

# Public Notice

Notice is hereby given that the

## Village Council

shall conduct a special Budget Workshop meeting for the purpose of discussing the FY 25-26 CIP Departmental Follow-Up

- Thursday
- August 28, 2025
- 4:00 p.m.
- Council Chambers
- Village Hall

### INSTRUCTIONS TO JOIN MEETING

To watch the meeting live please go to our website page (link provided below) and click the "Watch Live" link provided on the webpage:

<https://www.village-npb.org/CivicAlerts.aspx?AID=496>

# PROPOSED BUDGET

Fiscal Year 2026

Revenues & CIP



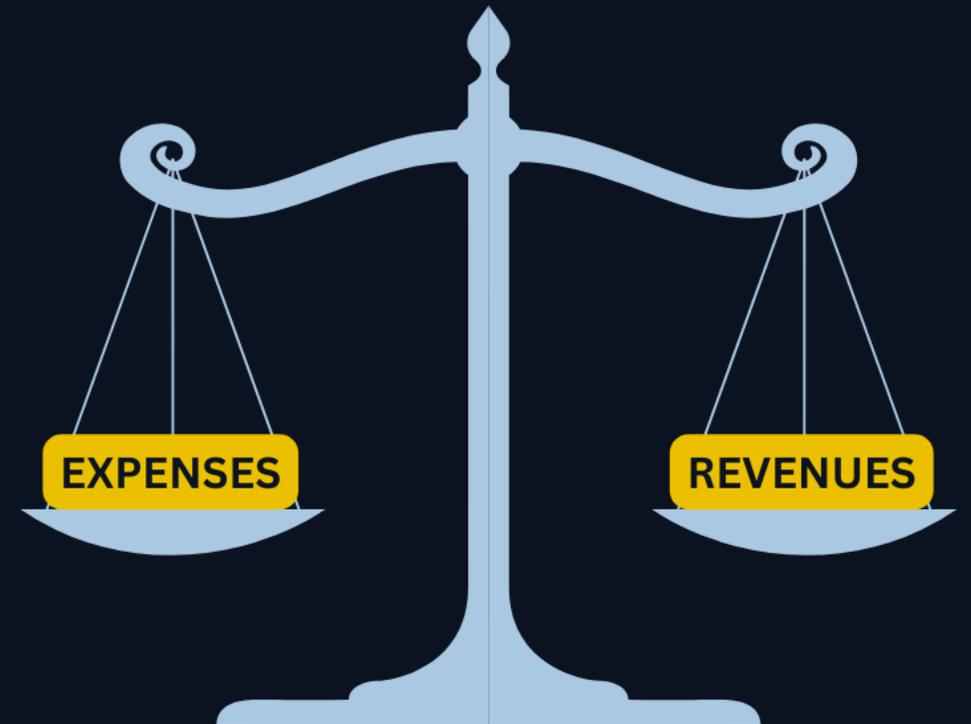
# FISCAL YEAR 2026 PROPOSED BUDGET

## DEPARTMENT REVENUES & CIP

The Proposed Budget was developed for all departments based on strategic guidance from Village Council

### Tonight's focus: **REVENUES**

- Department Revenues
- Capital Improvement Projects



# 2026 CHALLENGES

- **Managing Inflation and Rising Costs**
- **Addressing Aging Infrastructure**
- **Planning Long-Term Amid Uncertainty**
- **Navigating Tariffs**
- **Adjusting to the Sunset of Infrastructure Surtax**
- **Compensating for Lost FRDAP Grants**
- **Operating Without State Appropriations**
- **Facing the Absence of FEMA Support**
- **Absence of State Appropriated Funds for Storm Water**





