increased, the unit realized reductions in Education Incentive Pay and Longevity costs also. Other reductions where in the elimination of per diem related to training and a reduction in data line cost. The unit realized slight increases in anticipated fuel expenses and registration fees for classes for new detectives as needed.

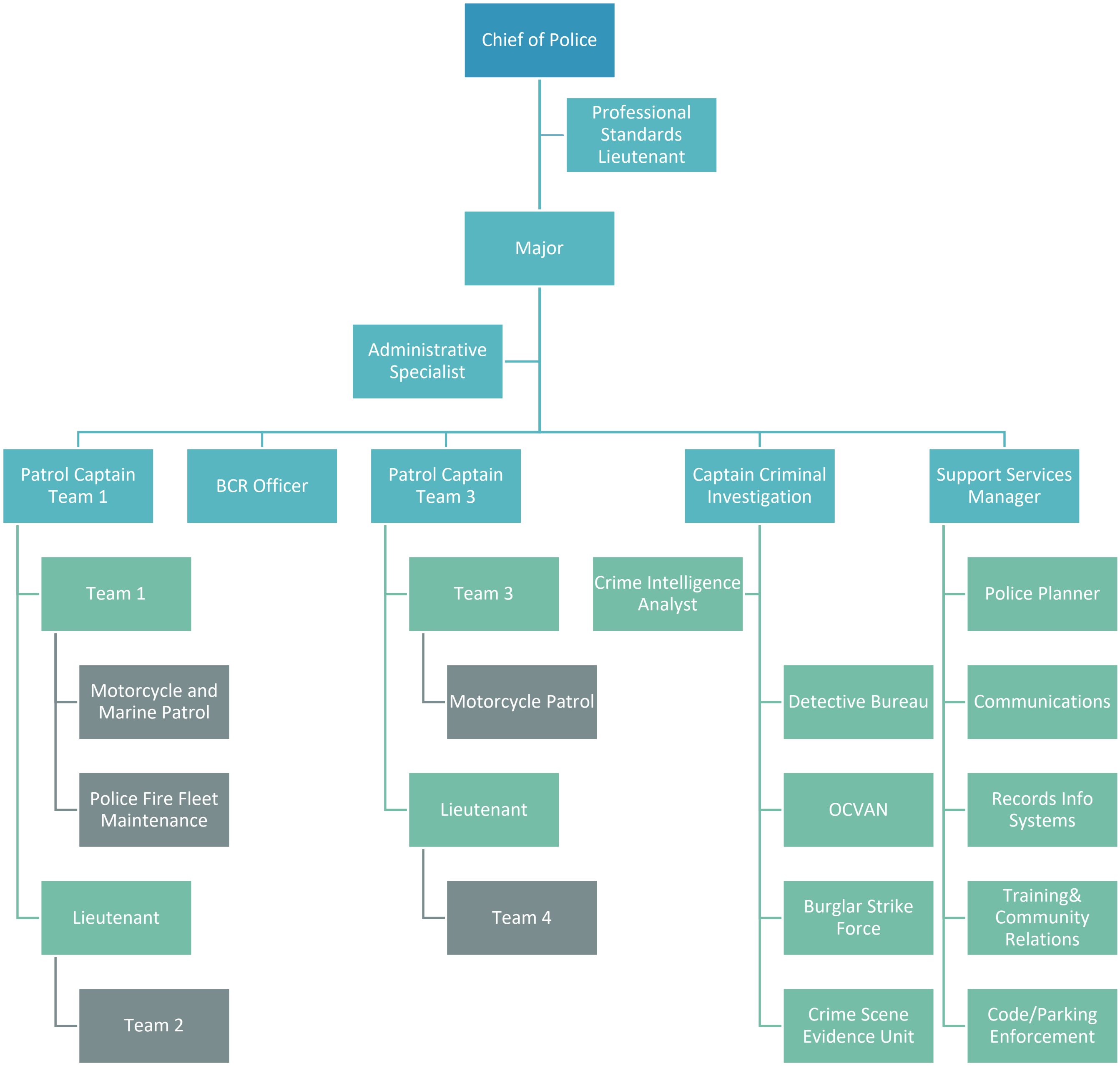
<u>Program 430 – Parking Control Unit</u>

FY2021 Proposed	**$623,085**
FY2020 Adopted	**$778,497**

The proposed FY21 budget reflects a decrease of 2%. The decrease in salary and benefits is the result of the elimination of 4 Parking Enforcement Officer positions (through vacancies) and replaced with contracted 3rd party vendor personnel.

During the current fiscal year, the department launched trial initiative to hire contractual personnel to fill current vacancies in the unit. After review and over 6 months in practice, the initiative has proven both cost and performance effective. The savings in salaries ($158,738) and benefits ($129,711) well offsets the anticipated increase in contracted services ($144,000) which also includes $2,400 in WebOffice software license due to the purchase of an additional Kiosk in FY20.

PALM BEACH POLICE DEPARTMENT: ORGANIZATIONAL CHART



DEPARTMENT: POLICE DEPARTMENT

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

- prevention of crime and the protection of life and property;
- preservation of peace, order and safety;
- enforcement of laws and ordinances; and,
- safeguarding of constitutional guarantees
  Through pro-active and creative means.

Revenue Summary

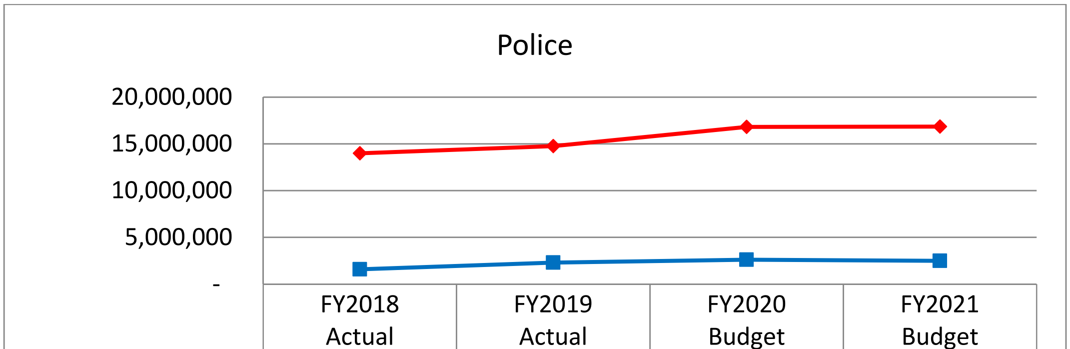
	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Change
Residential Parking Plans	95,050	96,200	95,000	95,000	95,000	0.00%
Bullet Proof Vests Grant	9,626	8,395	7,700	29,959	7,700	0.00%
911 Equip Reimbursement	-	24,217	10,000	29,000	20,000	100.00%
Seized Tag	2,667	3,417	2,000	3,800	3,800	90.00%
$12.50 Citation Monies	2,265	2,765	-	2,879	2,500	100.00%
Special Assignment Ot	493,273	1,332,881	1,512,000	1,315,640	1,400,000	-7.41%
Police Id Cards	26,250	47,150	25,000	25,000	25,000	0.00%
Burglar - False Alarm Fees	57,157	73,375	55,000	55,000	55,000	0.00%
Burglar Alarm Reg. Fee	93,850	90,900	95,000	92,000	95,000	0.00%
Burglar Alarm - Penalties	4,637	7,180	5,000	6,574	5,000	0.00%
Burglar Alarm - Direct Connect	22,181	21,772	23,000	23,000	23,000	0.00%
Valet Parking Permit	10,900	6,900	13,000	13,000	13,000	0.00%
Fines - Other Parking	481,690	372,844	500,000	500,000	500,000	0.00%
Fines - Parking Meters	61,272	29,577	25,000	45,000	40,000	60.00%
Row Parking Violation Fines*	47,308	66,720	75,000	62,734	45,500	-39.33%
Moving Violations	9,190	7,866	10,000	7,450	9,000	-10.00%
Revenue/2nd $ Funding	-	728	2,000	1,752	2,000	0.00%
Boot Fees	15,750	7,700	15,000	4,200	5,000	-66.67%
Penalty - Other Parking	123,903	87,441	120,000	120,000	120,000	0.00%
Penalty - Parking Meters	18,585	8,324	15,000	20,000	15,000	0.00%
Rebate For Town Towing	5,941	3,522	2,000	3,000	3,000	50.00%
	1,581,495	2,299,874	2,606,700	2,454,988	2,484,500	-4.69%

*ROW Parking Violations Revenue is split is FY2021 between the General Fund and the Building Fund

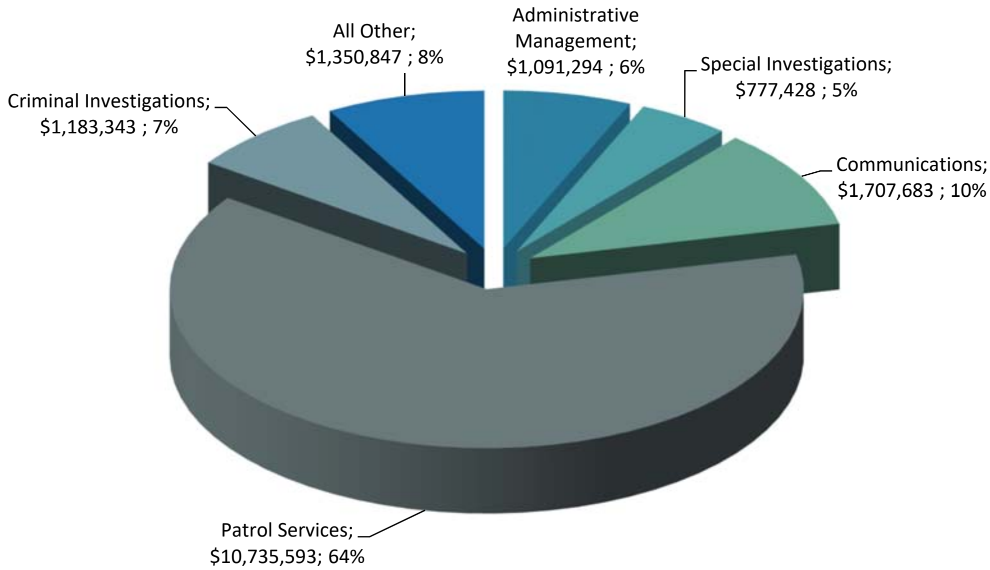
Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	7,146,187	7,835,724	9,232,383	9,232,383	8,373,242	8,896,544	-3.64%
Employee Benefits	5,442,733	5,361,900	6,145,898	6,145,898	6,064,154	6,322,434	2.87%
Contractual	346,052	412,530	412,401	416,154	515,594	534,689	29.65%
Commodities	426,066	381,406	374,645	376,571	367,303	377,178	0.68%
Capital Outlay	68,513	107,945	-	41,057	14,936	-	0.00%
Depreciation	558,834	666,898	643,975	643,975	643,975	715,342	11.08%
TOTALS	13,988,385	14,766,404	16,809,302	16,856,038	15,979,204	16,846,187	0.22%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.



	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
Expenditures	13,988,385	14,766,404	16,809,302	16,846,188
Revenues	1,581,495	2,299,874	2,606,700	2,484,500



	FY2018	FY2019	FY2020	FY2021
Total Full Time Equivalent Employees	102.850	101.350	102.200	98.200

PROGRAM: ADMINISTRATIVE MANAGEMENT 421

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	560,660	508,103	625,713	625,713	604,000	638,419	2.03%
Employee Benefits	258,915	265,781	354,836	354,836	358,891	376,907	6.22%
Contractual	34,796	26,302	34,060	34,060	25,000	27,800	-18.38%
Commodities	53,849	54,265	48,400	48,400	46,800	46,300	-4.34%
Capital Outlay	-	23,383	-	-	-	-	0.00%
Depreciation	2,247	1,348	1,868	1,868	1,868	1,868	0.00%
TOTALS	910,467	879,182	1,064,877	1,064,877	1,036,559	1,091,294	2.48%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Reduction is the result of reduced expenses associated with educational reimbursement for the entire police department; a reduction in postage expenses, and per diem related to training.

COMMODITIES

Slight decrease due to reduction in office supplies, membership dues and registration fees associated with training.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director of Public Safety	0.500	0.500	-	-	-
Deputy Police Chief	1.000	1.000	-	-	-
Police Chief	-	-	1.000	1.000	1.000
Major	-	1.000	1.000	1.000	1.000
Lieutenant	2.000	1.000	1.000	1.000	1.000
Support Services Manager	-	-	-	1.000	1.000
Police Planner	1.000	1.000	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000	1.000	1.000
	5.500	5.500	5.000	6.000	6.000

PROGRAM: ORGANIZED CRIME VICE AND NARCOTICS (OCVAN) 422

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	293,186	270,207	344,040	344,040	319,715	364,276	5.88%
Employee Benefits	333,747	315,125	298,485	298,485	298,471	366,424	22.76%
Contractual	17,160	15,141	24,116	24,116	24,116	20,864	-13.48%
Commodities	17,546	16,717	14,300	14,300	14,300	14,900	4.20%
Depreciation	11,617	12,923	9,585	9,585	9,585	10,964	14.39%
TOTALS	673,257	630,113	690,526	690,526	666,187	777,428	12.58%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes the transfer of one sworn position from Patrol (428), pay for performance increases, step plan adjustments, the proposed increase in the ranges, and an increase in the overtime budget.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The decrease is the result of the elimination of per diem expenses related to training and the elimination of a software program's maintenance fees.

COMMODITIES

Commodities remain level with a slight increase in publications/subscriptions for covert tracker subscription fee.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	4.000	4.000	3.000	4.000
	5.000	5.000	5.000	4.000	5.000

PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

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

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

- Input all records and data into computer system
- Destroy records in accordance with General Records Schedule for Local Government Agencies and Law Enforcement Agencies
- Provide the public and department with requested reports and records
- Maintain an accurate inventory of police equipment and all police property

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	121,953	97,420	97,670	97,670	94,862	102,624	5.07%
Employee Benefits	64,325	74,682	73,462	73,462	73,462	77,453	5.43%
Contractual	9,241	7,678	8,300	8,300	6,800	6,300	-24.10%
Commodities	4,486	4,856	5,600	5,600	4,100	4,600	-17.86%
Depreciation	1,057	1,514	1,417	1,417	1,417	1,417	0.00%
TOTALS	201,063	186,151	186,449	186,449	180,641	192,394	3.19%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Decrease is associated with the elimination of per diem expenses relation to training.

COMMODITIES

Reduction is the result of the elimination of registration fees related to training.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Records Information Systems Manager	1.000	-	-	-	-
Communications Manager	-	0.500	-	-	-
Records Assistant I	1.000	2.000	-	-	-
Records Specialist	-	-	2.000	2.000	2.000
Civilian Division Manager	-	-	0.250	-	-
	2.000	2.500	2.250	2.000	2.000

PROGRAM: TRAINING AND COMMUNITY RELATIONS UNIT (TCR) 424

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

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

- Provide education programs for citizens, businesses and schools as needed based on current trends and community issues.
- Recruit, place and manage volunteers for a variety of assignments
- Provide progressive training necessary for certification, retention, advancement and to ensure that all training is statutorily compliant
- Provide accurate information to the public and news media regarding police activities
- Plan, process and track external training requests
- Manage the Special Assignment Overtime detail program
- Develop new programs that stay abreast with current crime trends

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	162,355	174,263	185,274	185,274	185,274	181,178	-2.21%
Employee Benefits	91,343	82,500	91,512	91,512	91,512	112,916	23.39%
Contractual	6,623	6,895	12,500	12,500	12,500	11,500	-8.00%
Commodities	5,762	7,351	12,700	14,626	9,938	12,038	-5.21%
Depreciation	-	451	451	451	451	38	-91.57%
TOTALS	266,084	271,459	302,437	304,363	299,675	317,670	5.04%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes the pay differential of a retiring employee replaced with an entry level employees, pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Decrease is the result of the elimination of per diem expenses related to training.

COMMODITIES

Slight decrease in miscellaneous supplies and membership due.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Training & Comm Relations Coordinator	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	2.000	2.000	2.000	2.000	2.000
	3.000	3.000	3.000	3.000	3.000

PROGRAM: COMMUNICATIONS UNIT 425

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	817,600	788,523	931,616	931,616	760,000	953,113	2.31%
Employee Benefits	501,680	490,508	585,161	585,161	574,861	592,548	1.26%
Contractual	101,964	92,802	113,975	113,975	111,170	108,775	-4.56%
Commodities	7,797	6,204	8,100	8,100	6,600	8,100	0.00%
Capital Outlay	-	5,200	-	-	-	-	0.00%
Depreciation	41,827	42,276	42,276	42,276	42,276	45,147	6.79%
TOTALS	1,470,868	1,425,513	1,681,128	1,681,128	1,494,907	1,707,683	1.58%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes a reclassification of a Telecommunicator to a Telecommunicator Supervisor, pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS
The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. Increases in benefits were offset by a decrease in longevity benefits in the unit.

CONTRACTUAL
Reductions include the elimination of per diem related to training, slight reduction in data line/radio fees, and expenses related to other equipment repairs/maintenance.

COMMODITIES
Commodity expenses remain level for the year.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Lead Telecommunications Supervisor	1.000	-	1.000	1.000	1.000
Communications Manager	-	0.500	-	-	-
Telecommunications Supervisor	3.000	3.000	3.000	3.000	4.000
Telecommunicator	11.500	11.000	11.000	11.000	10.000
	15.500	14.500	15.000	15.000	15.000

PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	99,424	127,106	137,241	137,241	126,000	143,771	4.76%
Employee Benefits	41,263	42,661	43,020	43,020	43,020	45,859	6.60%
Contractual	9,678	5,282	9,700	9,700	7,400	6,900	-28.87%
Commodities	6,596	9,380	9,150	9,150	8,650	9,150	0.00%
Depreciation	6,377	12,228	9,739	9,739	9,739	12,018	23.40%
TOTALS	163,338	196,657	208,850	208,850	194,809	217,698	4.24%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Slight decrease is the result of reductions in contracted services, per diem, and required legal advertising.

COMMODITIES

Commodity expenses remain level for the year.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Crime Scene Evidence Manager	1.000	1.000	1.000	1.000	1.000
Crime Scene Technician II (2 Part-Time)	1.000	1.000	1.000	1.000	1.000
	2.000	2.000	2.000	2.000	2.000

PROGRAM: PATROL 428

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	4,167,070	5,000,142	5,911,719	5,911,719	5,402,000	5,711,148	-3.39%
Employee Benefits	3,521,244	3,439,316	3,979,300	3,979,300	3,910,089	4,111,425	3.32%
Contractual	127,505	169,193	120,650	122,603	133,258	122,450	1.49%
Commodities	296,828	250,039	247,495	247,495	244,815	251,490	1.61%
Capital Outlay	68,513	79,362	-	14,777	14,936	-	0.00%
Depreciation	427,228	466,993	465,447	465,447	465,447	539,079	15.82%
TOTALS	8,608,387	9,405,045	10,724,611	10,741,341	10,170,545	10,735,592	0.10%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes a transfer of one sworn position to the Organized Crime, Vice and Narcotics Unit, pay for performance increases, step plan adjustments and the proposed increase in the ranges.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. Employee benefits include reduced incentive pay for training Instructors, a reduction in education incentive costs, a reduction in Incentive Pay for Motorcycle assignments, and lower longevity costs due to attrition, along with an increase in retirement contributions.

CONTRACTUAL

Contractual expenses remain level for the year due to offsetting increases and decreases for this line item. While per diem, data line, and camera maintenance expenses have decreased for the year, funds are allocated to cover the cost associated with dry dock storage for the Police Marine Unit boat during the Marina renovation.

COMMODITIES

The commodity budget in the patrol unit is especially fluid from year to year based on particular unit needs. Commodities remain relatively level with only minor increases in vehicle maintenance and fuel costs. These increase were offset by a reduction in anticipated minor equipment purchases.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Captain	4.000	4.000	4.000	2.000	2.000
Lieutenant	-	-	-	2.000	2.000
Sergeant	8.000	8.000	8.000	8.000	8.000
Officer	42.000	42.000	41.000	42.000	41.000
Master Mechanic	0.800	0.800	-	-	0.800
Mechanic	-	-	0.800	0.800	-
Vehicle Technician	-	-	-	0.350	0.350
Fleet Manager	0.800	0.800	0.800	0.800	0.800
	55.600	55.600	54.600	55.950	53.950

PROGRAM: CRIMINAL INVESTIGATION 429

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

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

- Interviewing of witnesses and interrogation of suspects
- Victim contact and follow-up
- Coordinate the flow of investigations and information among other jurisdictions and units
- Dignitary protection for qualified recipients
- Unmarked crime suppression activities
- Reduce residential burglary through proactive strategic and tactical operatives

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	635,992	621,206	667,391	667,391	675,391	629,034	-5.75%
Employee Benefits	380,377	407,947	459,968	459,968	462,277	508,459	10.54%
Contractual	12,937	13,653	11,700	11,700	11,150	9,700	-17.09%
Commodities	17,822	20,905	12,500	12,500	18,500	16,500	32.00%
Depreciation	22,305	21,259	20,368	20,368	20,368	19,650	-3.53%
TOTALS	1,069,433	1,084,970	1,171,927	1,171,927	1,187,686	1,183,343	0.97%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases, step plan adjustments and the proposed increase in the ranges. The reduction in salaries is the result attrition and less tenure employee salary cost.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The reduction in education incentive and longevity expenses are offset by other benefit increases.

CONTRACTUAL

Reduction is the result of the elimination of per diem related to training and data line expenses.

COMMODITIES

Commodities remain level expect for an increase in anticipated fuel expenses and registration fees for classes/training of new detective.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Captain	1.000	1.000	1.000	1.000	1.000
Sergeant	1.000	1.000	1.000	1.000	1.000
Officer/Detective	4.000	4.000	4.000	4.000	4.000
Crime Intelligence Analyst	1.000	1.000	1.000	1.000	1.000
	7.000	7.000	7.000	7.000	7.000

PROGRAM: PARKING CONTROL UNIT 430

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	287,947	248,754	331,719	331,719	206,000	172,981	-47.85%
Employee Benefits	249,839	243,380	260,154	260,154	251,571	130,443	-49.86%
Contractual	26,147	75,585	77,400	79,200	184,200	220,400	184.75%
Commodities	15,379	11,690	16,400	16,400	13,600	14,100	-14.02%
Capital Outlay	-	-	-	26,280	-	-	0.00%
Depreciation	46,176	107,906	92,824	92,824	92,824	85,161	-8.26%
TOTALS	625,489	687,314	778,497	806,577	748,195	623,085	-19.96%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges. The reduction is the result of the elimination (through vacancies) of 4 Parking Enforcement Officer positions and replaced with contracted third-party vendor personnel.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. Reduction is the result of the elimination of 4 full-time Parking Enforcement Officer positions.

CONTRACTUAL

Increase is the result of contracting to hire 4 Parking Enforcement Officers during the fiscal year. During FY20 the unit used the services of 3 contracted staff members of which the expenses were offset by vacancies.

COMMODITIES

Reduction is the result of minor cuts in office equipment, membership dues, and training registration fees.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Parking/Code Enforcement Manager	0.500	0.500	-	-	-
Civilian Division Manager	-	-	0.250	-	-
Lead Parking Control Officer	1.000	1.000	1.000	1.000	1.000
Parking Enforcement Officer	6.000	6.000	6.000	6.000	2.000
Code/Parking Enforcement Specialist	0.250	0.250	0.250	0.250	0.250
	7.750	7.750	7.500	7.250	3.250

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TOWN OF PALM BEACH
Public Works Department

MEMORANDUM

TO: Kirk Blouin, Town Manager
Jay Boodheshwar, Deputy Town Manager
Jane Le Clainche, Director of Finance

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: **FY21 Budget Highlights for Public Works**

DATE: March 11, 2020 **(REVISED June 25, 2020)**

Public Works Operating Budget
FY21 Estimated Request $16,163,521
FY20 Adopted $15,777,708

The proposed Public Works budget is 2.45% higher than last year's adopted budget. The majority of the $237,823 budget increase is salaries, benefits, and depreciation. These are elements of the budget that we cannot control without changing staffing levels or the adopted vehicle replacement program. The elements of the budget that we can directly control are contractual, commodities, and capital outlay. These elements decreased by $1,116.

We understand that this year is particularly challenging because of the marina project. We would like to suggest that we defer a substantial amount of Capital work to partially offset the lost revenue. We are recommending a $3.5 million reduction for this fiscal year. Please realize that the projects are deferred, not eliminated from the program. Higher program costs will be necessary in the out years of the program to catch up.

Program 511 – Administration
FY21 Estimated Request $1,086,317
FY20 Adopted $ 940,121

The overall Administrative Management's FY21 budget reflects a program increase of 15.55% or $146,196 due to increases in Depreciation of 15.78% or $535, Salaries of 18.42% or $113,182, Benefits $42,524 or 14.89%, and the transfer of 1.5 FTEs for GIS and work order system management from the Water Resources Division. Contractual costs were reduced by -$10,045 or -37.84%, due to reduction of temporary staffing and elimination of travel/per diem.

Program 521 – Streets Repair/Maintenance
FY21 Estimated Request $438,769
FY20 Adopted $368,201

The proposed FY21 budget for Streets Maintenance and Repair Bureau reflects an overall program increase of 19.17% or $70,568, of which $21,412 is salaries and $43,170 is Contractual Services. The increase associated with salaries is due to adding a percentage of two (2) new Project Coordinator positions and increasing the existing FTE by 10%. The increase associated with Contractual Services are due to the additional hours for temporary labor, and rebidding of the curb painting contract. The new contract includes additional scope adding tire stop, delineator, and bollard painting, which increased the cost from past contracts.

Program 523 – Traffic Control
FY21 Estimated Request $ 97,174
FY20 Adopted $103,132

The proposed FY21 budget for the Traffic Control program reflects a decrease of -5.78%, or -$5,958. These decreases are due to the consolidation of duties from this program is specific to the signalized traffic intersections and all labor is supplied from the Street Lighting/Electrical program. The costs associated with each account were reviewed and allocated to either the Streets or Electrical program depending on the service provided.

Program 524 – Street Lighting/Electrical
FY21 Estimated Request $422,691
FY20 Adopted $421,306

The proposed FY21 budget for the Street Lighting/Electrical program reflects an increase of 0.33% or $1,385. The $30,143 increase in salary and wages and $17,547 increase in employee benefits is the result of moving FTE allocations for two (2) Industrial Electrician positions from the Water Resources Department back into the Electrical Bureau. Savings of $39,331 are realized in the contractual services account due to suspension of projects in the traffic, street lighting, pump station and facilities for one (1) year. Commodities are reduced by $5,329 and Depreciation is down by $1,645.

Program 531 – Storm Sewer Maintenance
FY21 Estimated Request $862,082
FY20 Adopted $910,734

The proposed FY21 budget for the Storm Sewer Maintenance program reflects a decrease of -5.34% or -$48,652. The -$29,127 decrease in salary and wages and -$16,264 decrease in employee benefits is the result of reallocating .5 FTE of a Tech II position, the elimination of a Tech I position [new GIS Specialist] and moving FTE allocations for two (2) Industrial Electrician positions from the Water Resources Department back into the Electrical Bureau. Contractual decreased by -$420. Commodities are reduced by -$2,682 and depreciation is down by -$159.

Program 532 – Sanitary Sewer Maintenance
FY21 Estimated Request $1,521,679
FY20 Adopted $1,619,682

The proposed FY21 budget for the Sanitary Sewer Maintenance program reflects a decrease of -6.05% or -$98,003. The -$101,902 decrease in salary and wages and -$17,029 decrease in employee benefits is the result of reclassification of a Tech. I position [new GIS Specialist] and moving FTE allocations for two (2) Industrial Electrician positions from the Water Resources Department back into the Electrical Bureau. The $11,195 increase in Contractual is based on a three (3) year average for contracted services and the bi-annual cost of gas meter calibration as per industry standards. Commodities increased by $1,560 due to relocation of building maintenance costs to the building maintenance supplies account. Depreciation increased by $8,173.

Program 533 – Sanitary Sewer Treatment
FY21 Estimated Request $2,431,044
FY20 Adopted $2,360,237

The proposed FY21 budget for Sanitary Sewer Treatment and Disposal reflects an estimated increase of 3%, or $70,807. This represents the Town's pro-rated share of the operating and capital expenses associated with the East Central Regional Water Reclamation Facility (ECR), and reflects the budget anticipated to be approved for FY21 by the ECR Board.

Program 541 – Residential Collection
FY21 Estimated Request $1,016,403
FY20 Adopted $ 981,185

The proposed FY21 budget for Residential Collection reflects an increase of 3.59% or $35,218. This includes a $4,440 increase in salaries. There was an increase of $2,431 in commodities.

Program 542 – Commercial Collection
FY21 Estimated Request $1,183,032
FY20 Adopted $1,241,071

The proposed FY21 budget for Commercial Collection reflects a -4.68% or -$58,039 decrease. This includes an increase in salaries of $10,694. There is a -16.96% reduction in Contractual Services for compacted garbage collection due to omitting Royal Poinciana Plaza from the budget preparation at this time. There is a decrease of $1,701 in Commodities.

Program 543 – Refuse Disposal
FY21 Estimated Request $71,000
FY20 Adopted $54,000

The proposed FY21 budget for Refuse Disposal reflects increase of 31%, or $17,000. This increase is in anticipation of rate increases imposed by the Solid Waste Authority for tip fees not covered by commercial or residential disposal credits. The three (3) year average for this cost is $71,000.

Program 544 – Yard Trash Collection
FY21 Estimated Request $2,241,661
FY20 Adopted $2,135,531

The proposed FY21 budget for Yard Trash Collection reflects a 4.97% or $106,130 increase. This includes a decrease in salaries in the amount of $16,971 due to manpower allocation adjustments. There is an increase of $37,220 in Contractual Services, and an addition of volume reduction services at Skees landfill. There is a decrease in Commodities of -$3,112.

Program 545 – Recycling
FY21 Estimated Request $389,405
FY20 Adopted $386,567

The proposed FY21 budget for Recycling Collection reflects a 0.73% or $2,838 increase. This includes an increase of $11,104 in salaries. An increase of $400 for temporary labor services, and a reduction of $1,326 for fuel.

Program 551 – Parks
FY21 Estimated Request $1,734,356
FY20 Adopted $1,783,202

The proposed FY21 budget for the Grounds/Parks Program reflects an overall program decrease of -2.74% or -$48,846. The decreases are realized in salaries, benefits, and contractual. The largest reduction is in landscape contracting. Through the rebidding of hedge trimming, turf maintenance, fertilization and pest control, grounds maintenance, mulching, irrigation repairs, and decorative bed maintenance, combining these trades into four (4) separate "zone" based contracts, the change in this line from FY20 budget is approximately $45,400. However, due to other increases in vendor contract costs, (coconut and hardwood trimming, turf replacement, fountain maintenance, and commercial litter debris collection) the potential savings have not been fully realized in this program.

A potential cost reduction/savings of $148,970 annually could be gained if the responsibility of the coconut tree maintenance in the rights-of-way were given to the residents adjacent to the trees. These maintenances and costs consist of the coconut tree replacement program = $6,500, lethal yellowing = $26,730, coconut trimming = $115,740, and staff time associated with vendor coordination of the above mention programs is estimated at $10,000.

Program 554 – Facilities Maintenance
FY21 Estimated Request $1,152,475
FY20 Adopted $1,018,479

The proposed FY21 budget for Facilities Maintenance reflects an overall increase of 13.16% or $133,996. The largest increases are recognized in salaries, cell phone allowances, and telephone base. These increases are due the hiring of two (2) FTE's (Project Coordinators), the associated department tablet data plans, and cell phone benefits. Decreases are shown throughout the program accounts, larger reductions are found in utilities, (gas and water,) we also have minor decreases in the overall contractual program.

Program 561 – General Engineering Services
FY21 Estimated Request $589,848
FY20 Adopted $565,137

The proposed FY21 budget for General Engineering reflects an increase of 4.37% or $24,711. This includes a $12,772 increase in benefits and a $17,631 increase in salaries. This is partially offset by a reduction of $10,000 for unplanned general engineering. The program expects that the contingency shown in the Pay-As-You-Go budget will accommodate any of these request.

Program 565 – Right-of-Way Inspections
FY21 Estimated Request $102,166
FY20 Adopted $ 99,129

The proposed FY21 budget for Right-of-Way Inspections reflects an increase of 3.06% or $3,037. This is partially due to increasing the budgeted overtime. This will allow the Right-of-Way Inspector to visit construction sites outside of normal working hours and maintain the existing workload of permit review and day-to-day inspections.

Program 571 – Equipment Operations/Maintenance
FY21 Estimated Request $823,419
FY20 Adopted $789,994

The proposed FY21 budget for Equipment Operation and Maintenance reflects an increase of 4.23% or $33,423. This includes an increase of $16,630 in salaries. There is a decrease in Contractual Services of -$348, and an increase in Commodities in the amount of $10,477 or 6.09% (chemicals, repair parts, shop supplies, and uniforms).

<u>Program 581 – Coastal Management</u>
FY21 Estimated Request $192,754
FY20 Adopted $188,322

The proposed FY21 budget for Coastal Management reflects an increase of 2.35% or $4,432. This is primarily due to an increase in employee salaries and benefits, and an expected increase in staff attendance with climate change/resiliency conferences.

<u>Program 307 Pay-As-You-Go</u>
FY 21 Estimated Request $2,020,000
FY 20 Adopted $5,635,000

The proposed budget for FY21 was modified from the FY21 five (5) year plan due to anticipated reduced funding available. The budget request has been reduced $3,515,000. Projects for FY21 were shifted out one (1) year, with the exception of A-6 lift station, which is in the Town Marina and Lake Park area. Town staff recommends moving forward with these improvements to minimize impacts to the local residents by performing the construction concurrent with the construction of the marina. The highest priority projects drainage and sewer projects are being completed in FY20.. The FY20 budget included $600,000 for replacing the roof and windows at the North Fire Station. After further assessment of the condition of the entire facility, staff recommends that the renovation of the entire facility be considered. The estimate for full renovation with inflation, if planning for a FY23 construction date, is $4,800,000.

<u>Program 309 – Coastal Management</u>
FY21 Estimated Request $23,686,986
FY20 Adopted $33,770,429

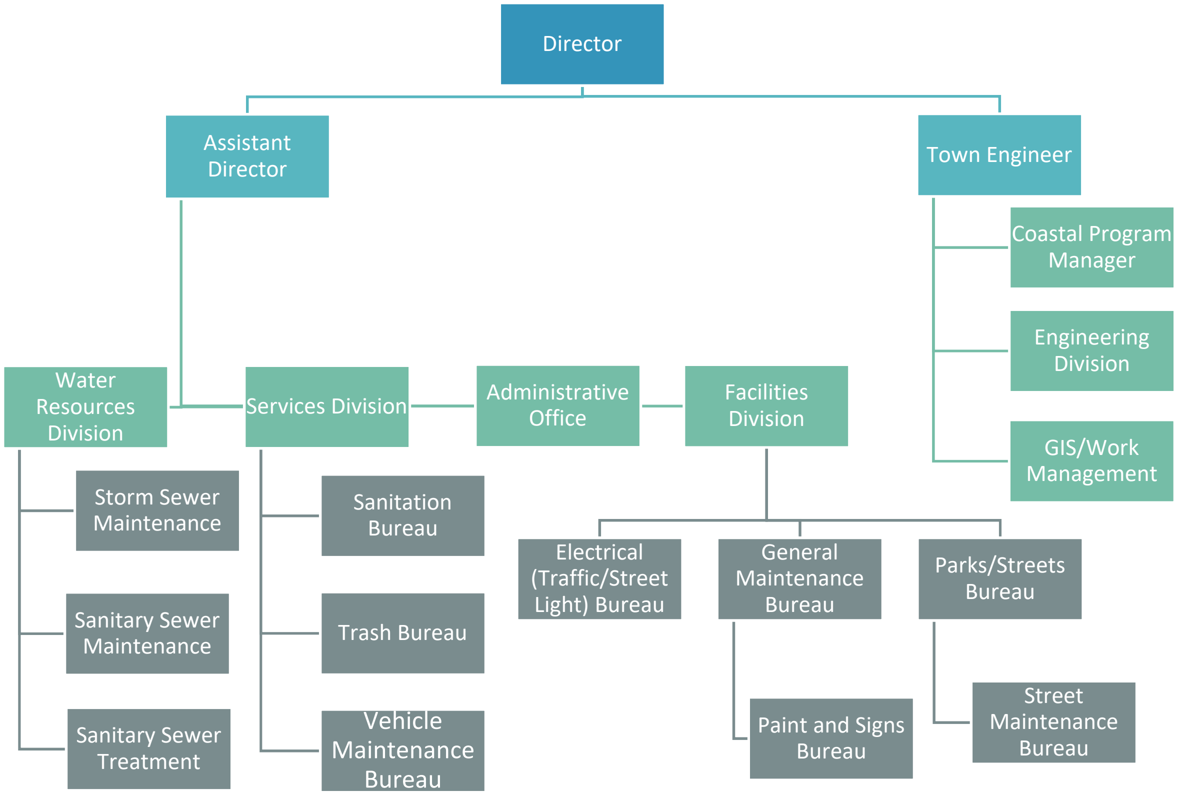
The proposed FY21 budget for Coastal Management is consistent with FY21 as indicated in the Town Council adopted 10-year plan updated in August 2015. The only change is related to Hurricane Dorian impacts. The Town must fund the cost of sand placement and vegetation in order to receive 75% reimbursement from FEMA for dune restoration in Reach 8. Therefore, the FY21 budget includes $1,400,000 for this effort. If approved by FEMA, this work can be performed next construction season between November 1, 2020 and March 1, 2021.

The recent signing of the Project Partnership Agreement, with a 50:50 cost share will provide further financial stability of the Town by reducing the Town's fiscal obligations for the Mid-Town Beach Nourishment Project over the next 50 years.

HPB/lm

cc: Eric Brown, P.E., Assistant Director of Public Works
Patricia Strayer, P.E., Town Engineer
Brett E. Madison, Water Resources Division Manager
Chester Purves, Service Division Manager
Paul Colby, Facilities Maintenance Division Manager
Jennifer Bell, Office Manager and Public Works File

PUBLIC WORKS ORGANIZATIONAL CHART



DEPARTMENT: PUBLIC WORKS

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

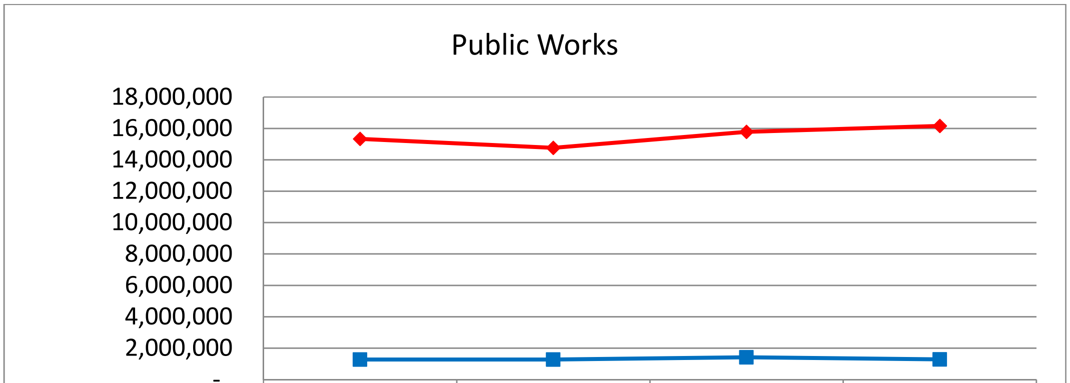
Revenue Summary

	FY2018 Actual	FY2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Change
Special Solid Waste	17,268	12,292	15,000	5,911	12,000	-20.00%
Solid Waste	902,176	866,171	1,000,000	825,550	900,000	-10.00%
Comp. Garbage Collection Fee	243,141	289,503	270,000	168,862	275,000	1.85%
SWA Recycling Revenue	9,712	3,989	15,000	305	-	-100.00%
Historic Specimen Tree Fee	5,304	3,757	5,000	4,199	5,000	0.00%
Private Lateral Locates/Cap Off Fee	-	-	18,000	-	-	-100.00%
State Highway Lighting Maint	98,318	101,267	95,000	-	100,000	5.26%
TOTALS	1,275,920	1,276,977	1,418,000	1,004,826	1,292,000	-8.89%

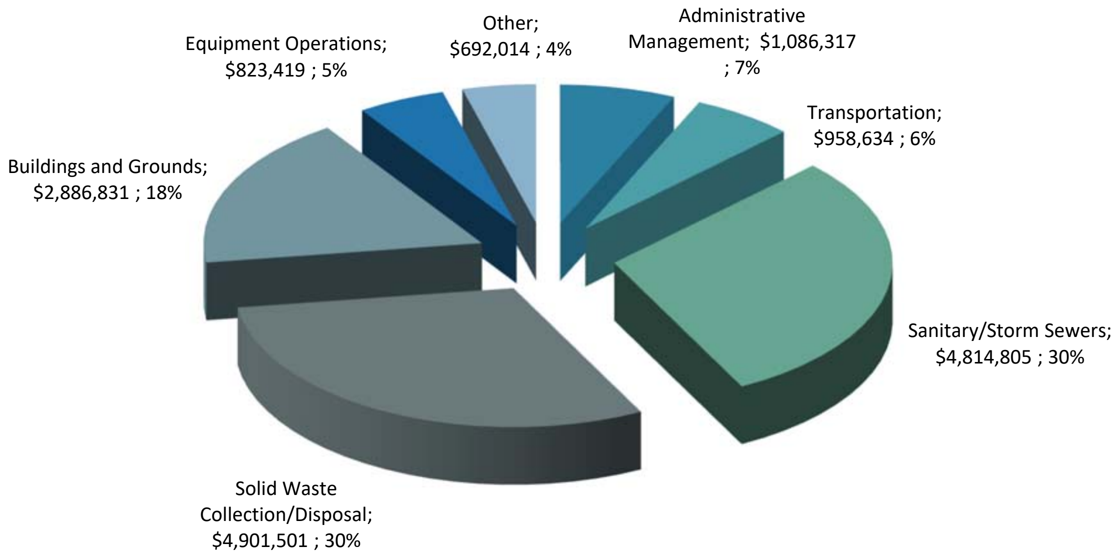
Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	4,926,227	4,865,161	5,337,251	5,337,251	4,863,395	5,483,151	2.73%
Employee Benefits	3,069,685	2,918,241	3,085,629	3,085,629	3,025,108	3,287,471	6.54%
Contractual	5,663,363	5,444,605	5,867,648	6,240,815	6,054,885	5,850,686	-0.29%
Commodities	841,441	819,847	795,290	1,037,894	1,011,276	803,636	1.05%
Capital Outlay	9,919	7,576	10,000	10,000	9,500	17,500	75.00%
Depreciation	822,100	705,806	681,890	681,890	681,890	721,077	5.75%
TOTALS	15,332,735	14,761,236	15,777,708	16,393,479	15,646,054	16,163,521	2.45%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.



