

PUBLIC NOTICE

Monday, August 19, 2019
4:00 pm



**COMMUNITY CENTER
90 EDWARDS LANE
PALM BEACH SHORES, FL**

***TOWN COMMISSION
AGENDA
BUDGET WORKSHOP NO. 3
FY 2019-2020***

**Mayor Myra Koutzen
Vice Mayor Roby DeReuil**

**Commissioner Gil Gilgallon
Commissioner Bob Stanton
Commissioner Brian Tyler**

**Town Treasurer, Wendy Wells
Town Clerk Evyonne Browning**

**PLEASE NOTE THE MEETING LOCATION HAS CHANGED TO THE
COMMUNITY CENTER**

90 EDWARDS LANE/PALM BEACH SHORES, FL

1. Revisions since Budget Workshop #2
2. Discussion of Insurance Benefits for Employees
3. Discussion of adding a Town Manager or Town Administrator
4. Detail Budget FY2020 without change to PBSO
5. Detail Budget FY2020 for Police and Dispatch with change to PBSO
6. Capital Budget FY2020 showing both scenarios
7. Budget Summary comparing the two options
8. 20 - year Projection of PBSPD vs. PBSO
9. Balance Sheet Savings with PBSO contract
10. Fund Balance Analysis

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision made by the Town Commission with respect to any matter considered at this meeting or hearing, such interested person will need a record of the proceedings, and for such purpose may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. The meeting/hearing will be continued from day to day, time to time, place to place, as may be found necessary during the aforesaid meeting.
IN ACCORDANCE WITH THE PROVISIONS OF THE AMERICANS WITH DISABILITIES ACT (ADA), THIS DOCUMENT CAN BE MADE AVAILABLE IN AN ALTERNATE FORMAT (LARGE PRINT) UPON REQUEST AND SPECIAL ACCOMMODATIONS CAN BE PROVIDED UPON REQUEST WITH THREE (3) DAYS ADVANCE NOTICE. FOR HEARING ASSISTANCE: If any person wishes to use a hearing device, please contact the Town Clerk.



Revisions to the FY2020 Budget Since Budget Workshop #2

All changes have been highlighted in pink on the detail budget and the capital

1. Added Grant Revenue of \$45,000 for the anticipated grant to fund the Fire Breathing Apparatus.
2. Updated employee insurance across departments with personnel based on the quotes received. There is 1.7% increase over the current rates to maintain the same coverage. Due to turnover, some departments show a lower budget for employee insurance than last year. Changes in benefits to health insurance in FY2019 were felt by employees with some higher copays and deductibles.
3. The capital budget was revised based on the comments in the previous workshop:
 - Added \$20,000 for Outfall Tidal Flap Valve at Lake & Inlet
 - Revised Street Light Posts & Globes from \$42,000 to \$15,000
 - Revised Beach Building from \$22,000 to demolish to \$61,000 to repair
4. Once the changes above were incorporated, the amount of fund balance was revised to balance the budget.

INSURANCE BENEFITS FOR EMPLOYEES

#	SUMMARY	HEALTH		DENTAL		VISION		LIFE	ST DIS	ANNUAL TOTAL
		EMP ONLY	1/2 DEP	EMP ONLY	1/2 DEP	EMP ONLY	1/2 DEP	EMP ONLY	EMP ONLY	
3	ADMINISTRATION TOTAL	\$ 32,130.36	\$ 2,715.24	\$ 1,221.84	\$ 254.64	\$ 213.48	\$ 63.96	\$ 225.00	\$ 527.28	\$ 37,351.80
			8%		17%		23%			
3	PUBLIC WORKS TOTAL	\$ 32,130.36	\$ 6,622.08	\$ 1,221.84	\$ 497.28	\$ 213.48	\$ 70.68	\$ 225.00	\$ 481.68	\$ 41,462.40
			17%		29%		25%			
5	FIRE TOTAL	\$ 53,550.60	\$ 14,796.36	\$ 2,036.40	\$ 482.76	\$ 355.80	\$ 70.68	\$ 375.00	\$ 803.04	\$ 72,470.64
			22%		19%		17%			
11	POLICE TOTAL	\$ 117,811.32	\$ 38,234.52	\$ 4,480.08	\$ 1,899.12	\$ 782.76	\$ 212.04	\$ 825.00	\$ 1,999.68	\$ 166,244.52
			25%		30%		21%			
5	DISPATCH TOTAL	\$ 53,550.60	\$ 10,315.44	\$ 2,036.40	\$ 197.64	\$ 355.80	\$ 70.68	\$ 375.00	\$ 843.48	\$ 67,745.04
			16%		9%		17%			
27	TOTAL	\$ 289,173.24	\$ 72,683.64	\$ 10,996.56	\$ 3,331.44	\$ 1,921.32	\$ 488.04	\$ 2,025.00	\$ 4,655.16	\$ 385,274.40
			20%		23%		20%			

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**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
31110	Ad Valorem Taxes - Operating	\$ 3,367,735	\$ 3,468,132	\$ 3,604,306.77	\$ 3,785,930.82	\$ 3,805,700	\$ 4,111,200	Property values increased by 0.14%	\$ 305,500
31115	Discounts - Ad Valorem - Operating	\$ (123,099)	\$ (127,676)	\$ (133,456.00)	\$ (139,153.14)	\$ (140,800)	\$ (152,100)		\$ (11,300)
	<i>net ad valorem taxes - operating</i>	\$ 3,244,636	\$ 3,340,455	\$ 3,470,850.77	\$ 3,646,777.68	\$ 3,664,900	\$ 3,959,100		\$ 294,200
<i>new acct</i>	Ad Valorem Taxes - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,500	0.4290 mills - to repay portion of undergrounding debt	\$ 257,500
<i>new acct</i>	Discounts - Ad Valorem - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,500)		\$ (9,500)
	<i>net ad valorem taxes - debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248,000		
31120	Delinquent Taxes	\$ 18,620	\$ 29,319	\$ 5,942.90	\$ 42,096.49	\$ -	\$ -		\$ -
	TOTAL PROPERTY TAXES	\$ 3,263,255	\$ 3,369,774	\$ 3,476,794	\$ 3,688,874	\$ 3,664,900	\$ 4,207,100		\$ 836,400
31241	Local Option Gas Tax	\$ 39,695	\$ 41,576	\$ 41,064.95	\$ 27,854.72	\$ 42,342	\$ 41,960	Per State estimates on 7/10/19- Must be used for Roads	\$ (382)
31260	Discretionary Sales Tax PBC	\$ -	\$ 49,955	\$ 85,428.59	\$ 59,295.26	\$ 92,116	\$ 88,747	Per State estimates on 7/23/19- Must be used for Capital	\$ (3,369)
	TOTAL LOCAL OPTION TAXES	\$ 39,695	\$ 91,531	\$ 126,493.54	\$ 87,149.98	\$ 134,458	\$ 130,707		\$ (3,751)
31410	Utility Services Tax - Electricity	\$ 60,436	\$ 166,300	\$ 211,595.86	\$ 140,777.51	\$ 200,000	\$ 205,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ 5,000
31430	Utility Services Tax - Water	\$ 22,410	\$ 74,653	\$ 98,926.65	\$ 58,041.47	\$ 90,000	\$ 96,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ 6,000
31440	Utility Services Tax - Gas	\$ 11,037	\$ 18,917	\$ 26,171.55	\$ 16,568.39	\$ 30,000	\$ 26,000	6% Tax effective 4/1/16; increased to 10% on 4/1/17	\$ (4,000)
								<i>Utility taxes will be used to fund the debt for undergrounding</i>	
	TOTAL UTILITY TAXES	\$ 93,883	\$ 259,869	\$ 336,694.06	\$ 215,387.37	\$ 320,000	\$ 327,000		\$ 7,000
31500	Communications Tax	\$ 79,571	\$ 76,886	\$ 77,266.96	\$ 50,394.14	\$ 79,936	\$ 74,758	Per State estimates on 7/23/19	\$ (5,178)
	TOTAL COMMUNICATIONS TAXES	\$ 79,571	\$ 76,886	\$ 77,266.96	\$ 50,394.14	\$ 79,936	\$ 74,758		\$ (5,178)
31600	Business Tax Receipt	\$ 15,628	\$ 17,223	\$ 14,854.85	\$ 18,045.65	\$ 16,800	\$ 17,000	5% increase in FY2018	\$ 200
32120	Contractor Registration	\$ 96	\$ 100	\$ -	\$ -	\$ -	\$ -	Not allowed to collect a fee for this anymore	\$ -
32200	Building Permits	\$ 126,761	\$ 142,272	\$ 223,739.54	\$ 174,099.49	\$ 140,000	\$ 160,000	Must be used to administer Florida Building Code	\$ 20,000
32210	Bldg. Permit State Surcharge	\$ 3,789	\$ 4,591	\$ 5,869.49	\$ 4,699.44	\$ 4,000	\$ 4,500		\$ 500
	TOTAL LICENSES & PERMITS	\$ 146,274	\$ 164,187	\$ 244,463.88	\$ 196,844.58	\$ 160,800	\$ 181,500		\$ 20,700
32310	Franchise Fees - Electric (FPL)	\$ 168,536	\$ 166,738	\$ 172,627.52	\$ 123,644.39	\$ 175,000	\$ 172,000	Based on actual	\$ (3,000)
32340	Franchise Fees - Gas (FPU)	\$ 4,037	\$ 6,646	\$ 7,351.32	\$ 4,531.75	\$ 6,000	\$ 6,500	Based on actual	\$ 500
32370	Franchise Fees - Solid Waste (WM)	\$ 28,087	\$ 30,428	\$ 33,780.81	\$ 23,041.82	\$ 30,000	\$ 35,000	Based on actual	\$ 5,000
	TOTAL FRANCHISE FEES	\$ 200,660	\$ 203,812	\$ 213,759.65	\$ 151,217.96	\$ 211,000	\$ 213,500		\$ 2,500
32510	Sewer Improvement Assmt	\$ 5,315	\$ 1,633	\$ 2,500.00	\$ -	\$ -	\$ -	Final payments were due 9/15/16	\$ -
	TOTAL SPECIAL ASSESSMENTS	\$ 5,315	\$ 1,633	\$ 2,500.00	\$ -	\$ -	\$ -		\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual 2015-2016 6.3500 mills	Actual 2016-2017 6.3500 mills	Actual 2017-2018 6.3500 mills	Actual as of 6/30/2019	Budget 2018-2019 6.3500 mills	Budget 2019-2020 6.8500 mills	Comments	Variance B2018/19 to B2019/20
32900	Business Tax Receipt Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
32920	Reinspection Fees	\$ 2,800	\$ 1,310	\$ 4,334.08	\$ 2,426.48	\$ 2,000	\$ 2,500		\$ 500
32930	Special Permits	\$ 200	\$ 1,050	\$ 1,350.00	\$ 2,646.00	\$ 1,000	\$ 7,400	includes Sailfish Vendor Fee	\$ 6,400
	TOTAL OTHER PERMIT FEES	\$ 3,000	\$ 2,360	\$ 5,684.08	\$ 5,072.48	\$ 3,000	\$ 9,900		\$ 6,900
33100	Federal Grant	\$ -	\$ -	\$ -	\$ 155,098.04	\$ -	\$ -	FY2019 FEMA Grant Irma	\$ -
33400	State Grants	\$ -	\$ -	\$ -	\$ 16,517.96	\$ -	\$ 45,000	Fire Breathing Apparatus; FY2019 FEMA Grant Irma	\$ 45,000
	TOTAL GRANTS	\$ -	\$ -	\$ -	\$ 171,616.00	\$ -	\$ 45,000		\$ 45,000
33512	State Revenue Sharing	\$ 28,812	\$ 29,786	\$ 30,758.05	\$ 22,710.01	\$ 31,573	\$ 32,744	Per State estimates on 7/17/19	\$ 1,171
33514	Mobile Home License Tax	\$ 107	\$ 185	\$ 130.75	\$ 100.50	\$ 150	\$ 150		\$ -
33515	Beverage License	\$ 3,964	\$ 3,328	\$ 3,328.19	\$ 3,328.19	\$ 3,328	\$ 3,328		\$ -
33518	1/2 Cent Sales Tax	\$ 91,028	\$ 90,191	\$ 94,110.93	\$ 67,165.17	\$ 97,256	\$ 100,073	Per State estimates on 7/12/19	\$ 2,817
	TOTAL SHARED REVENUE - STATE	\$ 123,912	\$ 123,490	\$ 128,327.92	\$ 93,303.87	\$ 132,307	\$ 136,295		\$ 3,988
33720	Public Safety Grant - PBC - 911	\$ 15,467	\$ -	\$ 3,747.69	\$ -	\$ 5,000	\$ -	Dispatch Equipment	\$ (5,000)
	TOTAL GRANTS - LOCAL	\$ 15,467	\$ -	\$ 3,747.69	\$ -	\$ 5,000	\$ -		\$ (5,000)
33820	County Business Tax Receipts PBC	\$ 5,731	\$ 6,476	\$ 7,138.78	\$ 3,244.25	\$ 5,500	\$ 6,000		\$ 500
33830	Recycling Revenue Sharing (SWA)	\$ 2,047	\$ 2,926	\$ 746.07	\$ 202.64	\$ 1,000	\$ 400		\$ (600)
	TOTAL SHARED REVENUE - LOCAL	\$ 7,778	\$ 9,401	\$ 7,884.85	\$ 3,446.89	\$ 6,500	\$ 6,400		\$ (100)
34131	Maps and Zoning	\$ 240	\$ 693	\$ 245.00	\$ 150.00	\$ 200	\$ 200		\$ -
34132	Lien Search	\$ 850	\$ 1,325	\$ 1,075.00	\$ 865.00	\$ 800	\$ 800		\$ -
34210	Police Special Duty	\$ 3,398	\$ 923	\$ 3,857.50	\$ 2,587.50	\$ 3,000	\$ 4,000	Sunset at Sailfish detail, mainly	\$ 1,000
34291	Police Reports	\$ 513	\$ 391	\$ 114.45	\$ 297.90	\$ 350	\$ 350		\$ -
34350	Sewer Maintenance Fees	\$ 55,005	\$ 54,328	\$ 55,004.94	\$ 54,415.44	\$ 55,000	\$ 55,000	To be used for maintenance of sewer lines	\$ -
34450	Beach Parking Permits	\$ 11,499	\$ 11,274	\$ 11,108.75	\$ 3,170.00	\$ 10,000	\$ 11,000		\$ 1,000
34751	Meeting Room Fee	\$ 1,080	\$ 400	\$ 100.00	\$ -	\$ -	\$ -	No longer renting the meeting room	\$ -
34752	Community Center Fee	\$ 34,425	\$ 21,300	\$ 20,750.00	\$ 19,325.00	\$ 20,000	\$ 22,000		\$ 2,000
34753	Damage/Add'l Cleaning fee CC	\$ 2,475	\$ 2,057	\$ 3,773.25	\$ 3,735.00	\$ 4,000	\$ 3,500	New cleaning fee to offset cleaning service	\$ (500)
34910	Code Enf Admin Costs Reimb	\$ -	\$ 4,491	\$ 3,437.52	\$ 415.94	\$ -	\$ -		\$ -
34920	Site Plan Fees/Variance	\$ 100	\$ 550	\$ 5,081.20	\$ 2,830.00	\$ 500	\$ 2,000		\$ 1,500
34930	Land Development Costs	\$ 11,899	\$ 5,294	\$ 4,674.52	\$ 950.00	\$ 5,000	\$ 2,000		\$ (3,000)
34940	Credit Card Convenience Fee 2.5%	\$ -	\$ -	\$ 2,562.23	\$ 1,434.51	\$ 2,500	\$ 2,500	Started accepting credit cards end of Dec 2017	\$ -
	TOTAL CHARGES FOR SERVICES	\$ 121,483	\$ 103,025	\$ 111,784.36	\$ 90,176.29	\$ 101,350	\$ 103,350		\$ 2,000