# WHERE DOES THE VILLAGE'S MONEY COME FROM?

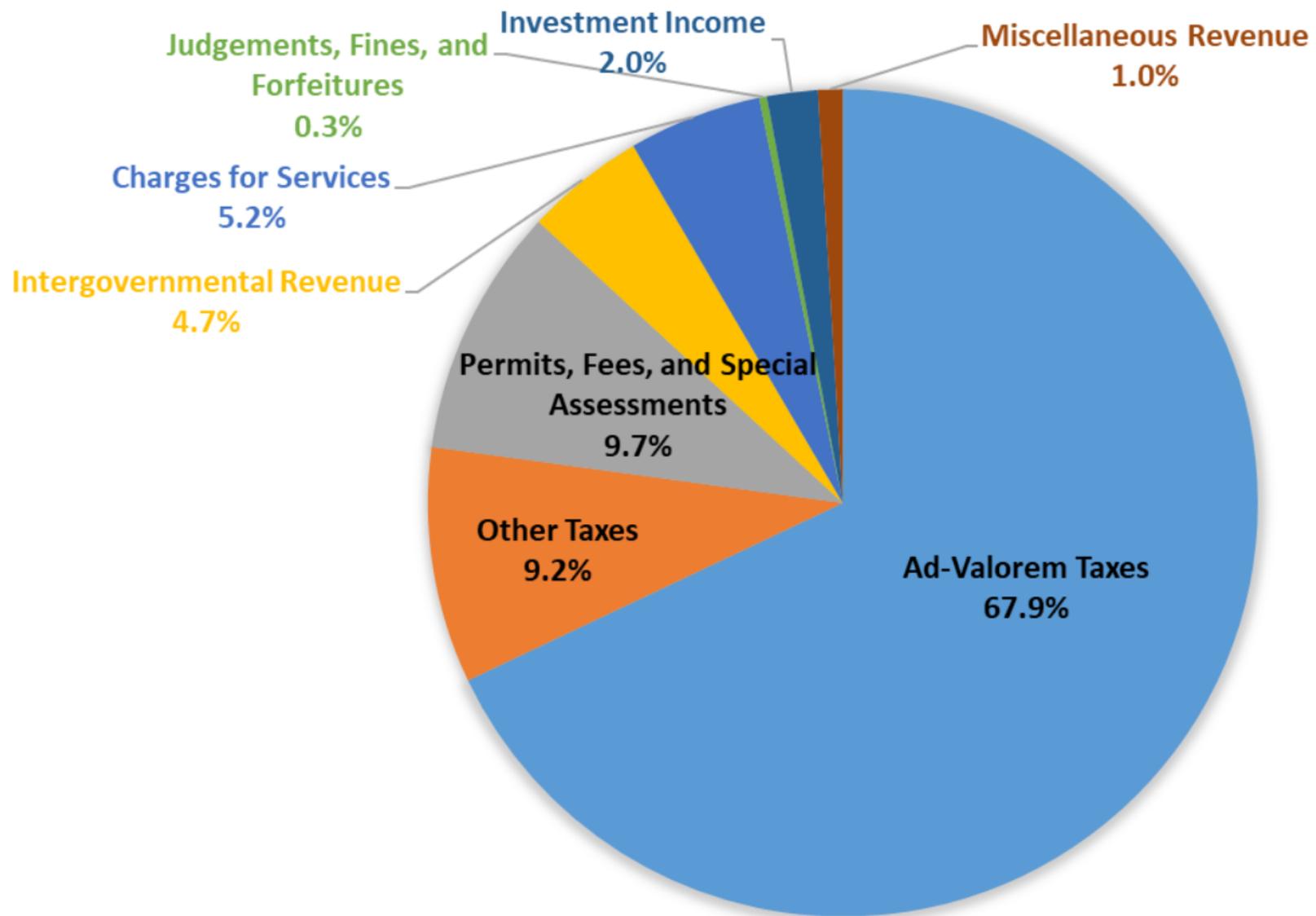
Collected by  
Your Property  
Tax Bill

Revenues  
Collected From  
Other Agencies

Consumption &  
Usage Based  
Fees

# FISCAL YEAR 2026 PROPOSED BUDGET SUMMARY

## GENERAL FUND REVENUES



**Total Budget:**  
**\$39,994,910**

# FISCAL YEAR 2026 PROPOSED BUDGET SUMMARY **GENERAL FUND REVENUES**

	FY2025 Original Budget	FY 2026 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
<b>Taxes:</b>				
Ad-Valorem Taxes	\$25,603,892	\$27,173,366	6.13%	\$1,569,474
Local Options, Use & Fuel Taxes	294,282	304,000	3.30%	9,718
Utility Services Tax	3,026,112	3,082,000	1.85%	55,888
Local Business Tax	303,000	302,000	-0.33%	(1,000)
<b>Permits, Fees &amp; Special Assessments:</b>				
Franchise Fees	1,528,000	1,492,000	-2.36%	(36,000)
Other Permits & Special Assessments	2,365,600	2,400,120	1.46%	34,520
<b>Intergovernmental Revenue:</b>				
State Revenue Sharing	1,845,611	1,855,110	0.51%	9,499
Other Shared Revenue	14,170	15,839	11.78%	1,669
<b>Charges for Services</b>	1,848,995	2,075,205	12.23%	226,210
<b>Judgements, Fines &amp; Forfeitures</b>	112,450	120,750	7.38%	8,300
<b>Miscellaneous Revenues:</b>				
Interest Revenues	710,530	791,220	11.36%	80,690
Rents & Royalties	170,000	369,300	117.24%	199,300
Sales: Surplus Materials	0	0	0.00%	0
Other Miscellaneous Revenues	0	14,000	0.00%	14,000
<b>Other Sources:</b>				
Appropriated Fund Balance	0	0	0.00%	0
Capital Lease Acquisition	0	0	0.00%	0
<b>Total Revenues</b>	<b>\$37,822,642</b>	<b>\$39,994,910</b>	<b>5.74%</b>	<b>\$2,172,268</b>

# WHERE DOES THE VILLAGE'S MONEY COME FROM?

## TAXES

### PROPERTY TAXES

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Single largest source of revenue for the Village. Levied on the taxable value of a property in the Village

*Who Pays: Village Resident*

### NON AD-VALOREM ASSESSMENTS

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Special Assessments on property tax bill for services or infrastructure that affect the property (Stormwater)

*Who Pays: Village Resident*

Collected by  
Your Property  
Tax Bill





# WHERE DOES THE VILLAGE'S MONEY COME FROM?

## TAXES

### LOCAL BUSINESS TAX

A tax assessed on all businesses for the privilege of doing business within Village limits

*Who Pays: Village Businesses*

Consumption  
& Usage  
Based Fees

### SALES & USE TAXES

Gasoline taxes collected at the state level and distributed to cities & counties

*Who Pays: State of Florida*

Revenues  
Collected From  
Other Agencies

### UTILITY TAXES

Consumers pay taxes on utility services, which are then provided by the Village

*Who Pays: Electric (FPL), Water (Seacoast), Telecommunication (State of Florida), Gas/Propane (Various Entities)*

# GENERAL FUND REVENUE DETAIL SUMMARY: TAXES

Revenue Category		Description	FY 25	FY26	% Increase / (Decrease)	\$ Increase / (Decrease)	Comment
<b>Taxes</b>							
	Ad-Valorem Taxes		\$25,603,892	\$27,173,366	6.13%	\$1,569,474	Millage Rate of \$7.40 mils
	Local Business Tax		\$303,000	\$302,000	-0.33%	(\$1,000)	Village-issued business tax receipts
	Local Options, Use & Fuel Taxes (Sales & Use Taxes)						
		1st Local Option Fuel Tax	\$92,252	\$96,000	4.06%	\$3,748	collected at state level
		Local Option Taxes	\$202,030	\$208,000	2.96%	\$5,970	collected at state level
	Subtotal Local Options, Use & Fuel Taxes		\$294,282	\$304,000	3.30%	\$9,718	
	Utility Services Tax						levied on consumer consumption of utility services provided in the Village
		Electricity	\$1,595,742	\$1,597,000	0.08%	\$1,258	10% (FPL)
		Gas	\$117,000	\$131,000	11.97%	\$14,000	10% of natural gas sales (Various)
		Telecommunication Tax	\$743,370	\$736,000	-0.99%	(\$7,370)	Communication Service Tax (5.22%); distributed by state
		Water	\$570,000	\$618,000	8.42%	\$48,000	10% (Seacoast)
	Subtotal Utility Service Taxes		\$3,026,112	\$3,082,000	1.85%	\$55,888	
<b>Total Taxes</b>			<b>\$29,227,286</b>	<b>\$30,861,366</b>	<b>5.59%</b>	<b>\$1,634,080</b>	



# WHERE DOES THE VILLAGE'S MONEY COME FROM?

## PERMITS, FEES, AND SPECIAL ASSESSMENTS

Revenues  
Collected From  
Other Agencies

### FRANCHISE FEES

Charges to service providers for the privilege of operating within the Village

*Who Pays: Electric (FPL), Water (Seacoast), Gas (FPU)*

### LICENSES & PERMITS

Fees collected from businesses providing goods and/or services within Village limits

*Who Pays: Contractors, Developments*

Consumption &  
Usage Based  
Fees

# GENERAL FUND REVENUE DETAIL SUMMARY: PERMITS, FEES, AND SPECIAL ASSESSMENTS

Revenue Category		Description	FY 25	FY26	% Increase / (Decrease)	\$ Increase / (Decrease)	Comment
<b>Permits, Fees, and Special Assessments</b>							
	Franchise Fees						charges to service providers for right to operate in Village
		Electricity	\$1,081,000	\$1,014,000	-6.20%	(\$67,000)	5.9% (FPL)
		Gas	\$44,000	\$43,000	-2.27%	(\$1,000)	6.5% (FPU)
		Water	\$403,000	\$435,000	7.94%	\$32,000	5% (Seacoast)
	Subtotal Franchise Fees		\$1,528,000	\$1,492,000	-2.36%	(\$36,000)	
	Other Permits & Special Assessments						
		Building Permits	\$1,800,000	\$1,800,000	0.00%	\$0	Licenses & Permits
		Other Permits, Fees & Special Assessments	\$565,600	\$600,120	6.10%	\$34,520	Plan Review, etc.
	Subtotal Other Permits & Special Assessments		\$2,365,600	\$2,400,120	1.46%	\$34,520	
<b>Total Permits, Fees, and Special Assessments</b>			<b>\$3,893,600</b>	<b>\$3,892,120</b>	<b>-0.04%</b>	<b>(\$1,480)</b>	