	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
Expenditures	15,332,735	14,761,236	15,777,708	16,163,521
Revenues	1,275,920	1,276,977	1,418,000	1,292,000



	FY2018	FY2019	FY2020	FY2021
Total Full Time Equivalent Employees	88.635	83.637	80.8520	79.884

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	542,721	498,658	614,299	614,299	569,200	727,481	18.42%
Employee Benefits	325,930	256,097	285,506	285,506	271,899	328,030	14.89%
Contractual	228,894	101,711	26,545	28,445	34,045	16,500	-37.84%
Commodities	11,089	14,725	10,381	250,706	249,955	10,381	0.00%
Depreciation	4,237	4,237	3,390	3,390	3,390	3,925	15.78%
TOTALS	1,112,872	875,428	940,121	1,182,346	1,128,489	1,086,317	15.55%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes reallocated increase of 1.5 FTE, pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This decrease reflects a reduction in other contractual services due to reduction of temporary staffing and elimination of travel/per diem.

COMMODITIES

The FY21 commodities budget has 0% change.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Public Works Director	1.000	1.000	1.000	1.000	1.000
Assistant Director	1.000	1.000	1.000	1.000	1.000
Buyer	0.500	0.500	-	-	-
Office Manager	1.000	1.000	1.000	1.000	1.000
Administrative Assistant	4.000	4.000	3.000	3.000	3.000
Computerized Maint. Mgmt. Sys Coord	-	-	-	-	1.000
GIS Support Specialist	-	-	-	-	1.000
Water Resources Technician II	-	-	-	-	0.500
Public Works Systems Specialist	1.000	1.000	1.000	1.000	-
	8.500	8.500	7.000	7.000	8.500

PROGRAM: STREET REPAIR & MAINTENANCE 521

Mission: This bureau exists to maintain and repair wayfinding and regulatory signage and pavement in order to provide a safe riding surface throughout the Town, and to assure that we have safe sidewalks, bikeways, and trail systems.

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

- Work to continually improve quality and efficiency
- Inspect the condition of streets, sidewalks, and paths to prioritize maintenance, repairs and replacement appropriately
- Install new signs as approved by the Town Manager and upgrade/replace signs as needed to be consistent with industry standard respond to emergencies and priorities in a timely fashion

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	47,264	31,310	71,276	71,276	71,276	95,914	34.57%
Employee Benefits	51,574	46,932	44,274	44,274	44,274	55,895	26.25%
Contractual	224,241	161,792	180,880	222,574	222,574	221,342	22.37%
Commodities	18,609	14,159	49,112	49,149	44,965	47,600	-3.08%
Depreciation	21,168	25,434	22,659	22,659	22,659	18,018	0.48%
TOTALS	362,855	279,627	368,201	409,932	405,748	438,769	19.17%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This increase reflects additional hours for bringing temporary labor from part time to full time; and rebidding of the curb painting contract. The new contract includes additional scope of work, adding tire stops, delineators and bollard painting, which increased the cost from past contracts. In addition, increased costs for data plan for tablets. A minor reduction of vendor participation relating to pothole patching in commercial areas, repair and replacement of sidewalks based on revised ordinances requiring adjacent property owners to be responsible for that effort.

COMMODITIES

This decrease is due to averaging vehicle fuel costs from the past three (3) years usage, and removing hot mix asphalt due to procuring a paving contractor.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Facilities Maintenance Division Manager	0.075	0.075	0.075	0.075	0.125
General Maintenance Supervisor	0.075	0.085	0.085	0.095	0.168
Grounds Supervisor	0.080	0.080	0.080	0.080	0.080
PW Project Coordinator	-	-	-	-	0.302
Street & Sign Painter	0.008	0.008	0.008	-	-
Building Maintenance Worker	-	0.016	0.016	0.281	-
Equipment Operator I/Streets	0.705	-	-	-	-
Equipment Operator II	0.605	1.310	0.663	0.700	0.800
Water Resources Technician I	-	-	-	0.010	-
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.010
	1.558	1.584	0.937	1.251	1.485

PROGRAM: TRAFFIC CONTROL 523

Mission: This bureau exists to provide and maintain signalized traffic intersections and controls to ensure vehicular safety

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

- Preventive maintenance and inspection programs to proactively address issues
- Repair/replace traffic signals, and respective equipment as needed or required per Town's preventative maintenance service plan

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	143,823	109,677	53,991	53,991	71,598	53,361	-1.17%
Employee Benefits	64,985	71,835	25,940	25,940	30,479	25,066	-3.37%
Contractual	8,187	32,221	8,740	28,250	7,809	7,800	-10.76%
Commodities	50,344	43,204	10,703	10,722	8,734	9,000	-15.91%
Depreciation	5,309	5,309	3,758	3,758	3,758	1,947	-48.19%
TOTALS	272,648	262,247	103,132	122,661	122,378	97,174	-5.78%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This decrease reflects the reallocation of funds from this bureau to the 521 Streets Bureau; consolidating duties (i.e. sign installation & maintenance) from this bureau to reflect traffic signalization only.

COMMODITIES

This decrease reflects the reduction in budgeted signs, signposts, and electrical components as well as the reallocation of funds from this bureau to the 521 Streets Bureau; consolidating duties (i.e. sign installation & maintenance) from this bureau to reflect traffic signalization only.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Water Resources Division Manager	-	-	-	-	0.100
Facilities Maintenance Division Manager	0.155	0.155	0.155	0.180	0.037
Electrician Supervisor	0.181	0.181	0.181	-	-
Grounds Supervisor	0.005	0.005	0.005	0.005	-
General Maintenance Supervisor	0.090	0.093	0.095	0.096	0.005
Industrial Electrician	0.528	0.350	0.350	0.016	0.302
SR Industrial Electrician	-	0.175	0.175	0.201	0.151
Building Maintenance Worker	0.040	0.395	0.395	0.127	0.010
Utilities Maintenance Supervisor	-	-	-	0.010	-
Street & Sign Painter	0.750	0.750	0.785	-	-
	1.749	2.104	2.141	0.635	0.623

PROGRAM: STREET LIGHTING 524

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

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

- Conduct preventive maintenance annually on the 1,251 streetlights in Town
- Perform "locates" for underground wiring to minimize the likelihood of damage due to digging
- Replacement of older poles on predetermined schedule for uniform lighting
- Conduct periodic inspections of streetlights to ensure they are operating properly

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	133,094	80,458	54,952	54,952	54,571	85,095	54.85%
Employee Benefits	39,089	32,858	24,912	24,912	24,801	42,459	70.44%
Contractual	292,377	311,743	255,481	255,481	316,482	216,150	-15.39%
Commodities	56,796	49,106	55,429	56,150	48,090	50,100	-9.61%
Depreciation	31,707	31,707	30,532	30,532	30,532	28,887	-5.39%
TOTALS	553,063	505,872	421,306	422,027	474,476	422,691	0.33%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

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

COMMODITIES

This decrease reflects a reduction in fuel costs, office supplies, chemical/cleaning and other supplies, and minor equipment replacements.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Water Resources Division Manager	-	-	-	-	0.100
General Maintenance Supervisor	-	-	-	-	0.025
PW Project Coordinator	-	-	-	-	0.018
Electrician Supervisor	0.200	0.200	0.200	-	-
Industrial Electrician	0.600	0.400	0.400	0.100	0.552
SR Industrial Electrician	-	0.200	0.200	0.250	0.276
Building Maintenance Worker	-	-	-	0.050	0.050
Utilities Maintenance Supervisor	-	-	-	0.053	-
Facilities Maintenance Division Manager	0.150	0.150	0.150	0.125	0.038
	0.950	0.950	0.950	0.578	1.059

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
- Track rainfall and storm duration for analysis and future planning

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	263,998	378,233	395,788	395,788	302,541	366,661	-7.36%
Employee Benefits	186,691	194,991	212,571	212,571	196,734	196,307	-7.65%
Contractual	275,832	267,728	208,820	231,916	250,093	208,400	-0.20%
Commodities	86,642	70,250	66,982	67,075	61,509	64,300	-4.00%
Depreciation	22,565	22,565	26,573	26,573	26,573	26,414	-0.60%
TOTALS	835,728	933,767	910,734	933,923	837,450	862,082	-5.34%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The decrease reflects the elimination of travel/per diem.

COMMODITIES

This decrease reflects a reduction of fuel costs for vehicles and generators, office supplies, uniforms, other equipment/materials, and minor supplies.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Building Maintenance Worker	0.022	0.022	0.022	0.022	0.020
Electrician Supervisor	0.188	0.188	0.188	-	-
Equipment Operator II	0.037	0.074	0.037	-	-
Equipment Operator I/Streets	0.037	-	-	-	-
General Maintenance Supervisor	0.005	0.005	0.005	0.005	0.005
Industrial Electrician	0.546	0.364	0.364	0.813	0.400
SR Industrial Electrician	-	0.182	0.182	0.075	0.200
Irrigation and Spray Technician	0.010	0.010	0.010	0.010	0.008
Grounds Supervisor	0.010	0.010	0.010	0.010	0.010
Grounds Technician	-	0.056	0.056	0.056	-
Utilities Maintenance Supervisor	0.245	0.245	0.245	0.375	0.438
Facilities Division Manager	-	-	-	-	0.005
PW Project Coordinator	-	-	-	-	0.018
Water Resource Technician I	2.895	2.895	2.895	2.895	2.660
Water Resource Technician II	0.735	0.735	0.735	0.735	0.740
Water Resources Division Manager	0.600	0.600	0.600	0.600	0.485
	5.330	5.386	5.349	5.596	4.989

PROGRAM: SANITARY SEWER MAINTENANCE 532

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	648,502	666,626	811,027	811,027	503,706	709,125	-12.56%
Employee Benefits	447,003	453,798	491,963	491,963	456,240	474,934	-3.46%
Contractual	172,879	165,039	151,105	160,428	175,603	162,300	7.41%
Commodities	136,665	96,640	93,340	93,527	83,734	94,900	1.67%
Depreciation	151,620	76,647	72,247	72,247	72,247	80,420	11.31%
TOTALS	1,556,669	1,458,750	1,619,682	1,629,191	1,291,530	1,521,679	-6.05%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

Increase for outside vendor to maintain and repair of telemetry equipment and implementation of data plans for device mobility due to new work order management system.

COMMODITIES

Slight increase for anticipated fuel expenses based on prior year's expenses, general office supplies, gas detecting equipment, and small maintenance supplies.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Building Maintenance Worker	0.022	0.020	0.020	0.020	0.020
Electrician Supervisor	0.246	0.239	0.239	-	-
General Maintenance Supervisor	0.005	0.005	0.005	0.005	0.005
SR Industrial Electrician	-	0.239	0.239	0.075	0.210
Industrial Electrician	0.714	0.478	0.478	0.945	0.420
Irrigation and Spray Technician	0.005	0.005	0.005	0.005	0.008
Grounds Supervisor	0.010	0.010	0.010	0.010	0.010
Grounds Technician	-	0.056	0.056	0.056	-
Utilities Maintenance Supervisor	0.755	0.755	0.755	0.562	0.562
PW Project Coordinator	-	-	-	-	0.018
Water Resource Technician I	8.105	8.105	8.105	8.095	7.340
Water Resource Technician II	2.265	2.265	2.265	2.265	1.760
Water Resource Division Manager	0.400	0.400	0.400	0.400	0.300
	12.527	12.577	12.577	12.438	10.653

PROGRAM: SANITARY SEWER TREATMENT 533

This program reflects the costs of treatment and disposal of the Town's sanitary sewage at the East Central Regional Water Reclamation Facility (ECR).

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	2,073,254	2,093,778	2,360,237	2,415,922	2,360,237	2,431,044	3.00%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
TOTALS	2,073,254	2,093,778	2,360,237	2,415,922	2,360,237	2,431,044	3.00%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

CONTRACTUAL

This increase reflects the greater operating costs associated with new bio-solids infrastructure and the debt service required to fund several essential capital projects (aeration basins and electrical improvements). This also includes the chemical pre-treatment prior to pumping effluent to the regional treatment plant.

PROGRAM: RESIDENTIAL COLLECTION 541

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	467,766	491,356	513,337	513,337	505,500	517,777	0.86%
Employee Benefits	202,424	293,151	310,383	310,383	310,383	338,730	9.13%
Contractual	2,112	107	1,650	1,650	1,125	1,650	0.00%
Commodities	46,962	46,441	48,969	48,969	46,650	51,400	4.96%
Capital Outlay	381	-	-	-	-	-	0.00%
Depreciation	84,389	95,182	106,846	106,846	106,846	106,846	0.00%
TOTALS	904,034	926,237	981,185	981,185	970,504	1,016,403	3.59%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

No changes for FY2020.

COMMODITIES

This escalation reflects the increase in other supplies and chemicals.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Building Maintenance Worker	0.022	0.020	0.020	0.020	0.022
Electrician Supervisor	0.005	0.005	0.005	-	-
Equipment Operator I	7.200	7.200	7.200	7.200	7.200
PW Project Coordinator	-	-	-	-	0.018
General Maintenance Supervisor	0.005	0.005	0.005	0.005	0.005
Grounds Technician	0.050	0.013	0.013	0.013	-
SR Industrial Electrician	-	0.005	0.005	0.005	0.005
Industrial Electrician	0.015	0.010	0.010	0.010	0.010
Street & Sign Painter	0.025	0.025	-	-	-
Grounds Supervisor	0.005	0.005	0.005	0.005	0.005
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Transfer Station Operator	0.750	0.750	0.750	0.750	0.750
Services Division Manager	0.280	0.280	0.280	0.280	0.280
	8.757	8.718	8.693	8.688	8.695

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

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	451,018	470,155	477,304	477,304	474,000	487,998	2.24%
Employee Benefits	245,585	229,345	246,282	246,282	246,282	245,666	-0.25%
Contractual	244,178	277,428	353,921	362,982	301,550	293,890	-16.96%
Commodities	38,048	41,702	53,581	53,917	52,900	51,880	-3.17%
Depreciation	97,443	109,983	109,983	109,983	109,983	103,598	-5.81%
TOTALS	1,076,271	1,128,613	1,241,071	1,250,469	1,184,715	1,183,032	-4.68%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

This decrease reflects removing Royal Poinciana Plaza from the compacted garbage proposed contract..

COMMODITIES

The decrease reflects reduction in fuel and training.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Equipment Operator II	2.000	2.000	2.000	2.000	2.000
Equipment Operator III 20/60 yd	0.250	-	-	-	-
Sanitation and Trash Worker	4.000	4.000	4.000	4.000	4.000
Transfer Station Operator	-	0.250	0.250	0.250	0.250
Sanitation Supervisor	0.400	0.400	0.400	0.400	0.400
Services Division Manager	0.150	0.150	0.150	0.150	0.150
	6.800	6.800	6.800	6.800	6.800

PROGRAM: REFUSE DISPOSAL 543

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

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

- Operate transfer station to efficiently and effectively transport all residential and commercial garbage to the Solid Waste Authority for disposal
- Function as part of the team that collects garbage and delivers it to the transfer station to assure proper coordination and efficiency
- Provides funding for landfill tip fees not covered by commercial and residential credits

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	93,703	71,643	54,000	54,000	65,000	71,000	31.48%
Commodities	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	93,703	71,643	54,000	54,000	65,000	71,000	31.48%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

CONTRACTUAL

Solid waste disposal fees paid to Solid Waste Authority. Increase reflects proposed rate increases and actual quantities disposed.

PROGRAM: YARD TRASH COLLECTION 544

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

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

- Provide weekly curbside collection, transport and disposal of yard waste from all properties in the Town
- Perform our job with commitment to leaving the pickup site clean and free of waste residue
- Keep storm drains clear for proper drainage
- Partner with other Public Works divisions to serve community drainage needs

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	833,766	829,985	947,660	947,660	909,000	930,689	-1.79%
Employee Benefits	615,970	583,985	651,145	651,145	651,149	690,685	6.07%
Contractual	153,660	170,538	200,680	255,058	190,325	237,900	18.55%
Commodities	115,820	109,385	131,887	132,223	125,780	128,775	-2.36%
Capital Outlay	-	-	-	-	-	6,000	100.00%
Depreciation	189,041	229,049	204,159	204,159	204,159	247,612	21.28%
TOTALS	1,908,258	1,922,941	2,135,531	2,190,246	2,080,413	2,241,661	4.97%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges. The end result is a slight decrease in salaries due to manpower allocation adjustments.

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

CONTRACTUAL
This escalation reflects an increase in other contracted services and the addition of volume reduction services.

COMMODITIES
This account reflects a decrease to fuel, operating supplies, and employee training budgets.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Building Maintenance Worker	0.022	0.020	0.020	0.021	0.022
Crane Operator	3.000	3.000	3.000	3.000	3.000
Electrician Supervisor	0.005	0.005	0.005	-	-
Equipment Operator I/Streets	0.058	-	-	-	-
Equipment Operator I	9.000	9.000	9.000	9.000	8.000
Equipment Operator II	0.058	0.116	-	-	1.000
General Maintenance Supervisor	0.005	0.005	0.005	0.005	0.005
SR Industrial Electrician	-	0.005	0.005	0.005	0.005
Industrial Electrician	0.015	0.010	0.010	0.010	0.010
Irrigation and Spray Technician	0.010	0.010	-	-	-
Sanitation and Trash Worker	4.000	4.000	4.000	4.000	3.000
Landfill Operator	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.300	0.300	0.300	0.300	0.300
Street & Sign Painter	0.010	0.010	-	-	-
Grounds Supervisor	0.010	0.010	-	-	-
Trash Supervisor	0.900	0.900	0.900	1.000	1.000
	18.393	18.391	18.245	18.341	17.360

PROGRAM: RECYCLING 545

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

Main Activities: The most important things we do to fulfill the mission are:
- Collect and dispose of recyclables on schedule
- Demonstrate excellent customer service in all we do
- Publicize and encourage participation in recycling programs

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	173,149	182,505	193,214	193,214	194,000	198,205	2.58%
Employee Benefits	112,647	110,660	117,624	117,624	117,624	127,088	8.05%
Contractual	9,000	5,358	12,500	12,500	11,500	12,500	0.00%
Commodities	14,424	13,304	15,726	15,726	14,400	14,400	-8.43%
Depreciation	112,605	42,938	47,503	47,503	47,503	37,212	-21.66%
TOTALS	421,825	354,765	386,567	386,567	385,027	389,405	0.73%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

No increase from 2020 budget.

COMMODITIES

Budget reflects decrease in fuel costs.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Equipment Operator I	1.800	1.800	1.800	1.800	1.800
Equipment Operator II	1.000	-	-	-	-
Equipment Operator III	-	1.000	1.000	1.000	1.000
Sanitation Supervisor	0.200	0.200	0.200	0.200	0.200
Services Division Manager	0.170	0.170	0.170	0.170	0.170
	3.170	3.170	3.170	3.170	3.170

PROGRAM: PARKS 551

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

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

- Maintain public areas to optimum condition adhering to established work program and environmental standards
- Trim all Town-owned trees as needed, and consistent with desired aesthetic and safety requirements
- Provide light maintenance to some privately owned historic/specimen trees
- Manage contractor to inoculate 2,600 +/- palm trees 3 times a year that are susceptible to lethal yellowing disease
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	285,820	244,867	260,652	260,652	263,152	237,201	-9.00%
Employee Benefits	147,680	150,312	167,527	167,527	167,527	164,965	-1.53%
Contractual	1,138,817	1,105,706	1,297,597	1,348,071	1,328,810	1,257,060	-3.12%
Commodities	64,223	57,819	40,520	40,826	44,800	49,600	22.41%
Depreciation	20,082	20,082	16,906	16,906	16,906	25,530	51.01%
TOTALS	1,656,622	1,578,785	1,783,202	1,833,982	1,821,195	1,734,356	-2.74%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The decrease reflects actual landscape contracting cost for bundling Town locations by zone. Through the rebidding of Hedge Trimming, Turf Maintenance, Fertilization, Pest Control, Grounds Maintenance, Mulching, Irrigation Repairs and Decorative Bed Maintenance services and combining these trades into four (4) separate “zone” based contracts, the change in this line from fiscal year 2020 budget, is approximately $45,400.00 less. But, due to other increases in vendor contract costs, (Coconut and Hardwood Trimming, Turf Replacement, Fountain Maintenance, and Commercial Litter Debris Collection) the potential savings have not been fully realized in this program.

COMMODITIES

This increase in largely due to the programed replacement of the Town Hall Square tea tables, and also reflects an increase for chemical cost for the Green Initiative.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Building Maintenance Worker	0.050	0.050	0.050	0.103	0.110
Electrician Supervisor	0.011	0.011	0.011	-	-
Equipment Operator I/Streets	0.200	-	-	-	-
Equipment Operator II	0.300	0.300	0.500	0.300	0.200
Facilities Maintenance Division Manager	0.330	0.330	0.330	0.350	0.350
General Maintenance Supervisor	0.064	0.064	0.064	0.064	0.050
Grounds Technician	0.925	0.850	1.850	1.850	-
SR Industrial Electrician	-	0.018	0.018	0.018	0.013
Industrial Electrician	0.054	0.036	0.036	0.036	0.026
Irrigation and Spray Technician	0.941	0.941	0.951	0.967	0.966
PW Project Coordinator	-	-	-	-	0.750
Parks Laborer	1.000	1.000	-	-	-
Street & Sign Painter	0.013	0.013	0.013	-	-
Grounds Supervisor	0.844	0.844	0.854	0.870	0.875
Water Resources Division Manager	-	-	-	-	0.005
	4.732	4.657	4.477	4.558	3.345

PROGRAM: FACILITY MAINTENANCE 554

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	177,152	155,091	188,136	188,136	190,136	282,694	50.26%
Employee Benefits	95,105	110,534	103,716	103,716	103,930	171,379	65.24%
Contractual	576,442	579,292	672,161	692,523	673,585	640,050	-4.78%
Commodities	42,808	48,275	42,655	42,711	51,029	44,000	3.15%
Depreciation	12,909	13,595	11,811	11,811	11,811	14,352	21.51%
TOTALS	904,415	906,787	1,018,479	1,038,897	1,030,491	1,152,475	13.16%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The decrease reflects a reduction of cost for termite fumigation for the North Fire station, suspended travel/per diem for training, and a reduction in water consumption based off of a three (3) year average.

COMMODITIES

Increase in office supplies and fuel based on a three (3) year average.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Building Maintenance Worker	1.154	1.084	1.345	1.296	1.716
Electrician Supervisor	0.141	0.148	0.148	-	-
Facility Maintenance Division Manager	0.250	0.250	0.250	0.250	0.435
General Maintenance Supervisor	0.637	0.600	0.675	0.687	0.707
SR Industrial Electrician	-	0.153	0.153	0.361	0.135
Industrial Electrician	0.459	0.306	0.306	0.050	0.270
Irrigation and Spray Technician	0.008	0.008	0.008	0.008	0.008
PW Project Coordinator	-	-	-	-	0.804
Grounds Technician	0.025	0.025	0.025	0.025	-
Grounds Supervisor	0.020	0.020	0.020	0.020	0.020
Water Resources Division Manager	-	-	-	-	0.010
Street & Sign Painter	0.168	0.168	0.168	-	-
	2.862	2.762	3.098	2.697	4.105

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

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	459,033	409,227	374,434	374,434	374,434	392,065	4.71%
Employee Benefits	192,360	171,154	167,648	167,648	167,648	180,420	7.62%
Contractual	9,693	6,801	14,850	76,494	10,264	4,800	-67.68%
Commodities	6,825	8,879	3,050	3,125	4,750	3,550	16.39%
Depreciation	10,438	10,438	5,155	5,155	5,155	9,013	74.84%
TOTALS	678,349	606,498	565,137	626,855	562,251	589,84	4.37%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The decrease reflects a reduction in Travel and Per Diem costs, and reallocation of funding for unplanned General Engineering services to the CIP.

COMMODITIES

The increase reflects an increase in fuel costs.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Senior Project Engineer	1.000	1.000	1.000	1.000	1.000
Engineer Tech Support Spec	0.500	0.500	-	-	-
Project Engineer	2.000	2.000	2.000	1.000	1.000
Town Engineer	1.000	1.000	1.000	1.000	1.000
	4.000	4.500	4.000	3.000	3.000

PROGRAM: RIGHT OF WAY INSPECTIONS 565

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

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	26,320	59,115	58,396	58,396	58,396	59,470	1.84%
Employee Benefits	25,787	33,056	36,493	36,493	36,493	37,971	4.05%
Contractual	61,215	433	533	533	40,533	700	31.33%
Commodities	1,209	1,506	982	1,001	1,050	1,300	32.38%
Depreciation	2,725	2,725	2,725	2,725	2,725	2,725	0.00%
TOTALS	117,256	96,834	99,129	99,148	139,197	102,166	3.06%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS

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

CONTRACTUAL

The increase reflects an increase in the telephone and printing costs.

COMMODITIES

The increase reflects an increase in fuel and training registration costs.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Right of Way Inspector I	0.500	1.000	-	-	-
Right of Way Inspector	1.000	1.000	1.000	1.000	1.000
	1.500	2.000	1.000	1.000	1.000

PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

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

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

- Schedule and perform preventive maintenance inspections for the Town's vehicles and equipment
- Service and repair equipment to optimize operating time
- Prepare specifications and plan for new vehicle purchases on a scheduled replacement

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	248,527	257,858	322,785	322,785	321,885	339,415	5.15%
Employee Benefits	169,586	176,629	199,645	199,645	199,645	207,876	4.12%
Contractual	31,285	60,315	67,948	68,851	65,350	67,600	-0.51%
Commodities	148,478	201,905	171,973	172,066	172,930	182,450	6.09%
Capital Outlay	9,538	7,576	10,000	10,000	9,500	11,500	15.00%
Depreciation	13,480	15,915	17,643	17,643	17,643	14,578	-17.37%
TOTALS	620,895	720,198	789,994	790,990	786,953	823,419	4.23%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

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

CONTRACTUAL
Decrease reflects the reduction for other contractual services.

COMMODITIES
Budget reflects the increase in operational equipment purchases, supplies and repair parts.

CAPITAL OUTLAY
Increase reflects purchase of shop equipment for FY2021.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Mechanic I	1.000	-	-	-	-
Mechanic III	2.000	-	-	-	-
Mechanic IV	1.000	-	-	-	-
Fleet Mechanic	-	3.000	3.000	3.000	3.000
Fleet Mechanic Supervisor	-	1.000	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000	1.000	1.000
Services Division Manager	0.100	0.100	0.100	0.100	0.100
	5.100	5.100	5.100	5.100	5.100

PROGRAM 321: LIBRARY SERVICES

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

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 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	335,008	345,058	352,650	352,650	352,650	352,650	0.00%
TOTALS	335,008	345,058	352,650	352,650	352,650	352,650	0.00%

*FY20 adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

PROGRAMS 611 TO 625: TRANSFERS

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Capital Improvement Fund (307)	2,118,024	2,200,000	2,420,000	2,420,000	2,662,000	10.00%
Coastal Protection Fund (309)	7,410,300	7,349,124	6,520,211	6,520,211	4,777,000	-26.74%
Townwide Underground Utilities (122)	-	135,000	144,450	144,450	165,000	14.23%
Debt Service Fund (205)	5,982,331	5,994,738	5,983,913	5,983,913	5,691,148	-4.89%
Extraordinary Transfer to Retirement (600)	4,759,016	9,501,699	5,420,000	5,420,000	5,420,000	0.00%
Group Health Retirees (610)	960,000	435,383	423,014	423,014	429,858	1.62%
Risk - W/C, Liab, Prop	1,828,475	1,898,059	1,900,819	1,900,819	2,010,439	5.77%
TOTALS	23,058,146	27,514,003	22,812,407	22,812,407	21,155,445	-7.26%

PROGRAM 710: EMERGENCY MANAGEMENT

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. This program was eliminated in FY2020 and all related duties have been absorbed by Fire Rescue.

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

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

Expenditure Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Salaries and Wages	-	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	-	0.00%
Contractual	37,135	57	-	-	-	-	0.00%
Commodities	460	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	-	0.00%
TOTALS	37,595	57	-	-	-	-	0.00%

*FY20 Adjusted includes FY20 adopted budget plus purchase orders written against the FY19 budget but spent against the FY20 budget.

PROGRAM 711: CONTINGENT APPROPRIATIONS

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

The budget for the General Fund Contingency Account is established at 1.0% of the proposed budget and is adjusted throughout the year by Town Council approved transfers. Appropriations are transferred out of this line item and into line items designated by Town Council. Expenditures are not reflected in this program, but in the program approved by Town Council, on a case by case basis.

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

Expenditure Summary

	FY2018 Budget	FY2019 Budget	FY2020 Budget	FY2021 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	655,877	560,000	610,000	600,000	-1.64%
TOTALS	655,877	560,000	610,000	600,000	-1.64%
Percent of Budget	1.0%	1.0%	1.0%	1.0%	

FUND 122: TOWN-WIDE UNDERGROUND UTILITIES

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Special Assessment Revenue	12,922,367	4,338,050	4,000,000	4,300,000	4,200,000	5.00%
Commercial Paper	-	-	-	-	-	0.00%
Bond Proceeds	-	60,499,897	-	-	-	0.00%
Donations	-	-	-	-	-	0.00%
Transfer from General Fund	130,000	135,000	144,450	144,450	165,000	14.23%
Transfer from CIP Fund (307)	1,000,000	500,000	500,000	500,000	500,000	0.00%
Interest on Investments	3,214,928	1,719,181	250,000	960,000	800,000	220.00%
Other Income	378,298	800,654	-	200,000	200,000	100.00%
TOTALS	17,645,593	67,992,783	4,894,450	6,104,450	5,865,000	19.83%
Expenses						
Salaries and Wages	98,203	98,609	105,355	102,000	109,872	4.29%
Employee Benefits	19,779	32,838	34,043	34,043	35,437	4.09%
Contractual Services	111,693	202,737	1,050,000	36,982	42,400	-95.96%
Commodities	143	147	500	400	500	0.00%
Debt Service	492,723	2,464,849	3,398,350	3,398,350	3,398,850	0.01%
Carry Over Projects	-	-	8,784,391	-	9,067,086	3.22%
Projects	9,077,699	7,921,823	20,659,636	9,058,425	44,061,000	113.27%
TOTALS	9,800,240	10,721,003	34,032,275	12,630,200	56,715,145	66.65%
Total Revenues Over/(Under) Expenses	7,845,353	57,271,780	(29,137,825)	(6,525,750)	(50,850,145)	
Beginning Fund Equity	(1,172,618)	6,672,735	63,944,515	63,944,515	57,418,765	
ENDING NET ASSETS	6,672,735	63,944,515	34,806,690	57,418,765	6,568,620	

REVENUES

SPECIAL ASSESSMENT REVENUE

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

BOND PROCEEDS

Proceeds of the General Obligation bond issued in FY 2019

TRANSFER FROM THE GENERAL FUND (001)

FY2018 -2021 represents funding for the project manager’s pay and benefits.

TRANSFER FROM THE CIP (PAY AS YOU GO) FUND (307)
Transfer to cover costs for burying lines through City of Lake Worth, hiring project coordinator and augmenting the program to reduce assessments.
FY21 represents the transfer of the 1-cent sales tax funds that have been approved by the Town Council to be used for the underground utility project.

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

EXPENSES
SALARIES AND WAGES/EMPLOYEE BENEFITS
Salaries/Wages and Employee Benefits for the Underground Utility Project Manager

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

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

CARRY OVER PROJECTS
Projected unexpended project balances, authorized in prior years

PROJECTS
The Town-wide Underground Utility Project accounts for the project costs and associated assessments and borrowings for the project. During FY21, we expect to complete phase 2 South and Phase 3 North, continue construction of Phase 3 South, and begin construction of Phase 4 and possibly Phase 5. In FY21, engineering design will be initiated for Phase 7 and possibly Phase 8 of the project.

Full Time Equivalent Employees	FY2016	FY2017	FY2018	FY2019	FY2020
Underground Utilities Project Manager	-	1.000	1.000	1.000	1.000
Communications Specialist	-	-	0.250	-	-
	-	1.000	1.250	1.000	1.000

GENERAL OBLIGATION BONDS

General Obligation Bonds offer maximum security to investors through the pledge of the municipality's full faith and credit, which for the Town of Palm Beach requires voter approval.

The voters approved a referendum on March 15, 2016 for the issuance of $90,000,000 in General Obligation Bonds for the Underground Utility Project. The Town issued $56,040,000 of the General Obligation Bonds in September 2018. The all-in true interest cost (TIC) for the 2018 series was 3.64%.

The General Obligation Bonds shall be payable first from the Underground Utility Project Special Assessments and, to the extent the Underground Utility Project Special Assessments are insufficient to pay debt service or not assessed, ad valorem taxes levied and collected in the Town on all taxable property in the Town sufficient to pay principal and interest on the bonds as they become due and payable. The Town may apply other legally available sources of revenues to the payment of the Bonds.

REVENUE BONDS

In 2010 the Town issued 2010A Public Improvement Revenue and Refunding Bonds in the principal amount of $57,035,000, and 2010B Worth Avenue Commercial District Project bonds in the principal amount of $14,770,000. The all-in true interest cost (TIC) for the 2010A issue was 4.52% and the 2010B issue was 4.51%.

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

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

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

On August 25, 2016, the Town issued bonds to refund the 2010A & 2010B bonds. This transaction produced gross savings of $8,900,539 over 23 years. The net present value savings is $6,895,965 or 13.35%. The all-in true interest cost (TIC) for the 2016 issue was 2.75%. On October 17, 2019, the Town refunding the remaining $4,660,000 of the 2010A bonds. The refunding achieved $1,157,902 of net present value debt service savings or 25.39% of the refunded bonds par amount. The all-in true interest Cost (TIC) was 2.46%.

In 2013, the Town issued Public Improvement Revenue Bonds in a par amount of $55,590,000. The proceeds of the bond were used for the second phase of the Town's Accelerated Capital Improvement Program ($44,997,957) groin rehabilitation and seawall replacement ($11,900,000) and the Town's portion of the Par 3 Clubhouse project ($1,250,000). The all-in true interest cost (TIC) for the 2013 issue was 4.49%. In 2019, the Town issued bonds to refund most of the 2013 bonds. The transaction produced savings of $4,385,248 or 10.24%. The all-in true interest cost (TIC) for the 2019 refunding was 3.036%.

In 2020, the Town issued $31,000,000 in Revenue Bond through CenterState Bank for the Marina Construction project. This bond is secured by non-ad valorem revenues. The rate on the bonds is 2.25%.

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

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

As part of the preparation for the 2019 Refunding Revenue Bond, the Town's issuer's and Revenue Bond ratings were reviewed by both Moody's and Standard & Poor's. The Town's conservative financial policies and strong management of its financial resources were recognized, and it resulted in Moody's Investors Service issuing a rating of Aa1 for the 2019 Revenue bonds and an Aaa issuer's rating. Standard and Poor's issued a Revenue bond rating of AA+ and a AAA issuer's rating. The ratings for both the Bond and issuer credit are the highest ratings these two rating services issue and represent the highest quality investment grade debt.

On February 23, 2018, Standard and Poor's reviewed the Town's Revenue bond ratings and raised the credit rating from AA+ to AAA while affirming the stable outlook. For the 2018 General Obligation Bond issue both Standard and Poor's and Moody's reaffirmed the Town's AAA ratings.

Legal Debt Margin

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

Preliminary Assessed Valuation	$20,072,463,151
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	$ 1,003,623,158

Debt Service Payments

Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding bonds through 2029 are contained in the table below.

Fiscal Year	2013 Revenue Bond	2016A Revenue Bond ACIP-I	2016B Revenue Bond Worth Ave	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	Total
2020	2,544,581	1,764,250	703,238	1,419,358	672,135	3,398,350	226,386	10,728,297
2021	1,503,500	2,929,375	722,912	291,423	1,838,099	3,398,850	740,900	11,425,060
2022	1,506,875	2,928,125	722,112	292,054	1,807,244	3,401,850	2,035,246	12,693,487
2023	1,511,875	2,928,750	721,012	287,627	1,806,474	3,402,100	2,033,578	12,691,416
2024	1,508,500	2,926,125	724,537	293,084	1,805,474	3,399,600	2,031,194	12,688,513
2025	1,506,750	2,930,000	722,687	293,365	1,809,162	3,399,350	2,033,032	12,694,347
2026	0	2,930,125	720,537	288,589	3,333,224	3,401,100	2,034,035	12,707,610
2027	0	2,926,500	713,888	288,754	3,342,099	3,399,600	2,029,260	12,700,101
2028	0	2,924,000	717,262	288,803	3,339,599	3,399,850	2,028,709	12,698,223
2029	0	2,927,250	714,513	293,677	3,330,912	3,401,600	2,032,261	12,700,212

Debt Summary

Outstanding debt as of September 30, 2020:

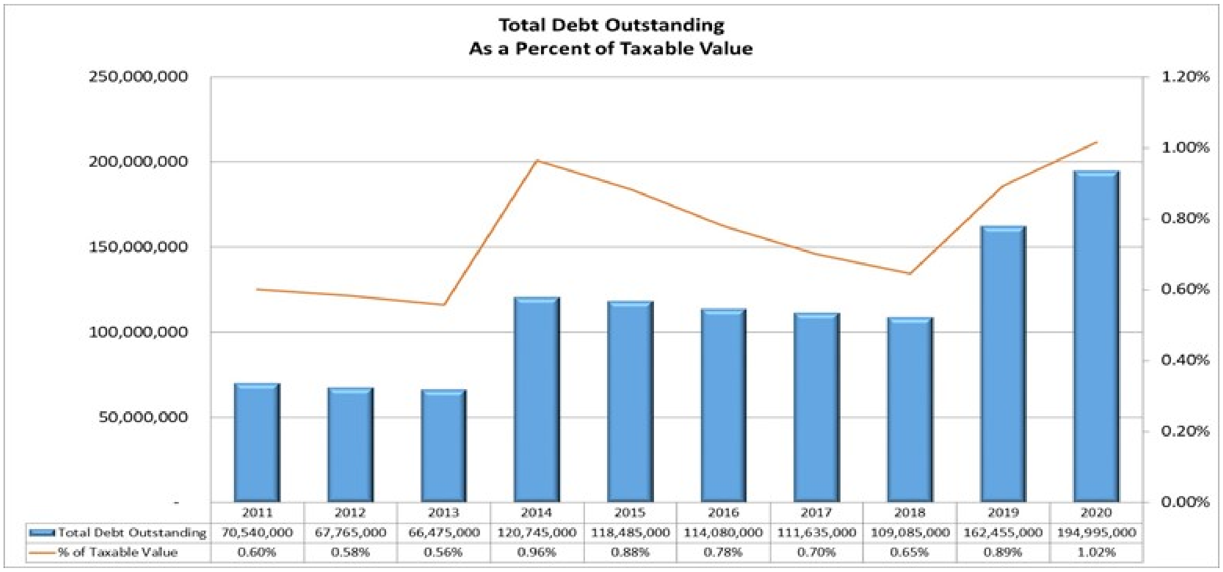
General Obligation Bonds $ 54,360,000

General Fund Pledge Obligations:
Non-Ad Valorem Revenue Bonds $140,635,000

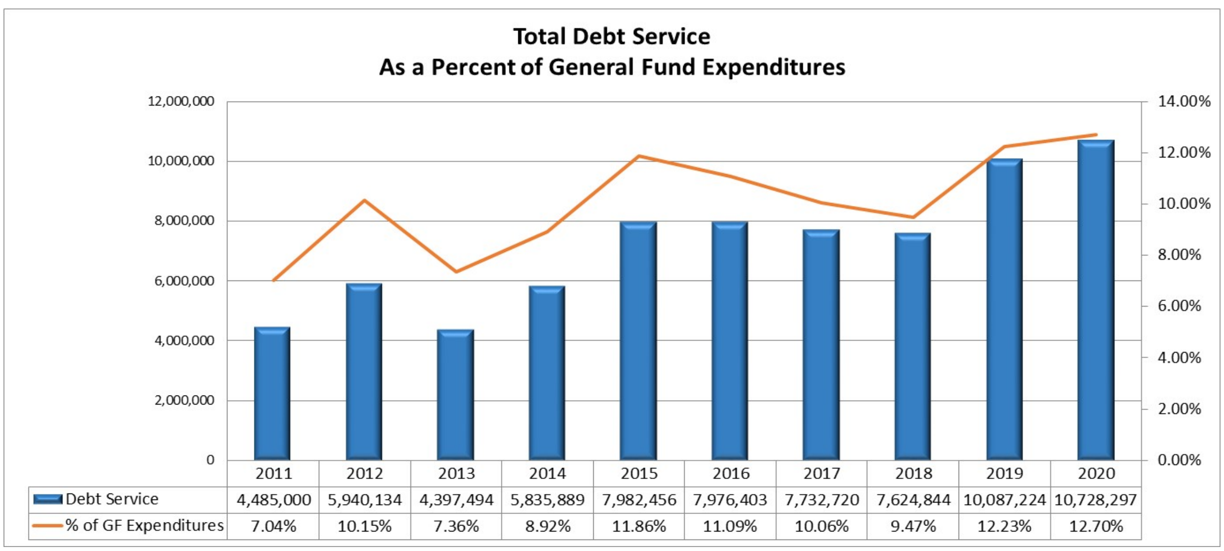
Total Gross Debt (19.4% of capacity) **$194,995,000**

	Debt Ratios	Per Capita
Population	8,291	
Taxable Value	$20,072,463,151	$2,20,994
Total Gross Debt	$194,995,000	$23,519

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



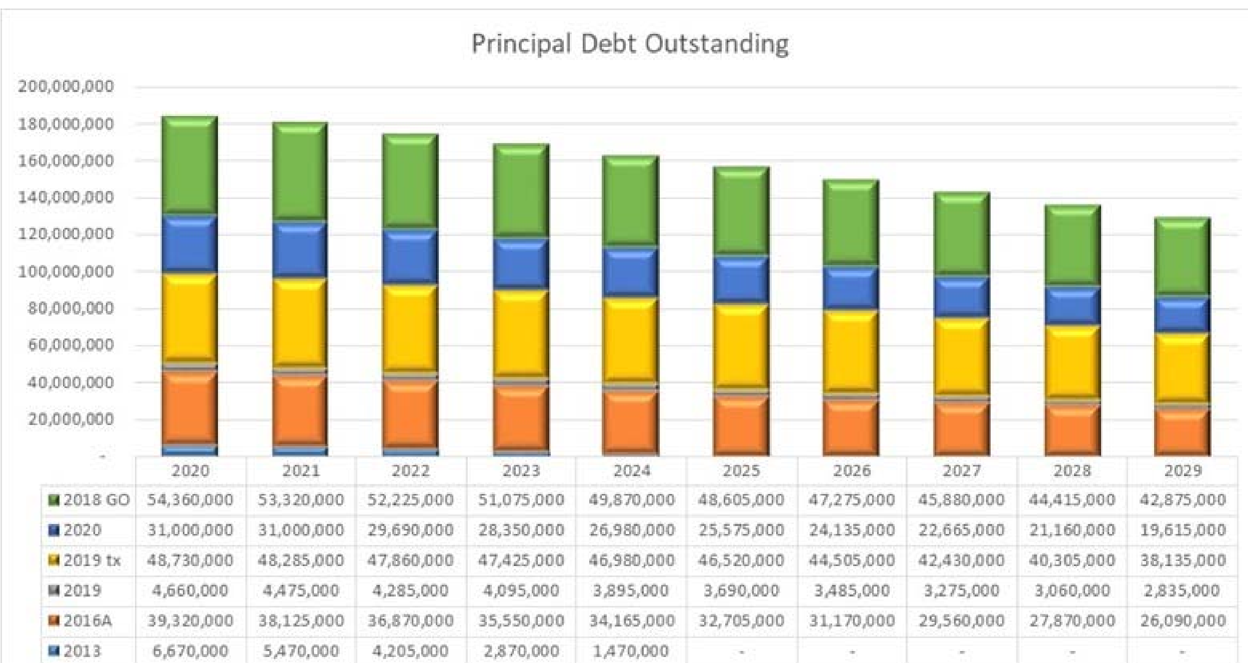
The chart below shows the trend of total debt service as a percentage of general fund expenditures.