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
35110	County Court Fines	\$ 496	\$ 403	\$ 698.14	\$ 332.75	\$ 500	\$ 500		\$ -
35130	\$2 Court Costs-Police Ed	\$ 103	\$ 91	\$ 102.75	\$ 56.40	\$ 75	\$ 75		\$ -
35400	Town Parking Fines	\$ 14,880	\$ 9,590	\$ 6,820.00	\$ 4,673.00	\$ 7,000	\$ 6,000	based on actual	\$ (1,000)
35410	Code & Ordinance Fines	\$ -	\$ 8,151	\$ 5,400.00	\$ -	\$ -	\$ -		\$ -
35420	False Alarm Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	TOTAL FINES	\$ 15,479	\$ 18,235	\$ 13,020.89	\$ 5,062.15	\$ 7,575	\$ 6,575		\$ (1,000)
35820	Confiscated Property Sale	\$ -	\$ -	\$ 23,818.00	\$ -	\$ -	\$ -		\$ -
	TOTAL SALE OF CONF PROPERTY	\$ -	\$ -	\$ 23,818.00	\$ -	\$ -	\$ -		\$ -
36110	Interest - General	\$ 11,218	\$ 8,924	\$ 23,515.92	\$ 46,900.45	\$ 16,000	\$ 60,000	interest rates rising	\$ 44,000
36120	Interest - Ad Valorem	\$ 3,422	\$ 3,344	\$ 3,354.56	\$ 6,549.33	\$ 2,000	\$ 3,000		\$ 1,000
36130	Interest - Sewer Assessments	\$ (79)	\$ 443	\$ -	\$ -	\$ -	\$ -	Final payments due 9/15/16	\$ -
	TOTAL INTEREST	\$ 14,561	\$ 12,711	\$ 26,870.48	\$ 53,449.78	\$ 18,000	\$ 63,000		\$ 45,000
36410	Sale of Surplus Equipment	\$ 2,935	\$ 5,149	\$ 2,965.84	\$ -	\$ -	\$ -		\$ -
	TOTAL SALE OF SURPLUS	\$ 2,935	\$ 5,149	\$ 2,965.84	\$ -	\$ -	\$ -		\$ -
36600	Donations	\$ 41,187	\$ 263,436	\$ 266,574.40	\$ 37,682.23	\$ -	\$ 5,000	FY17 Fanning bequest \$262,500; POA cc fridge	\$ 5,000
36610	Donations - Community Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
36620	Donations - Youth Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
36630	Donations - St. Patrick's Day Parade	\$ -	\$ -	\$ -	\$ 8,907.00	\$ -	\$ -		\$ -
36340	Donations - Fire Truck	\$ -	\$ -	\$ -	\$ 792.00	\$ -	\$ -		\$ -
	TOTAL DONATIONS	\$ 41,187	\$ 263,436	\$ 266,574.40	\$ 47,381.23	\$ -	\$ 5,000		\$ 5,000
36990	Miscellaneous Income	\$ 18,938	\$ 12,455	\$ 41,312.77	\$ 20,424.31	\$ 10,000	\$ 10,000		\$ -
36991	Insurance Reimbursement	\$ 2,603	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
36992	Penalties/Sewer Assmt payments	\$ 210	\$ 64	\$ -	\$ -	\$ -	\$ -		\$ -
	TOTAL MISCELLANEOUS	\$ 21,751	\$ 12,519	\$ 41,312.77	\$ 20,424.31	\$ 10,000	\$ 10,000		\$ -
38100	Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 247,122	\$ 400,184		\$ 153,062
38110	Appropriation from F/B - restricted	\$ -	\$ -	\$ -	\$ -	\$ (92,116)	\$ (88,747)	Plan to save PBC Sales Tax \$ for roads	\$ 3,369
	TOTAL APPROPRIATIONS FROM FU	\$ -	\$ -	\$ -	\$ -	\$ 155,006	\$ 311,437		\$ 156,431
38300	Capital Lease Proceeds	\$ -	\$ 89,660	\$ -	\$ 192,882.00	\$ 182,240	\$ -	PW truck, Police vehicles & cameras	\$ (182,240)
	TOTAL PROCEEDS FROM DEBT	\$ -	\$ 89,660	\$ -	\$ 192,882.00	\$ 182,240	\$ -		\$ (182,240)
	Total Revenues	\$ 4,196,207	\$ 4,807,680	\$ 5,109,963.04	\$ 5,072,683.20	\$ 5,192,072	\$ 5,831,522		\$ 639,450
	Revenue without use of fund balance or debt					\$ 4,854,826	\$ 5,520,085	14%	\$ 665,259
	Other Revenue (non-Ad Valorem Taxes)					\$ 1,055,468	\$ 1,182,278	12%	\$ 126,810

**Town of Palm Beach Shores
Budget Worksheet**

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		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
	EXPENDITURES								
Dept.1	ADMINISTRATION								
513.01200	Salaries - Regular	\$ 293,113	\$ 162,648	\$ 176,689.71	\$ 132,521.11	\$ 184,894	\$ 195,065	3 full-time positions	\$ 10,171
513.01300	Salaries - P/T	\$ 40,881	\$ 47,806	\$ 62,073.76	\$ 43,259.53	\$ 53,000	\$ 58,000	Added time for Treasurer	\$ 5,000
513.01400	Salaries - O/T	\$ 3,294	\$ 3,709	\$ 4,779.95	\$ 3,038.10	\$ 4,000	\$ 4,000		\$ -
513.01500	Salaries - Longevity	\$ 650	\$ 200	\$ 850.00	\$ 400.00	\$ 400	\$ 500		\$ 100
513.02100	FICA	\$ 25,840	\$ 16,254	\$ 18,531.50	\$ 13,551.21	\$ 18,536	\$ 19,704		\$ 1,168
513.02200	FRS	\$ 32,811	\$ 16,349	\$ 19,279.73	\$ 13,374.12	\$ 20,014	\$ 21,816		\$ 1,802
513.02300	Employee Insurance	\$ 39,897	\$ 30,449	\$ 37,200.68	\$ 30,706.25	\$ 37,900	\$ 37,400		\$ (500)
513.02310	Health & Wellness program	\$ 925	\$ 471	\$ 280.84	\$ 128.76	\$ 720	\$ 720		\$ -
513.02400	Workers Compensation Insurance	\$ 996	\$ 1,092	\$ 800.00	\$ 796.00	\$ 800	\$ 800	w/c ins reallocated among depts 2018	\$ -
513.02500	Unemployment	\$ 61	\$ -	\$ 797.96	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 438,468	\$ 278,979	\$ 321,284.13	\$ 237,775.08	\$ 320,264	\$ 338,005	6%	\$ 17,741
513.03100	Professional Svcs/Consulting	\$ 14,685	\$ 16,912	\$ 19,634.21	\$ 15,241.60	\$ 23,950	\$ 22,000	IT; Website; Actg s/w; social media archiving	\$ (1,950)
513.03110	Payroll/Sect 125 Svc	\$ 1,435	\$ 1,792	\$ 1,102.27	\$ 1,048.98	\$ 1,150	\$ 600	Payroll services (ADP, TCP)	\$ (550)
513.03120	Medical Exams	\$ 125	\$ 125	\$ -	\$ -	\$ 150	\$ 150	For new employees	\$ -
513.03200	Audit/Accounting	\$ 18,900	\$ 18,900	\$ 17,500.00	\$ 16,800.00	\$ 18,000	\$ 19,400	Audit \$18,000; GASB 75 calculation \$1,400	\$ 1,400
513.03400	Contracted Services	\$ 491	\$ 12,900	\$ -	\$ -	\$ 750	\$ 750	Temps if needed	\$ -
513.04000	Travel Expense	\$ 2,896	\$ 87	\$ -	\$ -	\$ 20	\$ -		\$ (20)
513.04100	Telephone	\$ 3,385	\$ 3,200	\$ 5,914.81	\$ 4,385.00	\$ 3,500	\$ 5,400	Windstream; AT&T phone & internet	\$ 1,900
513.04120	Wireless/Pagers	\$ 900	\$ 1,380	\$ 1,590.00	\$ 600.00	\$ 1,440	\$ 1,440	Cellphone reimb	\$ -
513.04130	Internet Service	\$ 959	\$ 1,059	\$ 1,175.22	\$ 226.80	\$ 1,300	\$ -	Comcast	\$ (1,300)
513.04200	Postage	\$ 1,994	\$ 1,690	\$ 1,846.92	\$ 1,364.18	\$ 1,950	\$ 1,950		\$ -
513.04300	Electric	\$ 6,536	\$ 6,540	\$ 7,105.89	\$ 5,380.01	\$ 7,150	\$ 7,150	FPL	\$ -
513.04310	Water	\$ 2,122	\$ 1,416	\$ 1,292.48	\$ 1,029.08	\$ 1,400	\$ 1,400	Riviera Beach Water	\$ -
513.04320	Natural Gas	\$ 331	\$ 567	\$ 248.74	\$ 235.73	\$ 325	\$ 325	FPU	\$ -
513.04600	Contracts - Equipment Maintenance	\$ 5,451	\$ 8,171	\$ 7,125.18	\$ 4,069.55	\$ 8,050	\$ 8,850	Postage meter, copier, ACS, email	\$ 800
513.04620	Maintenance - Building	\$ -	\$ 828	\$ 117.00	\$ -	\$ 200	\$ 200		\$ -
513.04660	Computer Software/Equipment	\$ 629	\$ 295	\$ 481.46	\$ -	\$ 200	\$ 200		\$ -
513.04670	Small Equipment	\$ 371	\$ -	\$ 1,609.01	\$ -	\$ 400	\$ 400		\$ -
513.04680	Maintenance - Equipment	\$ -	\$ 86	\$ -	\$ 13.99	\$ 150	\$ 100		\$ (50)
513.04700	Printing	\$ 1,366	\$ 2,207	\$ 1,179.08	\$ 206.48	\$ 1,250	\$ 500	Town letterhead, business cards, name plates	\$ (750)
513.04710	Codification	\$ 4,286	\$ 3,021	\$ 3,167.26	\$ 2,441.21	\$ 3,950	\$ 3,500	Municipal Code	\$ (450)
513.04800	Fundraising	\$ -	\$ -	\$ 853.94	\$ 727.00	\$ 250	\$ 1,000	purchase of items to sell (totes/tervis)	\$ 750
513.04900	Legal Advertising	\$ 5,929	\$ 4,061	\$ 2,831.29	\$ 3,188.88	\$ 4,950	\$ 4,950	Newspaper ads for Ord/Res; bids; open positions	\$ -
513.04930	Banking Fees	\$ -	\$ -	\$ 3,921.77	\$ 2,639.09	\$ 2,200	\$ 4,000	Merchant svcs (offset by conv fee)	\$ 1,800
513.05100	Office Supplies	\$ 5,755	\$ 4,946	\$ 3,369.74	\$ 2,494.35	\$ 4,950	\$ 4,000		\$ (950)
513.05110	Kitchen Sundries	\$ 1,279	\$ 1,552	\$ 1,410.92	\$ 1,220.24	\$ 1,450	\$ 1,450	water bottles; coffee	\$ -
513.05300	Newsletter	\$ 3,363	\$ -	\$ 985.56	\$ -	\$ 1,950	\$ -	Quarterly newsletter	\$ (1,950)
513.05400	Dues & Subscriptions	\$ 2,308	\$ 1,339	\$ 575.26	\$ 1,379.83	\$ 450	\$ 750	FACC; FGFOA (moved Intgvt'l coord prgm to bldg)	\$ 300
513.05410	Education/Training	\$ 1,339	\$ 965	\$ 220.00	\$ 75.00	\$ 1,950	\$ 200	Investment seminar; Clerk confs; Deputy Clerk Training	\$ (1,750)
513.05900	Records management	\$ 194	\$ -	\$ 1,093.96	\$ 359.95	\$ 2,400	\$ 600	Shredding services + scanning archives	\$ (1,800)
513.09000	Miscellaneous	\$ 15,327	\$ 3,025	\$ 2,926.97	\$ 2,404.83	\$ 950	\$ 950		\$ -
	OPERATING	\$ 102,355	\$ 97,064	\$ 89,278.94	\$ 67,531.78	\$ 96,785	\$ 92,215	-5%	\$ (4,570)
	TOTAL ADMINISTRATION	\$ 540,823	\$ 376,042	\$ 410,563.07	\$ 305,306.86	\$ 417,049	\$ 430,220	3%	\$ 13,171

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016 6.3500 mills	2016-2017 6.3500 mills	2017-2018 6.3500 mills	as of 6/30/2019	2018-2019 6.3500 mills	2019-2020 6.8500 mills		B2018/19 to B2019/20
Dept. 2	LEGAL								
514.03100	Professional Services	\$ 84,791	\$ 136,369	\$ 107,478.40	\$ 74,878.50	\$ 90,000	\$ 115,000	Town Attorney	\$ 25,000
514.09000	Miscellaneous	\$ 26,662	\$ 18,383	\$ 3,792.15	\$ -	\$ 3,000	\$ 1,000	Labor Attorney	\$ (2,000)
	OPERATING	\$ 111,454	\$ 154,752	\$ 111,270.55	\$ 74,878.50	\$ 93,000	\$ 116,000	25%	\$ 23,000
	TOTAL LEGAL	\$ 111,454	\$ 154,752	\$ 111,270.55	\$ 74,878.50	\$ 93,000	\$ 116,000	25%	\$ 23,000