# WHERE DOES THE VILLAGE'S MONEY COME FROM?

## INTERGOVERNMENTAL REVENUES

### INTERGOVERNMENTAL REVENUES

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Revenues received from other  
governmental agencies

*Who Pays: State, County*

Revenues  
Collected  
From Other  
Agencies

# GENERAL FUND REVENUE DETAIL SUMMARY: INTERGOVERNMENTAL REVENUE

Revenue Category		Description	FY 25	FY26	% Increase / (Decrease)	\$ Increase / (Decrease)	Comment
<b>Intergovernmental Revenue</b>							
		Shared Revenue from other local units	\$14,170	\$15,839	11.78%	\$1,669	Library Cooperative State Aid Estimate
		State Revenue Sharing					
		Gen Gov't - Alcoholic Beverage License Tax	\$10,000	\$10,000	0.00%	\$0	
		Gen Gov't - Local Govt Half-Cent Sales Tax	\$1,290,514	\$1,289,397	-0.09%	(\$1,117)	program created in 1982 - estimate provided by state
		Gen Gov't - Municipal Revenue Sharing Program Proceeds	\$535,097	\$545,713	1.98%	\$10,616	Florida Revenue Sharing Act of 1972 - estimate provided by FDOR
		Other Federal Grants	\$10,000	\$10,000	0.00%	\$0	FDOT Lighting Agreement
		Subtotal State Revenue Sharing	\$1,835,611	\$1,845,110	0.52%	\$9,499	
<b>Total Intergovernmental Revenue</b>			<b>\$1,849,781</b>	<b>\$1,860,949</b>	<b>0.60%</b>	<b>\$11,168</b>	



# WHERE DOES THE VILLAGE'S MONEY COME FROM?

## CHARGES FOR SERVICES

### CHARGES FOR SERVICES

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User charges for services provided

*Who Pays: Users of Club, Recreation,  
Library, Ambulance, Commercial Solid  
Waste*

Consumption  
& Usage  
Based Fees

# GENERAL FUND REVENUE DETAIL SUMMARY: CHARGES FOR SERVICES

Revenue Category	Description	FY 25	FY26	% Increase / (Decrease)	\$ Increase / (Decrease)	Comment
<b>Charges for Services</b>						
Culture & Recreation						
	Libraries	\$4,250	\$4,540	6.82%	\$290	Library Rentals / Lost Books / Copying / Memberships
	Parks & Recreation	\$626,745	\$767,295	22.43%	\$140,550	Rec Events & Programs / Dry Storage / Marina
Subtotal Culture & Recreation		\$630,995	\$771,835	22.32%	\$140,840	
General Government						
		\$42,400	\$33,870	-20.12%	(\$8,530)	Clerk's Office: Election Filing Fees / Certify, Copy, Research
Public Works						
		\$620,000	\$640,000	3.23%	\$20,000	Commercial Solid Waste Fees
Public Safety						
	Ambulance Fees	\$420,000	\$470,000	11.90%	\$50,000	Fire Rescue - Ambulance Fees
	Protective Inspection Fees	\$113,000	\$138,000	22.12%	\$25,000	Fire Plan Review / Fire Inspection Fees/ Building Dept Reinspection Fee
	Other Public Safety Charges & Fees	\$22,600	\$21,500	-4.87%	(\$1,100)	
Subtotal Public Safety		\$555,600	\$629,500	13.30%	\$73,900	
<b>Total Charges for Services</b>		<b>\$1,848,995</b>	<b>\$2,075,205</b>	<b>12.23%</b>	<b>\$226,210</b>	



# WHERE DOES THE VILLAGE'S MONEY COME FROM?

## OTHER REVENUES (FINES, MISCELLANEOUS)

### OTHER REVENUES

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Fines, Investments, etc.