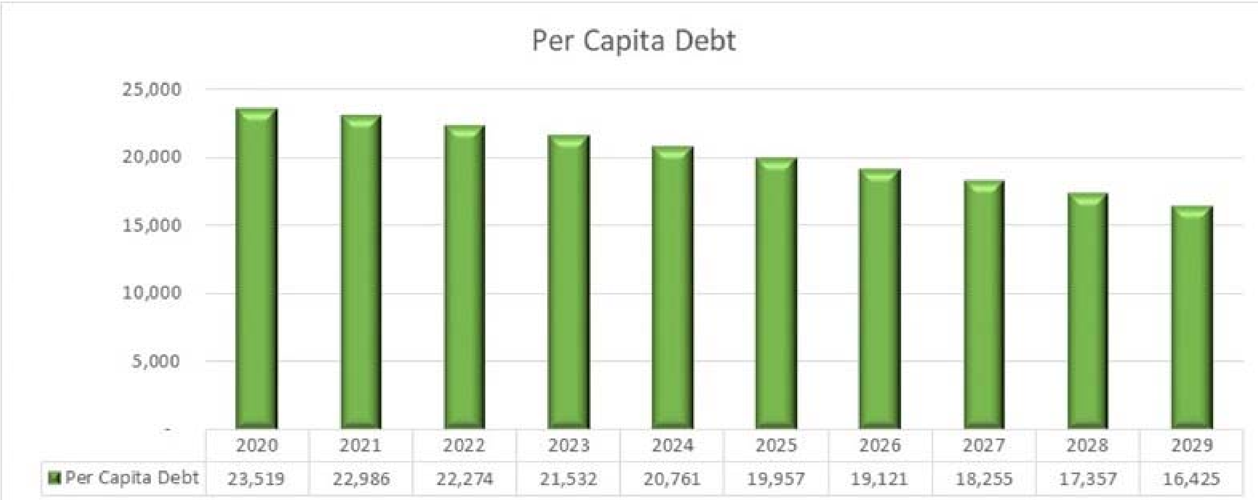
Town of Palm Beach
Principal Debt Outstanding
FY2020 - FY2029

Fiscal Year Ending	2013 Revenue Bond	2016A Revenue Bond	2016B Revenue Bond	2019 Revenue Bond	2019 Taxable Revenue Bond	2018 General Obligation Bond	2020 Revenue Bond	Total Debt Outstanding	Debt Per Capita (8,291 Population)
2020	6,670,000	39,320,000	10,255,000	4,660,000	48,730,000	54,360,000	31,000,000	194,995,000	23,519
2021	5,470,000	38,125,000	9,900,000	4,475,000	48,285,000	53,320,000	31,000,000	190,575,000	22,986
2022	4,205,000	36,870,000	9,535,000	4,285,000	47,860,000	52,225,000	29,690,000	184,670,000	22,274
2023	2,870,000	35,550,000	9,160,000	4,095,000	47,425,000	51,075,000	28,350,000	178,525,000	21,532
2024	1,470,000	34,165,000	8,770,000	3,895,000	46,980,000	49,870,000	26,9801,000	172,13,000	20,761
2025	0	32,705,000	8,370,000	3,690,000	46,520,000	48,605,000	25,575,000	165,465,000	19,957
2026	0	31,170,000	7,960,000	3,485,000	44,505,000	47,275,000	24,135,000	158,530,000	19,121
2027	0	29,560,000	7,540,000	3,275,000	42,430,000	45,880,000	22,665,000	151,350,000	18,255
2028	0	27,870,000	7,095,000	3,060,000	40,305,000	44,415,000	21,160,000	143,905,000	17,357
2029	0	26,090,000	6,630,000	2,835,000	38,135,000	42,875,000	19,615,000	136,180,000	16,425

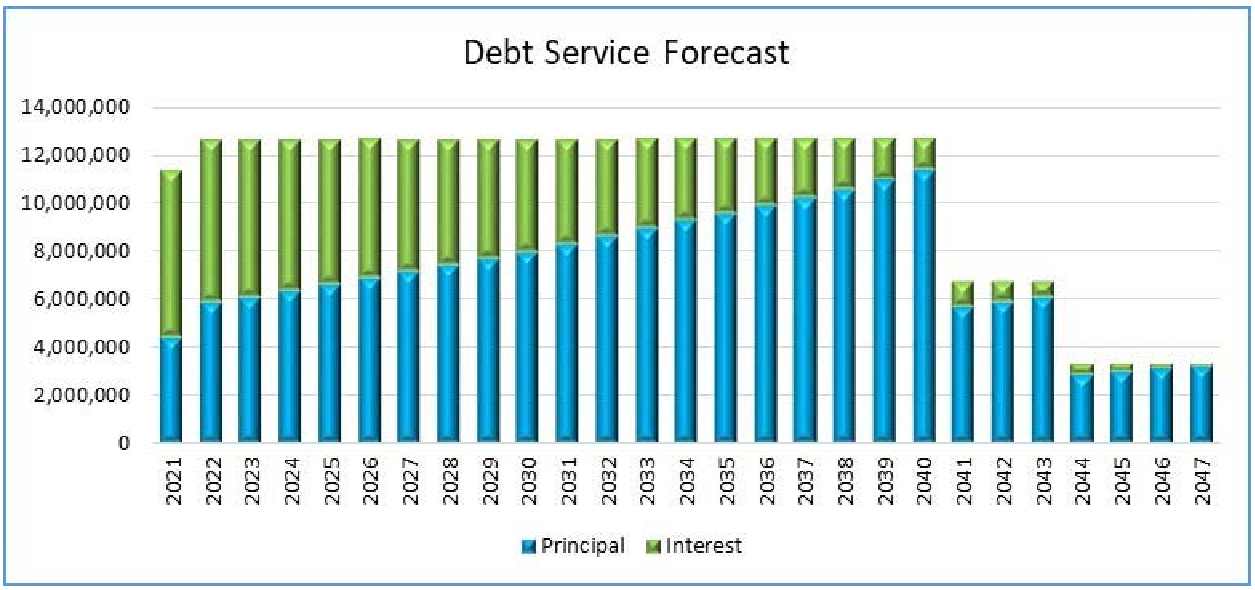
The chart below shows the total principal debt outstanding for FY20 through FY29.



The chart below shows total outstanding debt per capita for FY20 through FY29.



The forecasted total annual debt service through the life of all outstanding debt, broken down by principal and interest is shown on the chart below.



FUND 205: 2016A AND 2019 REVENUE BONDS

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Interest Earnings	2,511	8,875	10,000	-	-	-100.00%
Bond Proceeds	-	-	-	53,499,266	-	0.00%
Transfer from General Fund	5,982,331	5,994,738	5,983,913	5,983,913	5,691,148	-4.89%
Transfer from Par 3 Golf Course	198,263	199,338	199,813	199,813	194,813	-2.50%
Transfer from Coastal Fund	736,038	542,606	544,107	544,107	513,181	-5.68%
TOTALS	6,919,143	6,745,557	6,737,833	60,227,099	6,399,142	-5.03%
Expenses						
Debt Service Interest	4,676,631	4,574,181	4,460,332	3,945,324	3,537,397	-20.69%
Debt Service Principal	2,240,000	2,350,000	2,455,000	2,455,000	3,025,000	23.22%
Other Expenses	6,239	6,271	10,000	686,263	20,000	0.00%
Deposit to Escrow	-	-	-	52,802,290	-	0.00%
TOTALS	6,922,870	6,930,452	6,925,332	59,888,877	6,582,397	-4.95%
Total Revenues Over/(Under) Expenses	(3,727)	(184,895)	(187,499)	338,222	(183,255)	
Beginning Fund Equity	1,569,976	1,566,249	1,381,354	1,381,354	1,719,576	
ENDING NET ASSETS	1,566,249	1,381,354	1,193,855	1,719,576	1,536,321	

REVENUES

INTEREST EARNINGS

Represents inerest earned on reserves of fund

BOND PROCEEDS

Funding from the refinancing of the 2013 Revenue Bonds and the balance of the 2010A bonds.

TRANSFER FROM GENERAL FUND

Debt service on 2016A/2019 Bond issues

TRANSFER FROM PAR 3 GOLF COURSE

Debt service on 2016A/2019 Bond issues

TRANSFER FROM COSTAL FUND

Debt service on 2019 Bond issue

EXPENDITURES

DEBT SERVICE INTEREST/PRINCIPAL

Represents the amount of interest/principal due on the 2016A and 2019 Revenue Bonds

OTHER EXPENSES

Represents amounts due for bond expenses

DEPOSIT TO ESCROW

Transfer of funding to the escrow for the refinanced 2013 and 2010A Bonds.

FUND 206: 2016B WORTH AVENUE REVENUE BOND

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Interest Earnings	251	3,965	2,500	2,348	2,000	-20.00%
Non Ad Valorem Assessment Revenue	747,875	720,810	711,100	711,100	723,413	1.73%
TOTALS	748,126	724,775	713,600	713,448	725,413	1.66%
Expenses						
Debt Service Interest	398,213	388,763	378,600	378,600	367,913	-2.82%
Debt Service Principal	310,000	320,000	330,000	330,000	355,000	7.58%
Other Expenses	1,869	1,637	5,000	1,500	2,500	0.00%
TOTALS	710,081	710,399	713,600	710,100	725,413	1.66%
Total Revenues Over/(Under) Expenses	38,045	14,376	-	3,348	-	
Beginning Fund Equity	118,970	157,015	171,390	171,390	174,738	
ENDING NET ASSETS	157,015	171,390	171,390	174,738	174,738	

REVENUES

INTEREST EARNINGS

Represents interest earned on reserves of fund

NON AD VALOREM ASSESSMENT REVENUE

Assessments for debt service

EXPENDITURES

DEBT SERVICE INTEREST/PRINCIPAL

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

OTHER EXPENSES

Represents amounts due for bond expenses

FUND 307: PAY-AS-YOU-GO CAPITAL IMPROVEMENT FUND

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Transfer from General Fund	1,988,024	2,200,000	2,420,000	2,420,000	2,662,000	10.00%
Miscellaneous	21,000	-	-	-	-	0.00%
Transfer from Rec Enterprise Fund	-	11,047,970	-	-	-	0.00%
Restricted - One Cent Sur Tax	576,792	623,176	500,000	500,000	500,000	0.00%
Donations	-	3,032,874	-	-	-	0.00%
Interest on Investments	16,175	270,374	200,000	400,000	107,600	-46.20%
Cost Sharing/Interlocal Agreement	-	184,479	800,000	-	1,000,000	25.00%
TOTALS	2,601,991	17,358,873	3,920,000	3,320,000	4,269,600	8.92%
Expenses						
Projects	864,439	9,680,159	6,435,000	2,644,168	3,020,000	-53.07%
Carry Over Reserves	-	-	3,629,770	-	6,528,297	79.85%
Contingency	-	-	693,500	-	352,000	-49.24%
Transfer to ACIP Fund	-	-	-	1,027,000	-	0.00%
Transfer to TWUU Fund	1,000,000	500,000	500,000	500,000	500,000	0.00%
TOTALS	1,864,439	10,180,159	11,258,270	4,171,168	10,400,297	-7.62%
Total Revenues Over/(Under) Expenses	737,552	7,178,714	(7,338,270)	(851,168)	(6,130,697)	
Beginning Fund Equity	6,639,003	7,376,555	14,555,269	14,555,269	13,704,101	
ENDING NET ASSETS	7,376,555	14,555,269	7,216,999	13,704,101	7,573,404	

<u>REVENUES</u>

TRANSFER FROM GENERAL FUND (001)

Annual Pay-As-You-Go funding transferred from the General Fund to the Capital Fund

RESTRICTED – ONE CENT SURTAX

Voter approved surtax restricted for infrastructure projects

INTEREST ON INVESTMENTS

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

INTERLOCAL AGREEMENT

Revenue from residents for Single Family Expulsor Station Assessments and the City of West Palm Beach for water projects

<u>EXPENSES</u>

PROJECTS

A detailed schedule of projects can be found in this section

CARRY OVER RESERVES

Projected unexpended project balances, authorized in prior years

CONTINGENCY
10% of current year projects per Town policy

TRANSFER TO ACIP FUND (314)
Transfer of funds for capital projects which exceeded the funding provided by the bonds issued along with interest earned.

TRANSFER TO UNDERGROUND UTILITY FUND (122)
FY2018 – Transfer of Once Cent Surtax Revenue for FY 2017 and FY2018 to the Town-wide Underground Utility Fund.
FY2019 – Transfer of One Cent Surtax revenue to the Town-wide Underground Utility Fund.
FY2020 – Transfer of One Cent Surtax revenue for FY2020 to the Town-wide Underground Utility Fund. Town Council approved 100% of this revenue transferred to the fund for undergrounding expenses. Through FY 2020, $2.0 million has been transferred.

Pay-as-you-go Capital Improvement Plan
FY2021 Budget

Item #		Location	FY2020 Projected Carryover	FY2021 Revised Proposed	FY2022 Revised Proposed	FY2023 Revised Proposed	FY2024 Revised Proposed	FY2025 Proposed	FY2021-2025 Total/Revised
		Pavement Management		**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**
Town-Wide Pavement				$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	**$ 1,000,000**	**$ 5,000,000**
		Drainage System		**$ 50,000**	**$ 1,330,000**	**$ 590,000**	**$ 1,670,000**	**$ 1,000,000**	**$ 4,640,000**
1	D-16	Jungle Road							$ -
2	D-18	El Brillo Way							$ -
3	D-17	Clarendon Avenue				$ 340,000	$ 120,000		**$ 460,000**
4	D-2	Palmo Way							$ -
5	D-8	Country Club Road			$ 1,000,000				**$ 1,000,000**
6	D-12	Everglade Avenue							$ -
7	D-3	Tangier Avenue				$ 200,000	$ 1,400,000		**$ 1,600,000**
8	D-6	Royal Palm Way			$ 140,000				**$ 140,000**
9	D-7	Australian Avenue			$ 140,000				**$ 140,000**
10	Drainage Assessment						$ 100,000		**$ 100,000**
11	Minor Drainage Improvements			$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 1,000,000	**$ 1,200,000**
		Sanitary Sewer System		**$ 870,000**	**$ 2,680,000**	**$ 840,000**	**$ 805,000**	**$ 1,500,000**	**$ 6,695,000**
1	E-8	Island Road							$ -
2	E-1	Mediterranean Road			$ 50,000				**$ 50,000**
3	E-2	Mockingbird Trail			$ 50,000				**$ 50,000**
4	G-9	Flag Pole Beach							$ -
5	E-3	Garden Road (trail)							$ -
6	A-4	The Breakers			$ 700,000				**$ 700,000**
7	A-5	Royal Poinciana Way (S of S-2)					$ 500,000	$ 500,000	**$ 1,000,000**
8	A-6	Royal Palm Way/Intracoastal		$ 820,000					**$ 820,000**
9	E-6	Tangier Avenue			$ 225,000				**$ 225,000**
10	E-5	Country Club Drive				$ 20,000	$ 130,000		**$ 150,000**
11	A-7	Island Road/S County Road							$ -
12	A-41	Palm Beach Par 3 Golf Course							$ -
13	A-42	Bellaria Condominium			$ 80,000	$ 560,000			**$ 640,000**
14	A-43	Atriums of Palm Beach			$ 350,000				**$ 350,000**
15	A-39	Phipps Park			$ 175,000		$ 25,000		**$ 200,000**
16	S-2	Royal Poinciana Way (N of A-5)				$ 210,000			**$ 210,000**
17	I and I Implementation				$ 1,000,000				**$ 1,000,000**
18	Sewer Assessment						$ 100,000		**$ 100,000**
19	Minor Improvements/R&R			$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 1,000,000	**$ 1,200,000**
		Town Buildings		**$ -**	**$ 1,000,000**	**$ 3,421,111**	**$ 2,840,000**	**$ 880,000**	**$ 8,141,111**
2	Public Works Facilty							$ 550,000	**$ 550,000**
3	Police Facility					$ 271,111	$ 240,000		**$ 511,111**
4	Royal Poinciana Way Median				$ 170,000				**$ 170,000**
5	Royal Palm Way Median								$ -
6	Phipps Ocean Park Lifeguard				$ 150,000				**$ 150,000**
7	Central Fire Station				$ 410,000				**$ 410,000**
8	North Fire Station					$ 2,900,000	$ 2,600,000		**$ 5,500,000**
9	South Fire Station				$ 270,000				**$ 270,000**
10	Old Purchasing - Structural Repairs								$ -
12	Town Hall -					$ 250,000		$ 330,000	**$ 580,000**
13	Recreation Center								$ -
14	6th Street								$ -
15	Landfill - Skees Rd								$ -
		Solid Waste/Vegetatation Disposal		**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ 200,000**
1	Skees / Okeechobee Landfill						$ 200,000		**$ 200,000**
		General Engineering Services		**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 400,000**
									$ -
		CIP Expenditures - Subtotal	$ 2,644,168	$ 2,020,000	$ 6,110,000	$ 5,951,111	$ 6,615,000	$ 4,480,000	**$ 27,820,279**
		Town Wide Undergrounding - Sales Tax	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 3,000,000**
		Water Main Improvements	**$ 800,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,800,000**
		Designated Reserves/Contingency	**$ 6,528,297**	**$ 352,000**					
		Transfer to ACIP Fund	**$ 1,027,000**						
		CIP Expenditures	$ 11,499,465	$ 3,872,000	$ 7,610,000	$ 7,451,111	$ 8,115,000	$ 5,980,000	**$ 44,527,576**
REVENUES									
	General Fund Transfer		$ 2,420,000	$ 2,662,000	$ 2,928,200	$ 3,221,020	$ 3,543,122	$ 3,897,434	**$ 18,671,776**
	Other		$ 800,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	**$ 5,800,000**
	Interest		$ 400,000	$ 107,600	$ 151,500	$ 113,600	$ 48,200	$ -	**$ 820,900**
	1 Cent Sales Tax		$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	**$ 3,000,000**
		Capital Improvement Program Revenues	$ 4,120,000	$ 4,269,600	$ 4,579,700	$ 4,834,620	$ 5,091,322	$ 5,397,434	**$ 28,292,676**
	Surplus/(Deficit)		$ (7,379,465)	$ 397,600	$ (3,030,300)	$ (2,616,491)	$ (3,023,678)	$ (582,566)	**$ (16,234,900)**
	Beginning Reserve Balance		$ 14,555,269	$ 7,175,804	$ 7,573,404	$ 4,543,104	$ 1,926,613	$ (1,097,065)	
	Ending Reserve Balance		$ 7,175,804	$ 7,573,404	$ 4,543,104	$ 1,926,613	$ (1,097,065)	$ (1,679,631)	

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FUND 309: COASTAL MANAGEMENT FUND

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Transfer from General Fund (001)	7,410,300	7,349,124	6,520,211	6,520,211	4,777,000	-26.74%
Interest on Investments	181,246	1,104,641	899,301	994,226	547,688	-39.10%
Grants/Local Revenue	7,112,416	6,100,465	24,903,657	3,579,390	16,262,500	-34.70%
TOTALS	14,703,962	14,554,230	32,323,169	11,093,827	21,587,188	-33.21%
Expenses						
Projects	2,770,314	956,477	33,038,000	21,011,035	6,052,000	-81.68%
Carry Over Projects	-	-	-	-	20,560,822	100.00%
Transfer to Debt Service	736,038	542,606	544,107	544,107	542,232	-0.34%
Transfer to ACIP (314)	2,750,000	1,018,826	-	-	-	0.00%
Salaries and Wages	119,453	123,164	124,159	124,159	126,751	2.09%
Employee Benefits	61,443	47,057	50,000	50,000	50,907	1.81%
Contractual	5,563	8,895	7,500	7,933	6,933	-7.56%
Commodities	4,546	2,792	4,700	4,700	6,200	31.91%
Capital Outlay	1,963	1,963	1,963	1,963	1,963	0.00%
TOTALS	6,449,320	2,701,780	33,770,429	21,743,897	27,347,808	-19.02%
Total Revenues Over/(Under) Expenses	8,254,642	11,852,450	(1,447,260)	(10,650,070)	(5,760,620)	
Beginning Fund Equity	19,661,967	27,916,609	39,769,059	39,769,059	29,118,989	
ENDING NET ASSETS	27,916,609	39,769,059	38,321,799	29,118,989	23,358,369	

REVENUES

TRANSFER FROM GENERAL FUND (001)

Represents money transferred from the General Fund for the Coastal Program.

INTEREST ON INVESTMENTS

Interest revenue is based on the financial market conditions and funds available for investments.

GRANTS/LOCAL REVENUE

FDEP/Federal Government reimbursement for beach projects and Environmental Impact Statement (EIS) activities. This fund's increase reflects anticipated reimbursements from FEMA for hurricanes Matthew, Irma and Dorian.

EXPENSES

PROJECTS

Includes annual monitoring efforts, Hurricane Dorian recovery, and an allocation toward the future costs of Mid-Town Seawall replacement.

CARRY OVER PROJECTS

Unexpended project balances to be carried over in FY2021.

TRANSFER TO DEBT SERVICES
Principal and interest repayment on 2013 debt issue continues into FY2021 and remains consistent with FY2020.

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes merit increases.

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

CONTRACTUAL
Includes legal/consulting fees, travel, telephone and equipment.

COMMODITIES
Membership dues and training includes requirements for continuing education units, and keeping current with State and Federal permitting requirements.

CAPITAL OUTLAY
Annual depreciation costs remain consistent with previous years.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Coastal Projects Manager	1.000	1.000	1.000	1.000	1.000
Engineering Tech Support Spec	0.500	0.500	-	-	-
Communications Specialist	-	0.250	-	-	-
	1.500	1.750	1.000	1.000	1.000

COASTAL MANAGEMENT PROGRAM PROPOSED FY21 BUDGET AND 10 YEAR PLAN

EXPENDITURES

		Remaining Years of 2013 Adopted Coastal Mgmt. Program, Updated Aug. 2015					Outlook						
	Project Name	FY 2020 Approved	FY 2020 Anticipated	**FY 2021 Proposed**	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	APPLY AND UPDATE ISLANDWIDE SEDIMENT TRANSPORT ANALYSIS	$ 23,000	$ 23,000	**$ 24,000**	$ 24,000	$ 25,000	$ 26,000	$ 27,000	$ 28,000	$ 29,000	$ 30,000	$ 30,000	$ 31,000
2	ANNUAL SEDIMENT REPORT (BMA REQUIRED)	$ 51,000	$ 51,000	**$ 53,000**	$ 54,000	$ 56,000	$ 58,000	$ 59,000	$ 60,000	$ 63,000	$ 65,000	$ 67,000	$ 68,000
3	SEAWALL/LLOD FUNCTION/NON-STRUCTURAL INVENTORY ASSESSMENT & ANALYSIS	$ -		**$ -**	$ -	$ -	$ -	$ -	$ 143,000	$ -	$ -	$ -	$ -
4a	SEAWALL/LLOD REHABILITATION/REPLACEMENT	$ 1,000,000	$ 1,000,000	**$ 1,000,000**	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
4b	SEAWALL/BULKHEAD REPAIRS - Marina Bulkhead in 2020		$ 3,400,741	**$ -**	$ 300,000								
5	GROIN ASSESSMENT	$ -		**$ -**	$ -	$ -	$ -	$ -	$ 86,000	$ -	$ -	$ -	$ -
6	GROIN REHABILITATION	$ 500,000	$ 500,000	**$ 500,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	FLOODING AND CLIMATE CHANGE	$ 120,000	$ 120,000	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	LOBBYING	$ 3,000	$ 3,000	**$ 3,000**	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
9	DUNE VEGETATION MAINTENANCE	$ 10,000	$ 10,000	**$ 10,000**	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000
10	REGIONAL SAND NEEDS/SAND SEARCH	$ -		**$ -**	$ 725,000	$ 725,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	GENERAL COASTAL ENGINEERING	$ 57,000	$ 57,000	**$ 58,000**	$ 60,000	$ 62,000	$ 64,000	$ 66,000	$ 69,000	$ 70,000	$ 72,000	$ 74,000	$ 75,000
12	BMA PHYSICAL MONITORING	$ 173,000	$ 173,000	**$ 177,000**	$ 180,000	$ 184,000	$ 187,000	$ 191,000	$ 195,000	$ 199,000	$ 203,000	$ 209,000	$ 213,000
13	BMA SEA TURTLE NESTING MONITORING	$ 200,000	$ 200,000	**$ 220,000**	$ 220,000	$ 242,000	$ 242,000	$ 242,000	$ 242,000	$ 242,000	$ 280,000	$ 280,000	$ 280,000
14	BMA BIOLOGICAL MONITORING	$ 226,000	$ 226,000	**$ 232,000**	$ 239,000	$ 246,000	$ 254,000	$ 261,000	$ 269,000	$ 277,000	$ 285,000	$ 291,000	$ 297,000
15	COASTAL MANAGEMENT PROGRAM OPERATING EXPENSES	$ 188,322	$ 188,755	**$ 192,754**	$ 198,537	$ 204,493	$ 210,628	$ 216,946	$ 223,455	$ 230,158	$ 237,063	$ 244,175	$ 251,500
16	ANNUAL DEBT SERVICE PAYMENT	$ 544,107	$ 544,107	**$ 542,232**	$ 540,982	$ 546,107	$ 540,732	$ 539,982	$ 543,607	$ 546,481	$ 543,731	$ 541,831	$ 541,831
17	SAND TRANSFER PLANT MAINTENANCE	$ 15,000	$ 20,000	**$ 20,000**	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
18	MAINTENANCE DREDGING, SAND PLACEMENT EXTENSION (EIS)	$ -		**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	BMA BEACH TILLING (REACHES 1, 2, 3, 4, AND 7)	$ 10,000	$ -	**$ 10,000**	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
20	BMA ESCARPMENT REMOVAL (REACHES 1, 2, 3, 4, AND 7)	$ 10,000	$ 10,000	**$ 10,000**	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
21	MID-TOWN SEAWALL REPLACEMENT	$ -	$ 600,000	**$ 2,000,000**	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ -	$ -	$ -	$ -
22	SAND FOREPASSING	$ -		**$ -**	$ 660,000	$ -	$ 700,000	$ -	$ 742,000	$ -	$ 787,000	$ -	$ 803,000
23	MID-TOWN BEACH RENOURISHMENT ENGINEERING/PERMITTING	$ -		**$ -**	$ -	$ -	$ -	$ -	$ -	$ 126,000	$ -	$ -	$ -
24	MID-TOWN BEACH RENOURISHMENT CONSTRUCTION	$ 8,950,000	$ 11,382,294	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,000,000	$ -	$ -
	HURRICANE MATTHEW [*CARRYOVER FROM FY 19]	$ 1,600,000	$ -	**$ 1,600,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	HURRICANE IRMA [*CARRYOVER FROM FY 20]	$ 8,750,000	$ -	**$ 4,300,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	MID-TOWN DETAILED DESIGN AND PERMITTING (BREAKERS/CLARKE AVENUE)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	OBTAIN FEDERAL COST-SHARE FOR MID-TOWN	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	MID-TOWN MITIGATION - CORAL NURSERY/TRANSPLANTATION	$ 200,000	$ 200,000	**$ 200,000**	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	MID-TOWN MITIGATION - ARTIFICIAL REEF CONSTRUCTION [*CARRYOVER FROM FY 16]	$ -	$ 3,000,000	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	PHIPPS NOURISHMENT ENGINEERING/PERMITTING	$ -	$ -	**$ -**	$ -	$ -	$ 387,000	$ -	$ -	$ -	$ -	$ -	$ -
30	PHIPPS OCEAN PARK/REACH 7 BEACH NOURISHMENT CONSTRUCTION	$ -	$ -	**$ -**	$ -	$ -	$ 21,800,000	$ -	$ -	$ -	$ -	$ -	$ -
	HURRICANE MATTHEW [*CARRYOVER FROM FY 19]	$ 1,000,000	$ -	**$ 1,000,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	HURRICANE IRMA [*CARRYOVER FROM FY 20]	$ 9,000,000	$ -	**$ 9,000,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	REACH 8 - EIS	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	REACH 8 - SOUTH END PALM BEACH RESTORATION PERMITTING	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	REACH 8 - SOUTH END PALM BEACH RESTORATION (INITIAL CONSTRUCTION)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	HURRICANE IRMA [*CARRYOVER FROM FY 20]	$ 1,000,000	$ -	**$ 1,000,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	HURRICANE DORIAN		$ -	**$ 1,400,000**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
34	REACH 8 - CONSTRUCTION ACCESS EASEMENT AND SITE RESTORATION	$ 80,000	$ -	**$ 80,000**	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ 80,000	$ -	$ -
35	REACH 8 - DUNE/BEACH CONSTRUCT CONCURRENTLY WITH MID-TOWN OR PHIPPS	$ -	$ -	**$ -**	$ -	$ -	$ 2,750,000	$ -	$ -	$ -	$ 3,100,000	$ -	$ -
36	REACH 8 - BIOLOGICAL MONITORING	$ -	$ -	**$ -**	$ -	$ -	$ 64,000	$ 66,000	$ 68,000	$ 70,000	$ 72,000	$ 74,000	$ 75,000
37	REACH 8 - PROJECT ENGINEERING REPORT	$ -	$ -	**$ -**	$ -	$ -	$ 13,000	$ 14,000	$ 14,000	$ 15,000	$ 16,000	$ 16,000	$ 17,000
38	BEACH TILLING (REACH 8)	$ 5,000	$ -	**$ 2,500**	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
39	ESCARPMENT REMOVAL (REACH 8)	$ 5,000	$ 5,000	**$ 2,500**	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
40	BEACH CLEANING (PUBLIC BEACHES)	$ 50,000	$ 30,000	**$ 50,000**	$ 50,000	$ 50,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
	TOTALS	$ 33,770,429	$ 21,743,897	**$ 23,686,986**	$ 6,509,519	$ 5,598,600	$ 30,489,360	$ 4,795,928	$ 5,799,062	$ 2,983,639	$ 28,886,794	$ 2,943,006	$ 3,768,331

REVENUES

Source	FY 2020 Proposed	FY 2020 Anticipated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated
General Fund Transfer	$ 6,520,211	$ 6,520,211	$ 4,777,000	$ 4,920,310	$ 5,067,919	$ 5,219,957	$ 5,376,556	$ 5,537,852	$ 5,703,988	$ 5,875,107	$ 6,051,361	$ 6,232,901
County	$ 250,000	$ -	$ 250,000	$ -	$ -	$ 3,400,800	$ -	$ -	$ -	$ -	$ -	$ -
State portion of FEMA projects	$ 2,543,750	$ -	$ 2,287,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State	$ 2,875,407	$ -	$ -	$ -	$ -	$ 8,502,000	$ -	$ -	$ -	$ 5,765,760	$ -	$ -
Federal	$ 3,222,000	$ 3,579,390	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,000,000	$ -	$ -
Federal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FEMA (including Mid-Town, Phipps, and Reach 8)	$ 16,012,500	$ -	$ 13,725,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ 994,226	$ 994,226	$ 547,688	$ 544,440	$ 563,455	$ 756,523	$ 494,197	$ 575,581	$ 639,590	$ 781,422	$ 704,378	$ 861,053
TOTALS	$ 32,418,094	$ 11,093,827	$ 21,587,188	$ 5,464,750	$ 5,631,374	$ 17,879,280	$ 5,870,753	$ 6,113,433	$ 6,343,578	$ 23,422,289	$ 6,755,739	$ 7,093,954

NET ANNUAL COST

	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)
Surplus/Deficit	$ (1,352,335)	$ (10,650,070)	$ (2,099,798)	$ (1,044,769)	$ 32,775	$ (12,610,080)	$ 1,074,824	$ 314,372	$ 3,359,938	$ (5,464,505)	$ 3,812,733	$ 3,325,623

FUND BALANCE

Fund Balance 10/1	$ 39,769,059	$ 39,769,060	$ 29,118,990	$ 23,358,370	$ 22,313,601	$ 22,346,376	$ 9,736,296	$ 10,811,121	$ 11,125,492	$ 14,485,431	$ 9,020,926	$ 12,833,659
Carryover Balances (other than those highlighted above)			$ (3,660,822)									
Fund Balance 9/30	$ 38,416,724	$ 29,118,990	$ 23,358,370	$ 22,313,601	$ 22,346,376	$ 9,736,296	$ 10,811,121	$ 11,125,492	$ 14,485,431	$ 9,020,926	$ 12,833,659	$ 16,159,282

Coastal Program - Cash Flow Projection through FY2030 w/$500,000 Groins and Midtown Seawall $12 Million Reduction in Funding of $1,743,711 to baseline amount in FY21								
Fiscal Year	Beginning Balance	General and Other Funds Transfers In	Bond Deposits Additional Transfers Federal/State/County	Bondable Project Costs	Non-Bond Project Costs	Interest Earnings	Debt Service	Ending Period Balance
2013	15,448,557							15,448,557
2014	15,448,557	12,402,807	11,900,000	(243,783)	(1,278,817)	83,361	(295,100)	38,017,025
2015	38,017,025	4,777,000	6,925,412	(3,935,588)	(21,306,354)	329,203	(734,613)	24,072,085
2016	24,072,085	8,015,220	2,541,573	(2,591,110)	(17,653,274)	157,317	(731,163)	13,810,648
2017	13,810,648	7,265,000	43,385	-	(798,150)	72,496	(731,413)	19,661,966
2018	19,661,966	7,410,300	7,112,416	(4,603,045)	(1,110,235)	181,246	(736,038)	27,916,610
2019	27,916,610	7,349,124	6,100,465	(1,018,826)	(1,140,348)	1,104,641	(542,606)	39,769,060
2020	39,769,060	6,520,711	3,579,390	(3,400,741)	(17,799,049)	994,226	(544,107)	29,119,490
2021	29,119,490	4,777,000	16,262,500	-	(23,144,754)	582,390	(542,232)	27,054,394
2022	27,054,394	4,920,310	-	-	(5,968,537)	541,088	(540,982)	26,006,273
2023	26,006,273	5,067,919	-	-	(5,052,493)	520,125	(546,107)	25,995,717
2024	25,995,717	5,219,957	11,902,800	-	(29,948,628)	649,893	(540,732)	13,279,007
2025	13,279,007	5,376,556	-	-	(4,255,946)	331,975	(539,982)	14,191,610
2026	14,191,610	5,537,852	-	-	(5,255,455)	354,790	(543,607)	14,285,191
2027	14,285,191	5,703,988	-	-	(2,437,158)	357,130	(546,481)	17,362,669
2028	17,362,669	5,875,107	16,765,760	-	(28,343,063)	434,067	(543,731)	11,550,809
2029	11,550,809	6,051,361	-	-	(2,401,175)	288,770	(541,831)	14,947,934
2030	14,947,934	6,232,901			(3,227,675)	373,698	(540,656)	17,786,203
Total		108,503,113	83,133,701	(15,793,093)	(171,121,111)	7,356,418	(9,741,381)	
Assumes a 3% increase in revenue per year								

FUND: WORTH AVENUE MAINTENANCE FUND 311

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Special Assessment Revenue	230,625	223,595	264,317	267,136	264,918	0.23%
Interest on Investments	8,192	7,143	2,000	3,300	2,000	0.00%
Donations/Miscellaneous	5,000	5,000	5,000	5,000	5,000	0.00%
TOTALS	243,817	235,738	271,317	275,436	271,918	0.22%
Expenses						
Maintenance Costs	251,723	265,269	321,317	264,788	336,918	4.86%
TOTALS	251,723	265,269	321,317	264,788	336,918	4.86%
Total Revenues Over/(Under) Expenses	(7,906)	(29,531)	(50,000)	10,648	(65,000)	
Beginning Fund Equity	375,879	367,973	338,442	338,442	349,090	
ENDING NET ASSETS	367,973	338,442	288,442	349,090	284,090	

REVENUES

SPECIAL ASSESSMENT REVENUE

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

INTEREST ON INVESTMENTS

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

DONATIONS/MISCELLANEOUS

Represents donations received for Worth Avenue maintenance.

EXPENSES

MAINTENANCE COSTS

Annual maintenance costs for Worth Avenue. Also included are expenses required for the preparation of the annual assessment.

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TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

VIA: Jay Boodheshwar, Deputy Town Manger

FROM: Carolyn Stone. Director of Business Development and Operations

SUBJECT: FY2021 Town Marina Budget Highlights

DATE: June 24, 2020

The following document highlights the Town Marina budget. This memo contains comparisons between FY20 and FY21, an overall budget-to-budget comparison for quick review, and includes narrative as to any substantive departures from budgeted amounts and actuals.

Please note FY21 budget has been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year on recreation activities and facilities.