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 4	PUBLIC WORKS								
519.01200	Salaries - Regular	\$ 120,602	\$ 139,404	\$ 154,546.19	\$ 115,784.00	\$ 163,814	\$ 165,318	3 full-time positions	\$ 1,504
519.13000	Salaries - P/T	\$ -	\$ 11,111	\$ 110.50	\$ -	\$ -	\$ -		
519.01400	Salaries - O/T	\$ 20,199	\$ 3,712	\$ 1,642.45	\$ 1,099.07	\$ 4,000	\$ 4,000		\$ -
519.01500	Salaries - Longevity	\$ 300	\$ 400	\$ 500.00	\$ 600.00	\$ 600	\$ 500		\$ (100)
519.02100	FICA	\$ 10,301	\$ 11,321	\$ 11,407.36	\$ 8,491.69	\$ 12,884	\$ 12,992		\$ 108
519.02200	FRS	\$ 10,607	\$ 11,287	\$ 12,518.56	\$ 8,722.10	\$ 13,911	\$ 14,384		\$ 473
519.02300	Employee Insurance	\$ 38,950	\$ 35,931	\$ 43,457.46	\$ 35,008.26	\$ 43,300	\$ 41,500		\$ (1,800)
519.02310	Health & Wellness program	\$ 455	\$ 392	\$ -	\$ -	\$ 720	\$ 720		\$ -
519.04000	Workers Compensation Insurance	\$ 5,284	\$ 5,472	\$ 21,256.00	\$ 20,040.00	\$ 20,100	\$ 20,100	w/c ins reallocated among depts FY2018	\$ -
								note: w/c incr not due to claims, only allocated differently	
	PERSONNEL	\$ 206,698	\$ 219,030	\$ 245,438.52	\$ 189,745.12	\$ 259,329	\$ 259,514	0%	\$ 185
519.03110	Payroll/Sect 125 Svc	\$ 768	\$ 936	\$ 643.46	\$ 292.91	\$ 925	\$ 500	Payroll services (ADP; TCP)	\$ (425)
519.03120	Medical Exams/Services	\$ -	\$ 284	\$ -	\$ -	\$ 200	\$ 200	For new employees	\$ -
519.03400	Contract Service	\$ -	\$ -	\$ 237.99	\$ 367.02	\$ 700	\$ 15,600	cleaning/janitorial outsourced	\$ 14,900
519.04000	Travel	\$ -	\$ 426	\$ 286.61	\$ -	\$ 200	\$ 200	for classes	\$ -
519.04120	Wireless	\$ 1,080	\$ 1,140	\$ 1,590.00	\$ 540.00	\$ 1,440	\$ 1,440	Cellphone reimb - 3 employees	\$ -
519.04130	Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	air card for PW Director's laptop	\$ 450
519.04400	Rental/Lease Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
519.04600	Contracts -Equipment Maintenance	\$ 2,357	\$ 1,222	\$ 4,933.90	\$ 2,321.51	\$ 5,500	\$ 5,000	Fire alarm, generator, pest control, etc.	\$ (500)
519.04620	Maintenance - Building	\$ 6,539	\$ 8,691	\$ 6,951.71	\$ 8,565.23	\$ 8,000	\$ 9,000	All of Town Hall; based on actual	\$ 1,000
519.04630	Maintenance - Vehicle	\$ 2,720	\$ 4,391	\$ 2,766.44	\$ 5,545.34	\$ 3,100	\$ 3,100	Includes tractor & old gator	\$ -
519.04670	Small Equipment	\$ 931	\$ 203	\$ 240.79	\$ -	\$ 200	\$ 200		\$ -
519.04680	Maintenance - Equipment	\$ 368	\$ 874	\$ 3,814.41	\$ -	\$ 700	\$ 700		\$ -
519.05100	Office Supplies	\$ -	\$ 1,124	\$ 2,320.26	\$ 857.82	\$ 1,950	\$ 1,200		\$ (750)
519.05110	Kitchen Sundries	\$ 653	\$ 992	\$ 1,498.35	\$ 1,069.00	\$ 600	\$ 1,500	Water bottles	\$ 900
519.05200	Operating Supplies	\$ 4,379	\$ 3,955	\$ 6,977.85	\$ 3,270.05	\$ 3,950	\$ 3,950		\$ -
519.05201	Small Tools	\$ -	\$ 4,769	\$ 2,529.67	\$ 1,033.72	\$ 500	\$ 500		\$ -
519.05205	Janitorial Supplies	\$ 3,777	\$ 5,308	\$ 6,142.38	\$ 3,598.96	\$ 4,950	\$ 4,950	Cleaning supplies; paper towels; toilet paper	\$ -
519.05210	Fuel	\$ 3,734	\$ 3,449	\$ 4,399.85	\$ 2,824.23	\$ 3,400	\$ 3,500	Includes diesel for tractor	\$ 100
519.05240	Uniforms	\$ 1,503	\$ 1,585	\$ 2,343.95	\$ 1,634.98	\$ 2,000	\$ 2,000	3 employees boots & shirts	\$ -
519.05410	Education/Training	\$ -	\$ 698	\$ 399.00	\$ 298.50	\$ 1,125	\$ 825	Certification classes APWA/QSHA/Heavy Equip.	\$ (300)
519.07100	Debt Service - principal	\$ -	\$ -	\$ -	\$ 2,996	\$ 7,671	\$ 6,208	Finance Pickup Truck	\$ (1,463)
519.07200	Debt Service - interest	\$ -	\$ -	\$ -	\$ 793	\$ -	\$ 1,371	Finance Pickup Truck	\$ 1,371
519.09000	Miscellaneous	\$ 563	\$ 113	\$ 173.37	\$ 921.26	\$ 450	\$ 450		\$ -
	OPERATING	\$ 29,370	\$ 40,160	\$ 48,249.99	\$ 36,929.49	\$ 47,561	\$ 62,844	32%	\$ 15,283
	TOTAL PUBLIC WORKS	\$ 236,068	\$ 259,190	\$ 293,688.51	\$ 226,674.61	\$ 306,890	\$ 322,358	5%	\$ 15,468

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 5	POLICE								
521.01100	Salary - Chief	\$ 93,412	\$ 94,378	\$ 100,140.06	\$ 74,952.68	\$ 100,689	\$ 105,702		\$ 5,013
521.01200	Salaries - Regular	\$ 556,413	\$ 518,335	\$ 519,826.87	\$ 385,134.65	\$ 584,822	\$ 640,832	PBA negotiated - 10 full-time positions	\$ 56,010
521.01300	Salaries - P/T	\$ 40,080	\$ 40,992	\$ 83,738.57	\$ 92,681.93	\$ 40,000	\$ 60,000		\$ 20,000
521.01400	Salaries - O/T	\$ 67,421	\$ 86,072	\$ 68,882.19	\$ 74,942.85	\$ 56,000	\$ 65,000		\$ 9,000
521.01410	Salaries - O/T Court Duty	\$ 1,291	\$ 5,576	\$ 888.27	\$ -	\$ 4,000	\$ 4,000		\$ -
521.01450	Salaries - Supervision	\$ 2,652	\$ 1,845	\$ -	\$ -	\$ -	\$ -		\$ -
521.01500	Salaries - Longevity	\$ 2,800	\$ 2,800	\$ 3,000.00	\$ 3,500.00	\$ 3,500	\$ 3,800		\$ 300
521.01510	Salaries - Field Training Officer	\$ -	\$ 852	\$ 193.37	\$ 298.53	\$ 3,100	\$ 3,100		\$ -
521.01530	Salaries - Education Incentive	\$ 8,815	\$ 7,755	\$ 6,690.00	\$ 5,140.00	\$ 11,400	\$ 7,200	State mandated salary incentive based on education	\$ (4,200)
521.01700	Salaries - Special Duty	\$ 4,375	\$ 350	\$ 3,832.50	\$ 2,327.50	\$ -	\$ 4,000	Billed at \$45/hr; officers paid \$35/hr (+FICA & FRS)	\$ 4,000
521.02100	FICA	\$ 57,778	\$ 56,085	\$ 57,359.34	\$ 46,689.58	\$ 61,470	\$ 68,364		\$ 6,894
521.02200	FRS	\$ 153,310	\$ 153,423	\$ 154,976.08	\$ 110,673.99	\$ 187,061	\$ 212,410	State increased contribution rates	\$ 25,349
521.02300	Employee Insurance	\$ 131,152	\$ 110,882	\$ 153,728.74	\$ 113,541.34	\$ 175,800	\$ 166,300		\$ (9,500)
521.02310	Health & Wellness program	\$ 720	\$ 308	\$ 253.60	\$ -	\$ 2,160	\$ 2,160		\$ -
521.02400	Workers Compensation Insurance	\$ 41,482	\$ 42,605	\$ 43,705.00	\$ 41,283.00	\$ 41,400	\$ 41,400	w/c ins reallocated among depts 2018	\$ -
	PERSONNEL	\$ 1,161,702	\$ 1,122,259	\$ 1,197,214.59	\$ 951,166.05	\$ 1,271,402	\$ 1,384,268	9%	\$ 112,866
521.03100	Professional Svcs/Consulting	\$ 14,424	\$ 19,532	\$ 24,896.36	\$ 18,187.20	\$ 25,000	\$ 25,100	IT support (ENS); Email (LiftOff); DropBox	\$ 100
521.03110	Payroll/Sect 125 Svc	\$ 3,777	\$ 3,636	\$ 3,214.69	\$ 1,471.29	\$ 4,500	\$ 2,200	Payroll services	\$ (2,300)
521.03120	Medical Exams/Drug Screens	\$ 677	\$ 945	\$ 1,871.00	\$ 1,221.50	\$ 3,000	\$ 3,000	medical & psych exam	\$ -
521.03500	Investigation Costs	\$ 240	\$ 1,776	\$ 2,060.62	\$ 894.67	\$ 3,000	\$ 2,000		\$ (1,000)
521.04000	Travel	\$ 3,339	\$ 2,476	\$ 1,220.86	\$ 1,547.27	\$ 2,500	\$ 2,500	for ed/training	\$ -
521.04100	Telephone	\$ 3,445	\$ 3,220	\$ 6,129.98	\$ 2,895.53	\$ 3,700	\$ 5,400	Windstream; AT&T phone & internet	\$ 1,700
521.04120	Wireless	\$ 8,625	\$ 7,835	\$ 7,296.52	\$ 5,492.53	\$ 7,500	\$ 7,200	11 vehicle computers, emergency cell phones,	\$ (300)
521.04130	Internet Service	\$ 5,728	\$ 5,843	\$ 6,241.90	\$ 3,047.78	\$ 6,000	\$ 5,064	Comcast 3 ALPRs and PD tv	\$ (936)
521.04200	Postage	\$ 220	\$ 152	\$ 198.94	\$ 272.19	\$ 250	\$ 250		\$ -
521.04300	Electric	\$ 5,898	\$ 5,719	\$ 5,830.44	\$ 4,602.80	\$ 6,250	\$ 6,000	FPL - PD bldg + ALPR cameras	\$ (250)
521.04600	Contracts - Equip. Maintenance	\$ 53,734	\$ 54,241	\$ 56,130.30	\$ 43,297.90	\$ 39,000	\$ 41,600	PBC radios(\$13k);Cameras(\$3k);EIS CAD/RMS(\$18k)	\$ 2,600
521.04620	Maintenance - Building	\$ 2,866	\$ 2,863	\$ 4,008.47	\$ 5,620.60	\$ 1,000	\$ 3,000		\$ 2,000
521.04630	Maintenance - Automobiles	\$ 17,809	\$ 16,986	\$ 16,963.82	\$ 12,584.60	\$ 16,000	\$ 16,000		\$ -
521.04631	Maintenance - Other vehicles	\$ 3,109	\$ 1,262	\$ -	\$ 259.95	\$ 500	\$ 500	Segway / ATV	\$ -
521.04635	Auto repairs covered by Insurance	\$ 3,603	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
521.04660	Computer Software/Hardware	\$ 2,726	\$ 125	\$ 1,246.71	\$ -	\$ 500	\$ 500		\$ -
521.04670	Small Equipment	\$ 1,016	\$ 7,019	\$ 2,456.45	\$ 272.97	\$ 2,450	\$ 2,450		\$ -
521.04680	Maintenance - Equipment	\$ 6,969	\$ 3,537	\$ 5,580.41	\$ 1,684.52	\$ 7,000	\$ 7,000		\$ -
521.04700	Printing	\$ 54	\$ 1,337	\$ 2,033.87	\$ 52.00	\$ 1,450	\$ 1,450		\$ -
521.04900	Community Police	\$ 4,801	\$ 5,739	\$ 10,534.54	\$ 10,758.55	\$ 6,500	\$ 6,500	Halloween/Christmas/St. Pat/Easter; Dog treats	\$ -
521.05100	Office Supplies	\$ 2,015	\$ 3,000	\$ 1,980.31	\$ 1,210.76	\$ 2,450	\$ 2,000		\$ (450)
521.05110	Kitchen Sundries	\$ 1,206	\$ 1,461	\$ 1,852.70	\$ 2,159.96	\$ 1,750	\$ 2,000	Coffee, sugar, bottled water	\$ 250
521.05200	Operating Supplies	\$ 1,116	\$ 965	\$ 3,492.27	\$ 1,348.85	\$ 1,000	\$ 1,000		\$ -
521.05205	Janitorial Supplies	\$ -	\$ 1,124	\$ 1,892.48	\$ 1,417.29	\$ 1,750	\$ 1,750		\$ -
521.05210	Fuel	\$ 31,661	\$ 25,207	\$ 29,338.19	\$ 18,238.55	\$ 24,000	\$ 29,000		\$ 5,000
521.05220	Tires & Vehicle Batteries	\$ 2,158	\$ 3,084	\$ 3,198.66	\$ 422.30	\$ 4,450	\$ 3,500		\$ (950)
521.05230	Hardware/Training Equip.	\$ 332	\$ 2,470	\$ 2,255.95	\$ 537.17	\$ 2,000	\$ 2,000		\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
521.05240	Uniforms	\$ 6,847	\$ 6,313	\$ 9,428.48	\$ 7,724.53	\$ 7,000	\$ 7,000		\$ -
521.05250	Ammunition	\$ -	\$ 423	\$ 1,113.68	\$ 667.11	\$ 1,450	\$ 1,300		\$ (150)
521.05260	Uniform Shoes	\$ 626	\$ 545	\$ 340.00	\$ 317.34	\$ 1,875	\$ 1,500	Includes part-time officers	\$ (375)
521.05280	K-9 Costs (food, vet)	\$ -	\$ -	\$ 530.65	\$ 306.71	\$ 1,050	\$ 750		\$ (300)
521.05400	Dues & Subscriptions	\$ 1,597	\$ 1,374	\$ 2,800.00	\$ 860.73	\$ 1,950	\$ 1,950		\$ -
521.05410	Education/Training	\$ 4,173	\$ 4,165	\$ 5,203.91	\$ 4,981.99	\$ 5,950	\$ 5,500		\$ (450)
521.05900	Records Management	\$ 50	\$ 856	\$ 1,021.47	\$ 715.77	\$ 750	\$ 1,000	Shredding service; scanning of files	\$ 250
521.07100	Debt Service - principal	\$ -	\$ 6,064	\$ 7,344.00	\$ 21,663.28	\$ 7,344	\$ 37,011	Tasers 5yr (\$7,344), Cars&Cameras (\$29,667)	\$ 29,667
521.07200	Debt Service - interest	\$ -	\$ -	\$ -	\$ 3,787.76	\$ 31,507	\$ 6,548	Cars&Cameras	\$ (24,959)
521.08300	Grant expenditures	\$ -	\$ -	\$ 3,159.29	\$ 3,671.25	\$ -	\$ -		\$ -
521.08600	Medical/1st Responder/OSHA Supp	\$ 1,768	\$ 2,374	\$ 1,459.63	\$ 90.63	\$ 1,938	\$ 1,500		\$ (438)
521.08800	Accreditation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
521.08900	Emergency Preparedness	\$ -	\$ -	\$ -	\$ 537.20	\$ 1,500	\$ 1,000		\$ (500)
521.09000	Miscellaneous	\$ 203	\$ 1,365	\$ 3,281.04	\$ 121.86	\$ 500	\$ 500	FY2017 incl new office furniture below capital \$	\$ -
521.09900	Noncapital items-donated funds	\$ 25,939	\$ -	\$ 16,939.61	\$ 2,560.36	\$ -	\$ -		\$ -
	OPERATING	\$ 222,749	\$ 205,034	\$ 254,548.20	\$ 187,505.25	\$ 236,314	\$ 244,523	3%	\$ 8,209
	TOTAL POLICE	\$ 1,384,451	\$ 1,327,293	\$ 1,451,762.79	\$ 1,138,671.30	\$ 1,507,716	\$ 1,628,791	8%	\$ 121,075