*Who Pays: Investment, Code Enforcement*

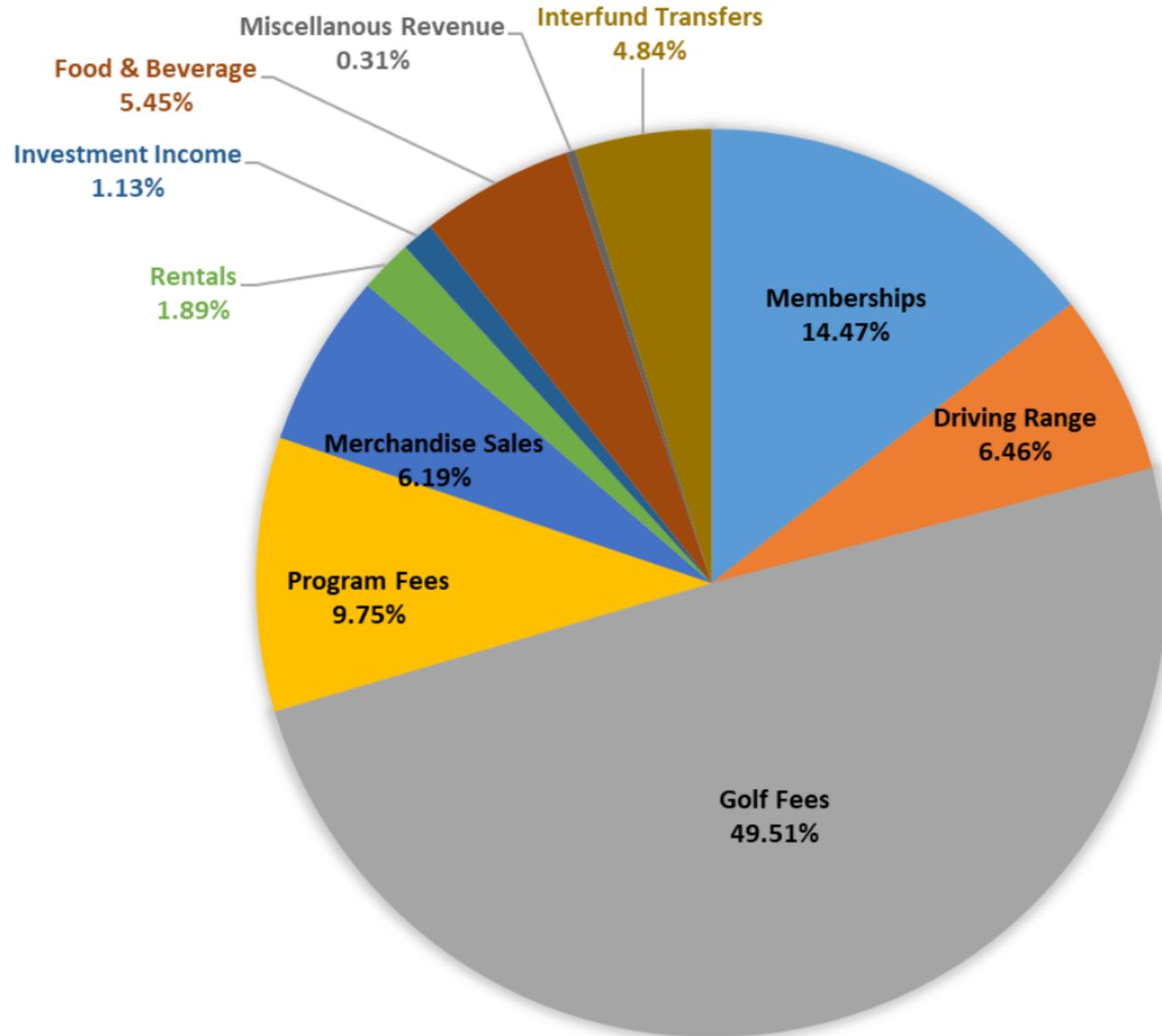
Consumption  
& Usage  
Based Fees

# WHERE DOES THE VILLAGE'S MONEY COME FROM?

## OTHER REVENUES (FINES, MISCELLANEOUS)

Revenue Category		Description	FY 25	FY26	% Increase / (Decrease)	\$ Increase / (Decrease)	Comment
<b>Miscellaneous Revenues</b>							
		Investment Income	\$710,530	\$791,220	11.36%	\$80,690	
		Rents & Royalties	\$170,000	\$369,300	117.24%	\$199,300	Cell Tower Rent / Club Rent Payment
		Other Miscellaneous Revenues	\$0	\$14,000	1400000000.00%	\$14,000	Police Take Home Vehicle Reimbursement
<b>Total Miscellaneous Revenues</b>			<b>\$880,530</b>	<b>\$1,174,520</b>	<b>33.39%</b>	<b>\$293,990</b>	
<b>Judgements, Fines &amp; Forfeitures</b>							
			\$112,450	\$120,750	7.38%	\$8,300	Police / Code
<b>Total Judgements, Fines &amp; Forfeitures</b>			<b>\$112,450</b>	<b>\$120,750</b>	<b>7.38%</b>	<b>\$8,300</b>	

# COUNTRY CLUB REVENUES



**Total Budget:**  
**\$9,290,945**

# COUNTRY CLUB REVENUES

	FY 2025 Original Budget	FY 2026 Proposed Budget	% increase / (decrease) over FY25 Budget	\$ increase / (decrease) over FY25 Budget
<b>Revenue Source:</b>				
Memberships	\$1,291,335	\$1,344,195	4.09%	\$52,860
Driving Range	535,000	600,000	12.15%	65,000
Golf Fees	4,000,000	4,600,000	15.00%	600,000
Program Fees	921,000	906,250	-1.60%	(14,750)
Merchandise Sales	524,000	575,000	9.73%	51,000
Rentals	180,500	175,500	-2.77%	(5,000)
Interest Earnings	105,000	105,000	0.00%	0
Food & Beverage	550,000	506,000	-8.00%	(44,000)
Miscellaneous Revenues	26,500	29,000	9.43%	2,500
Interfund Transfers	450,000	450,000	0.00%	0
Appropriated Retained Earnings	0	0	0.00%	0
<b>Total Revenues</b>	<b>\$8,583,335</b>	<b>\$9,290,945</b>	<b>8.24%</b>	<b>\$707,610</b>



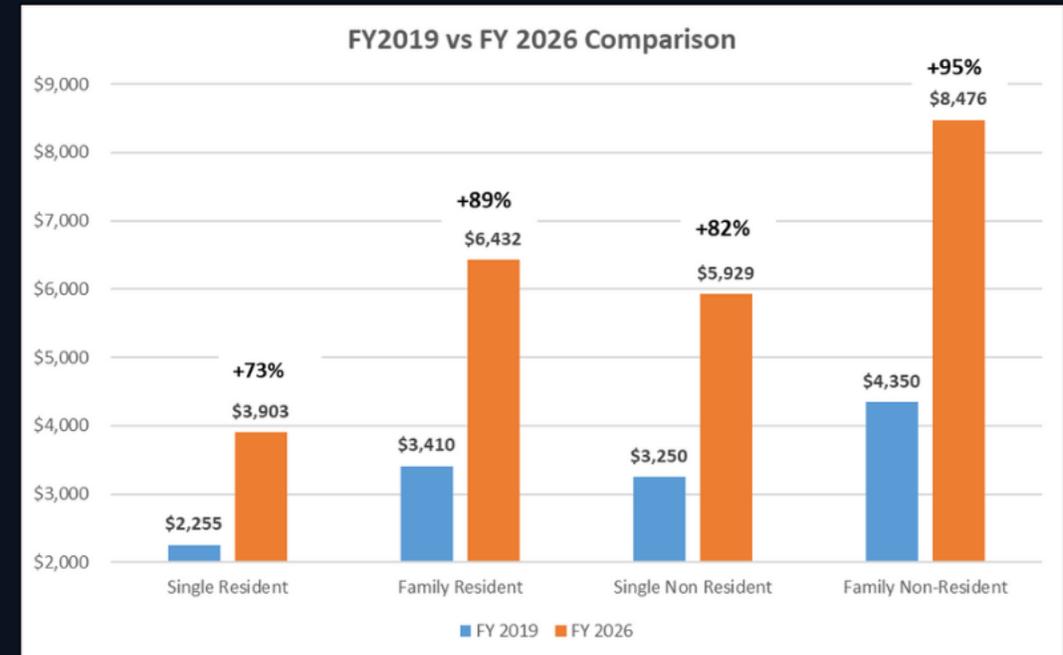
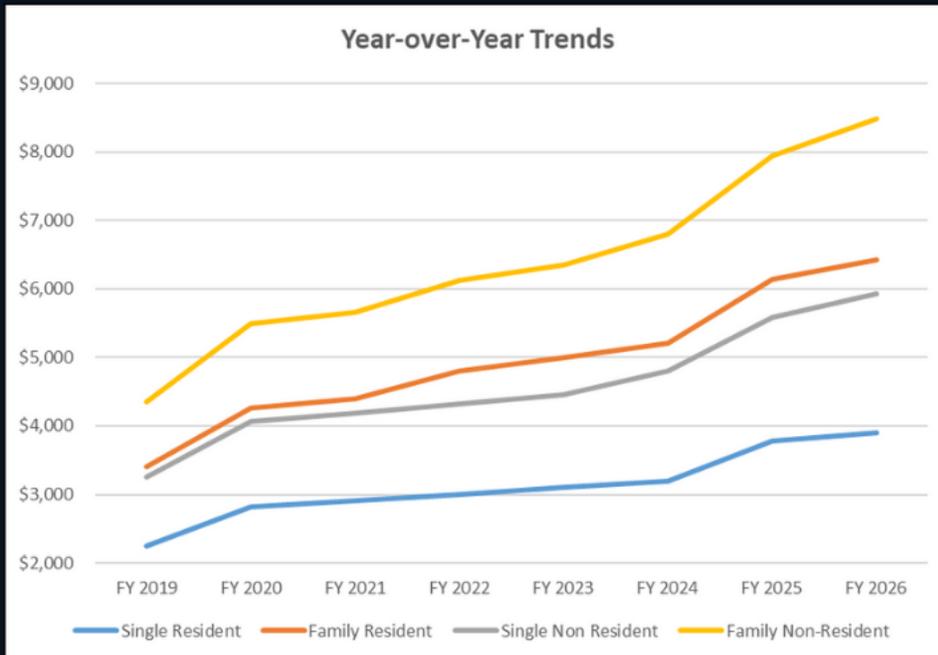
## **FEE FOLLOW UP**