Town Docks

Budget
FY2021 Request: $793,711
FY2020 Approved $1,084,188
This represents a decrease of -27% (-$290,477)

Revenue
FY21 Proposed: $0
FY20 Proposed: $2,333,212

Budget

Salaries

- -33% decrease (-$80,139)
    - Changes due to staff re-alloation and the temporary suspension of dock staff due to planned renovation

Benefits

- -37% decrease ($-43,038)
    - The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program

- Changes due to staff re-alloation and the temporary suspension of dock staff due to planned renovation

Contractual

- -23% overall decrease (-$166,625)
- Please note: FY20 costs were determined with anticipated renovation to begin May 1, 2020
    - Other Contracted Services – (decrease 50%, -$30,575) Misc. security guard ($2,000); contractual labor ($8,000); contracted consultant services ($20,000)
    - Travel and Per diem – eliminated due to COVID-19
    - Telephone Base – (increase 4%, $50) -$750) Costs associated with phone service, slight increase due to possible tranfers and/or set-up expenses for temporary service at construction trailer office
        - Postage – No change
    - Electric - decrease of -74% (-$103,700) due to closing in May 2020 – nominal amount budgeted for office in construction trailer and any misc. use
    - Solid Waste Disposal – -100% decrease ($1,000) Estimate provided by solid waste, not pro-rated
    - Water – -86% decrease (-$18,100)
    - Waste Oil Disposal – decrease of -67% (-$2,000) To be eliminated n renovated Marina
    - Rental and Leases –Cost associate with submerged land lease, -23% decrease (-$30,000)
        - Calculated as percentage of yearly revenue - it is based upon the previous year's revenue, with a base of $61,000
    - Building Maintenance – decrease of -100% (-$2,500) Costs associated with building maintenance - fire inspections & fire extinguisher service, pest control, minor interior and exterior repairs, plumbing, doors/locks, etc.
        - Marina under renovation for FY20
    - Radio Repair and Parts – No change
        - Costs associated with VHF radio
    - Town Dock Maintenance – decrease of -100% (-$10,000) Cost associated with maintenance specific to the actual docks - electrical repairs, plumbing, gates, gate locks, etc.
    - Promotional Activities – decrease of -100% (-$2,500) Cost associated with Owner, Captain & Crew Appreciation luncheon
    - Promotional Advertising – increase of 17% ($50,000) due to international marketing and re-branding campaign for the renovated Town Marina
    - Bank Service Charges – decrease of -59% (-$21,400) Cost associated with processing fees for credit cards – note: deposits received for annual slips will be held until FY22
    - Cost of Goods Sold – decrease of -100% (-$400) Cost associated with the purchase of ice available for resale – to be eliminated in renovated Marina

Commodities

- -7% decrease ($-675)
    - Office Supplies – increase of 100% ($500) Begin stocking supplies for renovated Marina (such as Marina letterhead), share of multi-function printer, basic office supplies, etc.
    - Vehicle Maintenance – decrease of -100% (-$300) Cost associated with golf cart (expenses batteries, tires, etc.)
        - Will be in storage or used by another division during construction
    - Building Maintenance Supplies – decrease of -100% (-$300) Cost associated with misc. items hardware, plumbing supplies, paint supplies, etc.
    - Other Equipment Maintenance Supplies – no change

        - Cost associated with pumping station parts, misc. hoses, fittings, nozzles, etc.
            - Will need to have some of these items in place prior to opening new Marina
    - Uniforms – increase of 100% ($300) Costs associated with staff shirts
        - Increase due to new staff uniforms in anticipation of Marina opening
    - Other Supplies – decrease of -62% (-$1,650) Replacements flags; life rings; buoy markers; janitorial supplies - toilet tissue, paper towels, plastic liners, etc.; tools; dock cart repair parts such as washers, bolts, galvanized pipes, wheels, etc.; ladders/floats
        - Will need to have some of these items in place prior to opening new Marina.
    - Minor Computer Equipment – decrease of -100% ($-500)
        - Will be procuring new marina management software
    - Minor Operating Equipment – increase of 58% ($1,100) Cost associated with dumpster replacement/parts, dock carts replacement/parts
        - Increase due to purchase of new Marina carts (6@$500 each) to have as new Marina opens
    - Membership Dues – increase of 14% ($75) Membership dues to Association of Marine Industries and Marine Industries Association of Palm Beach County
        - Increase is due to new membership(s) for marketing purposes
    - Training – increase of 25% ($100) due to registration for attendance at International Marina Boatyard Conference for marketing and networking opportunities
        - Increase due to anticipated registration fee increase

<u>Depreciation</u>

- Annual Depreciation Docks – financial depreciation of existing Docks, -100% ($-153,700)
    - New Marina depreciation will be created
- Annual Depreciation – Equipment, No change
    - Replacement depreciation for equipment which will still be in use at renovated Marina
- Additional Depreciation – Docks – decrease of -100% (-$903,080) Funds accumulated toward dock replacement over and above financial depreciation
- Contingency – decrease of 100% ($54,209)
- Transfer to Retained Earnings – decrease of -100% ($134,815)

Town Docks Revenues

<u>Revenue</u>

FY21 Proposed: $0
FY20 Proposed: $2,333,212
This represents a decrease of -50.2% ($-2,354,074)

The Town Marina closed May 1, 2020 for renovation.

Town Marina FY2021 Revenue Projection

TOWN OF PALM BEACH
NON AD-VALOREM REVENUE PROJECTIONS DEPARTMENT WORKSHEET

TOWN MARINA

Account Number	Account Description	FY 2020 Anticipated Amount	FY2021 Proposed Amount
401.344.210	Annual Slip Rental	$1,700,000.00	$0
401.344.230	Transient Slip Rental	$500,000.00	$0
401.344.240	Electricity	$125,000.00	$0
401.344.250	Waiting List Application Fee	$0	$0
401.344.260	M&I Fee	$0	$0
401.369.100	Ice	$400.00	$0
401.369.200	Flag Sales	$0	$0
401.369.520	Sales Tax Commissions- Other	$200.00	$0
401.369.990	Misc Revenue	$600.00	$0
401.381.100	Transfer From Recreation Enterprise Fund	$0	$0
TOTAL		$2,326,200.00	$0

Proposed Fees & Survey

The Town Marina will be under renovation for FY2021, with work having begun on May 1, 2020. The expected completion is fall of 2021. Fees for the newly renovated Marina are anticipated to be brought before the Town Council in early winter of 2021.

FY2020 to FY2021 Budget-to-Budget Comparison for the Recreation Department

Revenue	FY20	FY21	FY20/21 Difference	FY20/21 Variance %
Tennis Programs & Facilities	$316,600	$214,350	-$102,250	-32.3%
Recreation Center/Seaview Park	$757,723	$650,787	-$106,936	-14.1%
General Fund Sub-Total	$1,074,323	$865,137	-$209,186	-19.5%
Marina Enterprise Fund	$2,333,212	$0	-$2,333,212	-100.0%
Par 3 Golf Course Enterprise Fund	$2,451,050	$2,542,500	$91,450	3.7%
Total	**$5,858,585**	**$3,407,637**	**-$2,450,948**	**-41.8%**

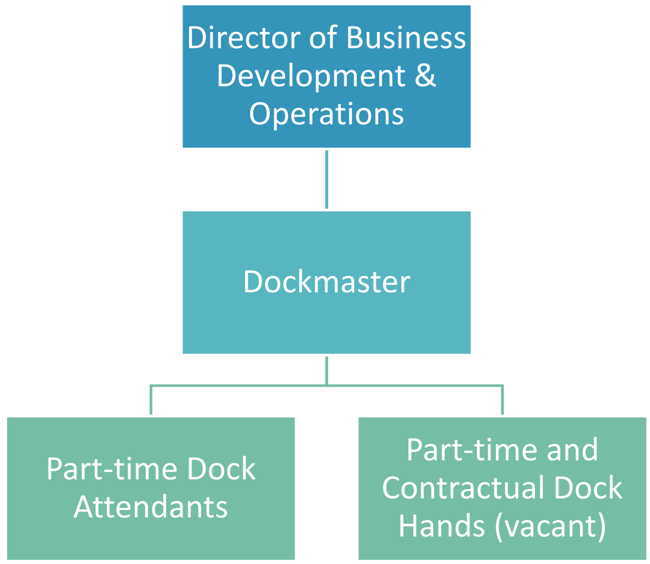
Operating Expenses	FY20	FY21	FY20/21 Difference	FY20/21 Variance %
Administration	$232,811	$208,494	-$24,317	-10.4%
Tennis Programs & Facilities	$415,218	$415,523	$305	0.1%
Recreation Center/Seaview Park	$1,034,045	$1,234,764	$200,719	19.4%
General Fund Sub-Total	$1,682,074	$1,858,781	$176,707	10.5%
Marina Enterprise Fund	$1,084,188	$793,711	-$290,477	-26.8%
Par 3 Golf Course Enterprise Fund	$1,769,843	$1,859,000	$89,157	5.0%
Total	**$4,536,105**	**$4,511,492**	**-$24,613**	**-0.5%**

Operating Cost Recovery Estimates

Program Area	FY21 Expenses	FY21 Revenue	Difference	FY 2021 Cost Recovery
Administration	$208,494		-$208,494	
Tennis Programs & Facilities	$415,523	$214,350	-$201,173	51.6%
Recreation Center/Seaview Park	$1,234,764	$650,787	-$583,977	52.7%
General Fund Sub-Total	$1,858,781	$865,137	-$993,644	46.5%
Marina Enterprise Fund	$793,711	$0	-$793,711	0.0%
Par 3 Golf Course Enterprise Fund	$1,859,000	$2,542,500	$683,500	136.8%
Total	**$4,511,492**	**$3,407,637**	**-$1,103,855**	**75.5%**

cc: Rod Gardiner, Assistant Director of Recreation
Mike Horn, Dockmaster

MARINA ENTERPRISE FUND ORGANIZATION CHART

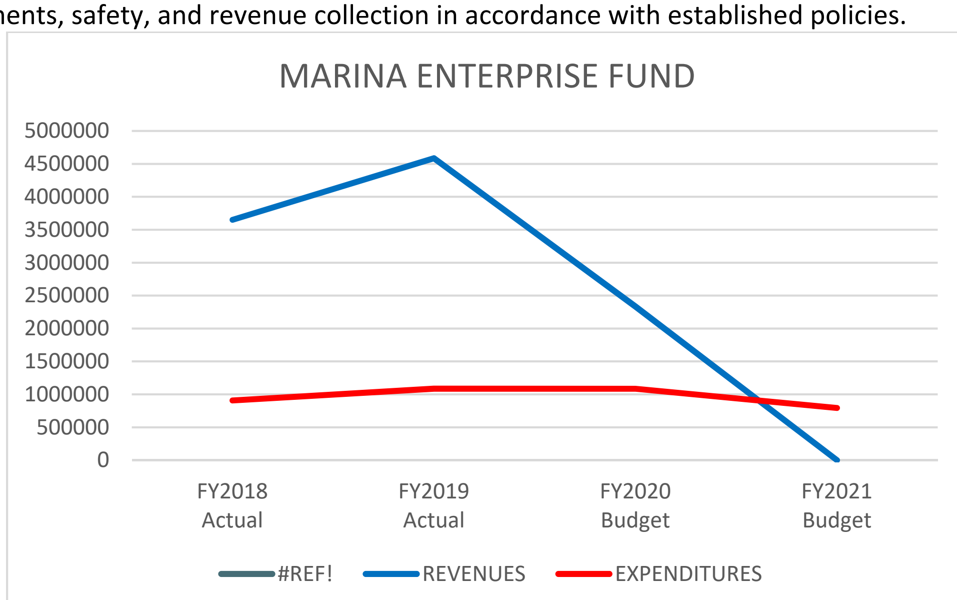


FUND 401: MARINA ENTERPRISE FUND

Located at Lake Drive Park, the Town Marina renovation began on May 1, 2020, with anticipated completion in the fall of 2021. The former marina had three main docks with a total of 83 slips, providing berthing for vessels up to 260' in length. The renovated Marina will have 84 slips (7 of which are marginal side ties) and will be able to accommodate vessels up to 294'. The current dock structures will be rebuilt within very similar footprints. The Australian Dock building will go from a two-story structure to a one story building, improving the view of the vessels at this dock from the street and adjacent condominiums. The Peruvian Dock building will be rebuilt as a one-story building and the Brazilian Dock building will go from a one-story structure to two-stories to accommodate the dockmaster's 2nd-floor office space. The location of the two-story dockmaster's building was strategic, as its new location will have improved sight lines of the entire marina, as well as boat traffic traveling through the Royal Park Bridge.

Upon completion, slips are expected to be leased annually, seasonally, monthly or daily. The marina property will offer a variety of amenities - three dock buildings, electrical service panels for all vessels, freshwater, Wi-Fi, Captain's lounge and showers, sewage pump-out systems, and 7 day a week security with surveillance cameras.

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



Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Revenues							
Annual Leases	2,897,540	3,198,708	1,587,362	1,587,362	1,700,000	-	-100.00%
Seasonal Leases	166,146	-	-	-	-	-	0.00%
Transient Rental	413,019	703,473	595,000	595,000	602,546	-	-100.00%
Electricity	169,021	194,309	135,000	135,000	136,576	-	-100.00%
Waiting List Applic Fee	3,000	6,000	15,000	15,000	-	50,000	233.33%
Ice Sales	744	924	650	650	417	-	-100.00%
Flag Sales	-	150	200	200	-	-	-100.00%
Interest Earnings	-	469,816	-	-	210,653	-	0.00%
M & I	-	12,992	-	-	-	-	0.00%
Sales Tax Commissions	306	293	-	-	200	-	0.00%
Miscellaneous Revenue	-	2	-	-	-	-	0.00%
TOTALS	3,649,775	4,586,667	2,333,212	2,333,212	2,650,391	50,000	-97.86%
Expenses							
Salaries and Wages	146,455	217,873	242,373	242,373	205,250	162,234	-33.06%
Employee Benefits	72,997	112,278	116,915	116,915	116,915	73,877	-36.81%
Contractual	676,769	704,290	715,025	715,025	581,682	548,400	-23.30%
Commodities	10,136	13,752	9,875	9,875	3,550	9,200	-6.84%
Capital Outlay	-	37,735	-	-	-	-	0.00%
TOTALS	906,357	1,085,928	1,084,188	1,084,188	907,397	793,711	-26.79%
Operating Revenues Over/(Under) Expenses	2,743,418	3,500,739	1,249,024	1,249,024	1,742,994	(743,711)	
Depreciation	(364,329)	(155,865)	(1,060,000)	(1,060,000)	(1,060,000)	(900,000)	
Capital Expenses	-	-	(1,084,188)	(35,052,188	(9,293,259)	(27,214,526)	
Contingency	-	-	(54,209)	(54,209)	-	(39,686)	
Transfer from REF	-	6,225,321	644,189	644,189	644,189	-	
Transfer to General Fund	(685,000)	(1,282,160)	-	-	-	-	
Bond Proceeds	-	-	-	31,000,000	31,000,000	-	
Grant Revenues – FIND	-	-	-	-	325,000	3,100,000	
Debt Service Costs	-	-	-	-	(226,386)	(740,900)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	1,694,089	8,288,035	(305,184)	(3,273,184)	23,132,538	(26,538,823)	
Beginning Net Assets	-	-	8,288,035	8,288,035	8,288,035	31,420,573	
ENDING NET ASSETS	**-**	**8,288,035**	**7,982,851**	**5,014,851**	**31,420,573**	**4,881,751**	

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

REVENUES

ANNUAL LEASES

Revenue from vessels under an annual lease at the Town Marina

SEASONAL LEASES

Revenue from vessels under a seasonal lease at the Town Marina

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

ELECTRICITY
Use of electricity by dock customers over the 100-amp service included in contracts (200-amp service for the Australian t-head slips)

WAITING LIST APPLICATION FEE
Application fee to be on the waiting list for annual leases

ICE SALES
Bags of ice available for purchase at the Town Marina

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

MISCELLANEOUS REVENUE
Funds to be requested through grant applications for dock improvements

EXPENSES
SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes the results of the compensation study completed in FY 2019 and merit increases.

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

CONTRACTUAL
Expected to decrease due to the renovation and closing of the Town Marina beginning in May 2020; costs include electrical costs, maintaining upgraded Wi-Fi service, 7 day-a-week security and the payment to the state for the Sovereign Submerged Lands Lease (based on the previous year's revenue) and an international marketing and re-branding campaign.
COMMODITIES
Expenses are anticipated to decrease as preparation begins for the replacement docks. Some commodities will be purchased just prior to the grand opening of the marina.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Dockmaster	1.000	1.000	1.000	1.000	1.000
Dock Attendant	1.851	1.851	2.111	1.500	-
Dock Hand	0.200	0.200	0.200	-	-
Administrative Clerk	-	-	-	0.100	-
Assistant Director of Recreation	-	-	-	0.100	0.100
Dir. of Business Development & Operations	-	-	-	0.250	0.250
Administrative Assistant	-	-	-	0.100	0.100
Recreation Supervisor	-	-	-	0.250	0.200
Public Works Employees	0.115	0.079	0.078	0.068	0.018
	3.166	3.130	4.189	3.318	1.568

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TOWN OF PALM BEACH

Recreation Department

MEMORANDUM

TO: Kirk W. Blouin, Town Manager

VIA: Jay Boodheshwar, Deputy Town Manger

FROM: Carolyn Stone. Director of Business Development and Operations

SUBJECT: FY2021 Par 3 Golf Course Budget Highlights

DATE: June 24, 2020

The following document highlights the Palm Beach Par 3 Golf Course budget. This memo contains comparisons between FY20 and FY21 proposed revenue and fee schedules, an overall budget-to-budget comparison for quick review, and includes narrative as to any substantive departures from budgeted amounts and actuals.

Please note FY21 budget and revenue projections have been reviewed and adjusted in anticipation of continuing potential pandemic impacts in the coming fiscal year.

Par 3 Golf Course Enterprise Fund

Budget

FY2021 Request: $1,859,000

FY2020 Approved $1,769,843

This represents an increase of 5% ($89,157)

Revenue

FY21 Proposed: $2,542,500

FY20 Adopted: $2,059,700

This represents an increase of 23% ($482,800)

Cost Recovery Projection for FY21: 137%

Budget

Salaries

- -3% decrease overall ($16,816), due to increased use of part-time contracted employees

Benefits

- -0.1% decrease: -$302

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

Contractual

- 18% increase overall: $105,350
  - Landscape contracting (no change) pump station repairs: $15,000; cost associated with lake maintenance: $2,500; trimming of mangroves along west sea wall:$4,500 (DEP mandate requires we hire the trimming out); landscape improvements: $1,000; dryject: $8,000
    - Dryject - soil testing indicates the continued need for greater pore space to increase drainage and oxygen content, extending the life of the green
  - Other contracted services, maintenance – 29% increase:$95,750 costs associated with contracted labor for golf shop staffing: $154,750 and course maintenance: $242,225; Toro irrigation tech support: $1,860; pesticide/insecticide application for mole crickets/fire ants: $4,000: misc. emergency repairs: $25,000
    - Increase due to- shifting $36,000 from part-time salaries (13.01), $8000 for maint. staff and $28,000 for pro shop staff for contractual labor; increasing contractual labor for golf course maintenance by $30,000 to increase consistency in course conditions and allow more detail work; increase in preventative fire ant and mole cricket control:$1,750; decreased by ($1,750) account 52-01, chemical/cleaning supplies, anticipating reduced need for post emergent spraying for mole crickets; $25,000 for emergency repair replacements (examples- replacing a pump motor or an AC condenser, etc.); increase in markup for Town-wide rebid of contractual labor contract prior to FY20
  - Other Contracted Services – Operations 115% increase:$4,600, cost associated with alarm monitoring: $2,100; cable TV: $900; elevator repair and inspection: $3,100; floor mat service: $2,500
    - Increase is related to alarm bill, new floor mat service
  - Telephone Base decrease of -42% ($4,000), based on recent annual expenses
  - Electric: -10% ($5,000) expenses associated with electric service for clubhouse, old pro-shop, maintenance building, and irrigation pump station
    - 2015 lease amendment with Al Fresco Restaurant - full reimbursement of the electric for the old pro-shop (it has its own meter, estimated to be $5,000)
  - Water: 26% increase: $7,000, expenses associated with water service to clubhouse, old pro-shop and maintenance building – estimate based on past use
  - Gas (natural), decrease of 3% ($1,000) expenses associated with gas service and it is estimated on past use
    - Natural gas for kitchen
  - Rental of Equipment – no change - rental of lift for tree trimming: $3,500; rental of golf carts: $4,100; misc. equipment rental (stump grinders, track hoe, concrete saw, roller, etc.): $1,100
  - Vehicle maintenance - external, shifted the funds in this account to 52.02, vehicle maintenance in FY20 due to overlap
  - Building maintenance – increase of 25%:$5,000, costs associated with pest control for building: $300; alarm service, inspections/repairs: $2,500; AC service: $7,500; ice machine: $2,200; door repairs: $2,500; plumbing repairs, misc. electrical repairs: $10,000
    - Increase based on past history and necessary upkeep of clubhouse (FY20 was underfunded)

- Printing – decrease of 32% ($700) scorecards: $900; brochures: $300; passes: $200; club rental forms: $100
- Promotional activities – no change - cost associated with pro-shop merchandise bags: $900; golf pencils: $300 (logo imprinted)
- Promotional advertising – no change
- Bank Service Charges: 9% increase, expenses associated with credit card fees
  - Increase in credit card fees due to anticipated increase in credit card use

Commodities

- 0.2% increase ($925)
  - Office Supplies – costs associated with misc. office supplies: printer cartridges: $800; copy paper: $100; thermal paper: $200; assorted stationary supplies: $450; register tape: $200
  - Chemical/cleaning supplies, -2% ($1,750) costs associated with liquid fertilizer: $13,000; granular fertilizer: $17,600; insecticides: $2,250; fungicides: $5,000; herbicides/pre-emergent: $9,000; soil and tissue testing: $5,400; nematacides: $8,800; calcium: $10,000
    - Decrease, as noted in 34.10, of ($1,750) to mole cricket/fire ant preventative treatment in other contract services
  - Vehicle maintenance, no change, cost associated with Toro parts and equipment service (reels, rollers, bed knives, steering cables, belts, key switches, pull frames, aerification tines): $12,000; misc. for large and small equipment (batteries, rebuilt starters, generators, hydraulic fittings, hydraulic repairs, battery cables, throttle cables, etc.): $8,000; utility vehicle parts (brakes, tires, shocks, throttle cables, shifting cables, seats, back rests, leaf springs, steering racks, ball joints, etc.): $3,500; misc. parts and shop supplies for all equipment (nuts, bolts, fasteners, spark plugs, filters, degreasers, belts, etc.): $4,100
  - Other equipment maintenance supplies
    - Decrease due to combining with 52.02, Vehicle maintenance, significant similarities and overlap between accounts ($17,000)
  - Uniform staff shirts – no change, staff shirts for approximately 25 part-time golf shop staff, 7 full-time maintenance staff (including contractual) and rental for mechanic uniforms: $2,400
  - Linen & Towel Supplies – no change
    - Expenses associated with rag and towels- approximately $12.50/month
  - Computer software decrease of -4% ($25), now $575, Eventman Tournament Software
  - Other Supplies Maintenance – no change, Costs associated with top dressing sand: $18,000; bunker sand: $3,000; irrigation repair parts: $12,000; shell rock for cart paths and flower beds: $12,000; golf service supplies (flags, flag sticks, ball washers, cup cutters, practice area flags and cups, sand blasting and painting cups, ball washer towels): $3,500; sod: $3,000; misc. shop and course supplies (cleaning supplies, tools, paint, hardware, hoses, safety equipment): $5,500
  - Other supplies operations, -6% ($2,500) cost associated with rental clubs: $8,500; cleaning supplies (bleach, disinfectants, cleaners, etc.): $10,800; paper supplies (towels, toilet tissue, tissues, paper cups, boxes, etc.): $2,000; range golf balls: $6,000; pull-carts for customers to rent: $2,200; special event supplies (trophies, water, gift bags, etc.): $2,500; range equipment (directional poles, baskets, range furniture): $3,000; misc. supplies: $2,000
  - Cost of merchandise sold increases 4%: $5,000 due to anticipated increase in golf rounds leading to increased shop sales
  - Membership dues – no change, Sport Turf Association (to better access organic turf information and networking, PGA and GCSAA
  - Training increase due to staff requiring educational meetings/seminars for chemical certifications, organic solutions and applications

Construction in Progress

- Projects anticipated to be financed by the use of accumulated reserve funds
- -3% decrease ($5,000)
    - o Pump station upgrades, manifold, piping on fresh water station and replace fitting on well: $45,000
    - o Paint new clubhouse with Keim paint: $50,000
    - o Paint old clubhouse with Keim paint: $15,000
    - o Concrete repairs to the cart path: $25,000
    - o Irrigation system sprinkler head replacement – replace sprinkler heads over the next few years (over 1,000 heads of various sizes on the course) heads are currently 11 years old, Toro estimates the life of them to be about 8 years: $33,500

Depreciation

- Annual depreciation other – financial depreciation of golf course restoration including irrigation system landscaping and bulkhead, no change: $306,613
- Annual depreciation – equipment: $110,617
- Machinery and equipment - replacing two fully depreciated utility vehicles, one medium duty and one heavy duty and 30 golf carts (with trade-in): $102,450
- Transfer to debt service, $194,813 – decrease of -3%, ($5,000)
- Transfer for services – no change: $25,000

Golf Course Revenues

Revenue

FY21 Proposed: $2,542,500
FY20 Adopted: $2,059,700
This represents an increase of 23% ($482,800)

Cost Recovery Projection for FY21: 137%

Proposed golf green fees have been increased 2% across the board, annual resident passes $300 each for doubles and singles, and $100 for resident juniors, the annual passes for nonresidents is proposed to be eliminated.

A few of the factors taken into fee consideration:

- We are continuing to aim to hit the “sweet spot”: maximum rounds / maximum price
- High volume of traffic is supportive of the peripheral revenue sources, adding to sales of range balls, merchandise, golf carts restaurant traffic, etc.

Par 3 Golf Course FY2021 Revenue Projection (on following page)

TOWN OF PALM BEACH
NON AD-VALOREM REVENUE PROJECTIONS
DEPARTMENT WORKSHEET

DEPARTMENT Par 3

Account Number	Account Description	FY 2020 Anticipated Amount	FY 2021 Proposed Amount
347.250	Resident Pass	$16,900	$10,000
347.255	Non Resident Pass	$3,000	$3,000
347.257	Off Season Pass	$0	$0
347.260	12 Play Pass Reg Rate	$2,400	$1,500
347.270	12 Play Pass Palm Beach Res	$6,100	$6,000
347.271	Greens Fees Reg Rate	$350,000	$480,000
347.272	Greens Fees Weekends/Holidays	$440,000	$480,000
347.273	Greens Fees Res Rate	$54,600	$65,000
347.274	Greens Fees Res Weekends/Holidays	$90,000	$130,000
347.280	Riding Cart Resident Rate	$45,000	$72,000
347.281	Riding Cart Regular Rate	$243,000	$285,000
347.285	Pull Cart Rental	$22,500	$30,000
347.290	Driving Range	$60,000	$105,000
347.291	Driving Range 10 Bucket	$19,200	$25,000
347.293	Outings	$35,000	$85,000
347.295	Town Tournaments	$2,000	$4,000
347.299	Merchandise Sales	$178,000	$225,000
347.400	Electric Reimbursement- Restaurant	$4,000	$4,000
347.950	Teaching Revenue	$42,600	$50,000
347.955	Maint. Fee	$10,300	$0
347.998	Gift Certificates Sold	+$18,600	+$30,000
347.999	Gift Certificates Redeemed	-$20,000	-$30,000
347.610	Golf Teaching Admin Fee	$0	$0
347.620	Club Rentals	$56,000	$80,000
347.140	F&B Rent	$375,000	$400,000
347.340	Donations	$0	$0
347.300	GolfNow Transaction Fees	$5,000	$1,500
347.510	Sales Tax Commission	$500	$500
TOTAL		$2,059,700	$2,542,500

FY2021 Proposed Fees

Recreation Department - FY 2021 Proposed Fee Schedule
Exhibit I - Golf Course

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Winter Season (December 1 to April 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$51.50	$52.53	$53.50	$54.53	$41.40	$42.23	$43.40	$44.23
Green Fee (after 2:30 p.m. or 9 holes)	$35.80	$36.52	$37.80	$38.52	$31.65	$32.28	$33.65	$34.28
Junior Green Fee	$31.65	$32.28	$34.00	$34.28	$26.00	$26.52	$28.00	$28.52
Junior Green Fee (after 2:30 p.m. or 9 holes)	$22.10	$22.54	$25.00	$24.54	$21.00	$21.42	$23.00	$23.42
12 Play Pass	$515.00	$525.30	$515.00	$525.30	$414.00	$422.30	$414.00	$422.30

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Shoulder Season (November 1 - 30 and May 1 - 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$42.35	$43.20	$44.35	$45.20	$36.10	$36.82	$38.10	$38.82
Green Fee (after Noon)	$39.20	$39.98	$41.20	$41.98	$34.18	$34.86	$36.18	$36.86
Green Fee (after 2:30 p.m. or 9 holes)	$29.45	$30.04	$31.45	$32.04	$21.09	$21.51	$23.09	$23.51
Junior Green Fee	$26.95	$27.49	$28.95	$29.49	$21.70	$22.13	$23.70	$24.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	$16.90	$17.24	$18.90	$19.24	$15.95	$16.27	$17.95	$18.27
12 Play Pass	$423.50	$432.00	$423.50	$432.00	$361.00	$368.20	$361.00	$368.20

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Summer Season (June 1 to October 31)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$26.70	$27.23	$28.70	$29.23	$22.65	$23.10	$24.65	$25.10
Green Fee (after Noon)	$23.80	$24.28	$25.80	$26.28	$19.75	$20.15	$21.75	$22.15
Green Fee (after 3:30 pm or 9 Holes)	$19.80	$20.20	$19.80	$22.20	$14.45	$14.74	$16.45	$16.74
Junior Green Fee	$19.80	$20.20	$21.80	$22.20	$14.45	$14.74	$16.45	$16.74
Junior Green Fee (after 4:30 p.m. or 9 holes)	$16.60	$16.93	$18.60	$18.93	$14.45	$14.74	$16.45	$16.74
12 Play Pass	$267.00	$272.30	$267.00	$272.30	$226.50	$231.00	$226.50	$231.00

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Other Fees	**Winter Rate**	**Winter Rate**	**Shoulder Rate**	**Shoulder Rate**	**Summer Rate**	**Summer Rate**
Riding Cart - Single - Non-Resident	$17.52	$17.52	$17.52	$17.52	$13.55	$13.55
Riding Cart - Single - Resident	$15.19	$15.19	$15.19	$15.19	$11.22	$11.22
Riding Cart - 9 Holes - Non-Resident	$12.62	$12.62	$12.62	$12.62	$10.28	$10.28
Riding Cart - 9 Holes - Resident	$10.28	$10.28	$10.28	$10.28	$8.18	$8.18
Pull Cart	$7.01	$8.00	$7.01	$8.00	$7.01	$8.00
Pull Cart - 9 Holes	$7.01	$8.00	$7.01	$8.00	$7.01	$8.00
Rider Fee	$10.28	$10.28	$10.28	$10.28	$8.18	$8.18
Practice Range						
Small Bucket	$7.01	$7.01	$7.01	$7.01	$7.01	$7.01
Medium Bucket	$12.15	$12.15	$12.15	$12.15	$12.15	$12.15
Large Bucket	$14.95	$14.95	$14.95	$14.95	$14.95	$14.95
10 Large Bucket Program	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00
Club Rentals						
Rental Clubs (Adult)	$32.71	$32.71	$32.71	$32.71	$32.71	$32.71
Rental Clubs (9 holes or Youth)	$23.36	$23.36	$23.36	$23.36	$23.36	$23.36

Special Programs	**Winter Rate**	**Shoulder Rate**	**Summer Rate**
Outings	No discount	No Discount	No Discount
Leagues	No discount	No discount	10% Off Prevailing
Re-Play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Annual Passes	**Regular Rate**		**Resident Rate**	
Annual Pass - Single	$3,000.00		$1,700.00	$2,000.00
Annual Pass - Double	$3,500.00		$2,200.00	$2,500.00
Annual Pass - Junior	$1,500.00		$1,100.00	$1,200.00
Annual Pass - Family				$5,000.00

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

FY2020 to FY2021 Budget-to-Budget Comparison for the Recreation Department

Revenue	FY20	FY21	FY20/21 Difference	FY20/21 Variance %
Tennis Programs & Facilities	$316,600	$214,350	-$102,250	-32.3%
Recreation Center/Seaview Park	$757,723	$650,787	-$106,936	-14.1%
General Fund Sub-Total	$1,074,323	$865,137	-$209,186	-19.5%
Marina Enterprise Fund	$2,333,212	$0	-$2,333,212	-100.0%
Par 3 Golf Course Enterprise Fund	$2,451,050	$2,542,500	$91,450	3.7%
Total	**$5,858,585**	**$3,407,637**	**-$2,450,948**	**-41.8%**

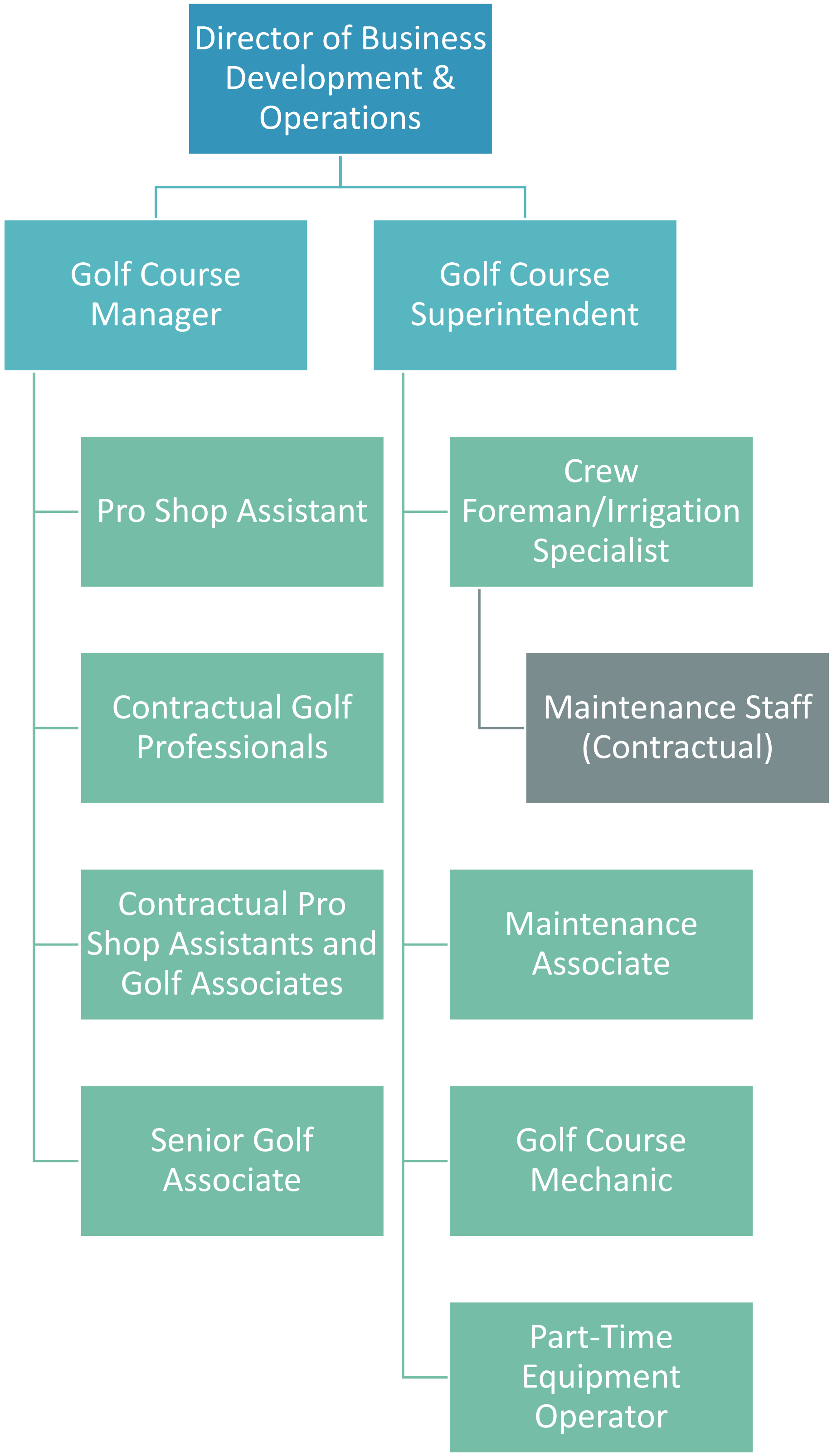
Operating Expenses	FY20	FY21	FY20/21 Difference	FY20/21 Variance %
Administration	$232,811	$208,494	-$24,317	-10.4%
Tennis Programs & Facilities	$415,218	$415,523	$305	0.1%
Recreation Center/Seaview Park	$1,034,045	$1,234,764	$200,719	19.4%
General Fund Sub-Total	$1,682,074	$1,858,781	$176,707	10.5%
Marina Enterprise Fund	$1,084,188	$793,711	-$290,477	-26.8%
Par 3 Golf Course Enterprise Fund	$1,769,843	$1,859,000	$89,157	5.0%
Total	**$4,536,105**	**$4,511,492**	**-$24,613**	**-0.5%**

Operating Cost Recovery Estimates

Program Area	FY21 Expenses	FY21 Revenue	Difference	FY 2021 Cost Recovery
Administration	$208,494		-$208,494	
Tennis Programs & Facilities	$415,523	$214,350	-$201,173	51.6%
Recreation Center/Seaview Park	$1,234,764	$650,787	-$583,977	52.7%
General Fund Sub-Total	$1,858,781	$865,137	-$993,644	46.5%
Marina Enterprise Fund	$793,711	$0	-$793,711	0.0%
Par 3 Golf Course Enterprise Fund	$1,859,000	$2,542,500	$683,500	136.8%
Total	**$4,511,492**	**$3,407,637**	**-$1,103,855**	**75.5%**

cc: Rod Gardiner, Assistant Director of Recreation
Tony Chateuavert, Golf Course Manager
Tim Campbell, Golf Course Superintendent

PAR 3 ENTERPRISE FUND ORGANIZATIONAL CHART



FUND 402: PAR 3 ENTERPRISE FUND

The Par 3 Golf Course is a scenic and challenging facility, featuring holes which range up to 211 yards. The clubhouse, which opened in January 2014, offers a full-service pro shop and food and beverage services. There is a staff of qualified PGA instructors who conduct adult and junior clinics and private lessons. The Par 3 hosts outings, tournaments and league play. The maintenance building is located on the west side of South Ocean Boulevard.

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

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Revenues							
Golf Teaching Services	32,075	44,083	37,000	37,000	42,600	50,000	35.14%
Resident Pass Fees	10,150	9,000	8,500	8,500	16,900	10,000	17.65%
Non-resident Pass Fees	2,650	-	-	-	3,000	3,000	100.00%
12 Play Pass - Regular Rate	1,564	1,820	3,150	3,150	2,400	1,500	-52.38%
12 Play Pass - Resident Rate	5,950	4,466	4,750	4,750	6,100	6,000	26.32%
Greens Fees - Regular Rate	722,898	398,370	480,000	480,000	350,000	480,000	0.00%
Greens Fees - Guest/Hotel Rate	280	-	-	-	-	-	0.00%
Greens Fees - Resident Rate	156,292	57,677	160,000	160,000	54,600	65,000	-59.38%
Greens Fees - Reg Weekends & Holidays	-	411,334	420,000	420,000	440,000	480,000	14.29%
Greens Fees - Resident Weekend & Holidays	-	98,894	33,000	33,000	90,000	130,000	293.94%
Merchandise Sales	166,648	202,154	200,000	200,000	178,000	225,000	12.50%
Food and Beverage Sales	443,152	453,183	455,000	455,000	375,000	400,000	-12.09%
Riding Cart Rental - Resident Rate	70,850	69,684	65,000	65,000	45,000	72,000	10.77%
Riding Cart Rental - Regular Rate	232,018	264,979	250,000	250,000	243,000	285,000	14.00%
Pull Cart Rental	37,356	34,065	43,000	43,000	22,500	30,000	-30.23%
Club Rentals	64,725	78,654	70,000	70,000	56,000	80,000	14.29%
Driving Range	87,258	99,476	110,000	110,000	60,000	105,000	-4.55%
Driving Range - 10 bucket program	17,400	20,243	15,000	15,000	19,200	25,000	66.67%
Programs and Special Events	3,716	3,074	3,000	3,000	2,000	4,000	33.33%
Golf Pro Administrative Fee	15,990	3,695	-	-	-	-	0.00%
Golf Outings	53,841	71,240	85,000	85,000	35,000	85,000	0.00%
Gift Certificates Sold	21,107	18,952	25,000	25,000	18,600	30,000	20.00%
Gift Certificates Redeemed	(11,993)	(14,452)	(25,000)	(25,000)	(20,000)	(30,000)	20.00%
Maint. And Improvement Fee	110,226	114,515	-	-	10,300	-	0.00%
Sales Tax Commission	360	360	150	150	500	500	233.33%
Golf Now Transaction Fee	-	5,193	3,500	3,500	5,000	1,500	-57.14%
Electricity - Par 3	-	3,962	5,000	5,000	4,000	4,000	-20.00%
Interest Income	-	4,079	-	-	-	-	0.00%
Miscellaneous Revenue	12	646	-	-	-	-	0.00%
TOTALS	2,244,526	2,459,347	2,451,050	2,451,050	2,059,700	2,542,500	3.73%
Expenses							
Salaries and Wages	480,080	475,054	569,252	569,252	519,017	552,436	-2.95%
Employee Benefits	239,807	386,336	288,231	288,231	288,680	287,929	-0.10%
Contractual	502,763	583,278	574,935	582,127	606,674	680,285	18.32%
Commodities	269,347	298,925	337,425	337,425	333,595	338,350	0.27%
Capital Outlay	-	-	-	-	-	-	0.00%
TOTALS	1,491,997	1,743,593	1,769,843	1,777,035	1,747,966	1,859,000	5.04%
Operating Revenues Over/(Under) Expenses	752,529	715,755	681,207	674,015	311,734	683,500	
Transfer to Equipment Replace and Golf course Reserve Fund	-	(263,924)	(263,924)	(263,924)	(263,924)	(263,924)	
Assets	-	(41,284)	-	-	-	-	
Contingency	-	-	(85,298)	(85,298)	-	(92,950)	
Transfer to Debt Service	(198,263)	(199,338)	(199,813)	(199,813)	(199,813)	(194,813)	
Transfer to General Fund	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Total Revenues Over/(Under) Expenses	**554,266**	**186,209**	**107,173**	**99,981**	**(177,003)**	**106,814**	

Golf Course & Buildings Reserves						
Beginning Blance	**730,336**	**872,468**	**992,341**	**992,341**	**992,341**	**1,062,148**
Capital Expenses	(57,553)	(150,763)	(173,500)	(268,685)	(83,500)	(237,712)
Transfer to Reserve Fund	554,266	153,307	153,307	153,307	153,307	153,307
Ending Balance	**1,227,049**	**875,012**	**972,148**	**876,963**	**1,062,148**	**977,742**

Equipment Replacement Reserves						
Beginning Blance		**578,501**	**524,641**	**524,641**	**524,641**	**580,258**
Equipment Replacement Purchases	-	(174,485)	(55,000)	(55,000)	(55,000)	(102,450)
Transfer to Reserve Fund	-	120,624	110,617	110,617	110,617	110,617
Ending Balance	**-**	**524,641**	**580,258**	**580,258**	**580,258**	**588,425**

Financial Depreciation (Assets other than equipment)	(306,613)	(306,613)	(306,613)	(306,613)	(306,613)	(306,613)

Beginning Net Assets		-	10,269,074	10,269,074	10,269,074	10,092,072
Ending Net Assets		10,269,074	10,376,247	10,369,055	10,092,072	10,198,885

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

REVENUES

GOLF TEACHING SERVICES
Percentage of lesson fees taught by contracted Golf Pros

RESIDENT PASS FEES
Fee paid by resident for annual pass

12-PLAY PASS – REGULAR RATE
Fee paid for 12-play multi use pass by non-resident

12-PLAY PASS – RESIDENT RATE
Fee paid for 12-play multi use pass by Palm Beach resident

GREENS FEES – REGULAR RATE
Fee paid for daily play by non-residents

GREENS FEES – RESIDENT RATE
Fee paid for daily play by Palm Beach resident

GREENS FEES – REGULAR WEEKEND & HOLIDAYS
Fees paid by non-residents for greens fees on Friday, Saturday, Sunday and holidays

GREENS FEES – RESIDENT WEEKEND & HOLIDAY
Fees paid by Palm Beach residents for greens fees on Friday, Saturday, Sunday and holidays

MERCHANDISE SALES
This figure represents revenue for merchandise sales in the pro-shop

FOOD AND BEVERAGE SALES
This figure represents the agreement for a food and beverage contractor

RIDING CART RENTAL – RESIDENT RATE
Fee paid for rental of riding cart by Palm Beach resident

RIDING CART RENTAL – REGULAR RATE
Fee paid for rental of riding cart by a non-resident

PULL CART RENTAL
Fee paid for rental of pull cart

CLUB RENTALS
Fee paid for use of Town owned rental clubs

DRIVING RANGE
Fee paid for use of golf balls on driving range

DRIVING RANGE – 10 BUCKET PROGRAM
Fee paid for multi-use purchase of tokens for golf range usage

PROGRAMS AND SPECIAL EVENTS
Rate category for special programs and activities

GOLF OUTINGS
Revenue from pre-arranged golf outings

GIFT CERTIFICATES SOLD
This is a pass through account that is offset by an account for gift certificates redeemed. Actual revenue received is reported in accounts where it is spent (i.e. green fees)

MAINTENANCE AND IMPROVEMENT FEE
Fee that was paid per round of golf, beginning in FY2020 the fee was incorporated into the various fees

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

GOLF NOW TRANSACTION FEES
Convenience fee charged for booking tee times on GolfNow website

ELECTRIC REIMBURSEMENT FROM RESTAURANT
Reimbursement from restaurant for cost of electric service to old clubhouse

EXPENSES

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

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

CONTRACTUAL
These expenses reflect an increased use of contracted labor and other maintenance and operational services performed and are expected to increase as a result of inflation and increased participation.