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 6	FIRE								
522.01100	Salary - Chief	\$ 37,520	\$ 70,945	\$ 81,067.99	\$ 61,015.28	\$ 86,800	\$ 89,400	Chief Steedman started 11/7/16	\$ 2,600
522.01200	Salary - Fire	\$ -	\$ 26,588	\$ 141,027.78	\$ 112,358.16	\$ 171,200	\$ 170,300	4 full-time positions; less cost due to turnover	\$ (900)
522.01300	Salary - P/T	\$ 533	\$ 1,050	\$ -	\$ 576.00	\$ 20,000	\$ -		\$ (20,000)
522.01400	Salary - O/T	\$ -	\$ -	\$ 30,929.80	\$ 22,001.50	\$ 16,000	\$ 25,000	to cover paid time off	\$ 9,000
new acct	Salary - O/T Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	estimate 40 hours training per year	\$ 6,000
522.01500	Salary - Longevity	\$ 150	\$ -	\$ -	\$ 100.00	\$ 100	\$ 250		\$ 150
522.01600	Volunteer Stipends	\$ 64,360	\$ 48,975	\$ 21,856.68	\$ -	\$ -	\$ -	Now paid by VFA	\$ -
522.02100	FICA	\$ 7,506	\$ 11,105	\$ 18,622.21	\$ 14,090.00	\$ 22,499	\$ 22,258		\$ (241)
522.02200	FRS	\$ 6,563	\$ 21,761	\$ 58,963.61	\$ 44,691.16	\$ 67,155	\$ 74,135		\$ 6,980
522.02300	Employee Insurance	\$ 3,753	\$ 17,800	\$ 66,517.94	\$ 54,743.39	\$ 78,600	\$ 72,500		\$ (6,100)
522.02310	Health & Wellness program	\$ 2,980	\$ 2,782	\$ 450.66	\$ 193.14	\$ 2,000	\$ 2,000		\$ -
522.02400	Workers Compensation Insurance	\$ 7,276	\$ 7,468	\$ 22,348.00	\$ 21,032.00	\$ 21,100	\$ 21,100	incr 2018 due to addition of full-time firefighters	\$ -
522.02500	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 130,640	\$ 208,474	\$ 441,784.67	\$ 330,800.63	\$ 485,454	\$ 482,943	-1%	\$ (2,511)
522.03100	Consulting	\$ -	\$ -	\$ 587.50	\$ -	\$ 100	\$ -		\$ (100)
522.03110	Payroll/Sect 125 Svc	\$ 816	\$ 1,736	\$ 1,240.71	\$ 911.92	\$ 1,000	\$ 1,100	Payroll services	\$ 100
522.03120	Medical Exams	\$ 5,314	\$ 4,414	\$ 717.00	\$ 135.00	\$ 13,600	\$ 5,500	Annual physical f/t (\$800 per); Volunteers (\$400 per)	\$ (8,100)
522.03125	Prof. Svcs. - Background Checks	\$ 720	\$ 1,096	\$ 1,196.49	\$ 950.00	\$ 1,500	\$ 1,500	\$50 each	\$ -
522.03440	Contract Svcs - Medical Director	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	Medical Director	\$ -
522.03430	Volunteer Services	\$ -	\$ -	\$ -	\$ 20,549.47	\$ 55,000	\$ 40,000	Volunteer firefighters from PBSVFA	\$ (15,000)
522.03400	Contract Services - Fire Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
522.04000	Travel	\$ -	\$ 528	\$ 794.74	\$ -	\$ 1,200	\$ 1,000	for ed/training	\$ (200)
522.04100	Telephone	\$ 520	\$ 1,057	\$ 1,236.38	\$ 488.61	\$ 600	\$ -	Windstream-AT&T included with TH	\$ (600)
522.04120	Wireless/Pagers	\$ 180	\$ 810	\$ 708.33	\$ 1,095.48	\$ 720	\$ 2,160	Cellphone reimb	\$ 1,440
522.04130	Internet	\$ 1,462	\$ 1,473	\$ 1,199.77	\$ 740.23	\$ 1,300	\$ 250	Comcast tv	\$ (1,050)
522.04200	Postage	\$ 1	\$ 13	\$ 69.19	\$ 45.14	\$ 250	\$ 100		\$ (150)
522.04320	Natural Gas	\$ -	\$ 555	\$ 529.93	\$ 481.02	\$ 555	\$ 555		\$ -
522.04330	Hydrant Rental	\$ 12,736	\$ 13,200	\$ 13,200.00	\$ 9,900.00	\$ 13,200	\$ 13,200	Riviera Beach Water 22 hydrants (rates up FY2016)	\$ -
522.04600	Contracts - Equipment/Maint	\$ 2,363	\$ 365	\$ 1,947.80	\$ 295.00	\$ 7,500	\$ 7,500	SCBA maint; ladder testing	\$ -
522.04620	Maintenance - Building	\$ 4,332	\$ 2,644	\$ 2,355.66	\$ 10,885.39	\$ 1,800	\$ 2,500		\$ 700
522.04630	Maintenance - Vehicle	\$ 7,701	\$ 13,193	\$ 16,803.61	\$ 16,865.27	\$ 13,000	\$ 20,000		\$ 7,000
522.04640	Community Risk Reduction	\$ -	\$ 237	\$ 652.35	\$ 554.91	\$ 1,100	\$ 1,000		\$ (100)
522.04660	Computer Software/Equipment	\$ -	\$ -	\$ 418.99	\$ 692.98	\$ -	\$ 3,000	SafetyPAD	\$ 3,000
522.04670	Small Equipment	\$ 1,242	\$ 1,543	\$ 2,479.98	\$ 1,134.75	\$ 3,000	\$ 2,500		\$ (500)
522.04680	Maintenance - Equipment	\$ 5,587	\$ 2,213	\$ 2,445.50	\$ 1,820.46	\$ 3,000	\$ 2,500		\$ (500)
522.04700	Printing	\$ -	\$ 180	\$ -	\$ 243.27	\$ 300	\$ 300	ID Cards	\$ -
522.04800	Fundraising	\$ -	\$ -	\$ 649.50	\$ -	\$ -	\$ -		\$ -
522.05100	Office Supplies	\$ 672	\$ 354	\$ 386.19	\$ 505.07	\$ 800	\$ 750		\$ (50)
522.05110	Kitchen Sundries	\$ 2,135	\$ 1,215	\$ 1,917.82	\$ 2,270.39	\$ 2,000	\$ 2,000		\$ -
522.05200	Operating Supplies	\$ 772	\$ 2,221	\$ 1,416.27	\$ 2,597.16	\$ 3,200	\$ 3,200	buy new fire hose (\$2,200)	\$ -
522.05205	Janitorial Supplies	\$ -	\$ 2,589	\$ 3,128.71	\$ 2,000.87	\$ 3,000	\$ 3,000		\$ -
522.05210	Fuel	\$ 3,612	\$ 4,646	\$ 6,145.65	\$ 4,450.02	\$ 5,000	\$ 6,000	Fuel and diesel	\$ 1,000
522.05220	Tires & Batteries	\$ 614	\$ 20	\$ 178.94	\$ 32.98	\$ 7,000	\$ 7,000	Pierce tires	\$ -
522.05240	Uniforms/Protective Gear	\$ 11,139	\$ 5,265	\$ 12,478.56	\$ 31,647.91	\$ 15,000	\$ 15,000	Uniforms/helmets/boots/gloves/hoods (3yr plan)	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
522.05400	Dues & Subscriptions	\$ 765	\$ 1,120	\$ 120.00	\$ 358.50	\$ 1,100	\$ 1,100		\$ -
522.05410	Education/Training	\$ 8,639	\$ 5,299	\$ 1,819.83	\$ 4,290.00	\$ 6,900	\$ 6,900		\$ -
522.07100	Debt Service - principal	\$ -	\$ -	\$ 17,405.37	\$ 18,065.03	\$ 18,066	\$ 18,750	SCBA lease - last yr	\$ 684
522.07200	Debt Service - interest	\$ -	\$ -	\$ 2,054.94	\$ 1,395.28	\$ 1,396	\$ 711	SCBA lease - last yr	\$ (685)
522.08200	Contributions to Vol Fire Dept.	\$ 1,000	\$ 1,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000	\$ 1,000		\$ -
522.08500	Medical/1st Responder Supplies	\$ 615	\$ 1,408	\$ 1,447.07	\$ 1,799.53	\$ 3,950	\$ 3,950	EMS supplies startup costs	\$ -
522.09000	Miscellaneous	\$ 1,741	\$ 1,965	\$ 244.92	\$ 658.53	\$ 1,200	\$ 1,200	Includes Fire Awards; host FCAPBC lunch	\$ -
522.09900	Noncapital items-donated funds	\$ 947	\$ -	\$ 725.51	\$ 799.80	\$ -	\$ -		\$ -
	OPERATING	\$ 75,624	\$ 72,360	\$ 99,703.21	\$ 139,659.97	\$ 208,337	\$ 195,226	-6%	\$ (13,111)
	TOTAL FIRE	\$ 206,264	\$ 280,834	\$ 541,487.88	\$ 470,460.60	\$ 693,791	\$ 678,169	-2%	\$ (15,622)

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 7	BUILDING/CODE ENFORCEMENT								
524.03100	Prof. Services/ Consulting	\$ 19,893	\$ 11,685	\$ 41,993.39	\$ 22,676.75	\$ 20,000	\$ 20,000	Town Engineer, -CRS (-\$5,600)	\$ -
524.03101	Contract Building Officials	\$ 52,375	\$ 66,158	\$ 108,345.85	\$ 47,050.50	\$ 95,000	\$ 97,500	Safe Built - up for renewal	\$ 2,500
524.03102	Code Enforcement Services	\$ 48,083	\$ 62,567	\$ 72,132.45	\$ 43,908.75	\$ 65,000	\$ 72,800	Safe Built - up for renewal	\$ 7,800
524.03104	Prof. Services/ Zoning Official	\$ 2,881	\$ 2,652	\$ 11,659.92	\$ 16,997.65	\$ 9,000	\$ 15,000	Schmidt Nichols	\$ 6,000
524.03105	Legal Svcs.-Special Master	\$ 185	\$ 4,248	\$ 1,801.84	\$ 388.92	\$ 3,000	\$ 1,000		\$ (2,000)
524.03130	Prof. Svcs. - Fire Inspections	\$ 7,900	\$ 2,315	\$ 7,040.00	\$ -	\$ 3,000	\$ 3,000	Contract with PBC-pass through cost	\$ -
524.03300	Reimb Dev. Costs (Variance/Site Plan Hearing)	\$ 8,859	\$ 8,348	\$ 7,368.24	\$ 1,123.65	\$ 7,000	\$ 3,000	Offset by revenue #34920 & 34930	\$ (4,000)
524.04200	Postage	\$ 133	\$ 248	\$ 468.72	\$ 286.06	\$ 400	\$ 400		\$ -
524.04600	Contracts - Equipment Maintenance	\$ -	\$ 188	\$ -	\$ 489.60	\$ -	\$ 600		\$ 600
524.04650	Signs - Reimb'd ("for sale/rent")	\$ -	\$ -	\$ 1,050.00	\$ -	\$ 300	\$ 100		\$ (200)
524.04670	Small Equipment	\$ 46	\$ -	\$ -	\$ -	\$ 250	\$ 100		\$ (150)
524.04680	Maintenance - equipment	\$ 129	\$ -	\$ -	\$ -	\$ 125	\$ 125		\$ -
524.04700	Printing	\$ 730	\$ 595	\$ 468.72	\$ -	\$ 700	\$ 200		\$ (500)
524.04900	Legal Advertising	\$ 430	\$ 1,376	\$ 3,092.56	\$ 1,909.20	\$ -	\$ 2,000	Ads for P&Z / Variances	\$ 2,000
524.04912	Building Surcharge Fees	\$ 1,457	\$ 1,735	\$ 1,674.12	\$ 1,067.22	\$ 3,000	\$ 2,000	Offset by revenue #32210	\$ (1,000)
524.05100	Office Supplies	\$ 848	\$ 444	\$ 272.67	\$ -	\$ 250	\$ 250		\$ -
524.05400	Dues & subscriptions	\$ -	\$ -	\$ 900.00	\$ -	\$ 900	\$ 900	Intergovernmental Coordination Program (comp plan coord) was admir	\$ -
524.05900	Records management	\$ 487	\$ 958	\$ 5,632.86	\$ 5,266.76	\$ 7,000	\$ 7,000	Lot scanning	\$ -
524.90000	Miscellaneous	\$ 3,438	\$ 9	\$ 953.33	\$ 576.48	\$ 500	\$ 500		\$ -
	OPERATING	\$ 147,874	\$ 163,526	\$ 264,854.67	\$ 141,741.54	\$ 215,425	\$ 226,475	5%	\$ 11,050
	TOTAL BLDG/CODE ENFMT	\$ 147,874	\$ 163,526	\$ 264,854.67	\$ 141,741.54	\$ 215,425	\$ 226,475	5%	\$ 11,050

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 8	EMERGENCY DISASTER								
525.01200	Salaries - Regular	\$ -	\$ 11,729	\$ -	\$ -	\$ -	\$ -		\$ -
525.01400	Salaries - O/T	\$ -	\$ 9,314	\$ -	\$ -	\$ -	\$ -		\$ -
525.02100	FICA	\$ -	\$ 1,610	\$ -	\$ -	\$ -	\$ -		\$ -
525.02200	FRS	\$ -	\$ 3,993	\$ -	\$ -	\$ -	\$ -		\$ -
525.03400	Contractual Services	\$ -	\$ 120,526	\$ 62,923.31	\$ -	\$ -	\$ -		\$ -
525.04680	Maintenance - Equipment	\$ -	\$ 7,918	\$ 26,684.51	\$ -	\$ -	\$ -		\$ -
525.05200	Operating Supplies	\$ -	\$ 1,359	\$ 2,466.05	\$ -	\$ -	\$ -		\$ -
525.09000	Miscellaneous Expenses	\$ -	\$ 2,410	\$ 47,104.64	\$ -	\$ -	\$ -		\$ -
	TOTAL EMERGENCY DISASTER	\$ -	\$ 158,859	\$ 139,178.51	\$ -	\$ -	\$ -		\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 9	SOLID WASTE								
534.03400	Contractual Services	\$ 163,317	\$ 167,865	\$ 175,158.65	\$ 125,158.89	\$ 181,000	\$ 187,000	Waste Mgmt 3% incr	\$ 6,000
534.05000	Governmental Disposal	\$ 9,964	\$ 9,546	\$ 9,824.88	\$ 9,476.48	\$ 10,000	\$ 10,000	Solid Waste Authority - annual assessment	\$ -
534.09000	Miscellaneous Expenses	\$ -	\$ -	\$ 22.54	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 173,281	\$ 177,411	\$ 185,006.07	\$ 134,635.37	\$ 191,000	\$ 197,000	3%	\$ 6,000
	TOTAL SOLID WASTE	\$ 173,281	\$ 177,411	\$ 185,006.07	\$ 134,635.37	\$ 191,000	\$ 197,000	3%	\$ 6,000

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 10	911 DISPATCH								
526.01200	Salaries - Regular	\$ 197,067	\$ 216,122	\$ 215,254.16	\$ 179,891.08	\$ 263,380	\$ 261,422	5 full-time positions; FY2019 added 5th f/t dispatcher	\$ (1,958)
526.01300	Salaries - P/T	\$ 35,939	\$ 24,510	\$ 34,662.14	\$ 11,086.08	\$ 18,000	\$ 18,000		\$ -
526.01400	Salaries - O/T	\$ 19,277	\$ 10,103	\$ 25,847.15	\$ 20,271.41	\$ 10,000	\$ 10,000		\$ -
526.01410	Salaries - O/T Court	\$ 209	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.01500	Salaries - Longevity	\$ 2,950	\$ 3,150	\$ 1,056.00	\$ 2,600.00	\$ 3,550	\$ 2,750		\$ (800)
526.01550	Salaries - TAC	\$ -	\$ -	\$ 3,350.00	\$ -	\$ -	\$ -	Terminal Agency Coordinator	\$ -
526.02100	FICA	\$ 18,384	\$ 18,137	\$ 20,144.49	\$ 15,721.59	\$ 22,563	\$ 22,352		\$ (211)
526.02200	FRS	\$ 19,719	\$ 21,253	\$ 24,131.12	\$ 17,300.29	\$ 24,362	\$ 24,747		\$ 385
526.02300	Employee Insurance	\$ 63,695	\$ 56,377	\$ 61,972.26	\$ 50,376.17	\$ 70,300	\$ 67,800		\$ (2,500)
526.02310	Health & Wellness program	\$ -	\$ -	\$ -	\$ -	\$ 720	\$ 720		\$ -
526.02400	Workers Compensation Insurance	\$ 996	\$ 1,092	\$ 800.00	\$ 796.00	\$ 800	\$ 800	w/c ins reallocated among depts	\$ -
526.02500	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 358,236	\$ 350,745	\$ 387,217.32	\$ 298,042.62	\$ 413,675	\$ 408,591	-1%	\$ (5,084)
526.03100	Professional Services/Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.03110	Payroll/Sect 125 Svc	\$ 1,474	\$ 1,863	\$ 1,335.28	\$ 625.19	\$ 1,200	\$ 900	Payroll services	\$ (300)
526.03120	Medical Exams/Drug Screen	\$ -	\$ -	\$ 290.00	\$ -	\$ 750	\$ 500	For new employees	\$ (250)
526.04000	Travel	\$ -	\$ 2	\$ 480.00	\$ 1,093.79	\$ 2,000	\$ 2,000		\$ -
526.04320	Natural Gas	\$ 346	\$ 612	\$ 286.29	\$ 247.61	\$ 350	\$ 350	FPU - for generator	\$ -
526.04400	Rental/Lease Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.04600	Contracts - Equip. Maintenance	\$ -	\$ 3,573	\$ 4,147.00	\$ 4,147.00	\$ 5,347	\$ 5,347	DSS Maint agmt capture voice data 911 phone & radio	\$ -
526.04660	Computer Software/Equipment	\$ 3,745	\$ -	\$ -	\$ 28.97	\$ 1,000	\$ 500		\$ (500)
526.04670	Small Equipment	\$ -	\$ -	\$ 1,184.42	\$ 107.95	\$ 1,000	\$ 500		\$ (500)
526.04800	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.04700	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
526.05100	Office Supplies	\$ 71	\$ 47	\$ 1,309.32	\$ 785.52	\$ 1,200	\$ 1,200		\$ -
526.05200	Operating Supplies	\$ -	\$ -	\$ 1,681.54	\$ 114.99	\$ 600	\$ 500		\$ (100)
526.05240	Uniforms	\$ 159	\$ -	\$ 1,379.00	\$ 2,485.97	\$ 1,700	\$ 1,700		\$ -
526.05400	Dues & Subscriptions	\$ -	\$ 350	\$ -	\$ -	\$ 300	\$ 300		\$ -
526.05410	Education/Training	\$ 502	\$ -	\$ 934.00	\$ 443.04	\$ 1,500	\$ 1,500		\$ -
526.09000	Miscellaneous	\$ -	\$ -	\$ 284.36	\$ 228.48	\$ 450	\$ 450		\$ -
	OPERATING	\$ 6,297	\$ 6,447	\$ 13,311.21	\$ 10,308.51	\$ 17,397	\$ 15,747	-9%	\$ (1,650)
	TOTAL 911 DISPATCH	\$ 364,533	\$ 357,192	\$ 400,528.53	\$ 308,351.13	\$ 431,072	\$ 424,338	-2%	\$ (6,734)