**Fee discussions took place during the NPB University: Know Your Budget presentation. Council policy decision was needed to set fees prior to the Proposed Budget.**

- **Golf Memberships**
- **Tennis**
- **Pool**
- **Marina**

# FEES: GOLF MEMBERSHIPS

Description	Fee						
	Resident				Non-Resident		
	FY 2025	FY 2026	% Increase		FY 2025	FY 2026	% Increase
Single	\$3,780.00	\$3,903.00	3.25%		\$5,580.00	\$5,929.00	6.25%
Family	\$6,140.00	\$6,432.00	4.75%		\$7,940.00	\$8,476.00	6.75%
Golf Plus - Single	\$4,460.00	\$4,605.00	3.25%		\$6,525.00	\$6,868.00	5.25%
Golf Plus - Family	\$7,070.00	\$7,371.00	4.25%		\$9,112.00	\$9,636.00	5.75%
Restricted - Single	\$2,000.00	\$2,000.00	0.00%		N/A	N/A	N/A
Restricted - Family	\$2,350.00	\$2,350.00	0.00%		N/A	N/A	N/A
Juniors	\$450.00	\$475.00	5.50%		\$485.00	\$525.00	8.25%



# FEES: TENNIS

Description	Fee					
	Resident			Non-Resident		
	FY 2025	FY 2026	% increase	FY 2025	FY 2026	% increase
<b>Tennis Membership Fees (Annual)</b>						
Family	\$1,075.00	\$1,110.00	3.26%	\$1,500.00	\$1,545.00	3.00%
Single	\$835.00	\$860.00	2.99%	\$1,045.00	\$1,075.00	2.87%
Junior (17 years & younger)	\$150.00	\$150.00	0.00%	\$150.00	\$150.00	0.00%
Junior Tennis Academy	\$100.00	\$100.00	0.00%	\$100.00	\$100.00	0.00%
Summer Single	\$450.00	\$450.00	0.00%	\$550.00	\$550.00	0.00%
Summer Family	\$525.00	\$525.00	0.00%	\$625.00	\$625.00	0.00%
<b>Tennis &amp; Pool Combined Membership Fees (Annual)</b>						
Single	\$1,095.00	\$1,185.00	8.22%	\$1,575.00	\$1,655.00	5.08%
Family	\$1,755.00	\$1,895.00	7.98%	\$1,975.00	\$2,075.00	5.06%
<b>Tennis Team League Fee (Annual)</b>	\$875.00	\$895.00	2.29%	\$875.00	\$895.00	2.29%
<b>Team League 3 Pro Fee</b>	\$1,200.00	\$1,275.00	6.25%	\$1,200.00	\$1,275.00	6.25%
<b>Tennis Guest Fees (Daily)</b>						
Junior (17 years & under)	\$8.00	\$10.00	25.00%	\$8.00	\$10.00	25.00%
Adults (18+)	\$13.00	\$15.00	15.38%	\$15.00	\$20.00	33.33%

# FEES: POOL

Description	Fee					
	Resident			Non-Resident		
	FY 2025	FY 2026	% Increase	FY 2025	FY 2026	% Increase
<b>Pool Membership Fees (Annual)</b>						
Family	\$500.00	\$500.00	0.00%	\$645.00	\$645.00	0.00%
Single	\$310.00	\$310.00	0.00%	\$440.00	\$440.00	0.00%
Summer Single	\$170.00	\$170.00	0.00%	\$250.00	\$250.00	0.00%
Summer Family	\$285.00	\$285.00	0.00%	\$350.00	\$350.00	0.00%
<b>Pool Fees (Daily)</b>						
Adult	\$6.00	\$6.00	0.00%	\$10.00	\$10.00	0.00%
Child (4 years - 13 years)	\$4.00	\$4.00	0.00%	\$6.00	\$6.00	0.00%
Child (3 years & under)	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
After hours full facility rental (3 hours)	\$550.00	\$550.00	0.00%	\$650.00	\$650.00	0.00%
After hours lifeguard (per guard per hour)	\$35.00	\$35.00	0.00%	\$35.00	\$35.00	0.00%

# FEES: ANCHORAGE MARINA

Marina Fees (Annual)	FY 2025	FY 2026	% Increase
<b>Dry Storage</b>			
15 feet & under	\$770.00	\$0.00	<i>Spaces eliminated</i>
16 - 20 feet	\$825.00	\$0.00	<i>Spaces eliminated</i>
21 - 25 feet (59 spots)	\$880.00	\$1,144.00	30%
26 - 30 feet (35 spots)	\$935.00	\$1,215.00	30%
31 - 35 feet (9 spots)	\$990.00	\$1,287.00	30%
36 feet & over (18 spots)	\$1,045.00	\$1,358.00	30%
Storage Key Deposit (Refundable)	\$15.00	\$15.00	
Replacement Key Deposit (Non-refundable)	\$50.00	\$50.00	
<b>South Docks</b>	\$2,754.00	\$3,580.00	30%
<b>Ramp Decal</b>	\$60.00	\$100.00	66.5%
<b>Temporary Day Launch Permit (Resident Only)</b>	\$10.00	\$10.00	
<b>North Floating Docks</b>	\$3,935.13	\$5,115.00	30%

# STORMWATER UTILITY FEE HISTORY TIMELINE

**2020** Dec 10 - Village Council adopted Resolution 2020-84, stating the intent to levy a Stormwater Utility Fee on the 2021 Tax Bill to fund stormwater system improvements.

**2021** Jan 28 - Council approved agreements with the County Property Appraiser and Tax Collector to enable fee collection via property tax bill, as required by law.

Jul 8 - Ordinance 2021-09 established the Stormwater Utility. Resolution 2021-68 set the ERU rate at \$7.78 based on land use type.

**2022** Jun 30 - Ordinance 2022-12 modified to the three-tier assessment method for single-family homes based on parcel size.