COMMODITIES
Expenses within these accounts are expected to rise slightly as a result of inflation and increased participation.

CAPITAL OUTLAY
Expenses incurred include equipment replacement purchased through the Equipment Replacement Fund.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Golf Manager	1.000	1.000	1.000	1.000	1.000
Golf Course Superintendent	1.000	1.000	1.000	1.000	1.000
Crew Forman/Irrigation Specialist	1.000	1.000	1.000	1.000	1.000
Golf Course Mechanic	1.000	1.000	1.000	1.000	1.000
Pro-Shop Assistant	1.610	1.515	1.515	1.000	-
Golf Operations Supervisor	-	-	-	-	1.000
Maintenance Worker	-	1.000	0.750	0.750	0.750
Senior Golf Associate	1.000	-	1.000	1.000	1.000
Equipment Operator	0.250	0.250	0.250	0.250	-
Golf Course Associate	1.002	0.850	1.250	0.850	0.312
Golf Course Attendant	0.461	-	-	-	-
Administrative Clerk	-	-	0.100	0.100	-
Assistant Director of Recreation	-	-	0.100	0.100	0.100
Dir. of Business Development & Operations	-	-	0.300	0.250	0.250
Administrative Assistant	-	-	0.100	0.100	0.100
Recreation Supervisor	-	-	0.250	0.200	0.100
Public Works Employees	.090	.090	0.090	0.098	0.098
	8.318	7.705	9.190	8.698	7.710

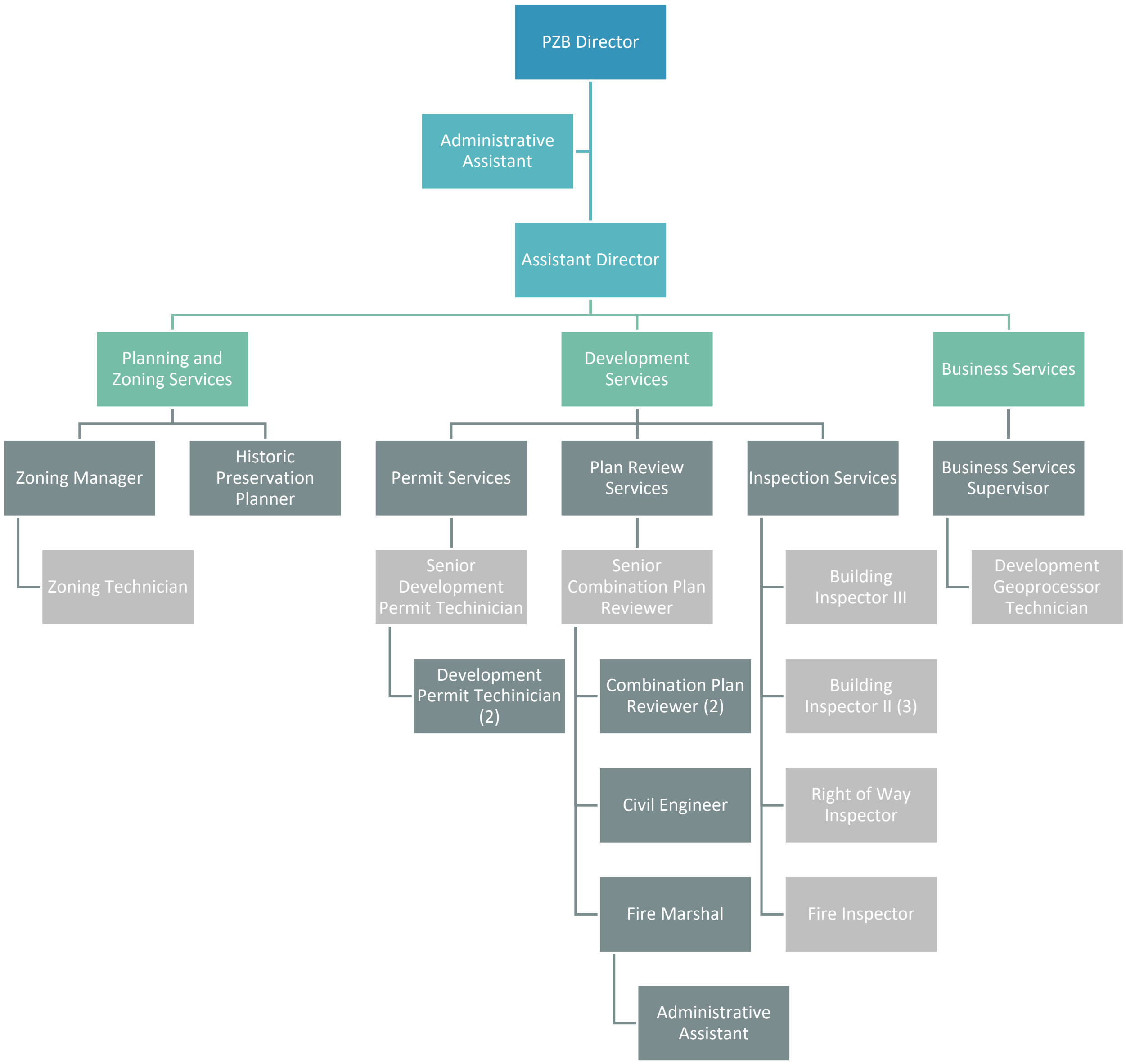
Par 3 Golf Course Five Year Capital Improvement Plan
FY2021 Budget

Item #	EXPENDITURES Description	Location	FY2020 Carryover	FY2021 Estimated	FY2022 Estimated	FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2021-2025 Total
	Recreation								
	Par 3 Golf Course								
	Paint new clubhouse exterior, Keim paint	Clubhouse		$ 50,000					$ 50,000
	Paint old clubhouse exterior, Keim paint	Clubhouse		$ 15,000					$ 15,000
	Clubhouse and Maintenance Roof Replaceme	Clubhouse	$ 19,212						$ -
	Sealcoat/Stripe Parking Lot	Clubhouse			$ 10,000				$ 10,000
	Women's/Men's Restroom Refresh	Clubhouse			$ 50,000				$ 50,000
	Paint interior	Clubhouse			$ 25,000				$ 25,000
	Outdoor Furniture	Clubhouse							$ -
	New Carpet in ProShop	Clubhouse							$ -
	Replace Exterior High Hats	Clubhouse							$ -
	Mill/Resurface Parking Lot	Clubhouse				$ 15,000			$ 15,000
	A/C replacement	Clubhouse					$ 45,000		$ 45,000
	Pump Upgrades	Golf Course		$ 45,000					$ 45,000
	Concrete Repairs to Cart-Path	Golf Course		$ 25,000					$ 25,000
	Synthetic Turf Replacement	Golf Course			$ 12,000				$ 12,000
	Relevel 9 Tees	Golf Course	$ 50,000		$ 50,000		$ 50,000		$ 100,000
	Maintenance Building Roof	Golf Course							$ -
	Rebuild/Enlarge Putting Green	Golf Course				$ 150,000			$ 150,000
	Replace/Improve Signage	Golf Course							$ -
	10 New Golf Carts	Golf Course							$ -
	Range Ball Picker	Golf Course							$ -
	Cover for driving Driving Range/Power Tee/	Golf Course				$ 200,000			$ 200,000
	Rebuild Bunkers	Golf Course			$ 25,000				$ 25,000
	Renovate Irrigation System	Golf Course		$ 33,500	$ 33,500	$ 33,500	$ 33,500		$ 134,000
									$ -
	Capital Improvement Program Expenditures		$ 69,212	$ 168,500	$ 205,500	$ 398,500	$ 128,500	$ -	$ 836,000
	Year		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Total

REVENUES Source		FY2021 Estimated	FY2022 Estimated	FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2021-2025 Total
Transfer from Reserves							$ -
M&I Reserve - Par 3 Golf Course		$ 33,500	$ 120,500	$ 383,500	$ 83,500		$ 621,000
M&I Reserve - Par 3 Clubhouse		$ -	$ 85,000	$ 15,000	$ -		$ 100,000
Financing							$ -
Reserves							$ -
Interest							$ -
Capital Improvement Program Revenues		$ 33,500	$ 205,500	$ 398,500	$ 83,500	$ -	$ 721,000

NET COST (Surplus / (Deficit))		FY2021 Estimated	FY2022 Estimated	FY2023 Estimated	FY2024 Estimated	FY2025 Estimated	FY2021-2025 Total
Sub-Total - Net Cost		$ 135,000	$ -	$ -	$ 45,000	$ -	$ (115,000)

PLANNING, ZONING AND BUILDING ORGANIZATIONAL CHART



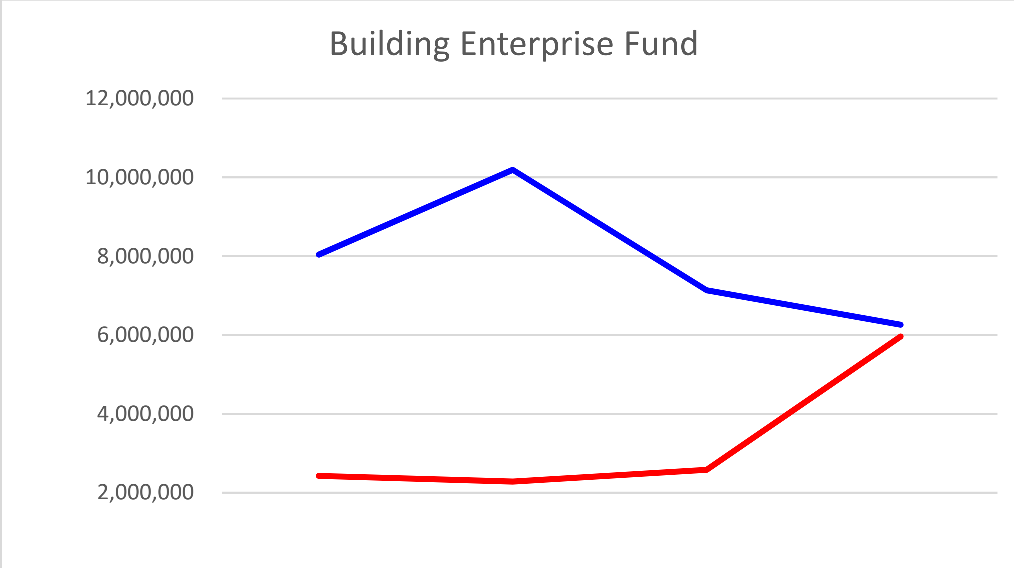
BUILDING ENTERPRISE FUND

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

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Revenues							
Town Plan Review & Town Inspection	6,984,617	8,681,067	6,019,000	6,019,000	5,595,681	5,500,000	-8.62%
Private Plan Review & Town Inspection	-	-	-	-	-	-	0.00%
Town Plan Review & Private Inspectors	-	-	-	-	-	-	0.00%
Private Plan Review & Priv. Inspectors	-	-	-	-	-	-	0.00%
Permit Processing	44,100	24,270	38,000	38,000	26,278	38,000	0.00%
Permit Penalty	267,292	41,276	125,000	125,000	15,521	15,000	-88.00%
Consultant Fees	993	-	5,000	5,000	-	-	-100.00%
Reinspection Fees	7,125	3,240	6,500	6,500	1,600	1,600	-75.38%
Contractor Registration Fees	9,575	9,570	8,500	8,500	5,700	8,500	0.00%
Dune Vegetation Fee	-	-	1,000	1,000	-	-	-100.00%
Permit Revision Fee	154,325	197,575	180,000	180,000	169,300	180,000	0.00%
Flood Plain Management Fee	18,604	10,958	14,000	14,000	8,100	10,000	-28.57%
Right of Way Permits **	439,141	1,079,411	600,000	600,000	1,014,013	393,400	-34.43%
Building Inspection Fund Fees	11,405	13,681	11,000	11,000	11,000	11,000	0.00%
Radon Gas	7,820	9,245	10,000	10,000	7,000	10,000	0.00%
ROW Violations **	47,308	66,720	75,000	75,000	70,506	29,505	-60.66%
Building Permit Search Fee	49,175	53,650	42,000	42,000	54,600	50,000	19.05%
Miscellaneous Revenue	-	360	-	-	-	15,000	100.00%
TOTALS	8,041,480	10,191,023	7,135,000	7,135,000	6,979,299	6,262,005	-12.24%
Expenses							
Salaries and Wages	1,168,863	1,060,137	1,288,272	1,288,272	926,100	1,418,123	10.08%
Employee Benefits	696,874	642,530	664,085	664,085	626,917	735,978	10.83%
Contractual	515,140	551,255	601,500	714,909	619,550	573,600	-4.64%
Commodities	46,356	26,358	25,550	25,550	30,500	33,000	29.16%
Transfer for Svcs to the General Fund	-	-	-	-	-	3,200,000	100.00%
TOTALS	2,427,233	2,280,280	2,579,407	2,692,816	2,203,067	5,960,701	131.09%
Operating Revenues Over/(Under) Expenses	5,614,247	7,910,743	4,555,593	4,442,184	4,776,232	3,501,304	
Depreciation	(97,722)	(95,035)	(98,323)	(98,323)	(98,323)	(96,038)	
Capital Expenses	-	-	-	-	-	-	
Contingency	-	-	-	-	-	(138,035)	
Other	-	-	-	-	-	-	
TOTAL REVENUES OVER/(UNDER) EXPENSES	5,516,525	7,815,708	4,457,270	4,343,861	4,677,909	67,231	

*In FY2021 two PZB programs were moved from the General Fund (001) to the Building Enterprise Fund (405)
The shaded areas are presented for trend only
**Revenue from ROW permits and violations are now split between the General Fund and the Building Enterprise Fund



	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
REVENUES	8,041,480	10,191,023	7,135,000	6,262,005
EXPENSES	2,427,233	2,280,280	2,579,407	5,960,701

	FY2018	FY2019	FY2020	FY2021*
Total Full Time Equivalent Employees	19.180	17.050	16.150	17.650

*In FY2021 two programs were moved from the General Fund into the new Building Enterprise Fund

PROGRAM: PERMIT ISSUANCE 212

Mission: This division exists to provide for the life, safety and welfare of Palm Beach citizens and visitors through the enforcement of building codes and accurate and accessible historical records of all Departmental files. Moreover, this division promotes and maintains 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; and
- Organize, digitize and retrieve departmental records for public use.

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Expenses							
Salaries and Wages	583,541	525,122	624,079	624,079	426,000	654,702	4.91%
Employee Benefits	374,793	340,602	329,120	329,120	306,181	358,999	9.08%
Contractual	206,477	243,216	280,700	370,815	300,600	241,100	-14.11%
Commodities	26,962	12,934	14,550	14,550	17,500	19,000	30.58%
TOTALS	1,191,773	1,121,874	1,248,449	1,338,564	1,050,281	1,273,801	2.03%

*In FY21 Program 212 was moved from the General Fund (001) into the Building Enterprise Fund (405)
The shaded areas are presented for trend analysis only

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

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

CONTRACTUAL
Includes costs associated with legal services, general planning activities, and concurrency studies per state law.

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

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director	0.150	0.150	0.150	0.150	0.150
Assistant Director	0.300	0.300	-	0.300	0.300
Building Official	0.500	0.500	0.500	-	-
Planning Administrator	0.300	0.300	0.300	0.300	-
Administrative Specialist	0.300	0.300	0.300	0.300	0.300
Chief Construction Inspectors	0.300	0.300	0.900	0.900	-
Building Inspector II	-	-	-	-	0.500
Building Inspector III	-	-	-	-	0.100
Combination Plan Reviewer	1.400	1.400	1.400	1.400	1.700
Combination Plan Reviewer, SR	-	-	-	-	0.700
Development Geoprocessor	1.000	1.000	1.000	1.000	1.000
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Senior Development Permit Technician	-	-	-	-	0.500
Development Permit Technician	2.500	2.500	1.500	1.500	1.000
Office Manager	0.530	0.530	0.500	-	-
Business Services Supervisor	-	-	-	0.500	0.500
Business Systems Analyst	-	-	-	0.500	-
Administrative Assistant	0.500	0.500	0.500	0.500	0.500
Historic Preservation Planner	-	-	-	-	0.300
Document Management Coordinator	1.000	1.000	1.000	-	0.500
Office Assistant III	1.000	1.000	-	-	-
	10.280	10.280	8.550	7.850	8.550

PROGRAM: INSPECTION & COMPLIANCE 213

Mission: This division exists to provide protective services to the residents and businesses of the Town through professional and responsible enforcement of building codes and Town policies related to unimproved land, development, construction activities, and issuance of business tax receipts.

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

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

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Adjusted*	FY2020 Projected	FY2021 Budget	% Change
Expenses							
Salaries and Wages	585,322	535,015	664,193	664,193	500,100	763,421	14.94%
Employee Benefits	322,081	301,928	334,965	334,965	320,736	376,979	12.54%
Contractual	308,663	308,039	320,800	344,094	318,950	332,500	3.65%
Commodities	19,394	13,424	11,000	11,000	13,000	14,000	27.27%
Capital Outlay	97,722	95,035	98,323	98,323	98,323	96,038	-2.32%
TOTALS	1,333,182	1,253,441	1,429,281	1,452,575	1,251,109	1,582,938	10.75%

*In FY21 Program 213 was moved from the General Fund (001) into the Building Enterprise Fund (405)
The shaded areas are presented for trend analysis only

SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

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

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

COMMODITIES
Office supplies and any necessary software enhancements

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director	0.100	0.100	0.100	0.100	0.100
Assistant Director	0.300	0.300	-	0.300	0.300
Building Official	0.500	0.500	0.500	-	-
Building Inspector I	0.500	0.500	0.900	-	1.000
Building Inspector II	2.700	2.700	1.200	2.100	2.500
Building Inspector II	-	-	-	-	0.900
Administrative Specialist	0.200	0.200	0.200	0.200	0.200
Combination Inspector	2.000	2.000	2.000	2.000	-
Combination Plan Reviewer	0.600	0.600	0.600	0.600	0.300
Combination Plan Reviewer SR	-	-	-	-	0.300
Civil Engineer	0.500	0.500	0.500	0.500	0.500
Senior Development Permit Technician	-	-	-	-	0.500
Development Permit Coordinator	0.500	0.500	1.500	1.500	1.000
Zoning Technician	0.500	0.500	0.500	-	0.500
Business Systems Analyst	-	-	-	0.500	-
Office Manager	0.500	0.500	0.500	-	-
Document Management Coordinator	-	-	-	-	0.500
Business Services Supervisor	-	-	-	0.500	0.500
	8.900	8.900	8.500	8.300	9.100

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FUND 501: SELF INSURANCE FUND (RISK MANAGEMENT)

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

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

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

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Risk Funding	1,828,475	1,898,059	1,900,819	1,900,819	2,010,439	5.77%
Miscellaneous Revenue	185,754	321,312	-	146,533	-	0.00%
Interest on Investments	31,965	305,805	200,000	250,000	200,000	0.00%
Grant Revenue	-	29,835	-	-	-	0.00%
TOTALS	2,046,195	2,555,011	2,100,819	2,297,352	2,210,439	5.22%
Expenses						
Salaries and Wages	95,519	93,076	163,970	163,970	174,270	6.28%
Employee Benefits	583,040	463,453	661,775	661,775	678,847	2.58%
Contractual	1,832,653	1,588,767	1,668,363	1,677,458	1,786,127	7.06%
Commodities	2,578	2,360	2,680	2,680	2,680	0.00%
Depreciation	2,758	2,758	1,600	1,600	2,758	72.38%
Transfer to Recreation	2,300,000	-	-	-	-	0.00%
Other (Contingency)	-	-	3,000,000	-	3,000,000	0.00%
TOTALS	4,816,549	2,150,414	5,498,388	2,507,483	5,644,682	2.66%
Total Revenues Over/(Under) Expenses	(2,770,354)	404,597	(3,397,569)	(210,131)	(3,434,243)	
Beginning Net Assets	7,578,199	4,807,845	5,212,442	5,212,442	5,002,310	
ENDING NET ASSETS	4,807,845	5,212,442	1,814,873	5,002,310	1,568,067	

REVENUES

RISK FUNDING

Amount transferred from the general fund

MISCELLANEOUS

Claim reimbursements received from insurance carriers

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

EXPENSES
SALARIES AND WAGES
The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

EMPLOYEE BENEFITS
The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The increase is due to a reallocation of salaries due to a reorganization of the operational functions within Risk Management that now reports to Human Resources.

CONTRACTUAL
The slight increase is based upon the actual costs for outsourcing the review of certificates of insurance that was implemented as a result of reorganization and reduction in staff allocated to Risk Management.

COMMODITIES
Professional development expenses increased slightly.

CONTINGENCY
Contingency policies for Risk were adopted October 1, 2001 via Resolution #55-01 to ensure financial stabilization.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Risk Manager	1.000	1.000	1.000	1.000	1.000
Human Resources Specialist	-	-	0.160	0.250	0.000
Assistant Director of HR	-	-	-	0.100	0.100
Director of HR	-	-	-	0.280	0.280
Administrative Assistant	-	0.500	-	-	0.400
Occupational Health Nurse	0.160	0.160	-	-	-
	1.160	1.660	1.160	1.630	1.780

FUND 502: SELF INSURANCE (HEALTH BENEFIT)

This program provides for the management of the employee health insurance program. Responsibilities include: planning, organizing, implementing, and directing the self-insurance fund of the Town's Health Insurance Program.

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Employer Contributions	3,951,283	3,681,886	3,689,453	3,689,453	3,689,570	0.00%
Employee Contributions	861,754	854,612	850,000	827,586	825,000	-2.94%
Miscellaneous Revenue	87,542	221,291	-	180,486	-	0.00%
Interest Income	54,581	271,569	200,000	250,000	200,000	0.00%
TOTALS	4,955,160	5,029,359	4,739,453	4,947,525	4,714,570	-0.53%
Expenses						
Salaries and Wages	60,504	58,693	74,506	49,971	87,326	17.21%
Employee Benefits	3,992,317	3,537,090	4,674,635	4,096,243	4,664,891	-0.21%
Contractual	62,728	84,483	113,627	79,555	114,280	0.57%
Commodities	2,855	1,177	1,076	300	1,035	-3.81%
Transfer to Recreation	2,300,000	-	-	-	-	0.00%
Other (Contingency)	-	-	500,000	-	500,000	0.00%
TOTALS	6,418,403	3,681,444	5,363,844	4,226,069	5,367,532	0.07%
Total Revenues Over/(Under) Expenses	(1,463,244)	1,347,915	(624,391)	721,456	(652,962)	
Beginning Net Assets	6,904,823	5,441,579	6,789,494	6,789,494	7,510,950	
ENDING NET ASSETS	5,441,579	6,789,494	6,165,103	7,510,950	6,857,989	

REVENUES

GROUP MEDICAL

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

INTEREST INCOME

This amount consists of interest earnings

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges.

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

CONTRACTUAL
Includes professional and other contracted services and travel related to professional development/training. The increase is due to higher costs associated with clinic services that are expected to increase in FY21.

Commodities
Commodities include office supplies and training expenses associated with professional development. The reduction is due to a reduction in training expenses for FY21.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director of Human Resources	0.100	0.100	0.100	0.100	0.100
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Administrative Assistant	-	-	-	-	0.400
Office Asst II/OHC	0.125	0.125	-	-	-
Occupational Health & Wellness Nurse	0.170	0.170	-	-	-
Human Resources Coordinator	0.320	0.320	0.320	0.320	0.320
Human Resource Specialist	-	-	0.200	0.200	-
Human Resource Analyst	0.100	0.100	0.100	0.100	0.100
	1.015	1.015	0.920	0.920	1.120

FUND 320: EQUIPMENT REPLACEMENT FUND

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

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to maintain. Depreciation is funded annually with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department.

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

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

DEPRECIATION CHARGES BY DEPARTMENT FY 2021	
Department	**Depreciation**
Town Manager’s Office	$878
Information Technology	145,000
Town Clerk	855
Finance	3,854
Planning and Zoning	6,404
Recreation	10,074
Fire Rescue	642,977
Police	715,342
Public Works	721,077
Coastal Fund	1,963
TOTAL DEPRECIATION	**$2,248,424**

REPLACEMENT EQUIPMENT FY 2021	
Department	**Cost**
Fire Rescue	
Honda Four Trax ATV	7,000
Firefighter Bunker Gear	207,000
Ambulance	291,747
Police	
Undercover/Surveillance Equipment as needed	16,348
2 Boat Motors	40,000
2 Harley Davidson Motorcycles	41,150
Watchguard System	130,000
2 Hybrid Police Vehicles	102,000
Wheel Balancer	5,200
2 Speed Laser Guns	6,375
SWAT Equipment and Vests as needed	54,889
Security Camera System Replacements as needed	200,000
CVSA Computer/Software	5,995
Wearable Camera System	9,500
Vehicle for Detective Bureau Captain	28,000
Parking Kiosk Lease	48,312
Parking Kiosk Extended Warranty	11,100
Public Works	
2 International Durastar Trash Dump Trucks	192,000
Recycling Truck	249,000
Ford F150 Pickup	24,180
150KW Mobile Generator	92,000
Tire Changer	14,000
Recreation	
ServAce Alloy Tennis Maintenance Cart	16,900
Information Technology	
Computer Equipment	540,400
TOTAL EQUIPMENT REPLACEMENT EXPENDITURES	**$2,333,096**

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Interest on Investments	83,738	619,972	120,000	600,000	200,000	66.67%
Surplus Equipment Proceeds	133,858	(2,413)	40,000	40,000	55,000	37.50%
Transfer from General and Other Funds	2,775,226	3,138,567	2,327,005	2,327,005	2,248,424	-3.38%
TOTALS	2,992,822	3,756,126	2,487,005	2,967,005	2,503,424	0.66%
Expenses						
Transfer to General Fund	-	780,421	-	-	-	0.00%
Contractual	827	-	11,100	11,100	11,100	0.00%
Capital Lease - Kiosks	-	-	48,312	48,312	48,312	0.00%
Capital Outlay - Equipment	596,165	825,733	670,775	670,775	1,733,284	158.40%
Capital Outlay - IT Equipment	10,868	311,050	506,760	506,760	540,400	6.64%
TOTALS	607,861	1,917,204	1,236,947	1,236,947	2,333,096	88.62%
Total Revenues Over/(Under) Expenses	2,384,961	1,838,922	1,250,058	1,730,058	170,328	
Contingency	-	-	(500,000)	-	(500,000)	
Non-Operating Rev/Exp	-	-	-	-	-	
Beg. Investment in Cap Assets	9,918,870	10,729,911	10,139,227	10,139,227	11,316,762	
Beg. Unrestricted Net Assets	15,889,600	16,390,299	17,678,027	17,678,027	18,230,550	
ENDING NET ASSETS	28,193,431	28,959,132	28,567,312	29,547,312	29,217,640	

REVENUES

INTEREST ON INVESTMENTS

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

SURPLUS EQUIPMENT PROCEEDS

This revenue source represents the sale of surplus equipment

TRANSFER FROM GENERAL AND OTHER FUNDS

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

EXPENSES

TRANSFER TO GENERAL FUND

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

CONTRACTUAL

Extended warranty on parking kiosks and moving services

CAPITAL LEASE – KIOSKS

Annual lease payments on town-wide parking kiosks

CAPITAL OUTLAY – EQUIPMENT
This represents the budget for the replacement of vehicles, machinery and office equipment

CAPITAL OUTLAY – IT EQUIPMENT
This represents the budget for the replacement of computer equipment

CONTINGENCY
Contingency reserve

RETIREMENT FUND

The Town provides pension benefits for General Employees, Police Officers and Firefighters. Approximately 272 active employees and 433 retirees are covered by the three Plans.

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

The contribution requirements of the Plan members are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their pensionable earnings.

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

The FY20 actuarially determined contribution to the defined benefit plan totals $11,792,492. Due to concerns about the rising unfunded liability in the pension fund, a new policy was adopted that would require annual appropriations of the annual required contribution plus $5,420,000 to be capped at $16 million. The Retirement Board approved a reduction in the UAAL amortization period from 25 years to a hybrid amortization of 15 years for experience gains/losses and plan changes and 20 years for assumption/method changes.

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

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

As of Fiscal Year End	FY2015	FY2016	FY2017	FY2018	FY2019
General Employees	75.10%	74.10%	72.20%	72.90%	73.60%
Lifeguards	63.90%	64.00%	63.10%	63.80%	66.00%
Police	70.20%	68.60%	68.60%	71.10%	72.40%
Fire Rescue	66.20%	62.60%	61.80%	63.90%	65.20%

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

Actuarially Determined Employer contribution	2017	2018	2019	2020	2021
General	$2,414,960	$2,997,898	$3,093,941	$3,276,537	$3,560,240
Lifeguards	163,443	188,431	204,527	210,518	215,911
Police	2,832,558	2,870,523	3,206,438	3,303,037	3,653,689
Fire Rescue	2,676,124	3,263,383	3,676,531	4,001,559	4,362,652
Total	**$8,087,085**	**$9,320,235**	**$10,181,437**	**$10,791,651**	**$11,792,492**
Extraordinary Contributions	2,800,000	4,759,016	9,501,699	5,420,000	5,420,000
Total Town Contributions	**$10,887,085**	**$14,079,251**	**$19,683,136**	**$16,211,651**	**$17,212,492**

The Town's total contribution for the defined benefit and defined contribution plans for FY20 and FY21 is shown below. The FY21 total below was increased to include funding for the police officer and firefighter benefit changes and the impacts of the compensation study. The Town accumulated $560,945 in prepaid contributions that are partially ($126,945) being used, as approved last year, to offset the contribution for FY21.

Town Retirement Contributions	FY2020	FY2021	Change	% Change
General Employees DB	$3,276,537	$3,560,240	$283,703	8.66%
Lifeguards DB	210,518	215,911	5,393	2.56%
Police DB	3,303,037	3,653,689	350,652	10.62%
Fire-Rescue DB	4,001,559	4,362,652	361,093	9.02%
Total DB Contribution	$10,791,651	$11,792,492	$1,000,841	9.27%
DC Contributions	$617,317	$626,921	$9,604	1.56%
Total Town DB And DC Contribution	**$11,408,968**	**$12,419,413**	**$1,010,445**	**8.86%**

Based on recent pension changes, the Town no longer provides a DC plan for public safety employees. For General Employees and Lifeguards, the new plan was modified in FY18 and now the Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer contributions to the DC plan per year are shown below:

DC Contributions	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
General	$684,688	$467,062	$445,592	$608,756	$620,535
Lifeguards	10,357	5,844	5,155	8,561	6,386
Police	-	-	-	-	
Fire Rescue	69,824	-	-	-	
Total	$764,869	$472,906	$450,747	$617,317	$626,921

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

Actuarially Determined Contribution Breakdown by Benefit Tier

Valuation Date: September 30, 2019	Total Plan	General	Ocean Rescue	Police	Firefighters
Participants	**272**	**152**	**4**	**58**	**58**
Total Plan					
Employer Normal Cost	12.34%	8.74%	8.96%	16.36%	16.67%
Amortization of UAAL	50.00%	26.81%	122.43%	69.38%	80.77%
Total	62.34%	35.55%	131.39%	85.74%	97.44%
Town Contribution	**$ 11,792,492**	**$ 3,560,240**	**$ 215,911**	**$ 3,653,689**	**$ 4,362,652**
Plan B - Ongoing Plan					
Employer Normal Cost	12.34%	8.74%	8.96%	16.36%	16.67%
Amortization of UAAL	1.74%	1.42%	0.75%	2.00%	2.26%
Total	14.08%	10.16%	9.71%	18.36%	18.93%
Town Contribution	**$ 2,663,388**	**$ 1,017,498**	**$ 15,956**	**$ 782,386**	**$ 847,548**
Plan A - Legacy Plan					
Employer Normal Cost	0.00%	0.00%	0.00%	0.00%	0.00%
Amortization of UAAL	48.26%	25.39%	121.68%	67.38%	78.51%
Total	48.26%	25.39%	121.68%	67.38%	78.51%
Town Contribution	**$ 9,129,104**	**$ 2,542,742**	**$ 199,955**	**$ 2,871,303**	**$ 3,515,104**
Legacy cost	77.4%	71.4%	92.6%	78.6%	80.6%

The Town Council previously committed to lowering the investment return assumption from the current 7.2% to 7% by .1% per year. In 2019, the Town Council approved further reductions of .2% per year to 6%. As of the September 30, 2019 valuation date, the cost to lower the assumption to 6% immediately would increase the Town Contribution for FY21 by $3,349,902 and increase the UAAL by $46,315,004. The details are shown in the chart below.

	Total Plan
Current Rate of 7.1%	
Employer Normal Cost	12.34%
Ammortization of UAAL	50.00%
Total	62.34%
Town Contribution	**$ 11,792,492**
UAAL	**$ 100,219,557**
Funded Ratio	70.30%
Assumtion Change to 6%	
Employer Normal Cost	16.53%
Ammortization of UAAL	63.14%
Total	79.67%
Town Contribution	**$ 15,142,394**
UAAL	**$ 146,534,561**
Funded Ratio	61.90%
Difference	
Town Contribution	**$ 3,349,902**
UAAL	**$ 46,315,004**
Funded Ratio	-8.40%

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)

The UAAL as of September 30, 2019, for all pension groups is $100,219,557. The table below summarizes the causes for the increase since 2009.

Experience (Gain)/Loss include demographic experience due to salary increases, retirements, terminations, mortality experience and other census changes that differ from the actuarial assumptions. In addition, it also includes the gains/losses from investments.

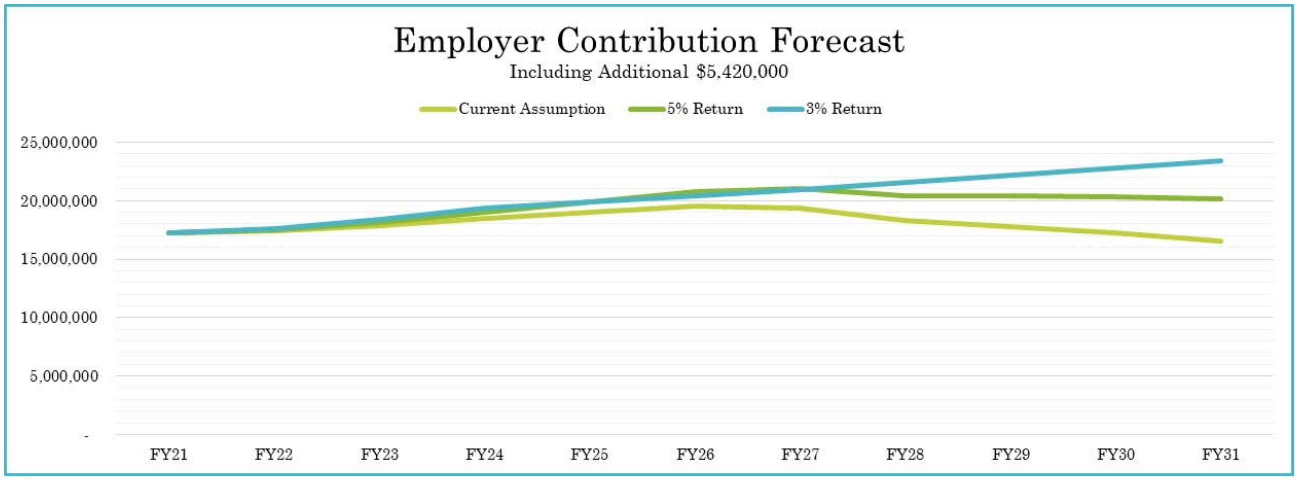
Assumption changes include reductions in the investment assumption, changes in several demographic assumptions after an experience study and changes in the mortality tables. Benefit changes include the reduction in benefits in 2012 offset by benefit improvements made since 2012.

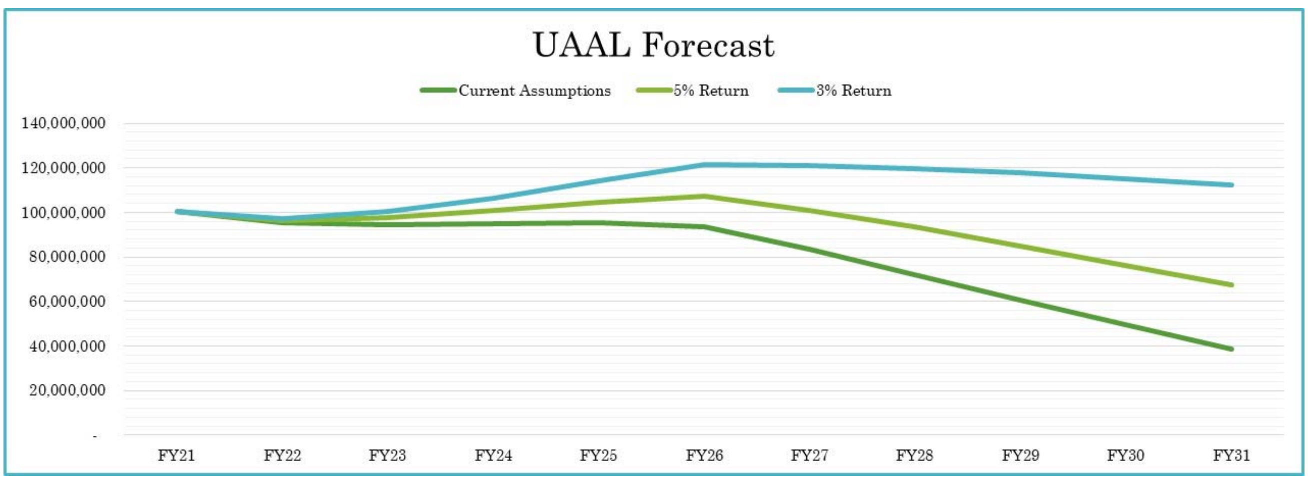
Date		General	Lifeguard	Police	Firefighter	Total
2009	**Initial Unfunded**	**12,571,516**	**809,972**	**5,499,605**	**15,334,949**	**34,216,042**
	Experience (Gain)/Loss					
2010	Experience (Gain)/Loss	1,266,165	73,786	889,547	1,413,259	3,642,757
2011	Experience (Gain)/Loss	(3,865,349)	126,013	420,579	(1,141,313)	(4,460,070)
2012	Experience (Gain)/Loss	4,254,506	288,262	6,023,174	5,186,161	15,752,103
2013	Experience (Gain)/Loss	(879,123)	24,856	2,303,829	1,986,990	3,436,552
2014	Experience (Gain)/Loss	(75,688)	(18,934)	970,411	183,511	1,059,300
2015	Experience (Gain)/Loss	2,581,803	100,491	2,477,565	2,281,379	7,441,238
2016	Experience (Gain)/Loss	34,406	(13,768)	(608,299)	3,087,831	2,500,170
2017	Experience (Gain)/Loss	199,305	87,303	315,466	575,834	1,177,908
2018	Experience (Gain)/Loss	1,903,311	81,653	713,773	1,277,113	3,975,850
2019	Experience (Gain)/Loss	1,050,804	25,118	1,480,298	1,583,331	4,139,551
	Total Experience (Gain)/Loss	**6,470,140**	**774,780**	**14,986,343**	**16,434,096**	**38,665,359**
	Benefit Changes					
2012	Benefit Changes	(4,630,333)	(228,743)	(4,123,265)	(7,164,268)	(16,146,609)
2013	Benefit Changes	74,196	-	-	-	74,196
2014	Benefit Changes	38,539	1,595	83,772	34,670	158,576
2016	Benefit Changes	1,455,733	21,464	852,453	400,491	2,730,141
2017	Benefit Changes	-	-	-	814,449	814,449
2019	Benefit Changes	-	-	-	-	-
	Total Benefit Changes	**(3,061,865)**	**(205,684)**	**(3,187,040)**	**(5,914,658)**	**(12,369,247)**
	Assumption Method Changes					
2010	Assumption Method Changes	(1,750,877)	(49,326)	(633,198)	(769,899)	(3,203,300)
2011	Assumption Method Changes	(110,531)	64,403	388,753	194,498	537,123
2012	Assumption Method Changes	4,401,721	250,393	4,385,368	4,479,746	13,517,228
2015	Assumption Method Changes	6,130,948	176,006	1,760,014	2,277,636	10,344,604
2016	Assumption Method Changes	2,405,747	162,434	2,984,974	3,050,059	8,603,214
2017	Assumption Method Changes	1,127,800	60,834	1,052,076	1,117,091	3,357,801
2018	Assumption Method Changes	1,150,646	61,570	1,069,754	1,148,397	3,430,367
2019	Assumption Method Changes	1,154,537	52,086	690,190	1,223,553	3,120,366
	Total Assumption Method Changes	**14,509,991**	**778,400**	**11,697,931**	**12,721,081**	**39,707,403**
	UAAL as of September 30, 2019	**30,489,782**	**2,157,468**	**28,996,839**	**38,575,468**	**100,219,557**
	Membership - Retirees	213	11	102	107	433
	Membership - Active	152	4	58	58	272
	Membership - Terminated/Vested	36	2	25	30	93
	Ratio of Total Membership to UAAL	**76,034**	**126,910**	**156,740**	**197,823**	**125,588**

UAAL AND EMPLOYER CONTRIBUTION FORECAST

A ten-year forecast of the Unfunded Actuarial Accrued Liability (UAAL) and Employer Contribution has been prepared by the actuary. The current assumptions include the reduction in investment return by .1% per year from 7.1% used in the September 30, 2019 Actuarial Valuation Report to 7.0% as of September 30, 2020.