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 11	LEGISLATIVE								
511.02310	Health & Wellness	\$ 180	\$ 270	\$ 300.00	\$ 270.00	\$ 360	\$ 360	1 official participates	\$ -
511.04000	Travel Expense	\$ 4,490	\$ 2,727	\$ 1,009.60	\$ 1.00	\$ 2,000	\$ 1,000	Associated with education/training/conferences	\$ (1,000)
511.04120	Wireless/Pagers	\$ 820	\$ 294	\$ 249.26	\$ -	\$ -	\$ -	Mayor cell phone & remote access	\$ -
511.04150	Online Meeting Access	\$ -	\$ 783	\$ 552.00	\$ -	\$ -	\$ -	GoToMeeting-no one was using this service	\$ -
511.04670	Small Equipment	\$ -	\$ -	\$ 1,881.30	\$ -	\$ -	\$ -		\$ -
511.04700	Printing	\$ 411	\$ 151	\$ 237.36	\$ -	\$ 400	\$ 100	Letterhead, Business Cards, etc.	\$ (300)
511.04910	Elections	\$ 611	\$ 10,219	\$ 1,400.00	\$ 560.72	\$ 5,100	\$ 750		\$ (4,350)
511.04911	Inspector General Costs	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200		\$ -
511.05400	Publications/Memberships	\$ 2,894	\$ 4,496	\$ 3,163.00	\$ 1,061.00	\$ 4,000	\$ 3,500	PBC & Florida League, Chamber	\$ (500)
511.05410	Education/Training	\$ 2,821	\$ 1,927	\$ 957.00	\$ 580.00	\$ 2,000	\$ 1,000		\$ (1,000)
511.09000	Miscellaneous	\$ 8,319	\$ 5,452	\$ 5,271.95	\$ 2,398.10	\$ 4,000	\$ 4,000		\$ -
511.09100	Volunteer/Staff Holiday Party	\$ -	\$ 4,223	\$ 1,777.94	\$ 1,366.73	\$ 3,100	\$ 1,500	Mayor consideration for volunteer appreciation	\$ (1,600)
	OPERATING	\$ 20,546	\$ 30,542	\$ 16,799.41	\$ 6,237.55	\$ 21,160	\$ 12,410	-41%	\$ (8,750)
	TOTAL LEGISLATIVE	\$ 20,546	\$ 30,542	\$ 16,799.41	\$ 6,237.55	\$ 21,160	\$ 12,410	-41%	\$ (8,750)

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 12	STREETS/STORM DRAINS								
541.03100	Professional Services/Consulting	\$ -	\$ 6,165	\$ -	\$ -	\$ -	\$ -		\$ -
541.04000	Travel Expense	\$ -	\$ 943	\$ 91.56	\$ -	\$ 500	\$ -		\$ (500)
541.04300	Electric - Street Lighting	\$ 14,355	\$ 7,187	\$ 7,454.17	\$ 6,517.36	\$ 8,000	\$ 8,000	FPL - 16 meters <i>(savings with new LEDs)</i>	\$ -
541.04610	Road Maintenance	\$ -	\$ 1,457	\$ 2,684.06	\$ 9,330.92	\$ 3,000	\$ 3,000		\$ -
541.04611	Maintenance - Street Light	\$ 19,828	\$ 3,163	\$ 1,832.04	\$ 3,315.25	\$ 2,500	\$ 2,500	To replace globes & hardware	\$ -
541.04650	Signs	\$ 1,317	\$ 1,040	\$ 682.80	\$ 3,675.05	\$ 1,500	\$ 1,500		\$ -
541.05310	Materials	\$ -	\$ -	\$ -	\$ 213.44	\$ 500	\$ 500	Balustrades and street markers	\$ -
541.05320	Storm Drains Maintenance	\$ -	\$ -	\$ 3,422.50	\$ 795.56	\$ 3,000	\$ 3,000	Truck services & lab tests / replace storm grate skirts	\$ -
541.05400	Dues & Subscriptions	\$ 610	\$ 1,214	\$ 500.00	\$ 600.00	\$ 625	\$ 625	NPDES Interlocal	\$ -
541.05410	Education/Training	\$ -	\$ 1,382	\$ 1,032.00	\$ -	\$ 900	\$ -		\$ (900)
	OPERATING	\$ 36,109	\$ 22,551	\$ 17,699.13	\$ 24,447.58	\$ 20,525	\$ 19,125	-7%	\$ (1,400)
	TOTAL STREETS/STORM DRAINS	\$ 36,109	\$ 22,551	\$ 17,699.13	\$ 24,447.58	\$ 20,525	\$ 19,125	-7%	\$ (1,400)

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 13	PARKS/PARKWAY								
572.03400	Contract Lawn Service	\$ 32,795	\$ 47,950	\$ 49,299.96	\$ 43,966.52	\$ 47,500	\$ 65,000	going out for bids eff 10/1	\$ 17,500
572.03410	Contract - Tree Trim/Removal	\$ 24,000	\$ 12,000	\$ 35,999.63	\$ -	\$ 23,000	\$ 23,000	Jason's	\$ -
572.03420	Contract Service - Miscellaneous	\$ 15,123	\$ 8,615	\$ -	\$ 6,071.00	\$ 15,000	\$ 15,000	Fertilizer/Pesticide; Seagrape trimming; Inlet Park	\$ -
572.04310	Water	\$ 6,684	\$ 6,005	\$ 5,516.92	\$ 3,615.29	\$ 6,700	\$ 6,700	Riviera Beach Water - Parkway and Inlet park	\$ -
572.04610	Maintenance - Grounds	\$ 8,088	\$ 7,490	\$ 10,227.36	\$ 7,371.26	\$ 3,500	\$ 3,500	Includes trimming etc., not included in lawn svc	\$ -
572.04611	Maintenance - Irrigation	\$ 6,392	\$ 3,742	\$ 994.76	\$ 2,109.66	\$ 4,000	\$ 4,000	Materials only - maintained in-house by PW	\$ -
572.04612	Maintenance - Replace Trees/Shrubs	\$ 5,342	\$ 8,836	\$ 2,932.69	\$ 1,940.60	\$ 5,000	\$ 5,000	Environmental Committee	\$ -
572.04613	Maintenance - Bench	\$ 1,501	\$ 134	\$ -	\$ 160.24	\$ 1,500	\$ 1,500		\$ -
572.04614	Maintenance - Dog Litter Bags	\$ 6,478	\$ 4,275	\$ 5,106.25	\$ 3,325.00	\$ 4,300	\$ 4,300		\$ -
572.04650	Signs	\$ 1,495	\$ -	\$ 32.50	\$ -	\$ 300	\$ 300		\$ -
572.04670	Small Equipment	\$ 217	\$ 1,081	\$ -	\$ -	\$ 500	\$ 500		\$ -
572.04680	Maintenance - Equipment	\$ 69	\$ 22	\$ 953.09	\$ -	\$ 300	\$ 300		\$ -
572.05200	Operating Supplies - Mulch, misc	\$ 4,395	\$ 2,826	\$ 4,683.00	\$ -	\$ 4,000	\$ 4,000	Mulch/sod/drainage rock	\$ -
572.05400	Dues & Subscriptions	\$ -	\$ -	\$ 15.00	\$ -	\$ -	\$ -		\$ -
572.09000	Miscellaneous	\$ 1,500	\$ 41	\$ -	\$ -	\$ 50	\$ 50		\$ -
	OPERATING	\$ 114,079	\$ 103,017	\$ 115,761.16	\$ 68,559.57	\$ 115,650	\$ 133,150	15%	\$ 17,500
	TOTAL PARKS/PARKWAY	\$ 114,079	\$ 103,017	\$ 115,761.16	\$ 68,559.57	\$ 115,650	\$ 133,150	15%	\$ 17,500

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 14	BEACH								
575.01300	Salaries - P/T	\$ 64,922	\$ 65,692	\$ 67,011.61	\$ 49,344.24	\$ 68,701	\$ 71,705		\$ 3,004
575.01400	Salaries - O/T	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500		\$ -
575.02100	FICA	\$ 4,966	\$ 5,050	\$ 5,126.46	\$ 3,774.83	\$ 5,294	\$ 5,524		\$ 230
575.02400	Workers Compensation Insurance	\$ 9,872	\$ 10,156	\$ 4,984.00	\$ 4,688.00	\$ 4,700	\$ 4,700	w/c ins reallocated among depts 2018	\$ -
575.02500	Unemployment	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ -		\$ -
	PERSONNEL	\$ 79,761	\$ 80,945	\$ 77,122.07	\$ 57,807.07	\$ 79,195	\$ 82,429	4%	\$ 3,234
575.03110	Payroll/Sect 125 Svc	\$ 1,498	\$ 1,917	\$ 1,776.64	\$ 772.26	\$ 1,100	\$ 1,100	Payroll services	\$ -
575.03400	Contract Svcs - Beach Cleaning	\$ 3,300	\$ 2,400	\$ 2,400.00	\$ 2,250.00	\$ 3,600	\$ 4,200	\$350/mo.	\$ 600
575.43100	Water	\$ 1,119	\$ 2,355	\$ 2,809.56	\$ 2,834.56	\$ 2,750	\$ 2,900	Riviera Beach Water - beach access shower/bathroom	\$ 150
575.04600	Buoy/Equip/Maintenance	\$ 590	\$ 2,490	\$ 620.00	\$ -	\$ 900	\$ 900	Repair/replace lines	\$ -
575.04610	Grounds Maintenance	\$ 2,813	\$ 3,120	\$ 2,776.98	\$ 4,750.19	\$ 1,500	\$ 3,000	Tiki, boardwalk, irrigation repairs	\$ 1,500
575.04620	Building Maintenance	\$ 607	\$ 2,083	\$ 2,009.70	\$ 2,344.34	\$ 1,500	\$ 2,000	bathrooms & lifeguard tower	\$ 500
575.04630	Vehicle Maintenance	\$ 2,809	\$ 1,787	\$ 838.50	\$ 351.33	\$ 500	\$ 500	for Beach gator	\$ -
575.04640	Signs	\$ -	\$ -	\$ 590.00	\$ -	\$ 200	\$ 200		\$ -
575.04670	Small Equipment	\$ 33	\$ -	\$ -	\$ -	\$ 100	\$ 100		\$ -
575.04680	Equipment Maintenance	\$ -	\$ -	\$ -	\$ 151.30	\$ 450	\$ 200	Repairs to lifeguard equipment	\$ (250)
575.04700	Printing	\$ 378	\$ 473	\$ 643.56	\$ 488.06	\$ 600	\$ 600	Beach parking stickers	\$ -
575.05200	Operating Supplies	\$ 70	\$ 259	\$ 110.19	\$ 182.74	\$ 450	\$ 300		\$ (150)
575.05210	Fuel	\$ 296	\$ 210	\$ 118.73	\$ 124.12	\$ 250	\$ 250	Gas for beach vehicle	\$ -
575.05240	Uniforms	\$ -	\$ -	\$ 434.16	\$ 600.00	\$ 600	\$ 600	Lifeguards	\$ -
575.09000	Miscellaneous	\$ 1,500	\$ -	\$ -	\$ -	\$ 50	\$ 50		\$ -
	OPERATING	\$ 15,014	\$ 17,094	\$ 15,128.02	\$ 14,848.90	\$ 14,550	\$ 16,900	16%	\$ 2,350
	TOTAL BEACH	\$ 94,774	\$ 98,039	\$ 92,250.09	\$ 72,655.97	\$ 93,745	\$ 99,329	6%	\$ 5,584

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 15	SEWER SERVICE								
535.04000	Travel	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 100	for ed/training	\$ (400)
535.04300	Electrical	\$ 4,247	\$ 2,858	\$ 3,116.50	\$ 2,409.83	\$ 4,000	\$ 4,000	FPL - liftstations	\$ -
535.04310	Water	\$ 700	\$ 775	\$ 815.58	\$ 611.09	\$ 775	\$ 775	Riviera Beach Water - liftstations	\$ -
535.04320	Natural Gas	\$ 578	\$ 1,276	\$ 1,257.14	\$ 429.80	\$ 1,200	\$ 1,200	FPU - for generators at liftstations	\$ -
535.04600	Contracts: Equip/Maintenance	\$ 3,883	\$ 2,821	\$ 3,910.70	\$ 1,870.41	\$ 4,500	\$ 4,500	Alarm phone service, generator	\$ -
535.04680	Maintenance - Equipment	\$ 5,750	\$ 8,573	\$ 18,807.09	\$ 6,697.73	\$ 5,500	\$ 11,500	Liftstations; rodent control; check valve maint (\$1.5k x 4)	\$ 6,000
535.05410	Education/Training	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 900	wastewater class -pumps & control panels	\$ (600)
	OPERATING	\$ 15,158	\$ 16,303	\$ 27,907.01	\$ 12,018.86	\$ 17,975	\$ 22,975	28%	\$ 5,000
	TOTAL SEWER SERVICE	\$ 15,158	\$ 16,303	\$ 27,907.01	\$ 12,018.86	\$ 17,975	\$ 22,975	28%	\$ 5,000

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 17	Contingencies								
581.00000	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000		\$ -
	TOTAL CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	0%	\$ -

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 19	DEBT SERVICE								
519.07100	Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,528	Underground Utilities	\$ 140,528
519.07200	Debt Service Interest	\$ -	\$ -	\$ -	\$ 89,499.99	\$ 201,989	\$ 214,800	Underground Utilities	\$ 12,811
	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ 89,499.99	\$ 201,989	\$ 355,328	76%	\$ 153,339

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 20	Emergency Medical Service								
526.03400	Contract Service	\$ 305,736	\$ 305,736	\$ 312,615.06	\$ 240,904.68	\$ 321,995	\$ 331,654	Pursuant to Interlocal Agreement with Riviera Beach, dated 8/3/16, for the period 1/1/17 to 12/31/22	\$ 9,659
	OPERATING	\$ 305,736	\$ 305,736	\$ 312,615.06	\$ 240,904.68	\$ 321,995	\$ 331,654	3%	\$ 9,659
	TOTAL EMS	\$ 305,736	\$ 305,736	\$ 312,615.06	\$ 240,904.68	\$ 321,995	\$ 331,654	3%	\$ 9,659