Sep 8 - Council adopted the 2022 Assessment Roll and authorized the Mayor to certify it to the Tax Collector.

**2023** No changes to the assessment method. Council adopted the 2023 Assessment Roll and authorized certification. Estimated annual revenue: \$500,000. Resolution reviewed and approved by the Village Attorney.

**2024** Apr 11 - Presented Stormwater Master Plan update to Village Council.

# STORMWATER REVENUES

## Stormwater Utility Fund (Total Budget = \$500,000)

Ordinance # 2022-12 (ERU Rate established by separate resolution)  
3 Tiers for Assessments imposed against improved single-family residential properties

Type of Land Use	Monthly Rate	Annual Rate
Single-family Residential (Parcel area <= 7,079 sq. ft.)	(0.61 ERU) x (per ERU rate)	(0.61 ERU) x (per ERU rate) x 12
Single-family Residential (Parcel area >7,079 sq. ft but < 15,475 sq. ft)	(0.97 ERU) x (per ERU rate)	(0.97 ERU) x (per ERU rate) x 12
Single-family Residential (Parcel area >= 15,475 sq. ft)	(1.53 ERU) x (per ERU rate)	(1.53 ERU) x (per ERU rate) x 12
Condominium	(0.22 ERU per residential unit) x (per ERU rate)	(0.22 ERU per residential unit) x (per ERU rate) x 12
Multifamily Residential	(1.00 ERU) x (parcel IA / 5,550 sq. ft.) x (per ERU rate)	(1.00 ERU) x (parcel IA / 5,550 sq. ft.) X (per ERU rate) x 12
Nonresidential	(1.00 ERU) x (parcel IA / 5,550 sq. ft.) X (per ERU rate)	(1.00 ERU) x (parcel IA / 5,550 sq. ft.) x (per ERU rate) x 12

**ERU = \$7.78 monthly / \$93.36 annually**

# OTHER WAYS TO GAIN REVENUE

- **Non-Ad Valorem Assessments**

- *(Only for Fire Rescue and Solid Waste. Implementation timeline on next slide)*

- **Redevelopment**

- **Fee Increases**

- *(Library, Summer Camp)*

- **Facility Rentals**

- *(Community Center, park pavilions, athletic fields, marina slips, golf clubhouse)*

- **Program Registrations**

- *(Sports leagues, fitness/wellness, arts & enrichment classes)*

- **Special Event Revenue**

- *(Parade/festival vendor booths, sponsorships, ticketed events, concessions)*

- **Grants & Intergovernmental Funding**

- *(State/federal grants, county partnerships)*

- **Advertising / Sponsorships**

- *(Scoreboards, banners, newsletter)*

# TIMELINE FOR LEVYING NON AD VALOREM ASSESSMENTS

**Before  
January 1**

Adopt Resolution of Intent at a public hearing (state intent, need, boundaries, duration).  
Publish notice of intent in newspaper once a week for 4 consecutive weeks prior to the hearing.

**Before  
January 10**

Mail certified resolution & proof of publication to Property Appraiser, Tax Collector, & Dep. of Revenue.

**By June 1**

Property Appraiser provides the Village with parcel data, owner information, and legal descriptions.

**January 1  
Thru  
September 15**

Hold public hearing and adopt non-ad valorem assessment roll (if first-time levy). Mail notice of hearing to affected property owners at least 20 days before. Publish notice of hearing in newspaper at least 20 days before.

**By  
September 15**

Certify final non-ad valorem assessment roll to the Tax Collector (alterations allowed up to 10 days prior).

**Ongoing  
(If Multi-Year  
Assessment)**

No annual roll adoption or mailed notices required unless assessment amount changes, Village boundaries change, or purpose/revenue use changes.

# GENERAL FUND UNASSIGNED FUND BALANCE: DISCUSSION

- By policy, the Village keeps a fund balance of at least 35% of its annual General Fund budget - money set aside after all expected expenses are paid.
- The Government Finance Officers Association (GFOA) recommends that communities, especially coastal ones, maintain at least 2-3 months of **operating costs** in reserve *(need to adjust for capital & debt service requirements)*.
- This “savings” helps the Village handle emergencies, unexpected repairs, or major storms without cutting services or raising taxes suddenly.





# GENERAL FUND UNASSIGNED FUND BALANCE: DISCUSSION

**FYE24 =  
\$19,549,914**

**FY25 Budget =  
\$37,822,642**

**51%**

**Amount will be significantly reduced.**

- There are several proposed projects that require funding from fund balance. See next slide for details



# **GENERAL FUND UNASSIGNED FUND BALANCE: DISCUSSION**

## **FUND BALANCE PROPOSED PROJECTS: \$9.2M**

- East Alley Wall = \$1.12 million (*original estimate during FY25 budgetary process*)
- Anchorage Park South Seawall & Dock Replacement = \$1 million
- Community Center Renovation & Expansion = \$2.5 million
- Osborne Park Enhancement = \$900k
- Lighthouse Bridge Replacement = \$3.15m
- Additional Land Purchase = \$530k

## **FACILITY PROJECTS NOT ON CIP BUT NEED COUNCIL DISCUSSION**

- Library
- Village Hall

The seal of The Village of North Palm Beach is located in the top-left corner. It features a circular design with a ship's wheel in the center. The text "THE VILLAGE OF NORTH PALM BEACH" is written around the perimeter of the seal, and the year "1956" is in the center.

# **CAPITAL IMPROVEMENT PLAN (CIP)**

- **Five-year ongoing and rolling expenditure plan that provides the Village with a financial strategy for infrastructure improvements**
- **Major capital improvements may require multiple years to strategically plan, design, fund, and eventually construct or execute**
- **Updated annually to add new appropriations and projects while evaluating priorities, new requirements, and new funding sources based on Council's strategic planning**



# CAPITAL IMPROVEMENT PLAN (CIP)

## Pays for Capital Projects (over \$25,000)

- Equipment
- Fleet
- Public Buildings
- Park Improvements
- Roads

Only  
year #1  
is funded

## ENTERPRISE FUNDS

Are funded within Country Club & Stormwater Fund Budgets

## GENERAL FUND

All items over \$25k are funded through transfers from the General Fund to the Capital Project Funds.