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

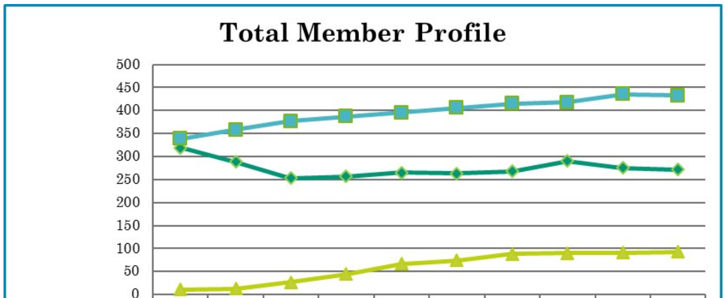




Since last year, there has been improvement in the UAAL forecast. This is due to the Town's commitment to contribute an additional $5,420,000 per year to the system, which has been included in the forecast and the reduction in the amortization period from 25 years to a hybrid of 20 years for assumption changes and 15 years for experience gains/losses and plan changes.

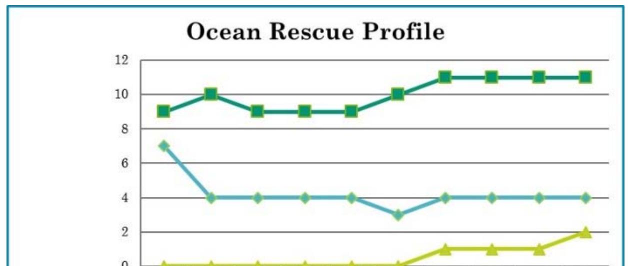
DEMOGRAPHIC INFORMATION

The following charts depict the System membership (Active, Retired and Vested Terminated Members) for the past 10 years. The first chart shows the total membership for all three funds. It is followed by charts depicting the membership for each separate benefit group. Information extracted from the September 30, 2019 Actuarial Report.

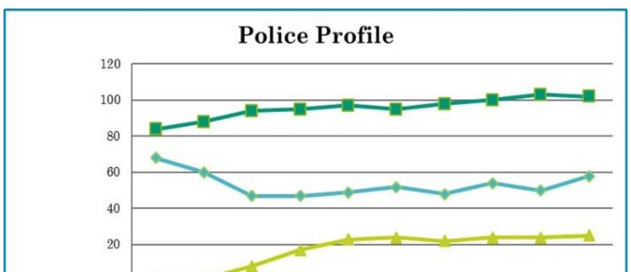


	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Active	319	288	253	257	265	263	268	290	275	272
Retired	339	358	377	387	395	406	415	418	435	433
Vested/Term	11	13	27	44	67	74	88	90	91	93

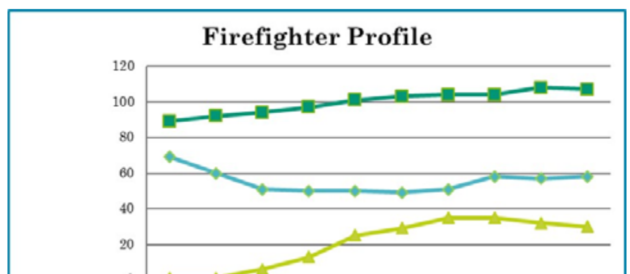
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Active	175	164	151	156	162	159	165	174	164	152
Retired	157	168	180	186	188	198	202	203	213	213
Vested Term	9	11	13	14	19	21	30	30	34	36



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Active	7	4	4	4	4	3	4	4	4	4
Retired	9	10	9	9	9	10	11	11	11	11
Vested Term	0	0	0	0	0	0	1	1	1	2



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Active	68	60	47	47	49	52	48	54	50	58
Retired	84	88	94	95	97	95	98	100	103	102
Vested Term	1	1	8	17	23	24	22	24	24	25



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Active	69	60	51	50	50	49	51	58	57	58
Retired	89	92	94	97	101	103	104	104	108	107
Vested Term	1	1	6	13	25	29	35	35	32	30

SUMMARY OF DEFINED BENEFIT PLAN PROVISIONS

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

Normal Retirement:

ELIGIBILITY

Plan A

I. *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service
II. *Ocean Rescue:* Age 50 with 10 or more years of service. Or 10 or more years of service and age plus credited service totals 65 years or more.
III. *Police and Firefighters:* 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, at least 10 years of service and age plus credited service totals 65 years or more.
IV. Immediate vesting was granted to all employees who on May 1, 2012, were active contributing plan participants.

Plan B

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

Police: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to police officers who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019. Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Non-union Firefighters: Effective October 1, 2019, Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to non-union firefighters who are participating in the DROP on October 1, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before October 1, 2019. Employees hired on or after October 1, 2016 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on October 1, 2016, retirement eligibility age is 65 with 10 or more years of service.

Union Firefighters: Effective November 2, 2019 Age 55 with 10 or more years of service or age 52 with at least 25 years of service. This applies to union firefighters who are participating in the DROP on November 2, 2019 and who retire or enter the DROP on or after that date, but does not apply to members who retired or separated from employment before November 2, 2019. Employees hired on or after August 12, 2017 are eligible to retire at age 56 with 10 or more years of service. If not employed or participating in DROP on August 12, 2017, retirement eligibility age of 65 with 10 or more years of service.

Pension Amount

Plan A

a) *General:* Average final compensation (AFC) times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.
b) *Ocean Rescue:* AFC times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25%, plus, b) 1.0% for service in excess of 25 years.
c) *Police Officers and Firefighters*: AFC multiplied by the sum of a) 3.5% per year of credited service to a maximum of 87.5 percent, plus, b) 2.0% per year of credited service, if any, in excess of 43.75 years.

Plan B

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

Union Firefighters: The normal form of pension is a pension payable for life. Also see Automatic Death Benefit. AFC multiplied by 1.25% per year of credited service from May 1, 2012 through September 30, 2017. AFC multiplied by 2.75% per year of credited service on or after October 1, 2017.

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

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

Average Final Compensation (AFC):

Plan A

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

Plan B

AFC after April 30, 2012, is the average of the final 5 years of credited service.

DROP Retirement: Both Plan A and Plan B

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

Pension Amount

General and Ocean Rescue: 100% of member's accrued benefit at the date of election to participate in DROP. Grandfathered General and Ocean Rescue employees: 98% of member's accrued benefit at the date of election to participate in DROP

Police and Firefighters: 100% of the member's accrued benefit at the date of election to participate in DROP.

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

Early Retirement (General Employees Only):

ELIGIBILITY

Plan A

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

Plan B

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

PENSION AMOUNT

Plan A

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

Deferred Retirement (Vested Termination Benefit): Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefits). Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit. Frozen accrued benefits as of April 30, 2012 are vested immediately.

Pension Amount - Computed as for normal retirement, based upon Plan A frozen benefit, or Plan B service and AFC at time of termination.

Duty Disability Retirement: Both Plan A and Plan B

Eligibility - No age or service requirements.

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

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

Non-Duty Disability Before Retirement: Both Plan A and Plan B

Eligibility - 10 or more years of service (waived for frozen benefit).

Pension Amount - Computed as for normal retirement. For Police and Firefighter benefit groups, the disability pension benefit shall not be less than a payment of 30 percent of the member's AFC at the time of disability.

Elective Survivor Benefits

Eligibility – The member dies while in the employ of the Town with at least 10 years of credited service and not participating in the DROP. Survivor beneficiary shall be in writing and filed with Human Resources Department.

Duty Death Special Provision: Both Plan A and Plan B

Eligibility – Death while actuarially performing duty for the Town or was the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the actual performance of duty for the town.

1) 10-year vesting requirement waived
2) Surviving children is 25% of deceased member's AFC, not to exceed 75% of AFC when four or more surviving children.
3) Surviving spouse is paid difference between 75% of deceased AFC and aggregate amount paid surviving children.

Automatic Death After Retirement Pension:

Plan A

To Surviving Child(ren): 25% of the retiree's pension payable to age 18, not to exceed an equal share of 75% of the retiree's pension. Payments to surviving children may be paid to age 25 if retirement if no surviving spouse.

To Surviving Spouse: The difference, if any, between 75% of the deceased retiree's pension and the aggregate amount paid to any surviving children for the month.

Plan B

Reduced option forms of payment are available for survivorship benefits.

Post-Retirement Cost-of-Living Adjustments:

Plan A

Pensions are increased 2.0% annually based on the total pension payable subsequent to an initial 3-year deferral period.

Plan B

None.

Purchase of Service Credit: Both Plan A and Plan B

A vested member who has not purchased service credit under Prior Governmental Service, including Military Service elsewhere may purchase years or fractional parts of years of service, not to exceed 5 years, to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of service by members of benefit group firefighter may only be based upon actual prior service as a firefighter or service in the military and purchase of service by a member of benefit group police officer may only be based upon actual prior service as a police officer or service in the military.

FUND: EMPLOYEES RETIREMENT (600)

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Employer Contributions	9,320,235	9,302,382	10,717,818	10,723,328	11,231,547	4.79%
Employee Contibutions	1,261,954	1,230,568	1,000,000	1,179,242	1,200,000	20.00%
Use of Prepaid Contributions	-	-	-	-	560,945	100.00%
Gain/(Loss) on Investments	15,288,027	8,159,231	15,382,071	5,000,000	13,000,000	-15.49%
Miscellaneous	68,491	43,302	5,000	2,500	2,500	-50.00%
Investment Income	1,036,233	2,432,434	2,000,000	5,781,994	5,000,000	150.00%
Transfer from General Fund	4,759,016	9,501,699	5,420,000	5,420,000	5,420,000	0.00%
TOTALS	31,733,957	30,669,616	34,524,889	28,107,064	36,414,992	5.47%
Expenses						
Salaries and Wages	36,284	46,532	76,988	46,365	50,162	-34.84%
Employee Benefits	26,866	20,489	42,077	39,172	25,565	-39.24%
Contractual	21,749,649	20,110,146	21,667,000	21,727,930	22,144,500	2.20%
TOTALS	21,812,798	20,177,167	21,786,065	21,813,467	22,220,227	1.99%
Total Revenues Over/(Under) Expenses	9,921,158	10,492,449	12,738,824	6,293,597	14,194,765	
Beginning Net Assets	209,822,728	219,743,886	230,236,335	230,236,335	236,529,932	
ENDING NET ASSETS	219,743,886	230,236,335	242,975,159	236,529,932	250,724,697	

REVENUES

EMPLOYER CONTRIBUTIONS

The employer contributions are actuarially determined for the pension plan.

EMPLOYEE CONTRIBUTIONS

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

GAIN/(LOSS) ON INVESTMENTS

Estimated gains on the sale of equities. Projections reflect the 7.0% return assumption for the fund.

INTEREST INCOME

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

TRANSFER FROM THE GENERAL FUND

Extraordinary transfer from General Fund to improve the unfunded status.

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The budget includes the results of the compensation study completed in FY 2019 and merit increases.

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

CONTRACTUAL
This line item reflects anticipated pension payments and operating costs.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Finance Director	0.100	0.100	0.100	0.100	0.100
Assistant Finance Director	0.025	0.025	0.025	0.025	0.025
Accounting Supervisor	0.050	-	-	-	-
Budget Analyst	-	0.050	0.050	0.100	0.100
Accounting Specialist II	-	0.200	-	-	-
Accounting Technician	0.012	0.012	0.036	0.036	0.036
Director of Human Resources	0.024	0.024	0.024	0.024	0.024
Human Resources Specialist	0.375	0.375	0.375	0.875	0.375
Payroll Specialist	0.200	-	-	-	-
	0.786	0.786	0.610	1.160	0.660

HEALTH INSURANCE TRUST (OPEB)

The Town makes post-employment health care benefits available to retirees and funds a portion of the retiree health insurance benefits. In FY2007, the Town established a Health Insurance Trust for the funding of these benefits. The trust was established with an initial deposit of $16,000,000 transferred from the reserves from the Health Insurance Fund. The Town's Investment Advisory Committee oversees the investment of the assets of this trust.

An actuarial valuation of the retiree health plan was conducted as of October 1, 2019. The Town's biannual Actuarial Accrued Liability as of October 1, 2019 was determined to be $30,440,027 using a 6.0% discount rate and return on assets and resulting in a funded ratio of 107.4%. The annual budgeted contribution for FY2021 is $429,858.

The Town provides to the retirees self-insured medical and prescription plan(s) administered by Cigna.

SUMMARY OF PLAN PROVISIONS

Eligibility

Employee must terminate employment with the Town and be eligible to retire under the Town's retirement system.

Plan Design

Eligible retirees can choose from one of three Cigna plans: Open Access Plus – Seaspray, Open Access Plus – Seabreeze or Open Access Plus In-Network – Seaview Plan. A summary of the significant plan provisions for the plan year that begins on January 1, 2019 are provided below:

Cigna Open Access Plus – Seaspray Plan		
	In-Network	**Out-of-Network**
Deductible	$1,000 Ind/$2,000 Family	$2,000 Ind/$4,000 Family
Coinsurance	20%	50%
Out of Pocket Maximum	$2,000 Ind/$4,000 Family	$4,000 Ind/$6,000 Family
Office Visit Copay	$35 Copay+Ded+20% Coins	Ded+50% Coins
Prescription Drugs	$100 Ded for non-generic when generic available	
Retail Copayment	Generic - $10, Preferred - $35, Non-Preferred - 50% of Cost	
Mail Order Copayment	Generic - $20, Preferred - $70, Non-Preferred - 50% of Cost	
Lifetime Maximum	Unlimited	

Cigna Open Access Plus – Seabreeze Plan		
	In-Network	**Out-of-Network**
Deductible	$500 Ind/$1,500 Family	$1,000 Ind/$3,000 Family
Coinsurance	10%	30%
Out of Pocket Maximum	$1,500 Ind/$4,500 Family	$3,000 Ind/$9,000 Family
Office Visit Copay	$25	Ded+30%
Prescription Drugs	$100 Ded for Non-generic when generic available	
Retail Copayment	Generic-$10, Preferred-$30, Non-Preferred-50% of Cost	
Mail Order Copayment	Generic-$20, Preferred-$60, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

Cigna Open Access Plus In-Network* – Seaview Plan		
	In-Network	***Out-of-Network**
Deductible	N/A	
Coinsurance	N/A	
Out of Pocket Maximum	$1,500 Individual, $3,000 Family	
Office Visit Copay	$20	
Inpatient Copay	$500 per admission	
Emergency Room Copay	$115	
Prescription Drugs	$100 Ded for Non-generic when generic available	
Retail Copayment	Generic-$10, Preferred-$30, Non-Preferred-50% of Cost	
Mail Order Copayment	Generic-$20, Preferred-$60, Non-Preferred-50% of Cost	
Lifetime Maximum	Unlimited	

*Out of network services are not covered under the Open Access Plus In-Network plan

Discount Rate

The actuarial analysis assumes a 6.0% annual discount rate.

Required Monthly Contributions

Contribution amounts are determined by the medical plan chosen, the years of employment service, and the amount of pension earned according to the retiree sliding scale for insurance premiums. Contributions are required to both retiree and dependent coverage. The premium cost sharing between retirees and the Town ranges from 50% to the maximum charge allowable per state statute for the non-Medicare group.

FUND 610: HEALTH INSURANCE TRUST

Revenue and Expense Summary

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget	% Change
Revenues						
Town Funding	960,000	435,383	423,014	423,014	429,858	1.62%
Retiree Funding	1,391,170	1,422,042	1,400,000	1,350,000	1,400,000	0.00%
Medicare Reimbursement	-	-	-	-	-	0.00%
Miscellaneous Revenue	496,610	(86,781)	-	272,763	-	0.00%
Investment Income	1,889,789	1,010,953	2,000,000	750,000	1,800,000	-10.00%
TOTALS	4,737,569	2,781,596	3,823,014	2,795,777	3,629,858	-5.05%
Expenses						
Salaries and Wages	68,174	67,235	75,341	59,169	86,777	15.18%
Employee Benefits	3,160,805	2,505,477	2,868,857	2,677,584	2,920,411	1.80%
Contractual	101,188	78,725	96,234	70,588	91,461	-4.96%
Commodities	307	99	876	285	835	-4.68%
TOTALS	3,330,475	2,651,536	3,041,308	2,807,626	3,099,484	1.91%
Total Revenues Over/(Under) Expenses	1,407,094	130,060	750,478	(11,850)	530,374	
Beginning Net Assets	31,275,719	32,682,813	32,812,874	32,812,874	32,801,024	
ENDING NET ASSETS	32,682,813	32,812,874	33,563,352	32,801,024	33,331,398	

REVENUES

TOWN FUNDING

Town's portion of retiree health care expenses; plan funding requirements are determined by experience and actuarial analysis conducted by the Gehring Group

RETIREE FUNDING

The FY2021 projected budget for Retiree Funding is based on trending and actual contributions for FY2020

GAIN/(LOSS) ON INVESTMENTS

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

EXPENSES

SALARIES AND WAGES

The salary budget is derived from the payroll data for the Full Time Equivalent Employees (FTE) listed in the table below. The FY2021 budget includes pay for performance increases and the proposed increase in the ranges. Increases in FTE costs associated with managing the program have increased; however, this increase is experience Town-wide.

EMPLOYEE BENEFITS

The employee benefit costs include FICA, health insurance, retirement costs, any paid incentives and allowances, and the performance bonus. The health insurance and retirement costs are based on an allocation of the total Town costs by FTE per program. The increase in FTE costs associated with managing the program have increased; however, this increase is experience Town-wide

CONTRACTUAL
Includes professional and other contracted services. The reduction is due to a reduction in cost for actuarial services.

Commodities
Commodities include office supplies and training expenses associated with professional development. The increase is due to a reallocation of training expenses from the Health Fund to the OPEB Fund.

Full Time Equivalent Employees	FY2017	FY2018	FY2019	FY2020	FY2021
Director of Human Resources	0.100	0.100	0.100	0.100	0.100
Finance Director	0.050	0.050	0.050	0.050	0.050
Assistant Director of Human Resources	0.200	0.200	0.200	0.200	0.200
Administrative Assistant	-	-	-	-	0.200
Occupational Health Nurse	0.170	0.170	-	-	-
Human Resource Coordinator	0.330	0.330	0.330	0.330	0.330
Human Resource Specialist	-	-	0.200	0.050	-
Human Resource Analyst	0.050	0.100	0.100	0.100	0.100
	0.950	0.950	0.980	0.830	0.980

RESOLUTION NO. 45-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, APPROVING A PROPOSED OPERATING MILLAGE RATE OF 3.0681 FOR THE TENTATIVE FISCAL YEAR 2021 BUDGET; APPROVING THE COMPUTED ROLLED-BACK MILLAGE RATE OF 2.9500 TO BE PROVIDED TO THE PROPERTY APPRAISER IN ACCORDANCE WITH F.S. 200.065; ESTABLISHING THE DATE, TIME AND PLACE OF THE FIRST AND FINAL BUDGET HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES AND TENTATIVE FISCAL YEAR 2021 BUDGET AND DIRECTING THE TOWN MANAGER TO TRANSMIT THIS INFORMATION TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY IN ACCORDANCE WITH THE REQUIREMENTS OF F.S. 200.065.

WHEREAS, F.S. 200.065 requires the Town of Palm Beach to provide specific budgetary information to the Palm Beach County Property Appraiser within thirty-five (35) days of certification of taxable value by the Property Appraiser (July 1st) including its proposed millage rate, its rolled-back millage rate and of the date, time, and place of the first and final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2021 commencing on October 1, 2020; and

WHEREAS, the Town Council met on July 14, 2020, to review and consider the proposed budget prepared by the Town Manager, including his recommendations pertaining to the proposed millage rate, rolled-back millage rate and the date, time and place of the First and Final public hearings to be held to consider the proposed millage rate and the tentative budget for Fiscal Year 2021 commencing on October 1, 2020, for the purpose of making the necessary taxing authority decisions relative to the requirements of F.S. 200.065.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

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

Section 2. The proposed Operating Millage Rate of 3.0681 necessary to provide the Ad Valorem taxes required to balance the tentative Fiscal Year 2021 General Fund Budget is hereby approved.

Section 3. The computed rolled-back millage rate of 2.9500 to be provided to the Property Appraiser in accordance with F.S. 200.065 is hereby approved.

Section 4. The date, time and place of the first budget hearing to consider the proposed millage rate and tentative budget shall be September 10, 2020, commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

Section 5. The date, time and place of the final budget hearing to consider the proposed millage rate and tentative budget shall be September 16, 2020 commencing at 5:01 p.m. in the Town Hall Council Chambers, 360 South County Road, Palm Beach, Florida.

<u>Section 6.</u> The Town Manager is hereby directed to do all things necessary to comply with the requirements of F.S. 200.065, including, but not limited to, the transmittal of the tentative taxing authority decisions contained within this resolution to the Property Appraiser's Office in the appropriate format required.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July 2020.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Pat Gayle-Gordon, Acting Town Clerk

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 14, 2020

To: Mayor and Town Council

Via: Kirk W. Blouin, Town Manager

From: Carolyn S. Stone, Director of Business Development and Operations

Re: Fiscal Year 2021 Recreation Department Fee Schedules
Resolution No. 46-2020 and 47-2020

Date: June 24, 2020

STAFF RECOMMENDATION

Staff recommends the approval of Resolution No. 46-2020 and 47-2020, amending the Recreation Department fees as outlined in the attachments, and granting authority to the Director of Business Development and Operations to modify Par 3 Golf Course fees, daily Mandel Recreation Center fitness center fees, and Tennis Center fees to fill underutilized times and promote specials to attract new players.

GENERAL INFORMATION

Fee Schedule
The proposed fee schedule for FY 2021 includes charges for the Par 3 Golf Course, Mandel Recreation Center, and Tennis Centers.

Marina
The Town Marina will be under renovation for FY2021, with work having begun on May 1, 2020, and expected completion in fall of 2021. Fees for the newly renovated Marina are anticipated to be brought before the Town Council in early winter of 2021.

Golf
Proposed golf green fees have been increased by 2% across the board. Annual singles and doubles resident passes are proposed to increase $300 each, and $100 for resident juniors. The annual pass for nonresidents is proposed to be eliminated.

Tennis Centers and Mandel Recreation Center
Staff is not recommending increases to the rental fees for the Mandel Recreation Center or the fees for the Tennis Centers. For the fitness center, a proposed increase in the monthly pass of $20.00 for a single resident adult and $30.00 for two resident adults of the same household is recommended, along with a $2.00 increase to the daily and resident guest fees. The focus for tennis and the Mandel Recreation Center is on increasing participation and new program development.

Authorization to Modify Fees
Staff is requesting authorization to modify fees, when necessary, at the Par 3 Golf Course, for the daily Mandel Recreation Center fees at the fitness center, gymnasium, and Tennis Centers, when necessary, to fill underutilized times and promote specials to attract new business to maximize revenue. This request is consistent with requests that have been made and approved over the last several years. This strategy would be used to fill underutilized times, promote new opportunities during non-peak times, and attract new customers. Special offers would be used only when necessary and will be consistent with industry practices.

The attached fee recommendations were approved at the June 3, 2020, regularly scheduled Recreation Advisory Commission meeting. In addition to the fee schedules are the revenue budget forms.
Please let me know if you have any questions.

<u>TOWN ATTORNEY REVIEW</u>

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

Attachments

cc: Jay Boodheshwar, Deputy Town Manager
Jane Le Clainche, Director of Finance
Rod Gardiner, Assistant Director of Recreation
Mark Bresnahan, Business Development and Operations Manager
Tony Chateauvert, Golf Course Manager
Mike Horn, Dockmaster

Recreation Department - FY 2021 Proposed Fee Schedule
Exhibit I - Golf Course

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Winter Season (December 1 to April 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$51.50	$52.53	$53.50	$54.53	$41.40	$42.23	$43.40	$44.23
Green Fee (after 2:30 p.m. or 9 holes)	$35.80	$36.52	$37.80	$38.52	$31.65	$32.28	$33.65	$34.28
Junior Green Fee	$31.65	$32.28	$34.00	$34.28	$26.00	$26.52	$28.00	$28.52
Junior Green Fee (after 2:30 p.m. or 9 holes)	$22.10	$22.54	$25.00	$24.54	$21.00	$21.42	$23.00	$23.42
12 Play Pass	$515.00	$525.30	$515.00	$525.30	$414.00	$422.30	$414.00	$422.30

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Shoulder Season (November 1 - 30 and May 1 - 30)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$42.35	$43.20	$44.35	$45.20	$36.10	$36.82	$38.10	$38.82
Green Fee (after Noon)	$39.20	$39.98	$41.20	$41.98	$34.18	$34.86	$36.18	$36.86
Green Fee (after 2:30 p.m. or 9 holes)	$29.45	$30.04	$31.45	$32.04	$21.09	$21.51	$23.09	$23.51
Junior Green Fee	$26.95	$27.49	$28.95	$29.49	$21.70	$22.13	$23.70	$24.13
Junior Green Fee (after 2:30 p.m. or 9 holes)	$16.90	$17.24	$18.90	$19.24	$15.95	$16.27	$17.95	$18.27
12 Play Pass	$423.50	$432.00	$423.50	$432.00	$361.00	$368.20	$361.00	$368.20

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Summer Season (June 1 to October 31)	**Regular Rate**	**Regular Rate**	**Regular Weekend & Holidays**	**Regular Weekend & Holidays**	**Resident**	**Resident**	**Resident Weekend & Holidays**	**Resident Weekend & Holidays**
Green Fee	$26.70	$27.23	$28.70	$29.23	$22.65	$23.10	$24.65	$25.10
Green Fee (after Noon)	$23.80	$24.28	$25.80	$26.28	$19.75	$20.15	$21.75	$22.15
Green Fee (after 3:30 pm or 9 Holes)	$19.80	$20.20	$19.80	$22.20	$14.45	$14.74	$16.45	$16.74
Junior Green Fee	$19.80	$20.20	$21.80	$22.20	$14.45	$14.74	$16.45	$16.74
Junior Green Fee (after 4:30 p.m. or 9 holes)	$16.60	$16.93	$18.60	$18.93	$14.45	$14.74	$16.45	$16.74
12 Play Pass	$267.00	$272.30	$267.00	$272.30	$226.50	$231.00	$226.50	$231.00

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Other Fees	**Winter Rate**	**Winter Rate**	**Shoulder Rate**	**Shoulder Rate**	**Summer Rate**	**Summer Rate**
Riding Cart - Single - Non-Resident	$17.52	$17.52	$17.52	$17.52	$13.55	$13.55
Riding Cart - Single - Resident	$15.19	$15.19	$15.19	$15.19	$11.22	$11.22
Riding Cart - 9 Holes - Non-Resident	$12.62	$12.62	$12.62	$12.62	$10.28	$10.28
Riding Cart - 9 Holes - Resident	$10.28	$10.28	$10.28	$10.28	$8.18	$8.18
Pull Cart	$7.01	$8.00	$7.01	$8.00	$7.01	$8.00
Pull Cart - 9 Holes	$7.01	$8.00	$7.01	$8.00	$7.01	$8.00
Rider Fee	$10.28	$10.28	$10.28	$10.28	$8.18	$8.18

Practice Range						
Small Bucket	$7.01	$7.01	$7.01	$7.01	$7.01	$7.01
Medium Bucket	$12.15	$12.15	$12.15	$12.15	$12.15	$12.15
Large Bucket	$14.95	$14.95	$14.95	$14.95	$14.95	$14.95
10 Large Bucket Program	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00

Club Rentals						
Rental Clubs (Adult)	$32.71	$32.71	$32.71	$32.71	$32.71	$32.71
Rental Clubs (9 holes or Youth)	$23.36	$23.36	$23.36	$23.36	$23.36	$23.36

Special Programs	Winter Rate	Shoulder Rate	Summer Rate
Outings	No discount	No Discount	No Discount
Leagues	No discount	No discount	10% Off Prevailing
Re-Play Rate	50% Off Prevailing	50% Off Prevailing	50% Off Prevailing

Fee Classification	FY-20 Approved	FY-21 Proposed	FY-20 Approved	FY-21 Proposed
Annual Passes	Regular Rate		Resident Rate	
Annual Pass - Single	$3,000.00		$1,700.00	$2,000.00
Annual Pass - Double	$3,500.00		$2,200.00	$2,500.00
Annual Pass - Junior	$1,500.00		$1,100.00	$1,200.00
Annual Pass - Family				$5,000.00

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

5/29/2020

Recreation Department - FY 2021 Proposed Fee Schedule
Exhibit II - Mandel Recreation Center

Fitness Center

Fee Classifications	FY-20 Approved	FY-21 Proposed
3 Month Passes		
Resident Adult	$ 240.00	$ 240.00
Resident 2 Adult (same household)	$ 360.00	$ 360.00
6 Month Passes		
Resident Adult	$ 336.00	$ 336.00
Resident 2 Adult (same household)	$ 504.00	$ 504.00
Monthly Passes		
Resident Adult	$ 85.00	$ 105.00
Resident 2 Adult (same household)	$ 125.00	$ 155.00
Annual Passes		
Resident Adult	$ 480.00	$ 480.00
Resident 2 Adult (same household)	$ 720.00	$ 720.00
Daily Passes		
Resident Adult	$ 15.00	$ 17.00
Resident Guest Fee	$ 20.00	$ 22.00

Rental Fees

Fee Classifications	FY-20 Approved	FY-21 Proposed
Class Room	$90/hr.	$90/hr.
Multi-Purpose Room or Game Room (includes patio)	$130/hr.	$130/hr.
Gymnasium/equivalent size	$200/hr.	$200/hr.
Outdoor Patio	Included with Multi-Purpose Room/Game Room	Included with Multi-Purpose Room/Game Room
Deposits	$250 refundable	$250 refundable
Set-up	$100 flat fee	$100 flat fee
Clean-up	$45/hr.	$45/hr.
Additional Staff	$45/hr.	$45/hr.
Minimum Hours	3 hours	3 hours
Requests Due by	30 days prior	30 days prior
Deposit/Payment due	50% due at time of request, balance due 10 days prior	50% due at time of request, balance due 10 days prior
Cancelation Fees	less than 30 days=$0; 31-45 days, 50%; 46= days, 100%	less than 30 days=$0; 31-45 days, 50%; 46= days, 100%

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

May 28, 2020

FISCAL YEAR 2021 RECREATION DEPARTMENT TENNIS SURVEY & PROPOSED FEES

Includes FY20 current and FY21 proposed rates for Town of Palm Beach and current rates at surveyed facilities.

	DAILY FEES				
	AGENCY	**Daily Resident Junior**	**Daily Resident Adult**	**Daily Non-Res. Junior**	**Daily Non-Res. Adult**
Public	Town of Palm Beach (proposed)	$ 10.00	$ 15.00	$ 11.00	$ 17.00
	Town of Palm Beach (current)	$ 10.00	$ 15.00	$ 11.00	$ 17.00
	Palm Beach Gardens	$ 8.00	$ 8.00	$ 12.00	$ 12.00
	Wellington	$ 12.00	$ 12.00	$ 15.00	$ 15.00
	North Palm Beach	$ 8.00	$ 12.00	$ 8.00	$ 12.00
	Boca Raton Racquet Center	$ 5.00	$ 10.00	$ 10.00	$ 15.00
SemiPrivate	Weston Tennis Center	$ 15.00	$ 15.00	$ 15.00	$ 15.00
Private	North River Shores Tennis Club*	$ 20.00	$ 20.00	$ 20.00	$ 20.00
	Buttonwood Tennis Club*	$ 20.00	$ 20.00	$ 20.00	$ 20.00
	Jupiter Bay Tennis Club	$ 10.00	$ 10.00	$ 15.00	$ 15.00
	Quail Ridge Country Club*	NA	NA	NA	NA

*2019 Daily and Annual survey fees were used as agency was non-responsive at time of survey

	ANNUAL FEES (October 1 - September 30)						
	AGENCY	**Annual Resident Junior**	**Annual Resident Adult**	**Annual Resident Family**	**Annual Non-Res. Junior**	**Annual Non-Res. Adult**	**Annual Non-Res. Family**
Public	Town of Palm Beach (proposed)	$ 256.00	$ 594.00	$ 831.00	$ 425.00	$ 1,399.00	$ 1,998.00
	Town of Palm Beach (current)	$ 256.00	$ 594.00	$ 831.00	$ 425.00	$ 1,399.00	$ 1,998.00
	Palm Beach Gardens	$ 136.00	$ 340.00	$ 466.00	$ 272.00	$ 680.00	$ 932.00
	Wellington	$ 205.00	$ 475.00	$ 665.00	$ 340.00	$ 670.00	$ 1,005.00
	North Palm Beach	$ 115.00	$ 600.00	$ 800.00	$ 125.00	$ 800.00	$ 1,000.00
	Boca Raton Racquet Center	$ 115.00	$ 399.00	$ 570.00	$ 320.00	$ 1,119.00	$ 1,598.00
Semi-Private	Weston Tennis Center	$ 672.00	$ 672.00	NA	$ 672.00	$ 672.00	NA
Private	North River Shores Tennis Club	NA	$ 1,210.00	$ 1,750.00	NA	$ 1,210.00	$ 1,750.00
	Buttonwood Tennis Club*	$ 275.00	$ 900.00	$ 1,200.00	$ 275.00	$ 900.00	$ 1,200.00
	Jupiter Bay Tennis Club	$ 275.00	$ 975.00	$ 1,475.00	$ 275.00	$ 975.00	$ 1,475.00
	Quail Ridge Country Club*	NA	$ 1,350.00	$ 1,650.00	NA	$ 1,350.00	$ 1,650.00

*2019 Daily and Annual survey fees were used as agency was non-responsive at time of survey

	SEASONAL FEES (6 months from date of purchase) (not surveyed in 2019 as Town of Palm Beach did not offer this at the time)						
	AGENCY	**Seasonal Resident Junior**	**Seasonal Resident Adult**	**Seasonal Resident Family**	**Seasonal Non-Res. Junior**	**Seasonal Non-Res. Adult**	**Seasonal Non-Res. Family**
Public	Town of Palm Beach (proposed)	$ 179.20	$ 415.80	$ 581.70	$ 297.50	$ 979.30	$ 1,398.60
	Town of Palm Beach (current)	$ 179.20	$ 415.80	$ 581.70	$ 297.50	$ 979.30	$ 1,398.60
	Palm Beach Gardens	NA	$ 210.00	NA	NA	$ 420.00	NA
	Wellington	NA	NA	NA	NA	NA	NA
	North Palm Beach	NA	$ 400.00	$ 450.00	NA	$ 450.00	$ 500.00
	Boca Raton Racquet Center	$ 80.50	$ 200.00	$ 285.00	$ 241.00	$ 560.00	$ 799.00
Semi-Private	Weston Tennis Center	NA	NA	NA	NA	NA	NA
Private	North River Shores Tennis Club	NA	$ 920.00	NA	NA	$ 920.00	NA
	Buttonwood Tennis Club	Non-responsive					
	Jupiter Bay Tennis Club	NA	$ 735.00	$ 1,065.00	NA	$ 735.00	$ 1,065.00
	Quail Ridge Country Club	Non-responsive					

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

Recreation Department - FY 2021 Proposed Fee Schedule
Exhibit III - Tennis Division

Fee Classifications	FY-20 Approved	FY-21 Proposed
Annual Passes		
Annual Pass - Resident Junior	$ 256.00	$ 256.00
Annual Pass - Resident Adult	$ 594.00	$ 594.00
Annual Pass - Resident Family	$ 831.00	$ 831.00
Annual Pass - Non-Resident Junior	$ 425.00	$ 425.00
Annual Pass- Non-Resident Adult	$ 1,399.00	$ 1,399.00
Annual Pass - Non-Resident Family	$ 1,998.00	$ 1,998.00
Seasonal Passes		
Seasonal Pass - Resident Junior	$ 179.20	$ 179.20
Seasonal Pass - Resident Adult	$ 415.80	$ 415.80
Seasonal Pass - Resident Family	$ 581.70	$ 581.70
Seasonal Pass - Non-Resident Junior	$ 297.50	$ 297.50
Seasonal Pass- Non-Resident Adult	$ 979.30	$ 979.30
Seasonal Pass - Non-Resident Family	$ 1,398.60	$ 1,398.60
Daily Court Passes		
Resident Junior	$ 10.00	$ 10.00
Resident Adult	$ 15.00	$ 15.00
Non-Resident Junior	$ 11.00	$ 11.00
Non-Resident Adult	$ 17.00	$ 17.00
12 Play Fees		
Resident Junior	$ 95.00	$ 95.00
Resident Adult	$ 170.00	$ 170.00
Non-Resident Junior	$ 125.00	$ 125.00
Non-Resident Adult	$ 204.00	$ 204.00
Court Rental Fee (1.5 hr block- during operating hours)	$ 50.00	$ 50.00
Court Rental Fee (1 hr block during non-operating hours, required staffing fee included)	$ 70.00	$ 70.00

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

5/29/2020

RESOLUTION NO. 46-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING RECREATION DEPARTMENT FEES FOR FISCAL YEAR 2021 AND GRANTING AUTHORITY TO THE DIRECTOR OF BUSINESS DEVELOPMENT AND OPERATIONS TO MODIFY DAILY MANDEL RECREATION CENTER AND TENNIS CENTER FEES WHEN NECESSARY, TO MAXIMIZE REVENUE DURING UNDERUSED PERIODS.

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Mandel Recreation Center and Tennis Centers; and

WHEREAS, staff has made recommendations to amend fees at the Mandel Recreation Center and Tennis Centers.

WHEREAS, the Recreation Advisory Commission supported the recommendation at its June 3, 2020 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Mandel Recreation Center and Tennis Center fees and effective dates, incorporated by reference as part of this resolution are hereby adopted.

Section 2: The Director of Business Development and Operations is authorized to modify daily Mandel Recreation Center and Tennis Center fees when necessary, to fill underutilized times and promote specials in an attempt to attract use and maximize revenue for the Mandel Recreation Center and Tennis Centers.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July, 2020.

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Gail L. Coniglio, Mayor

ATTEST:

____

Patricia Gayle-Gordon, Acting Town Clerk

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RESOLUTION NO. 47-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING GOLF FEES FOR FISCAL YEAR 2021 AND GRANTING AUTHORITY TO THE DIRECTOR OF BUSINESS DEVELOPMENT AND OPERATIONS TO MODIFY GOLF FEES, WHEN NECESSARY, TO MAXIMIZE REVENUE DURING UNDERUSED PERIODS.

WHEREAS, the Town of Palm Beach conducted their annual evaluation of the fee schedule for the Palm Beach Par 3 Golf Course; and

WHEREAS, the staff has made recommendations to amend fees at the Palm Beach Par 3 Golf Course.

WHEREAS, the Recreation Advisory Commission supported the recommendation at its June 3, 2020 meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1: The attached list of Par 3 Golf Course fees and effective dates, incorporated by reference as part of this resolution are hereby adopted.

Section 2: The Director of Business Development and Operations is authorized to modify golf fees when necessary, to fill underutilized times, and promote specials in an attempt to maximize revenue for the Par 3 Golf Course.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July 2020.

____

Gail L. Coniglio, Mayor

ATTEST:

____

Patricia Gayle-Gordon, Acting Town Clerk

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TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 14, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Director of Finance

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll and Improvement and Maintenance Assessments for FY 2021
Resolution No. 48-2020

Date: June 29, 2020

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 48-2020, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2021.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2021 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 48-2020 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2021 has been calculated as follows:

Cost Description	**Amount**
Original Principal	$14,770,000.00
Outstanding Principal	$10,255,000.00
Scheduled Principal Payment	$355,000.00
Scheduled Interest Payment	$367,913.00

Maintenance Expenses from 10/01/20 to 09/30/21	$332,668.00
Bond Compliance Reporting Fees	$2,000.00
Estimated Attorney Fees	$1,000.00
Estimated Postage	$100.00
Estimated PB Post Ad	$1,000.00
Property Appraiser Administrative Fees	$150.00
Est. Tax Collector First Year Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Offsetting Revenue (Donation from Garden Club)	($5,000.00)
Offsetting Revenue (Estimated Earned Interest)	($2,000.00)
Use of Accumulated Fund Balance	($65,000.00)
Estimated Preliminary FY 2020 Total Net Assessment	**$987,831.00**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2021 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

After adding these multipliers to the Town's proposed FY2021 net assessment of $987,831.00 and incorporating the accumulated rounding adjustment of $39.37, the gross total assessment is $1,037,263.95.