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 21	Community Center								
572.03400	Contract Svcs - Cleaning Service	\$ -	\$ 185	\$ 4,700.00	\$ 2,065.00	\$ 4,000	\$ 4,000	Cleaning service for after events	\$ -
572.04100	Telephone	\$ 2,862	\$ 2,845	\$ 3,648.04	\$ 1,370.13	\$ 2,900	\$ 2,900	Windstream AT&T for alarm, elevator, and regular phone	\$ -
572.04300	Electric	\$ 9,400	\$ 9,855	\$ 9,523.17	\$ 6,822.71	\$ 10,000	\$ 10,000	FPL	\$ -
572.04310	Water	\$ 5,143	\$ 5,727	\$ 6,198.52	\$ 4,866.11	\$ 6,500	\$ 6,540	Riviera Beach Water	\$ 40
572.04600	Contracts:Equip/Maintenance	\$ 6,015	\$ 3,499	\$ 7,698.00	\$ 4,423.69	\$ 8,500	\$ 6,000	Elevator, pest control, alarm monitoring/testing, doors	\$ (2,500)
572.04610	Grounds Maintenance	\$ -	\$ 1,574	\$ 736.76	\$ 265.00	\$ 200	\$ 200		\$ -
572.04620	Building Maintenance	\$ 6,731	\$ 7,566	\$ 7,767.43	\$ 5,088.62	\$ 7,500	\$ 7,500	stucco repairs/painting/plumbing	\$ -
572.04640	Signs	\$ -	\$ 265	\$ -	\$ 539.00	\$ 250	\$ 250	adding new signs	\$ -
572.04670	Small Equipment	\$ 250	\$ -	\$ -	\$ 39.98	\$ 500	\$ 500		\$ -
572.04680	Equipment Maintenance	\$ 3,322	\$ 2,211	\$ 2,683.28	\$ 578.12	\$ 4,500	\$ 3,000		\$ (1,500)
572.04700	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
572.05200	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
575.05205	Janitorial Supplies	\$ 4,017	\$ 3,373	\$ 1,519.28	\$ 5,481.23	\$ 4,200	\$ 5,500	Cleaning supplies; paper towels; toilet paper	\$ 1,300
572.05210	Propane	\$ 138	\$ 97	\$ 81.24	\$ -	\$ 150	\$ 125	Grill	\$ (25)
572.09000	Miscellaneous	\$ -	\$ 49	\$ 200.00	\$ 205.00	\$ 150	\$ 150		\$ -
572.09900	Items purchased with donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	OPERATING	\$ 37,879	\$ 37,246	\$ 44,755.72	\$ 31,744.59	\$ 49,350	\$ 46,665	-5%	\$ (2,685)
	TOTAL COMMUNITY CENTER	\$ 37,879	\$ 37,246	\$ 44,755.72	\$ 31,744.59	\$ 49,350	\$ 46,665	-5%	\$ (2,685)

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016	2016-2017	2017-2018	as of	2018-2019	2019-2020		B2018/19 to
		6.3500 mills	6.3500 mills	6.3500 mills	6/30/2019	6.3500 mills	6.8500 mills		B2019/20
Dept. 22	Risk Management								
519.04500	Insurance	\$ 105,439	\$ 113,832	\$ 106,943.66	\$ 141,433.00	\$ 140,000	\$ 144,000	General liability; Auto; Property; Flood; Bonds	\$ 4,000
519.09000	Miscellaneous	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	FY2016 lawsuit settlement	\$ -
	OPERATING	\$ 240,439	\$ 113,832	\$ 106,943.66	\$ 141,433.00	\$ 140,000	\$ 144,000	3%	\$ 4,000
	TOTAL RISK MANAGEMENT	\$ 240,439	\$ 113,832	\$ 106,943.66	\$ 141,433.00	\$ 140,000	\$ 144,000	3%	\$ 4,000

**Town of Palm Beach Shores
Budget Worksheet**

	Description	Actual	Actual	Actual	Actual	Budget	Budget	Comments	Variance
		2015-2016 6.3500 mills	2016-2017 6.3500 mills	2017-2018 6.3500 mills	as of 6/30/2019	2018-2019 6.3500 mills	2019-2020 6.8500 mills		B2018/19 to B2019/20
Dept. 23	Capital								
	TOTAL CAPITAL - GENERAL FUND	\$ 581,241	\$ 438,270	\$ 365,817	\$ 350,095.13	\$ 268,740	\$ 558,535	See capital plan	\$ -
NONDEPARTMENTAL									
519.09000	Return of Donation	\$ 152,500	\$ -		\$ -	\$ -	\$ -	Return of donation to startup EMS	\$ -
581.09110	Transfer Out to UU Fund	\$ 90,000	\$ -	\$ 85,646	\$ -	\$ -	\$ -	To the Underground Utility Fund	\$ -
	Total for all Expenditures	\$ 4,853,208	\$ 4,420,636	\$ 4,984,534.62	\$ 3,838,316.83	\$ 5,192,072	\$ 5,831,522		\$ 349,655
						35.27%	12.32%		
	Revenue over(under) expenditures	\$ (657,001)	\$ 387,044	\$ 125,428.42	\$ 1,234,366.37	\$ -	\$ -		\$ -
EXPENDITURES BY TYPE									
	PERSONNEL	\$ 2,375,504	\$ 2,260,431	\$ 2,670,061.30	\$ 2,065,336.57	\$ 2,829,319	\$ 2,955,750	4%	\$ 126,431
	OPERATING	\$ 1,653,963	\$ 1,721,934	\$ 1,863,010.52	\$ 1,333,385.14	\$ 1,807,024	\$ 1,876,909	4%	\$ 69,885
	CAPITAL	\$ 581,241	\$ 438,270	\$ 365,816.80	\$ 350,095.13	\$ 268,740	\$ 558,535	108%	\$ 289,795
	DEBT SERVICE	\$ -	\$ -	\$ -	\$ 89,499.99	\$ 201,989	\$ 355,328	76%	\$ 153,339
	CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	0%	\$ -
	TOTAL	\$ 4,610,708	\$ 4,420,636	\$ 4,898,888.62	\$ 3,838,316.83	\$ 5,192,072	\$ 5,831,522	12%	\$ 639,450

Town of Palm Beach Shores
Budget Worksheet - Police and Dispatch with PBSO contract

Description		Budget 2018-2019 6.3500 mills	Budget 2019-2020 6.8500 mills	Comments	Variance B2018/19 to B2019/20	Budget 2019-2020 PBSO	Comments
Dept. 5	POLICE						
521.01100	Salary - Chief	\$ 100,689	\$ 105,702		\$ 5,013	8,391	One month (1/12); wages at 18/19 rates
521.01200	Salaries - Regular	\$ 584,822	\$ 640,832	PBA negotiated - 10 full-time positions	\$ 56,010	48,358	One month (1/12); wages at 18/19 rates
521.01300	Salaries - P/T	\$ 40,000	\$ 60,000		\$ 20,000	5,000	One month (1/12)
521.01400	Salaries - O/T	\$ 56,000	\$ 65,000		\$ 9,000	5,417	One month (1/12)
521.01410	Salaries - O/T Court Duty	\$ 4,000	\$ 4,000		\$ -	333	One month (1/12)
521.01450	Salaries - Supervision	\$ -	\$ -		\$ -	-	One month (1/12)
521.01500	Salaries - Longevity	\$ 3,500	\$ 3,800		\$ 300	-	One month (1/12)
521.01510	Salaries - Field Training Officer	\$ 3,100	\$ 3,100		\$ -	-	One month (1/12)
521.01530	Salaries - Education Incentive	\$ 11,400	\$ 7,200	State mandated salary incentive based on education	\$ (4,200)	600	One month (1/12)
521.01700	Salaries - Special Duty	\$ -	\$ 4,000	Billed at \$45/hr; officers paid \$35/hr (+FICA & FRS)	\$ 4,000	333	One month (1/12)
521.02100	FICA	\$ 61,470	\$ 68,364		\$ 6,894	5,235	One month (1/12)
521.02200	FRS	\$ 187,061	\$ 212,410	State increased contribution rates	\$ 25,349	16,162	One month (1/12)
521.02300	Employee Insurance	\$ 175,800	\$ 166,300		\$ (9,500)	13,858	One month (1/12)
521.02310	Health & Wellness program	\$ 2,160	\$ 2,160		\$ -	180	One month (1/12)
521.02400	Workers Compensation Insurance	\$ 41,400	\$ 41,400	w/c ins reallocated among depts 2018	\$ -	3,450	One month (1/12)
PERSONNEL		\$ 1,271,402	\$ 1,384,268	9%	\$ 112,866	\$ 107,317	
521.03100	Professional Svcs/Consulting	\$ 25,000	\$ 25,100	IT support (ENS); Email (LiftOff); DropBox	\$ 100	2,092	One month (1/12)
521.03110	Payroll/Sect 125 Svc	\$ 4,500	\$ 2,200	Payroll services	\$ (2,300)	183	One month (1/12)
521.03120	Medical Exams/Drug Screens	\$ 3,000	\$ 3,000	medical & psych exam	\$ -	-	
521.03400	Contract Svcs - PBSO	\$ -	\$ -		\$ -	1,511,013	11 months; begins 11/1/19
521.03500	Investigation Costs	\$ 3,000	\$ 2,000		\$ (1,000)	-	
521.04000	Travel	\$ 2,500	\$ 2,500	for ed/training	\$ -	-	
521.04100	Telephone	\$ 3,700	\$ 5,400	Windstream; AT&T phone & internet	\$ 1,700	5,400	AT&T phone & internet
521.04120	Wireless	\$ 7,500	\$ 7,200	11 vehicle computers, emergency cell phones,	\$ (300)	600	One month (1/12)
521.04130	Internet Service	\$ 6,000	\$ 5,064	Comcast 3 ALPRs and PD tv	\$ (936)	\$ 4,224	Comcast 3 LPR cameras
521.04200	Postage	\$ 250	\$ 250		\$ -	-	
521.04300	Electric	\$ 6,250	\$ 6,000	FPL - PD bldg + ALPR cameras	\$ (250)	6,000	FPL - PD bldg + ALPR cameras
521.04600	Contracts - Equip. Maintenance	\$ 39,000	\$ 41,600	PBC radios(\$13k);Cameras(\$3k);EIS CAD/RMS(\$18k)	\$ 2,600	4,130	cameras; termites; generator
521.04620	Maintenance - Building	\$ 1,000	\$ 3,000		\$ 2,000	3,000	
521.04630	Maintenance - Automobiles	\$ 16,000	\$ 16,000		\$ -	1,333	One month (1/12)
521.04631	Maintenance - Other vehicles	\$ 500	\$ 500	Segway / ATV	\$ -	-	
521.04635	Auto repairs covered by Insurance	\$ -	\$ -		\$ -	-	
521.04660	Computer Software/Hardware	\$ 500	\$ 500		\$ -	-	
521.04670	Small Equipment	\$ 2,450	\$ 2,450		\$ -	-	
521.04680	Maintenance - Equipment	\$ 7,000	\$ 7,000		\$ -	-	
521.04700	Printing	\$ 1,450	\$ 1,450		\$ -	-	
521.04900	Community Police	\$ 6,500	\$ 6,500	Halloween/Christmas/St. Pat/Easter; Dog treats	\$ -	6,500	Halloween/Christmas/St. Pat/Easter; Dog treats

Town of Palm Beach Shores
Budget Worksheet - Police and Dispatch with PBSO contract

Description	Budget	Budget	Comments	Variance	Budget	Comments
	2018-2019	2019-2020		B2018/19 to B2019/20	2019-2020	
	6.3500 mills	6.8500 mills			PBSO	
521.05100 Office Supplies	\$ 2,450	\$ 2,000		\$ (450)	-	
521.05110 Kitchen Sundries	\$ 1,750	\$ 2,000	Coffee, sugar, bottled water	\$ 250	-	
521.05200 Operating Supplies	\$ 1,000	\$ 1,000		\$ -	-	
521.05205 Janitorial Supplies	\$ 1,750	\$ 1,750		\$ -	1,750	
521.05210 Fuel	\$ 24,000	\$ 29,000		\$ 5,000	2,417	One month (1/12)
521.05220 Tires & Vehicle Batteries	\$ 4,450	\$ 3,500		\$ (950)	-	
521.05230 Hardware/Training Equip.	\$ 2,000	\$ 2,000		\$ -	-	
521.05240 Uniforms	\$ 7,000	\$ 7,000		\$ -	-	
521.05250 Ammunition	\$ 1,450	\$ 1,300		\$ (150)	-	
521.05260 Uniform Shoes	\$ 1,875	\$ 1,500	Includes part-time officers	\$ (375)	-	
521.05280 K-9 Costs (food, vet)	\$ 1,050	\$ 750		\$ (300)	-	
521.05400 Dues & Subscriptions	\$ 1,950	\$ 1,950		\$ -	-	
521.05410 Education/Training	\$ 5,950	\$ 5,500		\$ (450)	-	
521.05900 Records Management	\$ 750	\$ 1,000	Shredding service; scanning of files	\$ 250	-	
521.07100 Debt Service - principal	\$ 7,344	\$ 37,011	Tasers 5yr (\$7,344), Cars&Cameras (\$29,667)	\$ 29,667	\$ 37,011	Tasers 5yr (\$7,344), Cars&Cameras (\$29,667)
521.07200 Debt Service - interest	\$ 31,507	\$ 6,548	Cars&Cameras	\$ (24,959)	\$ 6,548	Cars&Cameras
521.08300 Grant expenditures	\$ -	\$ -		\$ -	-	
521.08600 Medical/1st Responder/OSHA Supp	\$ 1,938	\$ 1,500		\$ (438)	-	
521.08800 Accreditation Expenses	\$ -	\$ -		\$ -	-	
521.08900 Emergency Preparedness	\$ 1,500	\$ 1,000		\$ (500)	-	
521.09000 Miscellaneous	\$ 500	\$ 500	FY2017 incl new office furniture below capital \$	\$ -	-	
521.09900 Noncapital items-donated funds	\$ -	\$ -		\$ -	-	
OPERATING	\$ 236,314	\$ 244,523	3%	\$ 8,209	\$ 1,592,201	
TOTAL POLICE	\$ 1,507,716	\$ 1,628,791	8%	\$ 121,075	\$ 1,699,518	

Dept. 10 911 DISPATCH

526.01200 Salaries - Regular	\$ 263,380	\$ 261,422	5 full-time positions; FY2019 added 5th f/t dispatcher	\$ (1,958)	21,267	One month (1/12); wages at 18/19 rates
526.01300 Salaries - P/T	\$ 18,000	\$ 18,000		\$ -	1,500	One month (1/12)
526.01400 Salaries - O/T	\$ 10,000	\$ 10,000		\$ -	833	One month (1/12)
526.01410 Salaries - O/T Court	\$ -	\$ -		\$ -	-	
526.01500 Salaries - Longevity	\$ 3,550	\$ 2,750		\$ (800)	-	
526.01550 Salaries - TAC	\$ -	\$ -	Terminal Agency Coordinator	\$ -	-	
526.02100 FICA	\$ 22,563	\$ 22,352		\$ (211)	1,805	One month (1/12)
526.02200 FRS	\$ 24,362	\$ 24,747		\$ 385	1,872	One month (1/12)
526.02300 Employee Insurance	\$ 70,300	\$ 67,800		\$ (2,500)	5,650	One month (1/12)
526.02310 Health & Wellness program	\$ 720	\$ 720		\$ -	60	One month (1/12)
526.02400 Workers Compensation Insurance	\$ 800	\$ 800	w/c ins reallocated among depts	\$ -	67	One month (1/12)

Town of Palm Beach Shores
Budget Worksheet - Police and Dispatch with PBSO contract