# FISCAL YEAR 2026 CIP PROJECTS

## Total FY 2026 CIP = \$4,440,250

\*Budgeted within the Enterprise Fund

Pending Grant Funding

Country Club Projects*	FY2026
Golf Course Hole #2 Bank Stabilization & Beautification	60,000
Golf Course Loop Connection	75,000
Golf Maintenance Lot Surface Replacement & Water Quality Enhancement	120,000
Pond Water Level Stabilization - Holes #10 & #15	60,000
Smart Watering Upgrade for Golf Course Greens	85,000
<b>Total</b>	<b>\$400,000</b>

Fire Rescue Projects	FY2026
Automated CPR Device Replacement	\$53,000
<b>Total</b>	<b>\$53,000</b>

Police Projects	FY2026
Police Radio Replacement	\$258,300
<b>Total</b>	<b>\$258,300</b>

Public Works Projects	FY2026
Lakeside Park Bulkhead Replacement	\$1,000,000
Police Vehicle Replacement	440,000
Public Safety Hose Storage Room Renovation	25,000
Septic to Sewer Conversion	605,000
Specialty Vehicle Replacement	300,000
Stormwater Repair and Replacement Program*	500,000
Village Asphalt Resurfacing Program	100,000
<b>Total</b>	<b>\$2,970,000</b>

Parks & Recreation Projects	FY2026
Community Center Outdoor Basketball Court & North Parking Lot Resurfacing	\$281,000
Community Center Renovation & Expansion	100,000
Bunker Rake Replacement	27,950
Lakeside Park Playground Replacement	250,000
Osborne Park Enhancement	100,000
<b>Total</b>	<b>\$758,950</b>

# **FY26 CIP: GOLF COURSE HOLE 2 BANK STABILIZATION & BEAUTIFICATION**

## **STRATEGIC THEME**

- Community Culture & Character

## **DESCRIPTION**

- Stabilize and beautify bank; remove invasive vegetation.

## **COST**

- \$60,000



# **FY26 CIP: GOLF COURSE LOOP CONNECTION**

## **STRATEGIC THEME**

- Community Culture & Character

## **DESCRIPTION**

- Complete walking loop around golf course for recreation and event safety.

## **COST**

- \$75,000



# **FY26 CIP: GOLF MAINTENANCE LOT SURFACE REPLACEMENT & WATER QUALITY ENHANCEMENT**

## **STRATEGIC THEME**

- Economic Vitality

## **DESCRIPTION**

- Replace non-porous pavement to improve drainage and environmental performance.

## **COST**

- \$120,000



# **FY26 CIP: POND WATER LEVEL STABILIZATION - HOLES 10 & 15**

## **STRATEGIC THEME**

- Economic Vitality

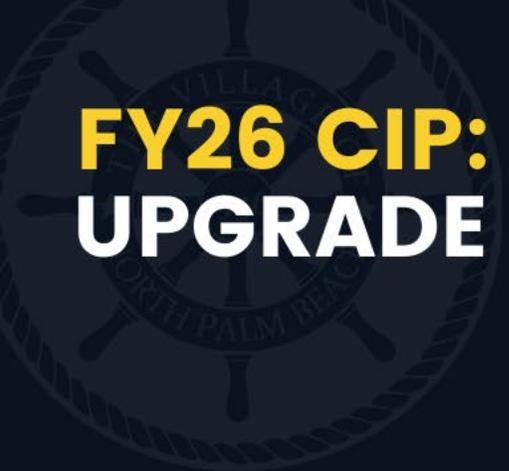
## **DESCRIPTION**

- Maintain stable water levels on Holes #10 and #15.

## **COST**

- \$60,000





# **FY26 CIP: SMART WATERING UPGRADE FOR GOLF COURSE GREENS**

## **STRATEGIC THEME**

- Economic Vitality

## **DESCRIPTION**

- Install precision irrigation system on greens

## **COST**

- \$85,000



# FY26 CIP: AUTOMATED CPR DEVICE REPLACEMENT

## STRATEGIC THEME

- All Neighborhoods as Safe & Desirable Places to Live

## DESCRIPTION

- Replace two life-saving CPR devices.

## COST

- \$53,000



# FY26 CIP: POLICE RADIO REPLACEMENT

## STRATEGIC THEME

- People & Organizational Performance

## DESCRIPTION

- Plan for new radio system in 3–4 years.
- Radios, equipment, software, infrastructure, & encryption

## COST

- \$258,300





# **FY26 CIP: POLICE RADIO REPLACEMENT**

<b>Capital Cost</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
Equipment	\$258,300	\$258,300	\$516,600
<b>Total</b>	<b>\$258,300</b>	<b>\$258,300</b>	<b>\$516,600</b>

<b>Funding Sources</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
General Revenues	\$258,300	\$258,300	\$516,600
<b>Total</b>	<b>\$258,300</b>	<b>\$258,300</b>	<b>\$516,600</b>

# FY26 CIP: POLICE VEHICLE REPLACEMENT

## STRATEGIC THEME

- All Neighborhoods as Safe & Desirable Places to Live

## DESCRIPTION

- Replace marked and unmarked police vehicles over 5 years.

## COST

- \$440,000





# FY26 CIP: POLICE VEHICLE REPLACEMENT

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$440,000	\$519,000	\$462,000	\$462,000	\$462,000	\$2,345,000
<b>Total</b>	<b>\$440,000</b>	<b>\$519,000</b>	<b>\$462,000</b>	<b>\$462,000</b>	<b>\$462,000</b>	<b>\$2,345,000</b>
	<i>(2) Unmarked, (4) Black &amp; White</i>	<i>(4) Black &amp; White, (3) Unmarked</i>	<i>(5) Black &amp; White</i>	<i>(6) Black &amp; White</i>	<i>(6) Black &amp; White</i>	

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Debt	\$0	\$519,000	\$462,000	\$462,000	\$462,000	\$1,905,000
Special Projects	\$440,000	\$0	\$0	\$0	\$0	\$440,000
<b>Total</b>	<b>\$440,000</b>	<b>\$519,000</b>	<b>\$462,000</b>	<b>\$462,000</b>	<b>\$462,000</b>	<b>\$2,345,000</b>



## **FY26 CIP: PUBLIC SAFETY HOSE STORAGE ROOM RENOVATION**

### **STRATEGIC THEME**

- Quality of Life

### **DESCRIPTION**

- Convert room to climate-controlled storage space for Fire Rescue.