Resolution No. 48-2020 formally initiates the process to implement the intended assessments for FY2021. The resolution describes the property to be assessed, the improvements and related services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 10, 2020.

Resolution No. 48-2020 is attached hereto. The FY2021 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 48-2020. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. For your information, the proposed maintenance budget, upon which a portion of the proposed assessments are based, is attached hereto as Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 48-2020 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town’s ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 48-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 99-10), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2020 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment

Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING.

(A) There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

(B) In the event the Town is required or authorized to hold this public hearing through communications media technology, then the Town Manager is authorized to modify the time and location of the public hearing as provided in Section 5(A) accordingly and to include that information in the notices directed by Sections 6 and 7.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sec.s 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 20, 2020.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec.s 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Chapter 2019-12, Laws of Florida, which amended Section 119.071(d), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 20, 2020.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Sec. 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” pursuant to Section 119.71(d), Florida Statutes, may not be described in the Improvement Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, all Tax Parcels within the Worth Avenue Assessment Area are included on the Improvement Assessment Roll.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is $260,669.60 for the Fiscal Year beginning on October 1, 2020.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is $210,353.44.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is $50,316.16.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Sec. 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" pursuant to Section 119.71(d), Florida Statutes, may not be described in the Maintenance Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July, 2020.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Pat Gayle-Gordon, Acting Town Clerk

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2020

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2020 and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project.

The hearing will be held at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

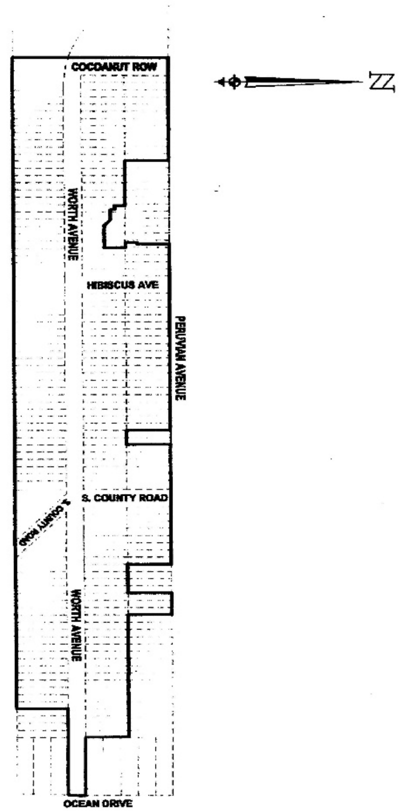
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10) adopted by the Town Council on July 13, 2010. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 20, 2020

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________
*Sequence #:*____________________

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, installation, and maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2020 - September 30, 2021 and future fiscal years. You are receiving this notice due to changes in the rates of assessment or changes in the assessment units assigned to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be $__________. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be $_________. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property will be based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted the Town Council on July 13, 2010 (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No 98-10), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Land Area assigned to the above parcel was __________.

The total number of EVUs (value) assigned to the above parcel was _________.

The maximum annual Improvement Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2020 and future fiscal years.

The annual Maintenance Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2020 and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Worth Avenue Improvement Project and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2020. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	**23,872.06**
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	**209.78**
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	**12,843.63**
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	**34,081.59**
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	**20,067.37**
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	**8,942.25**
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	**8,077.77**
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	**52,506.32**
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	**38,747.46**
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	**23,182.51**
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	**25,663.93**
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	**11,342.24**
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	**23,937.50**
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	**23,123.03**
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	**22,661.87**
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	**28,837.81**
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	**63,300.74**
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	**66,159.34**
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	**28,322.15**
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	**158,040.27**
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	**29,383.37**
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	**81,878.27**
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	**16,718.69**
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	**20,555.48**
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	**5,840.36**
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	**55,592.15**
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	**21,530.46**
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	**7,857.14**
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	**24,246.81**
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	**11,395.47**
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	**6,821.96**
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	**6,018.26**
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	**3,485.57**
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	**3,154.32**
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	**3,578.23**
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	**823.73**
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	**1,314.34**
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	**1,711.62**
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	**1,258.82**
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	**2,310.07**

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	**2,254.18**
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	**1,648.40**
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	**2,986.61**
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	**3,511.74**
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	**2,279.47**
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	**2,040.43**
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	**2,114.52**
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	**686.94**
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	**672.55**
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	**686.94**
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	**1,711.02**
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	**811.42**
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	**676.54**
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	**1,090.90**
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	**552.08**
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	**881.03**
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	**1,616.16**
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	**1,290.50**
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	**1,641.38**
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	**2,757.35**
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	**2,204.76**
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	**2,195.53**
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	**3,303.30**
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	**3,747.62**
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	**674.56**
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	**611.42**
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	**751.65**
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	**449.57**
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	**487.61**
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	**1,259.58**
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	**789.45**
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	**643.01**
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	**1,856.38**
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	**2,241.02**
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	**1,117.91**
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	**527.06**
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	**448.53**
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	**1,379.25**
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	**1,270.84**
			$1,037,263.95

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 14, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Peruvian Avenue 400 Block Streetscape Project Underground Assessment Area – Adoption of Estimated Assessment Roll for FY2021
Resolution No. 49-2020

Date: June 29, 2019

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 49-2020, which is the preliminary assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2021.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY2021 proposed debt service and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 49-2020 you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of the public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice and by letter from the Town issued in late August of this year.

The Peruvian Avenue 400 Block Streetscape Project net improvement and maintenance assessment for FY2021 has been calculated as follows:

Cost Description	Amount
Original Principal	$1,224,759.00
Outstanding Principal	$ 368,677.32
Anticipated Funding Agreement Required Principal Payment	$92,172.04
Estimated Interest Payment (Rate @ 3.89%)	$ 14,341.55
Interest Rate Surcharge @ 1.0%	$ 3,686.77

Maintenance Expenses from 10/01/20 to 09/30/21	$ 27,000.00
Estimated Attorney Fees	$1,000.00
Estimated Postage ($.50 x 136 properties)	$68.00
Estimated PB Post Ad	$1,000.00
Property Appraiser Administrative Fees	$150.00
Est. Tax Collector Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Estimated Preliminary FY 2021 Total Net Assessment	**$139,418.36**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 49-2020 confirms the continued use of the Lineal Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2021 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector = 1%
- Potential early property tax bill payment discount = 4%
- Total = 5%

After adding these multipliers to the Town's proposed FY2021 net assessment of $139,418.36 and incorporating the accumulated rounding adjustment of ($1.52), the gross total assessment is $146,387.73.

Resolution No. 49-2020 formally initiates the process to implement the intended assessments for FY2021. The resolution describes the property to be assessed, the improvements and related services provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 10, 2020.

Resolution No. 49-2020 is attached hereto. The FY2021 Preliminary Assessment Roll and estimated assessments for this project are indicated in Appendix C of Resolution No. 49-2020. These estimates are subject to change as all items associated with the assessment are finalized for the property owner notice and Final Assessment Resolution to be considered in September. For your information, the proposed maintenance budget, upon which a portion of the proposed assessments are based, is attached hereto as Exhibit A.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time or there is an increase in the cost or method in calculating the assessment.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 49-2020 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 49-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PERUVIAN AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2020 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment

Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING.

(A) There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

(B) In the event the Town is required or authorized to hold this public hearing through communications media technology, then the Town Manager is authorized to modify the time and location of the public hearing as provided in Section 5(A) accordingly and to include that information in the notices directed by Sections 6 and 7.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sec.s 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 20, 2020.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec.s 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Chapter 2019-12, Laws of Florida, which amended Section 119.071(d), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 20, 2020.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND PERUVIAN AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Peruvian Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Sec. 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt “home addresses” pursuant to Section 119.71(d), Florida

Statutes, may not be described in the Improvement Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Improvement Assessment Roll.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Peruvian Avenue Improvement Project is $27,000.00 for the Fiscal Year beginning on October 1, 2020.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Peruvian Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Peruvian Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Peruvian Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each

Fiscal Year shall constitute a lien upon the Tax Parcels located in Peruvian Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Peruvian Avenue Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Sec. 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Peruvian Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference. Additionally, even though certain Tax Parcels with exempt "home addresses" pursuant to Section 119.71(d), Florida Statutes, may not be described in the Maintenance Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, all Tax Parcels within the Peruvian Avenue Assessment Area are included on the Maintenance Assessment Roll.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a new Assessment against any property benefited by the Peruvian Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July, 2020.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Pat Gayle-Gordon, Acting Town Clerk

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2020

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO PROVIDE FOR THE PERUVIAN AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2020 and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Peruvian Avenue Improvement Project.

The hearing will be held at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution

(Resolution No. 099-2014) adopted by the Town Council on July 15, 2014. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in ten (10) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2014. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA

TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the **Town of Palm Beach, Florida** **Address** **Town of Palm Beach, FL**	TOWN OF PALM BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 20, 2020

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________
*Sequence #:*____________________

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, installation, and maintenance of the Peruvian Avenue Improvement Project using the tax bill collection method will continue to be levied on your property contained within the Peruvian Avenue Assessment Area for the fiscal year October 1, 2020 - September 30, 2021 and future fiscal years. You are receiving this notice due to changes in the rate of assessment or changes in the assignment of assessment units to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Peruvian Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be $__________. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Peruvian Avenue Assessment Area is estimated to be $__________. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Peruvian Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax

Parcel upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted the Town Council on July 15, 2014 (Resolution No. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The total Front Feet assigned to the above parcel is __________.

The maximum annual Improvement Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2020 and future fiscal years.

The annual Maintenance Assessment for the above parcel is $_____________ for the fiscal year commencing on October 1, 2020 and future fiscal years.

A public hearing will be held at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Peruvian Avenue Improvement Project and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2020. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 10 years beginning in 2014; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	$5,769.12
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	$1,831.67
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	$1,900.20
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	$2,037.25
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	$1,885.49
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	$1,229.14
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	$2,654.52
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	$1,302.28
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	$1,736.39
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	$494.88
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	$868.19
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	$434.09
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	$434.09
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	$499.20
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	$5,769.12
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	$683.23
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	$1,122.78
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	$554.23
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	$568.55
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	$683.23
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	$94.57
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	$554.23
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	$92.20
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	$568.55

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	$683.23
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	$94.57
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	$92.20
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	$554.23
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	$568.55
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	$793.12
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	$979.45
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	$979.45
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	$1,323.47
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	$1,138.76
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	$1,323.47
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	$1,323.47
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	$189.43
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	$1,323.47
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	$1,351.77
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	$279.38
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	$1,305.10
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	$1,193.46
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	$1,351.77
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	$279.38
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	$1,305.10
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	$1,193.46
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	$1,201.58
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	$1,211.72

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	$1,276.67
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	$1,280.72
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	$1,351.77
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	$1,679.57
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	$1,305.10
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	$1,193.46
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	$1,201.58
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	$1,211.72
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	$1,276.67
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	$1,280.72
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	$1,351.77
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	$1,679.57
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	$1,305.10
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	$1,193.46
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	$1,201.58
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	$1,211.72
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	$1,276.67
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	$213.04
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	$224.86
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	$1,679.57
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	$1,305.10
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	$1,193.46
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	$1,201.58
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	$1,211.72

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	$1,276.67
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	$1,280.72
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	$2,031.71
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	$2,479.26
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	$1,834.83
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	$306.74
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	$337.95
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	$539.11
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	$761.35
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	$94.48
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	$89.41
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	$851.99
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	$93.28
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	$560.77
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	$766.14
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	$766.14
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	$560.77
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	$88.61
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	$761.35
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	$568.00
50-43-43-27-64-000-3030	002ps-0093	455 WORTH AVE	$537.52
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	$851.99
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	$560.77
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	$560.77

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	$766.14
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	$766.14
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	$1,105.50
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	$761.35
50-43-43-27-64-000-4020	002ps-0101	455 WORTH AVE	$568.00
50-43-43-27-64-000-4030	002ps-0102	455 WORTH AVE	$537.52
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	$851.99
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	$560.77
50-43-43-27-64-000-4060	002ps-0105	455 WORTH AVE	$560.77
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	$766.14
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	$766.14
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	$93.28
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	$532.70
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	$382.35
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	$326.75
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	$1,803.61
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	$1,803.61
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	$1,964.33
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	$2,298.59
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	$382.35
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	$1,964.33
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	$300.02
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	$300.02
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	$1,964.33

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

Property	Assessment #	Service Address	Balance Due
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	$382.35
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	$382.35
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	$1,964.33
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	$1,803.61
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	$1,803.61
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	$326.75
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	$2,298.59
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	$382.35
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	$1,964.33
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	$1,803.61
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	$300.02
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	$326.75
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	$2,298.59
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	$567.85
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	$3,413.76
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	$567.85
			$146,387.73

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TOWN OF PALM BEACH

Information for Special Town Council Meeting on: July 14, 2020

TO:	Mayor and Town Council
VIA:	Kirk W. Blouin, Town Manager
FROM:	H. Paul Brazil, P.E., Director of Public Works
RE:	Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection and Disposal - Adoption of Assessment Roll and Service Assessments for FY21 **Resolution No. 50-2020**
DATE:	June 30, 2020

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 50-2020, which is the Preliminary Assessment Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection and Disposal rates for FY21.

GENERAL INFORMATION

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill, dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the formal steps of implementing the FY21 proposed service assessments for the collection and disposal of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1, 2020.

By adopting Resolution No. 50-2020, you will be initiating a process whereby each affected property owner will be advised of the amount of their proposed service assessment and the date, time, and place of the public hearing to adopt the final assessment, and associated assessment roll on the Property Appraiser's TRIM notice, and by letter from the Town issued in late August of this year.

The Commercial Solid Waste Collection for FY21 Non-Ad Valorem Assessment uses a rate analysis methodology using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows:

Cost Description	Amount
Service for 5-day customers	$355,265
Service for 7-day customers	$326,388
Service for apartments	$115,814
Total Assessment Revenues	**$797,468**
Total Direct Cost for Commercial Solid Waste Collection	$464,505
Disposal Cost ($42/ton collected)	$297,103
Total Net Cost	**$761,608**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the services or costs related to the services, we again used the methodology developed in 2003 which was previously found by the Town Council to provide benefits from the services that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable. This methodology was again validated and reviewed recently with the original consultant.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one percent (1%) of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a four percent (4%) discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional five percent (5%) is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

The Town's proposed FY21 net assessment of $ 761,608 is derived by reducing the required gross total assessment of $ 797,468 by these factors.

Resolution No.50 -2020 formally initiates the process to implement the intended assessments for FY21. The Resolution describes the property to be assessed, the services to be provided, determines the estimated cost to be assessed for the fiscal year commencing on October 1, delineates which properties will be assessed, and, among other things, directs staff to take certain required steps to effectuate the assessment process. The final public hearing will begin at 5:01 p.m. in the Town Hall Council Chambers on September 10, 2020.

Resolution No. 50-2020 is attached hereto. The FY21 Preliminary Assessment Roll and estimated assessments for this service are indicated in Appendix C of Resolution No.50-2020. These estimates are subject to change as all items associated with the assessment are finalized for the property owner's notice and Final Assessment Resolution to be considered in September. Resolution No. 50-2020 sets rates from which the assessment can be calculated for each property.

The notices that property owners will receive from the Town prior to the final public hearing via first class mail and the TRIM notice provided by the Property Appraiser alerts the property owner to their right to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the assessment process and creates a check and balance into the process whenever an assessment is proposed for the first time, or there is an increase in the cost or method in calculating the assessment.

Non-Ad Valorem Assessment rates for commercial solid waste collection are established as follows, with a comparison to the prior year's rate:

	FY20	**FY21**
1. Apartments	$ 13.00/Unit/Month	$ 12.80/Unit/Month
2. Low Volume (5 day)	$ 0.030/SF/Year	$ 0.028/SF/Year
3. Medium Volume (5 day)	$ 0.197/SF/Year	$ 0.189/SF/Year
4. High Volume (5 day)	$ 0.864SF/Year	$ 0.826/SF/Year
5. Low Volume (7 day)	$ 0.035/SF/Year	$ 0.035/SF/Year
6. Medium Volume (7 day)	$ 0.235/SF/Year	$ 0.234/SF/Year
7. High Volume (7 day)	$ 1.031/SF/Year	$ 1.025/SF/Year

FUNDING/FISCAL IMPACT

This is a "zero-sum" initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding. All direct costs borne by the Town to accomplish this service are paid for by the properties benefitting, as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

This resolution has been reviewed by the Town Attorney for legal form and sufficiency. This resolution was developed and prepared by the law firm of Nabors, Giblin, and Nickerson, who previously prepared the Town's ordinances that established Chapter 90 of the Town Code pertaining to Special Assessments.

Attachment

cc: Jane Le Clainche, Director of Finance
Eric B. Brown, P.E., Assistant Director of Public Works
John C. Randolph, Town Attorney
Chester Purves, Services Division Manager
Dean Mealy, Purchasing Manager

RESOLUTION NO. 50-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF COMMERCIAL SOLID WASTE; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED SOLID WASTE ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLL AND REIMPOSITION OF THE SERVICE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Preliminary Rate Resolution, as designated in the Code, and initiates the annual process for updating the Solid Waste Assessment Roll and directing the reimposition of Solid Waste Service Assessments within the Town of Palm Beach for the Fiscal Year beginning October 1, 2020.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate

Resolution (Resolution No. 107-2017) adopted in 2017. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution, the Final Assessment Resolution, and Resolution No. 107-2017, are affirmed and incorporated herein by reference.

SECTION 5. SOLID WASTE COLLECTION AND DISPOSAL SERVICES.

(A) Upon the imposition of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Assessed Property located within the incorporated areas of the Town, the Town shall cause Solid Waste collection and disposal services, facilities, and programs to be provided to such Assessed Property. All or a portion of the Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property has been and will continue to be benefited by the Town's provision of Solid Waste collection and disposal services, facilities and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2020, is estimated to be $797,468

(1) $115,814 of the Solid Waste Cost is allocated to Apartments in accordance with the methodology set forth in the Assessment Report.

(2) $681,653 of the Solid Waste Cost is allocated to Commercial Property in accordance with the methodology set forth in the Assessment Report.

(3) The approval of this Preliminary Rate Resolution determines the amount of the Solid Waste Cost. The remainder of the Town's budget for Solid Waste collection and disposal services, facilities, and programs shall be funded from available Town revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year commencing October 1, 2020 in which Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities and programs are imposed, the Solid Waste Cost shall be allocated among all Tax Parcels of Apartments and Commercial Property within the Town in accordance with the method of apportionment provided in Section 6 of Resolution No. 107-2017, as described in more detail in the Assessment Report.

(C) The following rates of assessment for Solid Waste collection and disposal services, facilities, and programs are hereby approved for the Fiscal year beginning October 1, 2020:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	$153.60	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.028	Per Square Foot
Medium Volume	$0.189	Per Square Foot
High Volume	$0.826	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.035	Per Square Foot
Medium Volume	$0.234	Per Square Foot
High Volume	$1.025	Per Square Foot

(D) The rate of the Solid Waste Service Assessments established in this Preliminary Rate Resolution shall be the rates applied by the Town Manager in the preparation of the initial Assessment Roll for the Fiscal Year commencing October 1, 2020, as provided in Section 7 of this Preliminary Rate Resolution.

SECTION 7. SOLID WASTE ASSESSMENT ROLL.

(A) The Town Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2020, in the manner provided in Section 90-63 of the Code.

(B) Such updated Solid Waste Assessment Roll shall contain the following:

1. a summary description of all Assessed Property within the Town conforming to the description contained on the Tax Roll,

2. the name and address of the owner of record of each Tax Parcel as shown on the Tax Roll, and

3. the amount of the initial Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs attributable to each Tax Parcel.

(C) Even though certain Tax Parcels with exempt "home addresses" pursuant to Section 119.71(d), Florida Statutes, may not be described in the Solid Waste Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, all Tax Parcels of Assessed Property within the Town shall be included on the Solid Waste Assessment Roll.

(D) The updated Solid Waste Assessment Roll shall be open to public inspection. The foregoing shall not be construed to require that the initial Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each Tax Parcel of Assessed Property can be determined by use of a computer terminal available to the public.

(E) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Assessed Property.

SECTION 8. PUBLIC HEARING.

(A) There is hereby established a public hearing to be held by the Town Council at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Solid Waste Service Assessments, approval of the Assessment Roll, and collection of the Assessments pursuant to the Uniform Assessment Collection Act.

(B) In the event the Town is required or authorized to hold this public hearing through communications media technology, then the Town Manager is authorized to modify the time and location of the public hearing as provided in Section 8(A) accordingly and to include that information in the notices directed by Sections 9 and 10

SECTION 9. NOTICE BY PUBLICATION. Upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 8 hereof in the manner and the time provided in Section 90-64 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A. The notice shall be published no later than August 20, 2020.

SECTION 10. NOTICE BY MAIL.

(A) If Section 90-68(c) of the Town Code so requires, upon completion of the updated Solid Waste Assessment Roll, the Town Manager shall, at the time and in the manner specified in Section 90-65 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B. For Tax Parcels with exempt "home addresses" pursuant to Chapter 2019-12, Laws of Florida, which amended Section 119.071(d), Florida Statutes, the Town Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice. The notices shall be mailed no later than August 20, 2020.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Solid Waste Service Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under Paragraph (B) of this Section 10 also fulfills the requirements of Paragraph (A) of this Section 10, then the separate mailing requirement described in Paragraph (A) will be deemed to be fulfilled by the notice described in Paragraph (B).

SECTION 11. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of July, 2020.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Pat Gayle-Gordon, Acting Town Clerk

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2020

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2020.

The hearing will be held at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed special non-ad valorem assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception.

The rates of assessment for the fiscal year commencing on October 1, 2020, are as follows:

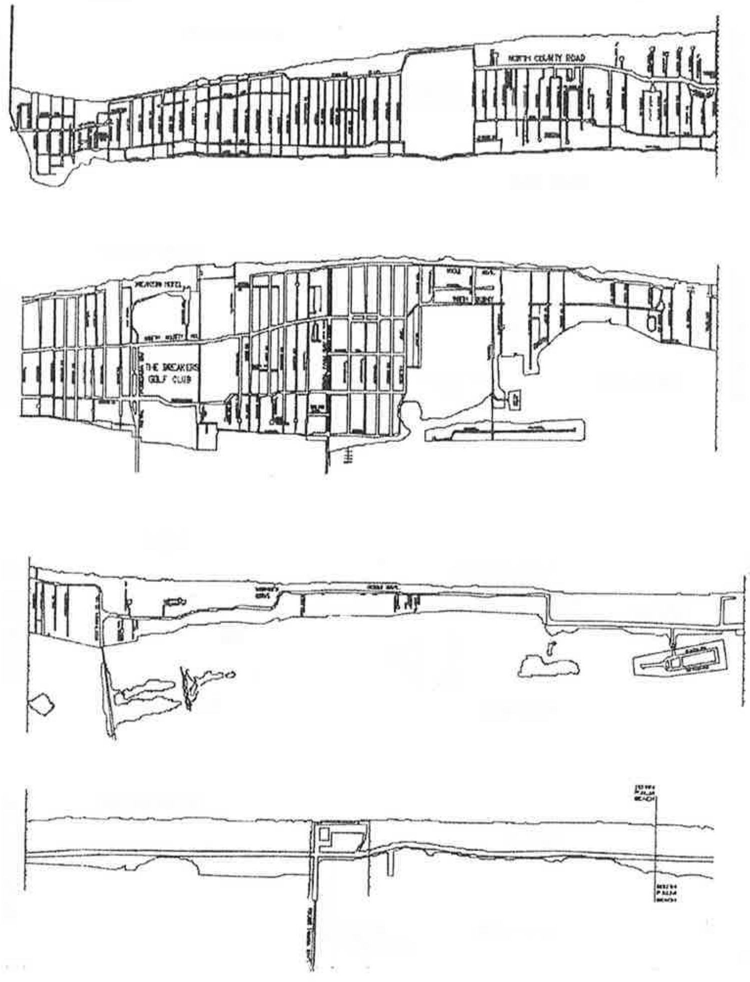
Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	$144.98	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.028	Per Square Foot
Medium Volume	$0.189	Per Square Foot
High Volume	$0.826	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.035	Per Square Foot
Medium Volume	$0.234	Per Square Foot
High Volume	$1.025	Per Square Foot

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), and the Preliminary Rate Resolution for FY 20-21 (Resolution No.50-2020). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 20, 2020

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________
*Sequence #:*____________________

As required by Section 197.3632, Florida Statutes, notice is given by the Town Council of the Town of Palm Beach, Florida, that an annual assessment for commercial solid waste collection and disposal services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2020 - September 30, 2021 and future fiscal years. The purpose of this assessment is to fund solid waste collection and disposal services, facilities, and programs benefiting apartments and commercial property within the incorporated area of the Town. The use of an annual special assessment to fund commercial solid waste collection and disposal services, facilities, and programs benefiting property classified as commercial and apartments and receiving Town of Palm Beach solid waste collection and disposal services is a fair, efficient and effective means of funding these needed services.

The total annual solid waste assessment revenue to be collected within the Town, is estimated to be $797,501 for the Fiscal Year 2020-21. The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach.

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), and the Preliminary Rate Resolution for FY 20-21 (Resolution No.50-2020). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The following information applies to the above parcel:

Property classification and service type:	[i.e. Apartment, Low Volume 5-Day Commercial]
Number and type of assessment units:	[i.e. 30 dwelling units, 10,000 square feet]
Total Solid Waste Service Assessment:	$__________

The maximum annual Solid Waste Service Assessment for the above parcel for the fiscal year commencing on October 1, 2020 and future fiscal years: $___________.

A public hearing will be held at 5:01 p.m. on September 10, 2020, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Solid Waste Service Assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2020. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-03-02-000-0022	00350-0242	1338 N LAKE WAY	Solid Waste Medium Volume 7 day	13879	$0.234	$3,247.69
50-43-43-03-02-000-0022	00350-0242	1338 N LAKE WAY	Solid Waste High Volume 7 day	7588	$1.025	$7,777.70
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste Medium Volume 5 day	54938	$0.189	$10,383.28
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste High Volume 7 day	13035	$1.025	$13,360.88
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste Medium Volume 5 day	35955	$0.189	$6,795.50
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste High Volume 7 day	17481	$1.025	$17,918.03
50-43-43-10-05-000-0053	00350-0550	641 N COUNTY RD	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-10-05-000-0053	00350-0550	641 N COUNTY RD	Solid Waste Medium Volume 5 day	540	$0.189	$102.06
50-43-43-14-00-002-0060	00350-0200	138 ROOT TRL	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-14-10-003-0042	00350-0416	127 ROOT TRL	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-14-10-004-0010	00350-0023	190 N COUNTY RD	Solid Waste Medium Volume 5 day	19194	$0.189	$3,627.67
50-43-43-14-10-004-0010	00350-0023	190 N COUNTY RD	Solid Waste Low Volume 7 day	9457	$0.035	$331.00
50-43-43-14-10-004-0130	00350-0080	250 SEMINOLE AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-14-10-004-0130	00350-0080	250 SEMINOLE AVE	Solid Waste Medium Volume 5 day	3568	$0.189	$674.35
50-43-43-14-10-004-0140	00350-0081	256 SEMINOLE AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-14-10-004-0150	00350-0082	258 SEMINOLE AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-14-10-004-0170	00350-0083	264 SEMINOLE AVE	Solid Waste Apartment	11	$12.800	$1,689.60

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-14-10-004-0190	00350-0084	191 BRADLEY PL	Solid Waste High Volume 7 day	5236	$1.025	$5,366.90
50-43-43-14-10-005-0320	00350-0428	265 SEMINOLE AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-14-10-005-0440	00350-0189	219 SEMINOLE AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-14-10-005-0470	00350-0190	201 SEMINOLE AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-14-12-000-0082	00350-0103	155 ROOT TRL	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-14-12-000-0140	00350-0238	183 N COUNTY RD	Solid Waste Medium Volume 5 day	3279	$0.189	$619.73
50-43-43-14-13-000-0010	00350-0276	165 N COUNTY RD	Solid Waste Medium Volume 5 day	15371	$0.189	$2,905.12
50-43-43-14-14-000-0071	00350-0277	120 CASA BENDITA	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-14-14-000-0071	00350-0277	120 CASA BENDITA	Solid Waste Medium Volume 5 day	1225	$0.189	$231.53
50-43-43-14-21-002-0010	00350-0246	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	1184	$0.189	$223.78
50-43-43-14-21-002-0030	00350-0278	100 SUNRISE AVE	Solid Waste Medium Volume 7 day	5660	$0.234	$1,324.44
50-43-43-14-21-002-0030	00350-0278	100 SUNRISE AVE	Solid Waste High Volume 7 day	1980	$1.025	$2,029.50
50-43-43-14-21-002-0040	00350-0279	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	550	$0.189	$103.95

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-14-21-002-0060	00350-0280	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	384	$0.189	$72.58
50-43-43-14-29-004-0000	00350-0114	201 VIA LAS BRISAS	Solid Waste Medium Volume 5 day	1100	$0.189	$207.90
50-43-43-15-03-000-0051	00350-0337	241 BRADLEY PL	Solid Waste Medium Volume 5 day	3798	$0.189	$717.82
50-43-43-15-03-000-0180	00350-0338	246 ATLANTIC AVE	Solid Waste Apartment	4	$12.800	$614.40
50-43-43-15-03-000-0750	00350-0026	251 BRADLEY PL	Solid Waste Apartment	6	$12.800	$921.60
50-43-43-15-04-000-0151	00350-0027	231 BRADLEY PL	Solid Waste Medium Volume 5 day	5800	$0.189	$1,096.20
50-43-43-15-05-000-0011	00350-0105	189 BRADLEY PL	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-05-000-0011	00350-0105	189 BRADLEY PL	Solid Waste Medium Volume 5 day	2420	$0.189	$457.38
50-43-43-15-05-000-0012	00350-0028	263 OLEANDER AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-05-000-0020	00350-0029	259 OLEANDER AVE	Solid Waste Apartment	3	$12.800	$460.80

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-05-000-0040	00350-0030	257 OLEANDER AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-05-000-0060	00350-0031	253 OLEANDER AVE	Solid Waste Apartment	8	$12.800	$1,228.80
50-43-43-15-05-000-0160	00350-0034	233 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-05-000-0180	00350-0036	227 OLEANDER AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-06-000-0010	00350-0074	178 N COUNTY RD	Solid Waste Medium Volume 5 day	2262	$0.189	$427.52
50-43-43-15-06-000-0031	00350-0075	210 OLEANDER AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-15-06-000-0040	00350-0076	212 OLEANDER AVE	Solid Waste Apartment	7	$12.800	$1,075.20
50-43-43-15-06-000-0050	00350-0077	216 OLEANDER AVE	Solid Waste Apartment	2	$12.800	$307.20

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-06-000-0060	00350-0085	226 OLEANDER AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-15-06-000-0080	00350-0150	232 OLEANDER AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-06-000-0110	00350-0151	240 OLEANDER AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-15-06-000-0130	00350-0152	246 OLEANDER AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-06-000-0140	00350-0153	252 OLEANDER AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-15-06-000-0180	00350-0154	179 BRADLEY PL	Solid Waste Medium Volume 5 day	3340	$0.189	$631.26
50-43-43-15-08-000-0011	00350-0106	172 N COUNTY RD	Solid Waste Apartment	4	$12.800	$614.40
50-43-43-15-08-000-0021	00350-0095	172 N COUNTY RD	Solid Waste Apartment	4	$12.800	$614.40
50-43-43-15-08-000-0060	00350-0192	223 PARK AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-08-000-0070	00350-0193	225 PARK AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-08-000-0110	00350-0194	251 PARK AVE	Solid Waste Apartment	1	$12.800	$153.60

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-08-000-0120	00350-0195	253 PARK AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-08-000-0130	00350-0196	255 PARK AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-15-08-000-0190	00350-0240	175 BRADLEY PL	Solid Waste Medium Volume 5 day	2145	$0.189	$405.41
50-43-43-15-08-000-0350	00350-0241	165 BRADLEY PL	Solid Waste Medium Volume 5 day	3038	$0.189	$574.18
50-43-43-15-08-000-0420	00350-0275	242 PARK AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-09-000-0131	00350-0281	151 N COUNTY RD	Solid Waste Medium Volume 7 day	3382	$0.234	$791.39
50-43-43-15-09-000-0131	00350-0281	151 N COUNTY RD	Solid Waste High Volume 7 day	1429	$1.025	$1,464.73
50-43-43-15-09-000-0132	00350-0339	155 N COUNTY RD	Solid Waste Medium Volume 7 day	1790	$0.234	$418.86
50-43-43-15-09-000-0132	00350-0339	155 N COUNTY RD	Solid Waste High Volume 7 day	4518	$1.025	$4,630.95
50-43-43-15-09-000-0140	00350-0340	139 N COUNTY RD	Solid Waste Low Volume 5 day	7448	$0.028	$208.54
50-43-43-15-09-000-0140	00350-0340	139 N COUNTY RD	Solid Waste Medium Volume 5 day	28544	$0.189	$5,394.82
50-43-43-15-10-000-0230	00350-0341	142 N COUNTY RD	Solid Waste Low Volume 5 day	13190	$0.028	$369.32
50-43-43-15-10-000-0460	00350-0305	255 SUNRISE AVE	Solid Waste Medium Volume 7 day	13557	$0.234	$3,172.34
50-43-43-15-10-000-0540	00350-0342	285 SUNRISE AVE	Solid Waste Medium Volume 5 day	3226	$0.189	$609.71

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-10-000-0601	00350-0343	254 SUNRISE AVE	Solid Waste Medium Volume 5 day	2176	$0.189	$411.26
50-43-43-15-10-000-0750	00350-0344	230 SUNRISE AVE	Solid Waste Medium Volume 7 day	2609	$0.234	$610.51
50-43-43-15-10-000-0750	00350-0344	230 SUNRISE AVE	Solid Waste High Volume 7 day	4856	$1.025	$4,977.40
50-43-43-15-10-000-0810	00350-0413	220 SUNRISE AVE	Solid Waste Medium Volume 5 day	15560	$0.189	$2,940.84
50-43-43-15-10-000-0870	00350-0414	140 N COUNTY RD	Solid Waste Medium Volume 5 day	6289	$0.189	$1,188.62
50-43-43-15-28-001-0010	00350-0078	221 SUNRISE AVE	Solid Waste Medium Volume 7 day	821	$0.234	$192.11
50-43-43-15-28-001-0020	00350-0079	223 SUNRISE AVE	Solid Waste Medium Volume 7 day	1412	$0.234	$330.41
50-43-43-15-28-001-0040	00350-0141	227 SUNRISE AVE	Solid Waste Medium Volume 7 day	723	$0.234	$169.18
50-43-43-15-28-001-0050	00350-0142	229 SUNRISE AVE	Solid Waste High Volume 7 day	537	$1.025	$550.43
50-43-43-15-28-001-0060	00350-0143	231 SUNRISE AVE	Solid Waste Medium Volume 7 day	463	$0.234	$108.34
50-43-43-15-28-001-0070	00350-0144	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	580	$0.234	$135.72

TOWN OF PALM BEACH, FLORIDA
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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-28-001-0090	00350-0145	237 SUNRISE AVE	Solid Waste Medium Volume 7 day	417	$0.234	$97.58
50-43-43-15-28-001-0100	00350-0146	239 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	$0.234	$74.88
50-43-43-15-28-001-0110	00350-0147	241 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	$0.234	$74.88
50-43-43-15-28-001-0120	00350-0148	243 SUNRISE AVE	Solid Waste Medium Volume 7 day	795	$0.234	$186.03
50-43-43-15-28-001-0130	00350-0149	245 SUNRISE AVE	Solid Waste Medium Volume 7 day	714	$0.234	$167.08
50-43-43-15-28-001-0140	00350-0158	247 SUNRISE AVE	Solid Waste Medium Volume 7 day	808	$0.234	$189.07
50-43-43-15-28-001-0150	00350-0181	251 SUNRISE AVE	Solid Waste High Volume 7 day	691	$1.025	$708.28
50-43-43-15-28-001-0160	00350-0182	251 SUNRISE AVE	Solid Waste High Volume 7 day	2836	$1.025	$2,906.90
50-43-43-15-28-001-0180	00350-0183	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	121	$0.234	$28.31
50-43-43-15-28-001-0190	00350-0184	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	8028	$0.234	$1,878.55
50-43-43-15-28-001-0200	00350-0185	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	743	$0.234	$173.86

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-28-001-0210	00350-0186	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	828	$0.234	$193.75
50-43-43-15-28-001-0220	00350-0187	235 SUNRISE AVE	Solid Waste Low Volume 7 day	4371	$0.035	$152.99
50-43-43-15-38-000-0010	00350-0284	234 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-38-000-0020	00350-0285	234 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-38-000-0030	00350-0286	234 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-38-000-0040	00350-0287	234 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-38-000-0050	00350-0288	234 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-38-000-0060	00350-0289	234 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-44-000-0010	00350-0423	251 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-44-000-0020	00350-0424	251 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-15-44-000-0030	00350-0425	251 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-15-44-000-0040	00350-0426	251 OLEANDER AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-00-001-0040	00350-0007	150 ROYAL POINCIANA PLZ	Solid Waste Medium Volume 5 day	2772	$0.189	$523.91
50-43-43-22-00-001-0050	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	130011	$0.234	$30,422.57
50-43-43-22-00-001-0050	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	18139	$1.025	$18,592.48
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Low Volume 7 day	17540	$0.035	$613.90
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Medium Volume 7 day	3456	$0.234	$808.70
50-43-43-22-00-002-0050	00350-0010	40 COCOANUT ROW	Solid Waste Medium Volume 5 day	19795	$0.189	$3,741.26
50-43-43-22-00-002-0080	00350-0011	52 COCOANUT ROW	Solid Waste Low Volume 7 day	98238	$0.035	$3,438.33
50-43-43-22-00-003-0140	00350-0002	240 COCOANUT ROW	Solid Waste Medium Volume 5 day	18938	$0.189	$3,579.28
50-43-43-22-04-000-0350	00350-0391	218 BARTON AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-04-000-0350	00350-0391	218 BARTON AVE	Solid Waste Medium Volume 5 day	477	$0.189	$90.15
50-43-43-22-07-000-4660	00350-0159	215 S COUNTY RD	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-22-08-000-6640	00350-0322	241 SEAVIEW AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-08-000-6640	00350-0322	241 SEAVIEW AVE	Solid Waste Medium Volume 5 day	70252	$0.189	$13,277.63

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-08-000-7540	00350-0323	213 SEAVIEW AVE	Solid Waste Medium Volume 5 day	1095	$0.189	$206.96
50-43-43-22-08-000-7581	00350-0324	230 S COUNTY RD	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-08-000-7581	00350-0324	230 S COUNTY RD	Solid Waste Medium Volume 5 day	3738	$0.189	$706.48
50-43-43-22-08-000-7582	00350-0325	234 S COUNTY RD	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-22-08-000-7582	00350-0325	234 S COUNTY RD	Solid Waste Medium Volume 5 day	3546	$0.189	$670.19
50-43-43-22-08-000-7660	00350-0326	235 S COUNTY RD	Solid Waste Medium Volume 5 day	10810	$0.189	$2,043.09
50-43-43-22-09-000-0051	00350-0392	228 PHIPPS PLZ	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-10-000-0012	00350-0012	206 PHIPPS PLZ	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-10-000-0012	00350-0012	206 PHIPPS PLZ	Solid Waste Medium Volume 5 day	1865	$0.189	$352.49
50-43-43-22-10-000-0052	00350-0013	209 PHIPPS PLZ	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-10-000-0052	00350-0013	209 PHIPPS PLZ	Solid Waste Medium Volume 5 day	3562	$0.189	$673.22
50-43-43-22-10-000-0102	00350-0014	236 PHIPPS PLZ	Solid Waste Apartment	4	$12.800	$614.40
50-43-43-22-10-000-0110	00350-0015	270 S COUNTY RD	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-22-10-000-0110	00350-0015	270 S COUNTY RD	Solid Waste Medium Volume 5 day	2384	$0.189	$450.58
50-43-43-22-10-000-0120	00350-0016	264 S COUNTY RD	Solid Waste Medium Volume 7 day	1142	$0.234	$267.23
50-43-43-22-10-000-0120	00350-0016	264 S COUNTY RD	Solid Waste High Volume 7 day	4041	$1.025	$4,142.03
50-43-43-22-18-004-1010	00350-0234	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	575	$0.189	$108.68

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-18-004-1020	00350-0235	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	807	$0.189	$152.52
50-43-43-22-18-005-2010	00350-0236	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	907	$0.189	$171.42
50-43-43-22-18-005-2020	00350-0237	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	570	$0.189	$107.73
50-43-43-22-18-005-2030	00350-0247	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	756	$0.189	$142.88
50-43-43-22-18-005-2070	00350-0256	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	775	$0.189	$146.48
50-43-43-22-18-005-2080	00350-0257	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	784	$0.189	$148.18
50-43-43-22-18-005-2090	00350-0258	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	454	$0.189	$85.81
50-43-43-22-18-005-2100	00350-0259	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	527	$0.189	$99.60
50-43-43-22-18-006-0010	00350-0260	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1963	$0.189	$371.01