Description	Budget	Budget	Comments	Variance	Budget	Comments
	2018-2019 6.3500 mills	2019-2020 6.8500 mills		B2018/19 to B2019/20	2019-2020 PBSO	
526.02500 Unemployment Compensation	\$ -	\$ -		\$ -	-	
PERSONNEL	\$ 413,675	\$ 408,591	-1%	\$ (5,084)	\$ 33,054	
526.03100 Professional Services/Consulting	\$ -	\$ -		\$ -	-	
526.03110 Payroll/Sect 125 Svc	\$ 1,200	\$ 900	Payroll services	\$ (300)	75	One month (1/12)
526.03120 Medical Exams/Drug Screen	\$ 750	\$ 500	For new employees	\$ (250)	-	
526.04000 Travel	\$ 2,000	\$ 2,000		\$ -	-	
526.04320 Natural Gas	\$ 350	\$ 350	FPU - for generator	\$ -	350	move to Police
526.04400 Rental/Lease Equipment	\$ -	\$ -		\$ -	-	
526.04600 Contracts - Equip. Maintenance	\$ 5,347	\$ 5,347	DSS Maint agmt capture voice data 911 phone & radio	\$ -	-	
526.04660 Computer Software/Equipment	\$ 1,000	\$ 500		\$ (500)	-	
526.04670 Small Equipment	\$ 1,000	\$ 500		\$ (500)	-	
526.04800 Maintenance - Equipment	\$ -	\$ -		\$ -	-	
526.04700 Printing	\$ -	\$ -		\$ -	-	
526.05100 Office Supplies	\$ 1,200	\$ 1,200		\$ -	-	
526.05200 Operating Supplies	\$ 600	\$ 500		\$ (100)	-	
526.05240 Uniforms	\$ 1,700	\$ 1,700		\$ -	-	
526.05400 Dues & Subscriptions	\$ 300	\$ 300		\$ -	-	
526.05410 Education/Training	\$ 1,500	\$ 1,500		\$ -	-	
526.09000 Miscellaneous	\$ 450	\$ 450		\$ -	-	
OPERATING	\$ 17,397	\$ 15,747	-9%	\$ (1,650)	\$ 425	
TOTAL 911 DISPATCH	\$ 431,072	\$ 424,338	-2%	\$ (6,734)	\$ 33,479	
TOTAL POLICE & DISPATCH	\$ 1,938,788	\$ 2,053,129		\$ 114,341	\$ 1,732,997	

320,132	Savings - Operating
105,735	Savings - Capital
53,075	Savings - Risk Mgmt
478,942	

**Town of Palm Beach Shores
Capital Plan
FY2020**

Description	Current Inventory	Est. Life	Rank	Funding	Requested	PBSPD Opt	PBSO Opt
Administration:							
Computers, Dell desktops	2013(2), 2014(2), 2015(2), 2018(1)	5 years	2	Revenue	2,400	2,400	2,400
total Administration					2,400	2,400	2,400
Public Works:							
Computer, Dell Laptop	2014	3 years	1	Revenue	1,200	1,200	1,200
Fire Alarm System - Town Hall			1	Revenue	12,000	12,000	12,000
Portable trash pump			3	Revenue	6,200	-	-
Connect TH & PD generators			3	Revenue	12,000	-	-
AC Units (4)	2011(2), 2012(2)	10 years	1	Revenue	10,000	10,000	10,000
Reline sewer pipe Town Hall			1	Revenue	25,000	25,000	25,000
Driveway Repair/New Fence & gate	-	20 years	3	Revenue	9,200	-	-
Metal carport	-		4	Revenue	8,000	-	-
total Public Works					83,600	48,200	48,200
Police							
Patrol Vehicles	2009 (6), 2010(1), 2016 (2), 2017 (5)	3 yrs./120K miles	2	Revenue	90,000	90,000	-
Patrol Vehicles - preowned	<i>not available - most of these vehicles being donated to FL Panhandle</i>						
Computers (Dell desktops)	(7)	5 years	2	Revenue	3,000	3,000	-
Server for security cameras	new	5 years	4	Revenue	10,350	10,350	-
Camera for detention cell with audio	new	5 years	4	Revenue	2,385	2,385	-
Furniture - Sgts Office			1	Revenue	1,500	-	-
total Police					107,235	105,735	-
Fire							
Fire Suppression Apparatus	to replace EVI	15-20 years	1	Donations	500,000	-	-
Breathing Air System	(1)	10 years	1	Grants	45,000	45,000	45,000
Turnout Gear	2013(20sets), 2019(10)	10 years	1	Revenue	15,000	15,000	15,000
New Roof - Annex			1	Revenue	20,000	20,000	20,000
total Fire					580,000	80,000	80,000
Dispatch							
Console Base Station	2015	5 years	2	Revenue	7,000	-	-
Total Dispatch					7,000	-	-
Streets & Storm Drains							
Outfall Tidal Flap Valves (6)	reline pipe + valve		3	Revenue	100,000	20,000	20,000
Storm Drains Basins & Grates	ongoing		2	Revenue	3,900	3,900	3,900
Street Signage(Street Names along Pk)	-		3	Revenue	6,000	6,000	6,000
Street Light Posts & Globes	2003 (192)		1	Revenue	42,000	15,000	15,000
total Streets & Storm Drains					151,900	44,900	44,900
Parks							
Composite Benches - Inlet Park			2	Revenue	9,000	9,000	9,000
Inlet Walkway - Asphalt Sealer	2013		2	Revenue	9,000	9,000	9,000
Gazebo - Inlet Park - East - repairs		20 years	2	Revenue	12,000	12,000	12,000
Gazebo - Inlet Park - West - repairs		20 years	2	Revenue	6,000	6,000	6,000
Retaining wall - gazebo Inlet Pk E	new		3	Revenue	8,000	8,000	8,000
Retaining wall - gazebo Inlet Pk W	new		3	Revenue	8,000	8,000	8,000
Parkway Sidewalk Repairs/Replaceme	ongoing	n/a	2	Revenue	5,000	5,000	5,000
Irrigation system repairs	ongoing		2	Revenue	5,300	5,300	5,300
total Parks					62,300	62,300	62,300

**Town of Palm Beach Shores
Capital Plan
FY2020**

Description	Current Inventory	Est. Life	Rank	Funding	Requested	PBSPD Opt	PBSO Opt
Beach							
John Deere Gator	2017	3 years	2	Revenue	16,000	-	-
Concrete Benches (4)- Beach Park			2	Revenue	12,000	-	-
Concrete Trash Cans (7)- Beach Park			2	Revenue	15,400	-	-
Beach Building - <i>est'd demolition cost</i>	<i>end of useful life</i>		1	Revenue	22,000	-	-
Beach Building - <i>est'd repair costs</i>	<i>end of useful life</i>		1	Revenue	-	61,000	61,000
Main Beach Walkover - <i>support struct</i>	2002/2003	20 years	1	Revenue	28,000	28,000	28,000
Shower Tower - west	2005	10 years	2	Revenue	10,000	-	-
total Beach					103,400	89,000	89,000
Liftstations							
Pump - Ocean Ave (2)	2011, 2015	6 years	1	Revenue	18,000	18,000	18,000
Pump - Lake Dr (2)	2005, 2012	6 years	1	Revenue	18,000	18,000	18,000
total Liftstation					36,000	36,000	36,000
Community Center							
Double Refrigerator	2007		1	Donations	5,000	5,000	5,000
Electrical & Lighting Upgrade to LED			1	Revenue	15,000	15,000	15,000
Painting - Exterior	2013	5 years	1	Revenue	30,000	30,000	30,000
AC Air Handler 2nd Floor Mechanical Room			1	Revenue	40,000	40,000	40,000
Hurricane shutters for east side 2nd fl	new		3	Revenue	18,000	-	-
total Community Center					108,000	90,000	90,000
GRAND TOTAL					1,241,835	558,535	452,800



Town of Palm Beach Shores

	Budget 2018-2019	Option 1 PBSPD 2019-2020	Increase (Decrease)		Option 2 PBSO 2019-2020	Increase (Decrease)	
	6.3500 mills	6.8500 mills			6.3500 mills		
TAXES:							
Ad Valorem Taxes Operating	\$ 3,664,900	\$ 3,959,100	294,200	8%	\$ 3,670,100	\$ 5,200	0%
Ad Valorem Taxes Debt 0.4290 mills	\$ -	\$ 248,000	248,000		\$ 248,000	\$ 248,000	
Local Option Gas Tax	42,342	41,960	(382)	-1%	\$ 41,960	\$ (382)	-1%
Discretionary Sales Tax PBC	92,116	88,747	(3,369)	-4%	\$ 88,747	\$ (3,369)	-4%
Franchise Fees	211,000	213,500	2,500	1%	\$ 213,500	\$ 2,500	1%
Utility Taxes	320,000	327,000	7,000	2%	\$ 327,000	\$ 7,000	2%
Communications Tax	79,936	74,758	(5,178)	-6%	\$ 74,758	\$ (5,178)	-6%
Licenses and Permits	163,800	191,400	27,600	17%	\$ 191,400	\$ 27,600	17%
Intergovernmental Revenue	143,807	187,695	43,888	31%	\$ 187,695	\$ 43,888	31%
Charges for Services	101,350	103,350	2,000	2%	\$ 103,350	\$ 2,000	2%
Fines and Forfeitures	7,575	6,575	(1,000)	-13%	\$ 6,575	\$ (1,000)	-13%
Interest Earned	18,000	63,000	45,000	250%	\$ 63,000	\$ 45,000	250%
Miscellaneous Revenue	10,000	15,000	5,000	50%	\$ 15,000	\$ 5,000	50%
Other Financing Sources	182,240	-	(182,240)		\$ -	\$ (182,240)	
TOTAL REVENUE	5,037,066	5,520,085	483,019	10%	\$ 5,231,085	\$ 194,019	4%
Appropriated Fund Balance	247,122	400,184	153,062	62%	210,242	\$ (36,880)	-15%
Add Sales Tax PBC to F/B	(92,116)	(88,747)	3,369	-4%	(88,747)	\$ 3,369	-4%
TOTAL REVENUES & F/B	\$ 5,192,072	\$ 5,831,522	\$ 639,450	12%	\$ 5,352,580	\$ 160,508	3%
EXPENDITURES:							
Finance and Administration	\$ 417,049	\$ 430,220	\$ 13,171	3%	\$ 430,220	\$ 13,171	3%
Legal Counsel	93,000	116,000	23,000	25%	\$ 116,000	\$ 23,000	25%
Public Works	306,890	322,358	15,468	5%	\$ 322,358	\$ 15,468	5%
Police	1,507,716	1,628,791	121,075	8%	\$ 1,699,518	\$ 191,802	13%
Fire	693,791	678,169	(15,622)	-2%	\$ 678,169	\$ (15,622)	-2%
Dispatch	431,072	424,338	(6,734)	-2%	\$ 33,479	\$ (397,593)	-92%
Emergency Medical Service	321,995	331,654	9,659	3%	\$ 331,654	\$ 9,659	3%
Emergency Disaster	-	-	-		\$ -	\$ -	
Building/Code Enforcement	215,425	226,475	11,050	5%	\$ 226,475	\$ 11,050	5%
Legislative	21,160	12,410	(8,750)	-41%	\$ 12,410	\$ (8,750)	-41%
Solid Waste	191,000	197,000	6,000	3%	\$ 197,000	\$ 6,000	3%
Road & Streets	20,525	19,125	(1,400)	-7%	\$ 19,125	\$ (1,400)	-7%
Parks	115,650	133,150	17,500	15%	\$ 133,150	\$ 17,500	15%
Beach	93,745	99,329	5,584	6%	\$ 99,329	\$ 5,584	6%
Community Center	49,350	46,665	(2,685)	-5%	\$ 46,665	\$ (2,685)	-5%
Sewer Service	17,975	22,975	5,000	28%	\$ 22,975	\$ 5,000	28%
Risk Management	140,000	144,000	4,000	3%	\$ 90,925	\$ (49,075)	-35%
Capital	268,740	558,535	289,795	108%	\$ 452,800	\$ 184,060	68%
Debt Service	201,989	355,328	153,339	76%	\$ 355,328	\$ 153,339	76%
Contingencies	85,000	85,000	-	0%	\$ 85,000	\$ -	0%
TOTAL EXPENDITURES	\$ 5,192,072	\$ 5,831,522	\$ 639,450	12.3%	\$ 5,352,580	\$ 160,508	3%
Increase(decrease) to Fund Balance	\$ -	\$0	\$0		\$0	\$ -	

Town of Palm Beach Shores
Options Projected

	1	2	3	4	5	6	7
No Changes to Services	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024	9/30/2025	9/30/2026
Administration	\$ 432,820	\$ 444,882	\$ 457,288	\$ 470,048	\$ 483,170	\$ 496,667	\$ 510,549
Legal	\$ 116,000	\$ 118,320	\$ 120,686	\$ 123,100	\$ 125,562	\$ 128,073	\$ 130,634
Public Works	\$ 324,508	\$ 333,468	\$ 342,685	\$ 352,169	\$ 361,925	\$ 364,383	\$ 374,709
Police	\$ 1,637,190	\$ 1,752,624	\$ 1,804,154	\$ 1,865,139	\$ 1,928,312	\$ 1,957,541	\$ 2,025,339
Fire	\$ 680,613	\$ 679,229	\$ 697,813	\$ 716,918	\$ 736,560	\$ 756,754	\$ 777,516
Building	\$ 226,475	\$ 231,005	\$ 235,625	\$ 240,338	\$ 245,145	\$ 250,048	\$ 255,049
Solid Waste	\$ 197,000	\$ 200,940	\$ 204,959	\$ 209,058	\$ 213,239	\$ 217,504	\$ 221,854
Dispatch	\$ 428,438	\$ 441,134	\$ 454,207	\$ 467,670	\$ 481,533	\$ 495,808	\$ 510,508
Legislative	\$ 12,410	\$ 12,658	\$ 12,911	\$ 13,169	\$ 13,432	\$ 13,701	\$ 13,975
Streets/Storm Drains	\$ 19,125	\$ 19,508	\$ 19,898	\$ 20,296	\$ 20,702	\$ 21,116	\$ 21,538
Parks	\$ 133,150	\$ 135,813	\$ 138,529	\$ 141,300	\$ 144,126	\$ 147,009	\$ 149,949
Beach	\$ 99,329	\$ 102,140	\$ 105,032	\$ 108,007	\$ 111,068	\$ 114,217	\$ 117,457
Sewer Svc/Lift Stations	\$ 22,975	\$ 23,435	\$ 23,904	\$ 24,382	\$ 24,870	\$ 25,367	\$ 25,874
Contingency	\$ 85,000	\$ 86,700	\$ 88,434	\$ 90,203	\$ 92,007	\$ 93,847	\$ 95,724
Debt Service - UU loan	\$ 355,328	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855
EMS	\$ 331,654	\$ 338,287	\$ 345,053	\$ 351,954	\$ 358,993	\$ 366,173	\$ 373,496
Community Center	\$ 46,665	\$ 47,598	\$ 48,550	\$ 49,521	\$ 50,511	\$ 51,521	\$ 52,551
Risk Management	\$ 144,000	\$ 146,880	\$ 149,818	\$ 152,814	\$ 155,870	\$ 158,987	\$ 162,167
Capital	\$ 525,894	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	\$ 5,818,574	\$ 5,910,476	\$ 6,045,401	\$ 6,191,941	\$ 6,342,880	\$ 6,454,571	\$ 6,614,744