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-22-18-006-0020	00350-0261	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1252	$0.189	$236.63
50-43-43-22-18-006-0040	00350-0262	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1034	$0.189	$195.43
50-43-43-22-18-006-0050	00350-0282	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	2123	$0.189	$401.25
50-43-43-22-18-006-0060	00350-0327	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	410	$0.189	$77.49
50-43-43-22-18-006-0070	00350-0328	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	114	$0.189	$21.55
50-43-43-22-18-006-0080	00350-0329	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1517	$0.189	$286.71
50-43-43-22-18-006-0090	00350-0330	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1298	$0.189	$245.32
50-43-43-22-18-006-0100	00350-0331	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	844	$0.189	$159.52
50-43-43-22-18-006-0110	00350-0332	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	566	$0.189	$106.97
50-43-43-22-18-006-0120	00350-0333	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	624	$0.189	$117.94
50-43-43-22-18-006-0130	00350-0334	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	112	$0.189	$21.17

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50-43-43-22-18-006-0140	00350-0335	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	543	$0.189	$102.63
50-43-43-22-18-006-0150	00350-0345	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	351	$0.189	$66.34
50-43-43-22-18-006-0160	00350-0393	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	517	$0.189	$97.71
50-43-43-22-18-006-0170	00350-0394	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	311	$0.189	$58.78
50-43-43-22-19-000-0010	00350-0395	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0020	00350-0396	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0030	00350-0397	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0040	00350-0398	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0050	00350-0399	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0060	00350-0400	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0080	00350-0017	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60

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50-43-43-22-19-000-0090	00350-0018	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0100	00350-0019	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0110	00350-0020	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-19-000-0120	00350-0021	244 SUNSET AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-22-24-002-0000	00350-0418	1 N BREAKERS ROW	Solid Waste Apartment	88	$12.800	$13,516.80
50-43-43-22-24-006-0000	00350-0419	1 S COUNTY RD	Solid Waste Medium Volume 5 day	2404	$0.189	$454.36
50-43-43-22-24-006-0000	00350-0419	1 S COUNTY RD	Solid Waste High Volume 5 day	5075	$0.826	$4,191.95
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste Medium Volume 5 day	27102	$0.189	$5,122.28
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste High Volume 5 day	5648	$0.826	$4,665.25
50-43-43-22-24-016-0000	00350-0421	2 S COUNTY RD	Solid Waste Medium Volume 7 day	19671	$0.234	$4,603.01
50-43-43-22-24-016-0000	00350-0421	2 S COUNTY RD	Solid Waste High Volume 7 day	5051	$1.025	$5,177.28
50-43-43-22-31-000-0030	00350-0108	333 SUNSET AVE	Solid Waste Apartment	86	$12.800	$13,209.60
50-43-43-22-31-000-0301	00350-0109	280 SUNSET AVE	Solid Waste Medium Volume 5 day	23312	$0.189	$4,405.97
50-43-43-22-31-000-0301	00350-0109	280 SUNSET AVE	Solid Waste High Volume 7 day	5356	$1.025	$5,489.90

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50-43-43-22-31-000-0380	00350-0110	262 SUNSET AVE	Solid Waste Medium Volume 5 day	3878	$0.189	$732.94
50-43-43-22-31-000-0400	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	4371	$0.234	$1,022.81
50-43-43-22-31-000-0440	00350-0422	254 SUNSET AVE	Solid Waste Medium Volume 5 day	3363	$0.189	$635.61
50-43-43-22-31-000-0630	00350-0205	212 SUNSET AVE	Solid Waste Medium Volume 7 day	8028	$0.234	$1,878.55
50-43-43-22-31-000-0652	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	9689	$0.234	$2,267.23
50-43-43-22-31-000-0652	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	6615	$1.025	$6,780.38
50-43-43-22-31-000-0760	00350-0207	101 N COUNTY RD	Solid Waste Medium Volume 7 day	4042	$0.234	$945.83

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50-43-43-22-31-000-0790	00350-0208	105 N COUNTY RD	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-22-31-000-0790	00350-0208	105 N COUNTY RD	Solid Waste Medium Volume 5 day	2619	$0.189	$494.99
50-43-43-22-31-000-0810	00350-0209	184 SUNSET AVE	Solid Waste Apartment	23	$12.800	$3,532.80
50-43-43-22-31-000-0810	00350-0209	184 SUNSET AVE	Solid Waste Medium Volume 5 day	1951	$0.189	$368.74
50-43-43-22-31-000-1730	00350-0250	132 N COUNTY RD	Solid Waste Medium Volume 7 day	2575	$0.234	$602.55
50-43-43-22-31-000-1730	00350-0250	132 N COUNTY RD	Solid Waste High Volume 7 day	5979	$1.025	$6,128.48
50-43-43-22-31-000-1751	00350-0251	120 N COUNTY RD	Solid Waste Medium Volume 5 day	11007	$0.189	$2,080.32
50-43-43-22-31-000-1840	00350-0252	223 SUNSET AVE	Solid Waste Medium Volume 5 day	17561	$0.189	$3,319.03
50-43-43-22-32-000-0010	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	10515	$0.189	$1,987.34
50-43-43-22-32-000-0010	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1125	$1.025	$1,153.13
50-43-43-22-32-000-0040	00350-0291	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	3136	$0.189	$592.70
50-43-43-22-32-000-0081	00350-0292	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	7580	$0.189	$1,432.62
50-43-43-22-32-000-0100	00350-0293	261 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	1980	$0.189	$374.22
50-43-43-22-32-000-0130	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Apartment	4	$12.800	$614.40
50-43-43-22-32-000-0130	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2272	$0.189	$429.41
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Apartment	7	$12.800	$1,075.20
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	2951	$0.234	$690.53

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50-43-43-22-32-000-0170	00350-0295	245 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2778	$0.189	$525.04
50-43-43-22-32-000-0211	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Apartment	8	$12.800	$1,228.80
50-43-43-22-32-000-0211	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2216	$0.189	$418.82
50-43-43-22-32-000-0321	00350-0299	211 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	8695	$0.189	$1,643.36
50-43-43-23-00-001-0030	00350-0191	95 N COUNTY RD	Solid Waste Medium Volume 5 day	13932	$0.189	$2,633.15
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Low Volume 5 day	7870	$0.028	$220.36
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Medium Volume 5 day	18984	$0.189	$3,587.98
50-43-43-23-01-000-0180	00350-0263	126 S OCEAN BLVD	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-04-000-0010	00350-0264	239 S COUNTY RD	Solid Waste Medium Volume 5 day	56656	$0.189	$10,707.98
50-43-43-23-05-001-0040	00350-0336	445 BRAZILIAN AVE	Solid Waste Apartment	14	$12.800	$2,150.40
50-43-43-23-05-001-0190	00350-0401	411 BRAZILIAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-002-0011	00350-0402	315 COCOANUT ROW	Solid Waste Apartment	4	$12.800	$614.40

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50-43-43-23-05-003-0011	00350-0058	335 COCOANUT ROW	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-003-0012	00350-0059	339 COCOANUT ROW	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-003-0013	00350-0060	354 BRAZILIAN AVE	Solid Waste Apartment	6	$12.800	$921.60
50-43-43-23-05-004-0283	00350-0155	401 AUSTRALIAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-004-0430	00350-0156	424 BRAZILIAN AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-004-0450	00350-0157	430 BRAZILIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-005-0380	00350-0197	414 AUSTRALIAN AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-005-0450	00350-0198	430 AUSTRALIAN AVE	Solid Waste Apartment	4	$12.800	$614.40

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50-43-43-23-05-005-0490	00350-0199	436 AUSTRALIAN AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-006-0010	00350-0243	363 COCOANUT ROW	Solid Waste Medium Volume 7 day	29007	$0.234	$6,787.64
50-43-43-23-05-006-0010	00350-0243	363 COCOANUT ROW	Solid Waste High Volume 7 day	3751	$1.025	$3,844.78
50-43-43-23-05-006-0130	00350-0244	328 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-006-0181	00350-0245	318 AUSTRALIAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-006-0252	00350-0115	300 AUSTRALIAN AVE	Solid Waste Medium Volume 7 day	2334	$0.234	$546.16
50-43-43-23-05-006-0380	00350-0266	317 CHILEAN AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-007-0050	00350-0308	232 AUSTRALIAN AVE	Solid Waste Apartment	8	$12.800	$1,228.80
50-43-43-23-05-007-0060	00350-0309	226 AUSTRALIAN AVE	Solid Waste Apartment	5	$12.800	$768.00
50-43-43-23-05-007-0070	00350-0310	222 AUSTRALIAN AVE	Solid Waste Apartment	7	$12.800	$1,075.20

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50-43-43-23-05-007-0090	00350-0301	216 AUSTRALIAN AVE	Solid Waste Apartment	4	$12.800	$614.40
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste Apartment	8	$12.800	$1,228.80
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste Medium Volume 7 day	15445	$0.234	$3,614.13
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste High Volume 7 day	5002	$1.025	$5,127.05
50-43-43-23-05-007-0181	00350-0097	201 CHILEAN AVE	Solid Waste Medium Volume 5 day	1729	$0.189	$326.78
50-43-43-23-05-008-0050	00350-0403	359 S COUNTY RD	Solid Waste Medium Volume 5 day	3080	$0.189	$582.12
50-43-43-23-05-008-0060	00350-0006	361 S COUNTY RD	Solid Waste Apartment	6	$12.800	$921.60
50-43-43-23-05-008-0060	00350-0006	361 S COUNTY RD	Solid Waste Medium Volume 5 day	4322	$0.189	$816.86
50-43-43-23-05-008-0080	00350-0404	365 S COUNTY RD	Solid Waste Medium Volume 7 day	11270	$0.234	$2,637.18
50-43-43-23-05-008-0080	00350-0404	365 S COUNTY RD	Solid Waste High Volume 7 day	765	$1.025	$784.13
50-43-43-23-05-008-0210	00350-0035	141 CHILEAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-008-0510	00350-0061	150 AUSTRALIAN AVE	Solid Waste Apartment	7	$12.800	$1,075.20
50-43-43-23-05-009-0010	00350-0062	375 S COUNTY RD	Solid Waste Medium Volume 7 day	10388	$0.234	$2,430.79
50-43-43-23-05-009-0010	00350-0062	375 S COUNTY RD	Solid Waste High Volume 7 day	6304	$1.025	$6,461.60
50-43-43-23-05-009-0150	00350-0063	150 CHILEAN AVE	Solid Waste Apartment	2	$12.800	$307.20

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50-43-43-23-05-009-0201	00350-0064	136 CHILEAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-009-0230	00350-0087	134 CHILEAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-009-0250	00350-0127	130 CHILEAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-009-0290	00350-0128	124 CHILEAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-009-0310	00350-0129	120 CHILEAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-009-0580	00350-0130	155 PERUVIAN AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-010-0240	00350-0160	376 S COUNTY RD	Solid Waste Medium Volume 5 day	4710	$0.189	$890.19
50-43-43-23-05-010-0280	00350-0161	380 S COUNTY RD	Solid Waste Medium Volume 5 day	5998	$0.189	$1,133.62
50-43-43-23-05-010-0320	00350-0162	211 PERUVIAN AVE	Solid Waste Medium Volume 7 day	2520	$0.234	$589.68
50-43-43-23-05-010-0340	00350-0163	215 PERUVIAN AVE	Solid Waste High Volume 7 day	4280	$1.025	$4,387.00
50-43-43-23-05-010-0360	00350-0164	217 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4984	$0.189	$941.98

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-23-05-010-0380	00350-0165	223 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3783	$0.189	$714.99
50-43-43-23-05-010-0400	00350-0166	225 PERUVIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-010-0400	00350-0166	225 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4416	$0.189	$834.62
50-43-43-23-05-010-0420	00350-0201	231 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1931	$0.189	$364.96
50-43-43-23-05-010-0440	00350-0222	235 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3379	$0.189	$638.63
50-43-43-23-05-011-0250	00350-0224	386 HIBISCUS AVE	Solid Waste Medium Volume 5 day	650	$0.189	$122.85
50-43-43-23-05-011-0330	00350-0225	311 PERUVIAN AVE	Solid Waste Medium Volume 5 day	7080	$0.189	$1,338.12
50-43-43-23-05-011-0360	00350-0226	317 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6474	$0.189	$1,223.59
50-43-43-23-05-011-0390	00350-0227	319 PERUVIAN AVE	Solid Waste Medium Volume 5 day	2581	$0.189	$487.81
50-43-43-23-05-011-0410	00350-0228	333 PERUVIAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-011-0410	00350-0228	333 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3802	$0.189	$718.58
50-43-43-23-05-011-0530	00350-0267	353 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6926	$0.189	$1,309.01

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50-43-43-23-05-012-0190	00350-0268	421 PERUVIAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-012-0410	00350-0312	424 CHILEAN AVE	Solid Waste Apartment	4	$12.800	$614.40
50-43-43-23-05-014-0010	00350-0406	347 WORTH AVE	Solid Waste Apartment	6	$12.800	$921.60
50-43-43-23-05-014-0010	00350-0406	347 WORTH AVE	Solid Waste Medium Volume 5 day	58101	$0.189	$10,981.09
50-43-43-23-05-014-0031	00350-0040	9 VIA PARIGI	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-014-0031	00350-0040	9 VIA PARIGI	Solid Waste Medium Volume 5 day	616	$0.189	$116.42
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste Medium Volume 7 day	3271	$0.234	$765.41
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste High Volume 7 day	320	$1.025	$328.00
50-43-43-23-05-014-0190	00350-0408	313 1/2 WORTH AVE	Solid Waste Medium Volume 5 day	15621	$0.189	$2,952.37
50-43-43-23-05-014-0190	00350-0408	313 1/2 WORTH AVE	Solid Waste High Volume 7 day	3806	$1.025	$3,901.15
50-43-43-23-05-014-0241	00350-0409	400 HIBISCUS AVE	Solid Waste Medium Volume 5 day	6742	$0.189	$1,274.24
50-43-43-23-05-014-0242	00350-0043	301 WORTH AVE	Solid Waste Medium Volume 5 day	22047	$0.189	$4,166.88
50-43-43-23-05-014-0331	00350-0410	309 WORTH AVE	Solid Waste Medium Volume 5 day	7779	$0.189	$1,470.23
50-43-43-23-05-014-0391	00350-0411	325 WORTH AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-014-0391	00350-0411	325 WORTH AVE	Solid Waste Medium Volume 5 day	5581	$0.189	$1,054.81
50-43-43-23-05-014-0391	00350-0411	325 WORTH AVE	Solid Waste High Volume 5 day	230	$0.826	$189.98

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50-43-43-23-05-014-0430	00350-0380	331 WORTH AVE	Solid Waste Medium Volume 5 day	2559	$0.189	$483.65
50-43-43-23-05-015-0200	00350-0065	220 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1050	$0.189	$198.45
50-43-43-23-05-015-0280	00350-0066	205 WORTH AVE	Solid Waste Medium Volume 5 day	34420	$0.189	$6,505.38
50-43-43-23-05-015-0340	00350-0067	219 WORTH AVE	Solid Waste Medium Volume 5 day	7336	$0.189	$1,386.50
50-43-43-23-05-015-0340	00350-0067	219 WORTH AVE	Solid Waste High Volume 7 day	5550	$1.025	$5,688.75
50-43-43-23-05-015-0380	00350-0068	225 WORTH AVE	Solid Waste Medium Volume 5 day	9932	$0.189	$1,877.15
50-43-43-23-05-015-0420	00350-0069	235 WORTH AVE	Solid Waste Medium Volume 5 day	3500	$0.189	$661.50
50-43-43-23-05-015-0440	00350-0070	237 WORTH AVE	Solid Waste Medium Volume 5 day	8528	$0.189	$1,611.79
50-43-43-23-05-015-0480	00350-0071	247 WORTH AVE	Solid Waste Medium Volume 5 day	10375	$0.189	$1,960.88
50-43-43-23-05-015-0520	00350-0088	259 WORTH AVE	Solid Waste Medium Volume 5 day	16374	$0.189	$3,094.69
50-43-43-23-05-016-0010	00350-0003	401 S COUNTY RD	Solid Waste Medium Volume 5 day	6750	$0.189	$1,275.75
50-43-43-23-05-016-0130	00350-0131	151 WORTH AVE	Solid Waste Low Volume 5 day	48578	$0.028	$1,360.18

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50-43-43-23-05-016-0270	00350-0132	126 PERUVIAN AVE	Solid Waste Apartment	6	$12.800	$921.60
50-43-43-23-05-016-0380	00350-0133	125 WORTH AVE	Solid Waste Medium Volume 5 day	49401	$0.189	$9,336.79
50-43-43-23-05-016-0600	00350-0004	411 S COUNTY RD	Solid Waste Low Volume 5 day	10716	$0.028	$300.05
50-43-43-23-05-016-0600	00350-0004	411 S COUNTY RD	Solid Waste Medium Volume 5 day	156	$0.189	$29.48
50-43-43-23-05-018-0010	00350-0168	256 WORTH AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-018-0010	00350-0168	256 WORTH AVE	Solid Waste Medium Volume 5 day	24739	$0.189	$4,675.67
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste Apartment	6	$12.800	$921.60
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste Medium Volume 7 day	35233	$0.234	$8,244.52
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste High Volume 7 day	810	$1.025	$830.25
50-43-43-23-05-018-0170	00350-0169	222 WORTH AVE	Solid Waste Medium Volume 5 day	7592	$0.189	$1,434.89
50-43-43-23-05-018-0190	00350-0170	216 WORTH AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-018-0190	00350-0170	216 WORTH AVE	Solid Waste Medium Volume 5 day	7057	$0.189	$1,333.77
50-43-43-23-05-018-0212	00350-0171	212 WORTH AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-018-0212	00350-0171	212 WORTH AVE	Solid Waste Medium Volume 5 day	1938	$0.189	$366.28
50-43-43-23-05-018-0230	00350-0172	204 WORTH AVE	Solid Waste Medium Volume 5 day	15025	$0.189	$2,839.73

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50-43-43-23-05-019-0200	00350-0174	312 WORTH AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-019-0200	00350-0174	312 WORTH AVE	Solid Waste Medium Volume 5 day	5176	$0.189	$978.26
50-43-43-23-05-019-0220	00350-0202	306 WORTH AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-23-05-019-0220	00350-0202	306 WORTH AVE	Solid Waste Medium Volume 5 day	16654	$0.189	$3,147.61
50-43-43-23-05-021-0010	00350-0229	102 FOUR ARTS PLZ	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-021-0010	00350-0229	102 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	21002	$0.028	$588.06
50-43-43-23-05-021-0031	00350-0230	100 FOUR ARTS PLZ	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-021-0031	00350-0230	100 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	3901	$0.028	$109.23
50-43-43-23-05-021-0031	00350-0230	100 FOUR ARTS PLZ	Solid Waste Medium Volume 5 day	17148	$0.189	$3,240.97
50-43-43-23-05-021-0040	00350-0500	102 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	8810	$0.028	$246.68
50-43-43-23-05-021-0151	00350-0269	249 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	81498	$0.189	$15,403.12
50-43-43-23-05-021-0171	00350-0270	241 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	9553	$0.189	$1,805.52
50-43-43-23-05-021-0180	00350-0271	231 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11064	$0.189	$2,091.10
50-43-43-23-05-021-0190	00350-0272	205 ROYAL PALM WAY	Solid Waste Low Volume 5 day	23245	$0.028	$650.86
50-43-43-23-05-022-0220	00350-0273	255 S COUNTY RD	Solid Waste Low Volume 5 day	10478	$0.028	$293.38
50-43-43-23-05-022-0220	00350-0273	255 S COUNTY RD	Solid Waste Medium Volume 5 day	4419	$0.189	$835.19
50-43-43-23-05-022-0272	00350-0274	109 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10860	$0.189	$2,052.54

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50-43-43-23-05-023-0491	00350-0313	400 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	28548	$0.189	$5,395.57
50-43-43-23-05-023-0510	00350-0314	420 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12948	$0.189	$2,447.17
50-43-43-23-05-023-0520	00350-0315	440 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	46373	$0.189	$8,764.50
50-43-43-23-05-023-0541	00350-0316	450 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25316	$0.189	$4,784.72
50-43-43-23-05-024-0421	00350-0317	294 HIBISCUS AVE	Solid Waste Medium Volume 5 day	2662	$0.189	$503.12
50-43-43-23-05-024-0422	00350-0318	300 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24295	$0.189	$4,591.76
50-43-43-23-05-024-0440	00350-0346	324 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	26404	$0.189	$4,990.36
50-43-43-23-05-024-0460	00350-0370	340 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	21632	$0.189	$4,088.45
50-43-43-23-05-024-0470	00350-0371	350 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25776	$0.189	$4,871.66
50-43-43-23-05-024-0480	00350-0107	396 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	7870	$0.189	$1,487.43

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50-43-43-23-05-025-0071	00350-0381	304 S COUNTY RD	Solid Waste Medium Volume 5 day	4729	$0.189	$893.78
50-43-43-23-05-025-0072	00350-0382	316 S COUNTY RD	Solid Waste Medium Volume 5 day	5894	$0.189	$1,113.97
50-43-43-23-05-025-0072	00350-0382	316 S COUNTY RD	Solid Waste High Volume 7 day	2275	$1.025	$2,331.88
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste Apartment	5	$12.800	$768.00
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste Medium Volume 7 day	5199	$0.234	$1,216.57
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste High Volume 7 day	5134	$1.025	$5,262.35
50-43-43-23-05-025-0352	00350-0384	296 S COUNTY RD	Solid Waste Medium Volume 7 day	2720	$0.234	$636.48
50-43-43-23-05-025-0352	00350-0384	296 S COUNTY RD	Solid Waste High Volume 7 day	1980	$1.025	$2,029.50
50-43-43-23-05-025-0370	00350-0385	218 ROYAL PALM WAY	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-025-0370	00350-0385	218 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11448	$0.189	$2,163.67
50-43-43-23-05-025-0380	00350-0386	222 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11654	$0.189	$2,202.61
50-43-43-23-05-025-0390	00350-0387	230 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19242	$0.189	$3,636.74
50-43-43-23-05-025-0400	00350-0388	240 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10296	$0.189	$1,945.94
50-43-43-23-05-025-0411	00350-0389	250 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24034	$0.189	$4,542.43
50-43-43-23-05-026-0081	00350-0037	301 S COUNTY RD	Solid Waste Medium Volume 5 day	8464	$0.189	$1,599.70
50-43-43-23-05-026-0082	00350-0072	311 S COUNTY RD	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-026-0082	00350-0072	311 S COUNTY RD	Solid Waste Medium Volume 5 day	5586	$0.189	$1,055.75

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50-43-43-23-05-026-0340	00350-0134	180 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19500	$0.189	$3,685.50
50-43-43-23-05-026-0600	00350-0135	132 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	13648	$0.189	$2,579.47
50-43-43-23-05-027-0011	00350-0136	340 S COUNTY RD	Solid Waste High Volume 5 day	2248	$0.826	$1,856.85
50-43-43-23-05-027-0280	00350-0137	336 S COUNTY RD	Solid Waste Medium Volume 5 day	6252	$0.189	$1,181.63
50-43-43-23-05-027-0300	00350-0138	332 S COUNTY RD	Solid Waste Medium Volume 5 day	1298	$0.189	$245.32
50-43-43-23-05-027-0320	00350-0139	214 BRAZILIAN AVE	Solid Waste Medium Volume 5 day	18796	$0.189	$3,552.44
50-43-43-23-05-027-0401	00350-0041	234 BRAZILIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-23-05-028-0290	00350-0175	331 S COUNTY RD	Solid Waste Medium Volume 7 day	3703	$0.234	$866.50
50-43-43-23-05-028-0290	00350-0175	331 S COUNTY RD	Solid Waste High Volume 7 day	5973	$1.025	$6,122.33
50-43-43-23-05-028-0331	00350-0176	335 S COUNTY RD	Solid Waste Medium Volume 5 day	3105	$0.189	$586.85
50-43-43-23-05-028-0460	00350-0231	141 AUSTRALIAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-23-05-028-0520	00350-0232	121 AUSTRALIAN AVE	Solid Waste Apartment	5	$12.800	$768.00

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50-43-43-23-14-000-1010	00350-0319	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	620	$0.189	$117.18
50-43-43-23-14-000-1020	00350-0320	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2114	$0.189	$399.55
50-43-43-23-14-000-1030	00350-0347	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	493	$0.189	$93.18
50-43-43-23-14-000-2010	00350-0373	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1265	$0.189	$239.09
50-43-43-23-14-000-2020	00350-0374	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	983	$0.189	$185.79
50-43-43-23-14-000-2030	00350-0375	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	825	$0.189	$155.93
50-43-43-23-14-000-2040	00350-0376	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1593	$0.189	$301.08
50-43-43-23-14-000-2050	00350-0377	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2140	$0.189	$404.46
50-43-43-23-14-000-2060	00350-0378	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1740	$0.189	$328.86

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50-43-43-23-15-000-0301	00350-0552	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1357	$0.189	$256.47
50-43-43-23-15-000-0302	00350-0553	240 S COUNTY RD	Solid Waste Medium Volume 5 day	864	$0.189	$163.30
50-43-43-23-15-000-0303	00350-0554	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1242	$0.189	$234.74
50-43-43-23-15-000-0304	00350-0555	240 S COUNTY RD	Solid Waste Medium Volume 5 day	2405	$0.189	$454.55
50-43-43-23-15-000-0305	00350-0556	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1269	$0.189	$239.84
50-43-43-23-15-000-0306	00350-0557	240 S COUNTY RD	Solid Waste Medium Volume 5 day	1107	$0.189	$209.22
50-43-43-23-15-000-0307	00350-0558	240 S COUNTY RD	Solid Waste Medium Volume 5 day	752	$0.189	$142.13
50-43-43-23-15-000-0308	00350-0559	240 S COUNTY RD	Solid Waste Medium Volume 5 day	688	$0.189	$130.03
50-43-43-23-15-000-0309	00350-0560	240 S COUNTY RD	Solid Waste Medium Volume 5 day	606	$0.189	$114.53
50-43-43-23-15-000-0310	00350-0561	240 S COUNTY RD	Solid Waste Medium Volume 5 day	5904	$0.189	$1,115.86
50-43-43-23-16-000-0060	00350-0300	173 MAIN ST	Solid Waste Apartment	2	$12.800	$307.20

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50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste Medium Volume 5 day	15231	$0.189	$2,878.66
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste High Volume 5 day	20154	$0.826	$16,647.20
50-43-43-26-00-001-0040	00350-0177	125 HAMMON AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-26-00-001-0050	00350-0178	125 HAMMON AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-26-00-001-0080	00350-0179	155 HAMMON AVE	Solid Waste Medium Volume 7 day	65404	$0.234	$15,304.54
50-43-43-26-00-001-0080	00350-0179	155 HAMMON AVE	Solid Waste High Volume 7 day	6214	$1.025	$6,369.35
50-43-43-26-00-001-0130	00350-0180	152 HAMMON AVE	Solid Waste Apartment	7	$12.800	$1,075.20
50-43-43-26-01-002-0012	00350-0369	106 HAMMON AVE	Solid Waste Apartment	11	$12.800	$1,689.60
50-43-43-26-14-000-0010	00350-0321	175 WORTH AVE	Solid Waste Medium Volume 5 day	6808	$0.189	$1,286.71
50-43-43-26-14-000-0020	00350-0591	175 WORTH AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-26-14-000-0030	00350-0005	175 WORTH AVE	Solid Waste Medium Volume 5 day	4781	$0.189	$903.61
50-43-43-26-19-000-0050	00350-0233	173 PERUVIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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50-43-43-26-21-000-0010	00350-0116	226 CHILEAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-26-21-000-0020	00350-0117	226 CHILEAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-56-000-0061	00350-0354	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1160	$0.189	$219.24
50-43-43-27-56-000-0062	00350-0355	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	720	$0.189	$136.08
50-43-43-27-56-000-0063	00350-0356	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	737	$0.189	$139.29
50-43-43-27-56-000-0064	00350-0357	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	510	$0.189	$96.39
50-43-43-27-56-000-1811	00350-0358	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1037	$0.189	$195.99
50-43-43-27-56-000-1812	00350-0359	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	655	$0.189	$123.80
50-43-43-27-56-000-1821	00350-0360	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1498	$0.189	$283.12
50-43-43-27-56-000-1822	00350-0361	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	769	$0.189	$145.34
50-43-43-27-62-000-0010	00350-0367	329 WORTH AVE	Solid Waste Medium Volume 5 day	1242	$0.189	$234.74

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50-43-43-27-62-000-0020	00350-0362	329 WORTH AVE	Solid Waste Medium Volume 5 day	1097	$0.189	$207.33
50-43-43-27-62-000-0030	00350-0038	329 WORTH AVE	Solid Waste Medium Volume 5 day	1276	$0.189	$241.16
50-43-43-27-62-000-0040	00350-0045	329 WORTH AVE	Solid Waste Medium Volume 5 day	277	$0.189	$52.35
50-43-43-27-62-000-0050	00350-0046	329 WORTH AVE	Solid Waste Medium Volume 5 day	573	$0.189	$108.30
50-43-43-27-62-000-0060	00350-0047	329 WORTH AVE	Solid Waste Medium Volume 5 day	773	$0.189	$146.10
50-43-43-27-62-000-0070	00350-0048	329 WORTH AVE	Solid Waste Medium Volume 5 day	571	$0.189	$107.92
50-43-43-27-67-000-2030	00350-0562	369 S LAKE DR	Solid Waste Medium Volume 5 day	1888	$0.189	$356.83
50-43-43-27-69-000-0010	00350-0351	250 WORTH AVE	Solid Waste Medium Volume 5 day	1369	$0.189	$258.74
50-43-43-27-69-000-0020	00350-0352	250 WORTH AVE	Solid Waste Medium Volume 5 day	1140	$0.189	$215.46
50-43-43-27-69-000-0030	00350-0353	250 WORTH AVE	Solid Waste Medium Volume 5 day	826	$0.189	$156.11

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50-43-43-27-70-001-0000	00350-0363	234 AUSTRALIAN AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-27-71-001-0020	00350-0417	2 VIA MIZNER	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-71-001-1010	00350-0364	339 WORTH AVE	Solid Waste Medium Volume 7 day	1130	$0.234	$264.42
50-43-43-27-71-001-1020	00350-0365	341 WORTH AVE	Solid Waste Medium Volume 7 day	734	$0.234	$171.76
50-43-43-27-71-001-1030	00350-0366	343 WORTH AVE	Solid Waste Medium Volume 7 day	656	$0.234	$153.50
50-43-43-27-71-001-1040	00350-0349	345 WORTH AVE	Solid Waste Medium Volume 7 day	681	$0.234	$159.35
50-43-43-27-71-001-1050	00350-0039	7 VIA MIZNER	Solid Waste Medium Volume 7 day	336	$0.234	$78.62
50-43-43-27-71-001-1060	00350-0049	8 VIA MIZNER	Solid Waste Medium Volume 7 day	329	$0.234	$76.99
50-43-43-27-71-001-1070	00350-0050	9 VIA MIZNER	Solid Waste Medium Volume 7 day	335	$0.234	$78.39
50-43-43-27-71-001-1080	00350-0051	14 VIA MIZNER	Solid Waste Medium Volume 7 day	837	$0.234	$195.86
50-43-43-27-71-001-1090	00350-0052	14 VIA MIZNER	Solid Waste Medium Volume 7 day	397	$0.234	$92.90

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50-43-43-27-71-001-1100	00350-0053	23 VIA MIZNER	Solid Waste Medium Volume 7 day	330	$0.234	$77.22
50-43-43-27-71-001-1110	00350-0054	21 VIA MIZNER	Solid Waste Medium Volume 7 day	285	$0.234	$66.69
50-43-43-27-71-001-1120	00350-0055	5 VIA MIZNER	Solid Waste Medium Volume 7 day	269	$0.234	$62.95
50-43-43-27-71-001-1140	00350-0056	28 VIA MIZNER	Solid Waste Medium Volume 7 day	431	$0.234	$100.85
50-43-43-27-71-001-1150	00350-0057	32 VIA MIZNER	Solid Waste Medium Volume 7 day	793	$0.234	$185.56
50-43-43-27-71-001-1160	00350-0089	33 VIA MIZNER	Solid Waste Medium Volume 7 day	634	$0.234	$148.36
50-43-43-27-71-001-1170	00350-0119	34 VIA MIZNER	Solid Waste Medium Volume 7 day	803	$0.234	$187.90
50-43-43-27-71-001-1180	00350-0120	333 WORTH AVE	Solid Waste Medium Volume 7 day	888	$0.234	$207.79
50-43-43-27-71-001-1190	00350-0121	335 WORTH AVE	Solid Waste Medium Volume 7 day	709	$0.234	$165.91
50-43-43-27-71-001-1200	00350-0122	337 WORTH AVE	Solid Waste Medium Volume 7 day	706	$0.234	$165.20
50-43-43-27-71-001-2080	00350-0123	16 VIA MIZNER	Solid Waste Medium Volume 7 day	1863	$0.234	$435.94

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-71-001-2160	00350-0124	38 VIA MIZNER	Solid Waste Medium Volume 7 day	2114	$0.234	$494.68
50-43-43-27-71-002-0010	00350-0125	0 VIA MIZNER	Solid Waste Medium Volume 7 day	2337	$0.234	$546.86
50-43-43-27-71-002-1010	00350-0126	60 VIA MIZNER	Solid Waste Medium Volume 7 day	429	$0.234	$100.39
50-43-43-27-71-002-1020	00350-0203	64 VIA MIZNER	Solid Waste Medium Volume 7 day	388	$0.234	$90.79
50-43-43-27-71-002-1030	00350-0210	64 VIA MIZNER	Solid Waste Medium Volume 7 day	478	$0.234	$111.85
50-43-43-27-71-002-1040	00350-0306	66 VIA MIZNER	Solid Waste Medium Volume 7 day	286	$0.234	$66.92
50-43-43-27-71-002-1050	00350-0307	66 VIA MIZNER	Solid Waste Medium Volume 7 day	310	$0.234	$72.54
50-43-43-27-71-002-1060	00350-0211	87 VIA MIZNER	Solid Waste Medium Volume 7 day	800	$0.234	$187.20
50-43-43-27-71-002-1070	00350-0212	87 VIA MIZNER	Solid Waste Medium Volume 7 day	501	$0.234	$117.23
50-43-43-27-71-002-1080	00350-0213	87 VIA MIZNER	Solid Waste Medium Volume 7 day	601	$0.234	$140.63
50-43-43-27-71-002-1090	00350-0214	88 VIA MIZNER	Solid Waste Medium Volume 7 day	990	$0.234	$231.66

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50-43-43-27-71-002-1100	00350-0215	90 VIA MIZNER	Solid Waste Medium Volume 7 day	1022	$0.234	$239.15
50-43-43-27-71-002-1110	00350-0216	92 VIA MIZNER	Solid Waste Medium Volume 7 day	711	$0.234	$166.37
50-43-43-27-71-002-1120	00350-0217	96 VIA MIZNER	Solid Waste Medium Volume 7 day	335	$0.234	$78.39
50-43-43-27-71-002-1140	00350-0218	99 VIA MIZNER	Solid Waste Medium Volume 7 day	285	$0.234	$66.69
50-43-43-27-71-002-1150	00350-0249	99 VIA MIZNER	Solid Waste Medium Volume 7 day	877	$0.234	$205.22
50-43-43-27-71-002-2010	00350-0253	64 VIA MIZNER	Solid Waste Medium Volume 7 day	884	$0.234	$206.86
50-43-43-27-74-000-0010	00350-0304	340 COCOANUT ROW	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-77-000-0021	00350-0094	434 CHILEAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-77-000-0024	00350-0093	434 CHILEAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-77-000-0034	00350-0092	434 CHILEAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-77-000-0042	00350-0091	434 CHILEAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-77-000-0063	00350-0090	434 CHILEAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-0010	00350-0098	301 AUSTRALIAN AVE	Solid Waste High Volume 7 day	13694	$1.025	$14,036.35
50-43-43-27-78-000-0020	00350-0099	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	1422	$0.189	$268.76
50-43-43-27-78-000-0080	00350-0100	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	14649	$0.189	$2,768.66
50-43-43-27-78-000-1000	00350-0549	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1010	00350-0502	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1020	00350-0564	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1030	00350-0503	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1040	00350-0504	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1050	00350-0563	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-1060	00350-0505	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1070	00350-0507	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1080	00350-0509	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1082	00350-0567	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1090	00350-0511	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1100	00350-0512	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1110	00350-0513	301 AUSTRALIAN AVE	Solid Waste Apartment	2	$12.800	$307.20
50-43-43-27-78-000-1130	00350-0565	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1140	00350-0515	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1150	00350-0568	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1160	00350-0517	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-1170	00350-0569	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1180	00350-0519	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1190	00350-0575	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1200	00350-0523	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1210	00350-0526	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1220	00350-0528	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1230	00350-0570	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1240	00350-0571	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1250	00350-0529	301 AUSTRALIAN AVE	Solid Waste Apartment	3	$12.800	$460.80
50-43-43-27-78-000-1280	00350-0530	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1290	00350-0533	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-1300	00350-0572	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-1320	00350-0535	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2010	00350-0536	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2020	00350-0573	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2030	00350-0574	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2040	00350-0538	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2042	00350-0566	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2050	00350-0540	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2060	00350-0543	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2070	00350-0545	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2080	00350-0547	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-2090	00350-0506	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2100	00350-0508	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2110	00350-0510	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2120	00350-0514	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2130	00350-0577	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2140	00350-0516	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2150	00350-0581	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2160	00350-0518	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2170	00350-0520	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2180	00350-0521	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2190	00350-0522	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-2200	00350-0524	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2210	00350-0527	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2220	00350-0525	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2230	00350-0585	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2240	00350-0586	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2250	00350-0531	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2260	00350-0587	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2270	00350-0588	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2280	00350-0532	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2290	00350-0534	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2300	00350-0537	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-2310	00350-0589	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2320	00350-0590	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2340	00350-0539	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2350	00350-0541	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2360	00350-0542	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-2370	00350-0544	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3010	00350-0576	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3020	00350-0578	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3030	00350-0579	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3040	00350-0580	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3050	00350-0582	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-43-27-78-000-3060	00350-0583	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3070	00350-0546	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3080	00350-0548	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-27-78-000-3090	00350-0584	301 AUSTRALIAN AVE	Solid Waste Apartment	1	$12.800	$153.60
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Apartment	5	$12.800	$768.00
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Low Volume 7 day	19908	$0.035	$696.78
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Medium Volume 7 day	46088	$0.234	$10,784.59
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste High Volume 7 day	10512	$1.025	$10,774.80
50-43-44-11-03-000-1303	00350-0350	2310 S OCEAN BLVD	Solid Waste Medium Volume 5 day	4166	$0.189	$787.37
50-43-44-11-07-008-0020	00350-0102	18 SLOANS CURVE DR	Solid Waste Medium Volume 5 day	1196	$0.189	$226.04
50-43-44-14-01-003-1090	00350-0042	2275 S OCEAN BLVD	Solid Waste Medium Volume 5 day	978	$0.189	$184.84
50-43-44-23-00-002-0190	00350-0219	2875 S OCEAN BLVD	Solid Waste Medium Volume 5 day	27205	$0.189	$5,141.75
50-43-44-23-00-002-0190	00350-0219	2875 S OCEAN BLVD	Solid Waste High Volume 5 day	3300	$0.826	$2,725.80
50-43-44-23-00-002-0270	00350-0220	2880 S OCEAN BLVD	Solid Waste Medium Volume 7 day	3835	$0.234	$897.39
50-43-44-23-00-002-0280	00350-0221	2870 S OCEAN BLVD	Solid Waste Medium Volume 7 day	43902	$0.234	$10,273.07

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-14-000-0000	00350-0283	2850 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1880	$0.189	$355.32
50-43-44-23-20-000-2030	00350-0429	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2040	00350-0430	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2050	00350-0431	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2070	00350-0432	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2080	00350-0433	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2090	00350-0434	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2100	00350-0435	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2110	00350-0436	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2120	00350-0437	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2140	00350-0438	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-20-000-2150	00350-0439	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2160	00350-0440	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2170	00350-0441	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-2180	00350-0442	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3010	00350-0443	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3030	00350-0444	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3050	00350-0445	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3060	00350-0446	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3070	00350-0447	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3080	00350-0448	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3090	00350-0449	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-20-000-3100	00350-0450	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3110	00350-0451	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3140	00350-0452	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3150	00350-0453	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-3160	00350-0454	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4010	00350-0455	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4020	00350-0456	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4030	00350-0457	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4040	00350-0458	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4050	00350-0459	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4080	00350-0460	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60

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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-20-000-4090	00350-0461	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4140	00350-0462	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4170	00350-0463	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-4180	00350-0464	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5010	00350-0465	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5020	00350-0466	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5030	00350-0467	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5040	00350-0468	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5050	00350-0469	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5060	00350-0470	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5070	00350-0471	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60

TOWN OF PALM BEACH, FLORIDA
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Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-20-000-5090	00350-0472	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5110	00350-0473	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5140	00350-0474	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5150	00350-0475	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5160	00350-0476	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-5170	00350-0477	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6020	00350-0478	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6040	00350-0479	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6050	00350-0480	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6070	00350-0481	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6080	00350-0482	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60

TOWN OF PALM BEACH, FLORIDA
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Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-20-000-6090	00350-0483	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6100	00350-0484	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6110	00350-0485	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6140	00350-0486	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6150	00350-0487	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6160	00350-0488	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6170	00350-0489	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-6180	00350-0490	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7010	00350-0491	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7020	00350-0492	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7030	00350-0493	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60

TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2021

Property	Assessment #	Service Address	Commercial Designation	SF/Units	Rate	Balance Due
50-43-44-23-20-000-7040	00350-0494	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7050	00350-0495	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7060	00350-0496	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7070	00350-0497	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7080	00350-0498	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-23-20-000-7100	00350-0499	2560 S OCEAN BLVD	Solid Waste Apartment	1	$12.800	$153.60
50-43-44-26-02-000-0010	00350-0118	3200 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1073	$0.189	$202.80
50-43-44-26-06-000-0000	00350-0348	3031 S OCEAN BLVD	Solid Waste Medium Volume 5 day	42500	$0.189	$8,032.50

790,055.74

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