Outsourcing Police/Dispatch	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024	9/30/2025	9/30/2026
Administration	\$ 432,820	\$ 444,882	\$ 457,288	\$ 470,048	\$ 483,170	\$ 496,667	\$ 510,549
Legal	\$ 116,000	\$ 118,320	\$ 120,686	\$ 123,100	\$ 125,562	\$ 128,073	\$ 130,634
Public Works	\$ 324,508	\$ 333,468	\$ 342,685	\$ 352,169	\$ 361,925	\$ 364,383	\$ 374,709
Police/Dispatch - PBSO Contract	\$ 1,511,013	\$ 1,681,346	\$ 1,714,973	\$ 1,800,722	\$ 1,890,758	\$ 1,985,296	\$ 2,084,561
Police/Dispatch - Operating	\$ 144,946	\$ 31,981	\$ 32,621	\$ 33,273	\$ 33,938	\$ 34,617	\$ 35,309
Police/Dispatch - Debt Service	\$ 43,559	\$ 43,559	\$ 36,214	\$ 36,214	\$ 36,214	\$ -	\$ -
Fire	\$ 680,613	\$ 679,229	\$ 697,813	\$ 716,918	\$ 736,560	\$ 756,754	\$ 777,516
Building	\$ 226,475	\$ 231,005	\$ 235,625	\$ 240,338	\$ 245,145	\$ 250,048	\$ 255,049
Solid Waste	\$ 197,000	\$ 200,940	\$ 204,959	\$ 209,058	\$ 213,239	\$ 217,504	\$ 221,854
Dispatch	<i>included with Police</i>						
Legislative	\$ 12,410	\$ 12,658	\$ 12,911	\$ 13,169	\$ 13,432	\$ 13,701	\$ 13,975
Streets/Storm Drains	\$ 19,125	\$ 19,508	\$ 19,898	\$ 20,296	\$ 20,702	\$ 21,116	\$ 21,538
Parks	\$ 133,150	\$ 135,813	\$ 138,529	\$ 141,300	\$ 144,126	\$ 147,009	\$ 149,949
Beach	\$ 99,329	\$ 102,140	\$ 105,032	\$ 108,007	\$ 111,068	\$ 114,217	\$ 117,457
Sewer Svc/Lift Stations	\$ 22,975	\$ 23,435	\$ 23,904	\$ 24,382	\$ 24,870	\$ 25,367	\$ 25,874
Contingency	\$ 85,000	\$ 86,700	\$ 88,434	\$ 90,203	\$ 92,007	\$ 93,847	\$ 95,724
Debt Service - UU loan	\$ 355,328	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855
EMS	\$ 331,654	\$ 338,287	\$ 345,053	\$ 351,954	\$ 358,993	\$ 366,173	\$ 373,496
Community Center	\$ 46,665	\$ 47,598	\$ 48,550	\$ 49,521	\$ 50,511	\$ 51,521	\$ 52,551
Risk Management	\$ 90,925	\$ 92,744	\$ 94,599	\$ 96,491	\$ 98,421	\$ 100,389	\$ 102,397
Capital	\$ 420,800	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	\$ 5,294,295	\$ 5,419,468	\$ 5,515,629	\$ 5,673,018	\$ 5,836,496	\$ 5,962,537	\$ 6,138,997

Difference	\$ 524,279	\$ 491,008	\$ 529,772	\$ 518,923	\$ 506,384	\$ 492,034	\$ 475,747
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Town of Palm Beach Shores
Options Projected

	8	9	10	11	12	13	14
No Changes to Services	9/30/2027	9/30/2028	9/30/2029	9/30/2030	9/30/2031	9/30/2032	9/30/2033
Administration	\$ 524,827	\$ 539,513	\$ 554,618	\$ 570,154	\$ 586,134	\$ 602,571	\$ 619,479
Legal	\$ 133,247	\$ 135,912	\$ 138,630	\$ 141,403	\$ 144,231	\$ 147,116	\$ 150,058
Public Works	\$ 385,333	\$ 396,263	\$ 407,509	\$ 419,079	\$ 430,983	\$ 443,231	\$ 455,833
Police	\$ 2,095,578	\$ 2,168,349	\$ 2,243,745	\$ 2,321,864	\$ 2,402,806	\$ 2,486,677	\$ 2,573,586
Fire	\$ 798,862	\$ 820,809	\$ 843,374	\$ 866,575	\$ 890,429	\$ 914,956	\$ 940,176
Building	\$ 260,150	\$ 265,353	\$ 270,660	\$ 276,073	\$ 281,594	\$ 287,226	\$ 292,971
Solid Waste	\$ 226,291	\$ 230,817	\$ 235,433	\$ 240,142	\$ 244,945	\$ 249,844	\$ 254,841
Dispatch	\$ 525,646	\$ 541,235	\$ 557,287	\$ 573,818	\$ 590,841	\$ 608,371	\$ 626,422
Legislative	\$ 14,255	\$ 14,540	\$ 14,831	\$ 15,128	\$ 15,431	\$ 15,740	\$ 16,055
Streets/Storm Drains	\$ 21,969	\$ 22,408	\$ 22,856	\$ 23,313	\$ 23,779	\$ 24,255	\$ 24,740
Parks	\$ 152,948	\$ 156,007	\$ 159,127	\$ 162,310	\$ 165,556	\$ 168,867	\$ 172,244
Beach	\$ 120,790	\$ 124,219	\$ 127,748	\$ 131,378	\$ 135,113	\$ 138,956	\$ 142,910
Sewer Svc/Lift Stations	\$ 26,391	\$ 26,919	\$ 27,457	\$ 28,006	\$ 28,566	\$ 29,137	\$ 29,720
Contingency	\$ 97,638	\$ 99,591	\$ 101,583	\$ 103,615	\$ 105,687	\$ 107,801	\$ 109,957
Debt Service - UU loan	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855
EMS	\$ 380,966	\$ 388,585	\$ 396,357	\$ 404,284	\$ 412,370	\$ 420,617	\$ 429,029
Community Center	\$ 53,602	\$ 54,674	\$ 55,767	\$ 56,882	\$ 58,020	\$ 59,180	\$ 60,364
Risk Management	\$ 165,410	\$ 168,718	\$ 172,092	\$ 175,534	\$ 179,045	\$ 182,626	\$ 186,279
Capital	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	\$ 6,779,758	\$ 6,949,767	\$ 7,124,929	\$ 7,305,413	\$ 7,491,385	\$ 7,683,026	\$ 7,880,519

Outsourcing Police/Dispatch	9/30/2027	9/30/2028	9/30/2029	9/30/2030	9/30/2031	9/30/2032	9/30/2033
Administration	\$ 524,827	\$ 539,513	\$ 554,618	\$ 570,154	\$ 586,134	\$ 602,571	\$ 619,479
Legal	\$ 133,247	\$ 135,912	\$ 138,630	\$ 141,403	\$ 144,231	\$ 147,116	\$ 150,058
Public Works	\$ 385,333	\$ 396,263	\$ 407,509	\$ 419,079	\$ 430,983	\$ 443,231	\$ 455,833
Police/Dispatch - PBSO Contract	\$ 2,188,789	\$ 2,298,228	\$ 2,413,139	\$ 2,533,796	\$ 2,660,486	\$ 2,793,510	\$ 2,933,186
Police/Dispatch - Operating	\$ 36,015	\$ 36,735	\$ 37,470	\$ 38,219	\$ 38,983	\$ 39,763	\$ 40,558
Police/Dispatch - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	\$ 798,862	\$ 820,809	\$ 843,374	\$ 866,575	\$ 890,429	\$ 914,956	\$ 940,176
Building	\$ 260,150	\$ 265,353	\$ 270,660	\$ 276,073	\$ 281,594	\$ 287,226	\$ 292,971
Solid Waste	\$ 226,291	\$ 230,817	\$ 235,433	\$ 240,142	\$ 244,945	\$ 249,844	\$ 254,841
Dispatch							
Legislative	\$ 14,255	\$ 14,540	\$ 14,831	\$ 15,128	\$ 15,431	\$ 15,740	\$ 16,055
Streets/Storm Drains	\$ 21,969	\$ 22,408	\$ 22,856	\$ 23,313	\$ 23,779	\$ 24,255	\$ 24,740
Parks	\$ 152,948	\$ 156,007	\$ 159,127	\$ 162,310	\$ 165,556	\$ 168,867	\$ 172,244
Beach	\$ 120,790	\$ 124,219	\$ 127,748	\$ 131,378	\$ 135,113	\$ 138,956	\$ 142,910
Sewer Svc/Lift Stations	\$ 26,391	\$ 26,919	\$ 27,457	\$ 28,006	\$ 28,566	\$ 29,137	\$ 29,720
Contingency	\$ 97,638	\$ 99,591	\$ 101,583	\$ 103,615	\$ 105,687	\$ 107,801	\$ 109,957
Debt Service - UU loan	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855
EMS	\$ 380,966	\$ 388,585	\$ 396,357	\$ 404,284	\$ 412,370	\$ 420,617	\$ 429,029
Community Center	\$ 53,602	\$ 54,674	\$ 55,767	\$ 56,882	\$ 58,020	\$ 59,180	\$ 60,364
Risk Management	\$ 104,445	\$ 106,534	\$ 108,665	\$ 110,838	\$ 113,055	\$ 115,316	\$ 117,622
Capital	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	\$ 6,322,373	\$ 6,512,962	\$ 6,711,079	\$ 6,917,050	\$ 7,131,217	\$ 7,353,941	\$ 7,585,598

Difference	\$ 457,385	\$ 436,805	\$ 413,850	\$ 388,363	\$ 360,168	\$ 329,085	\$ 294,921
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**Town of Palm Beach Shores
Options Projected**

	15	16	17	18	19	20
No Changes to Services	9/30/2034	9/30/2035	9/30/2036	9/30/2037	9/30/2038	9/30/2039
Administration	\$ 636,870	\$ 654,760	\$ 673,161	\$ 692,090	\$ 711,561	\$ 731,591
Legal	\$ 153,059	\$ 156,120	\$ 159,242	\$ 162,427	\$ 165,676	\$ 168,990
Public Works	\$ 468,799	\$ 482,140	\$ 495,866	\$ 509,989	\$ 524,522	\$ 539,475
Police	\$ 2,663,646	\$ 2,756,973	\$ 2,853,690	\$ 2,953,923	\$ 3,057,803	\$ 3,165,466
Fire	\$ 966,107	\$ 992,771	\$ 1,020,189	\$ 1,048,382	\$ 1,077,372	\$ 1,107,183
Building	\$ 298,830	\$ 304,807	\$ 310,903	\$ 317,121	\$ 323,463	\$ 329,932
Solid Waste	\$ 259,938	\$ 265,137	\$ 270,440	\$ 275,849	\$ 281,366	\$ 286,993
Dispatch	\$ 645,011	\$ 664,154	\$ 683,867	\$ 704,167	\$ 725,071	\$ 746,598
Legislative	\$ 16,376	\$ 16,704	\$ 17,038	\$ 17,379	\$ 17,727	\$ 18,082
Streets/Storm Drains	\$ 25,235	\$ 25,740	\$ 26,255	\$ 26,780	\$ 27,316	\$ 27,862
Parks	\$ 175,689	\$ 179,203	\$ 182,787	\$ 186,443	\$ 190,172	\$ 193,975
Beach	\$ 146,978	\$ 151,164	\$ 155,472	\$ 159,904	\$ 164,464	\$ 169,157
Sewer Svc/Lift Stations	\$ 30,314	\$ 30,920	\$ 31,538	\$ 32,169	\$ 32,812	\$ 33,468
Contingency	\$ 112,156	\$ 114,399	\$ 116,687	\$ 119,021	\$ 121,401	\$ 123,829
Debt Service - UU loan	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855
EMS	\$ 437,610	\$ 446,362	\$ 455,289	\$ 464,395	\$ 473,683	\$ 483,157
Community Center	\$ 61,571	\$ 62,802	\$ 64,058	\$ 65,339	\$ 66,646	\$ 67,979
Risk Management	\$ 190,005	\$ 193,805	\$ 197,681	\$ 201,635	\$ 205,668	\$ 209,781
Capital	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	\$ 8,084,049	\$ 8,293,816	\$ 8,510,018	\$ 8,732,868	\$ 8,962,578	\$ 9,199,373

Outsourcing Police/Dispatch	9/30/2034	9/30/2035	9/30/2036	9/30/2037	9/30/2038	9/30/2039
Administration	\$ 636,870	\$ 654,760	\$ 673,161	\$ 692,090	\$ 711,561	\$ 731,591
Legal	\$ 153,059	\$ 156,120	\$ 159,242	\$ 162,427	\$ 165,676	\$ 168,990
Public Works	\$ 468,799	\$ 482,140	\$ 495,866	\$ 509,989	\$ 524,522	\$ 539,475
Police/Dispatch - PBSO Contract	\$ 3,079,845	\$ 3,233,837	\$ 3,395,529	\$ 3,565,305	\$ 3,743,570	\$ 3,930,749
Police/Dispatch - Operating	\$ 41,369	\$ 42,196	\$ 43,040	\$ 43,901	\$ 44,779	\$ 45,675
Police/Dispatch - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	\$ 966,107	\$ 992,771	\$ 1,020,189	\$ 1,048,382	\$ 1,077,372	\$ 1,107,183
Building	\$ 298,830	\$ 304,807	\$ 310,903	\$ 317,121	\$ 323,463	\$ 329,932
Solid Waste	\$ 259,938	\$ 265,137	\$ 270,440	\$ 275,849	\$ 281,366	\$ 286,993
Dispatch						
Legislative	\$ 16,376	\$ 16,704	\$ 17,038	\$ 17,379	\$ 17,727	\$ 18,082
Streets/Storm Drains	\$ 25,235	\$ 25,740	\$ 26,255	\$ 26,780	\$ 27,316	\$ 27,862
Parks	\$ 175,689	\$ 179,203	\$ 182,787	\$ 186,443	\$ 190,172	\$ 193,975
Beach	\$ 146,978	\$ 151,164	\$ 155,472	\$ 159,904	\$ 164,464	\$ 169,157
Sewer Svc/Lift Stations	\$ 30,314	\$ 30,920	\$ 31,538	\$ 32,169	\$ 32,812	\$ 33,468
Contingency	\$ 112,156	\$ 114,399	\$ 116,687	\$ 119,021	\$ 121,401	\$ 123,829
Debt Service - UU loan	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855	\$ 495,855
EMS	\$ 437,610	\$ 446,362	\$ 455,289	\$ 464,395	\$ 473,683	\$ 483,157
Community Center	\$ 61,571	\$ 62,802	\$ 64,058	\$ 65,339	\$ 66,646	\$ 67,979
Risk Management	\$ 119,974	\$ 122,373	\$ 124,820	\$ 127,316	\$ 129,862	\$ 132,459
Capital	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	\$ 7,826,575	\$ 8,077,290	\$ 8,338,169	\$ 8,609,665	\$ 8,892,247	\$ 9,186,411

Difference	\$ 257,474	\$ 216,526	\$ 171,849	\$ 123,203	\$ 70,331	\$ 12,962
					Total Savings	\$ 7,071,069



Balance Sheet Savings with PBSO Contract

1. Reduction in the Net Pension Liability associated with FRS. The estimated impact based on the 9/30/18 financial statements:

Net Pension Liability 9/30/18	\$2,700,974
Portion attributed to Police & Dispatch	\$1,901,853
Remaining Net Pension Liability	\$ 799,121

2. The other rather large liability is for compensated absences. On the financial statements, it is only as estimate based on the probability of what may get paid out as employees terminate in good standing. Normally by terminating service (like going to PBSO), these employees would be paid any unpaid vacation and 50% of unpaid sick time for employees with more than 10 years of service. A quick calculation, based on my 9/30/18 schedule, estimates the amount to be paid as approximately \$100,000. The contract with PBSO states that they will assume unused sick and vacation balances, so the Town would not be obligated payout the vacation and sick.

**Town of Palm Beach Shores
Fund Balance Analysis**

Fund Balance 9/30/18	\$ 2,309,368	
Revenue for FYE 9/30/19	5,600,392	<i>Projected</i>
Expenditures for FYE 9/30/19	(5,107,434)	<i>Projected</i>
Projected Fund Balance 9/30/19	\$ 2,802,326	54% of 2018/19 Budget

Nonspendable Fund Balance

These funds have been spent, but the expense has not been incurred.

Prepaid & Inventory	\$ 77,444	Items paid in advance
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Restricted Fund Balance:

Restrictions are placed on funds by an outside source, like a donor.

Infrastructure	\$ 211,551	Unspent Sales Tax funds
Public Safety	\$ 265,724	Fanning Bequest/Fire Apparatus
Public Safety	\$ 50,000	Fleming Foundation/Fire items

Assigned Fund Balance:

Assignments are at the discretion of the Town Commission.

Compensated Absences	\$ 94,700	
Sewer Service	\$ 21,035	
Fire Apparatus	\$ -	
Underground Debt	\$ 140,528	
Irma Reimbursement	\$ 276,000	Use to be determined
Subsequent Year's Budget (FY2020)	\$ 420,000	Maximum available

Unassigned Fund Balance 9/30/19	\$ 1,295,344	25% of 2018/19 Budget
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Comparison of Options Presented:

Option 1 - PBSPD

Subsequent Year's Budget (FY2020)	\$ 400,184	
Unassigned Fund Balance 9/30/19	\$ 1,315,160	26% of 2018/19 Budget

Option 2 - PBSO

Subsequent Year's Budget (FY2020)	\$ 210,242	
Unassigned Fund Balance 9/30/19	\$ 1,505,102	29% of 2018/19 Budget