### **COST**

- \$25,000



# FY26 CIP: SEPTIC TO SEWER CONVERSION

## STRATEGIC THEME

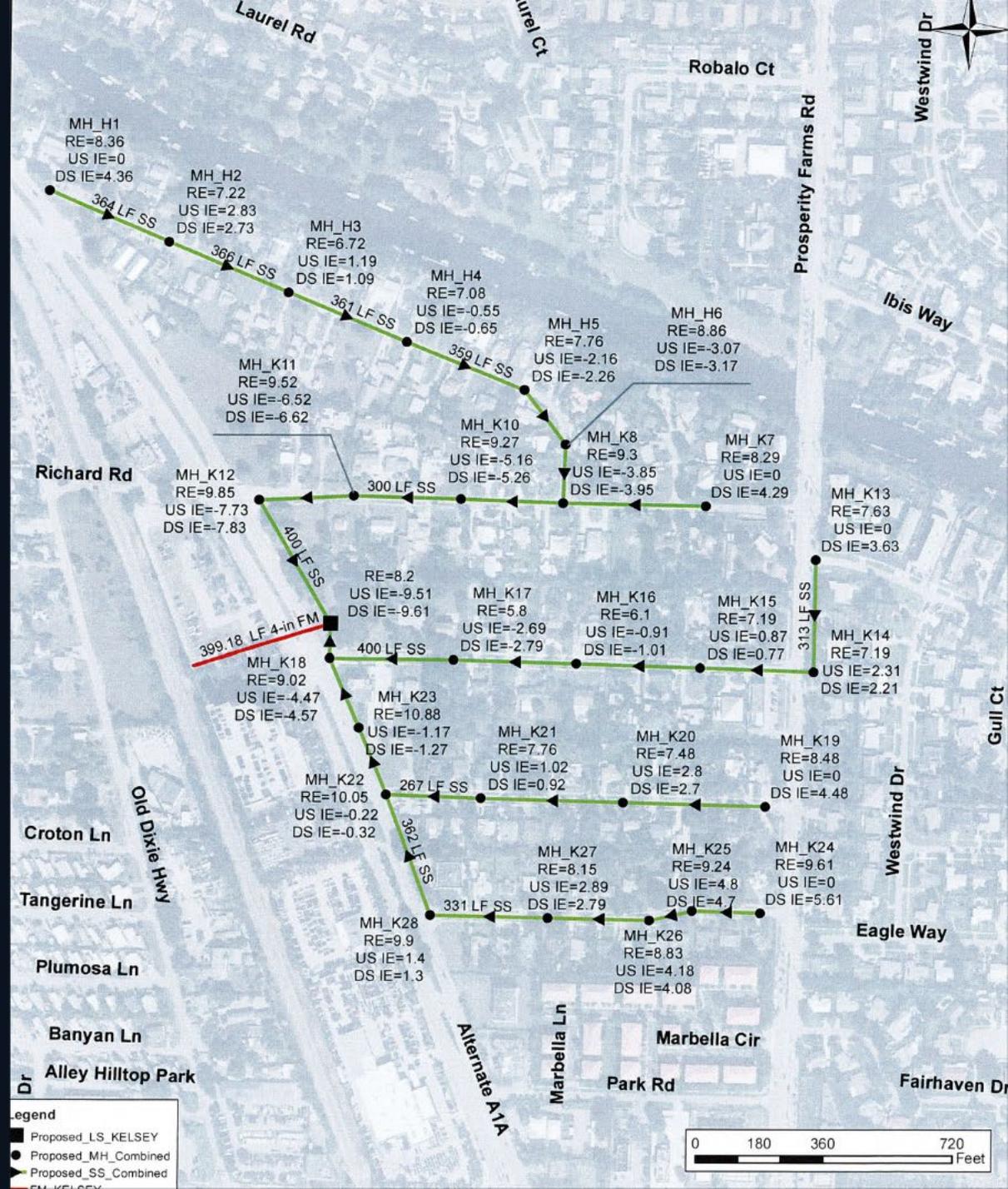
- Quality of Life

## DESCRIPTION

- Convert area to sanitary sewer system (Phase 1 - Engineering).

## COST

- \$605,000





# FY26 CIP: SEPTIC TO SEWER CONVERSION

Capital Cost	FY2026	FY2027	Total
Engineering	\$605,000	\$0	\$605,000
Construction	\$0	\$2,710,000	\$2,710,000
<b>Total</b>	<b>\$605,000</b>	<b>\$2,710,000</b>	<b>\$3,315,000</b>

Funding Sources	FY2026	FY2027	Total
Grant Revenues	\$0	\$1,355,000	\$1,355,000
Special Projects	\$605,000	\$1,355,000	\$1,960,000
<b>Total</b>	<b>\$605,000</b>	<b>\$2,710,000</b>	<b>\$3,315,000</b>

# FY26 CIP: SPECIALTY VEHICLE REPLACEMENT

## STRATEGIC THEME

- All Neighborhoods as Safe & Desirable Places to Live

## DESCRIPTION

- Phased replacement of key sanitation and solid waste vehicles.

## COST

- \$300,000

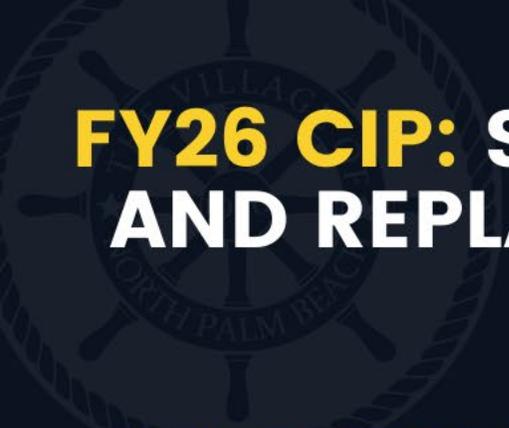




# FY26 CIP: SPECIALTY VEHICLE REPLACEMENT

Capital Cost	FY2026	FY2027	FY2029	FY2030	Total
Vehicle Cost	\$300,000	\$450,000	\$150,000	\$180,000	\$1,080,000
<b>Total</b>	<b>\$300,000</b>	<b>\$450,000</b>	<b>\$150,000</b>	<b>\$180,000</b>	<b>\$1,080,000</b>
	<i>(1) Go-4, (1) Grapple Truck</i>	<i>(1) Front Load, (2) Go-4</i>	<i>(3) Go-4</i>	<i>(3) Go-4</i>	

Funding Sources	FY2026	FY2027	FY2029	FY2030	Total
General Revenues	\$50,000	\$100,000	\$150,000	\$180,000	\$480,000
Special Projects	\$250,000	\$350,000	\$0	\$0	\$600,000
<b>Total</b>	<b>\$300,000</b>	<b>\$450,000</b>	<b>\$150,000</b>	<b>\$180,000</b>	<b>\$1,080,000</b>



# **FY26 CIP: STORMWATER REPAIR AND REPLACEMENT PROGRAM**

## **STRATEGIC THEME**

- All Neighborhoods as Safe & Desirable  
Places to Live

## **DESCRIPTION**

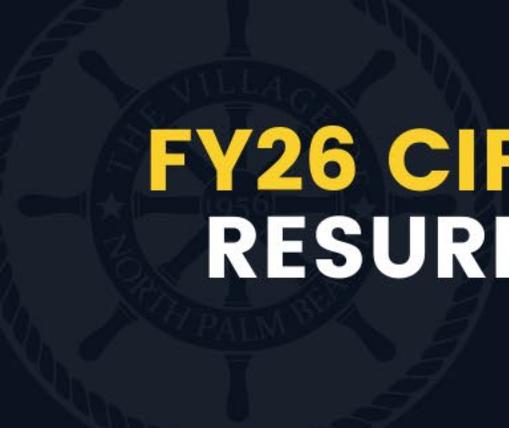
- Multi-year upgrades to improve  
drainage and reduce flooding.

## **COST**

- \$500,000







# **FY26 CIP: VILLAGE ASPHALT RESURFACING PROGRAM**

## **STRATEGIC THEME**

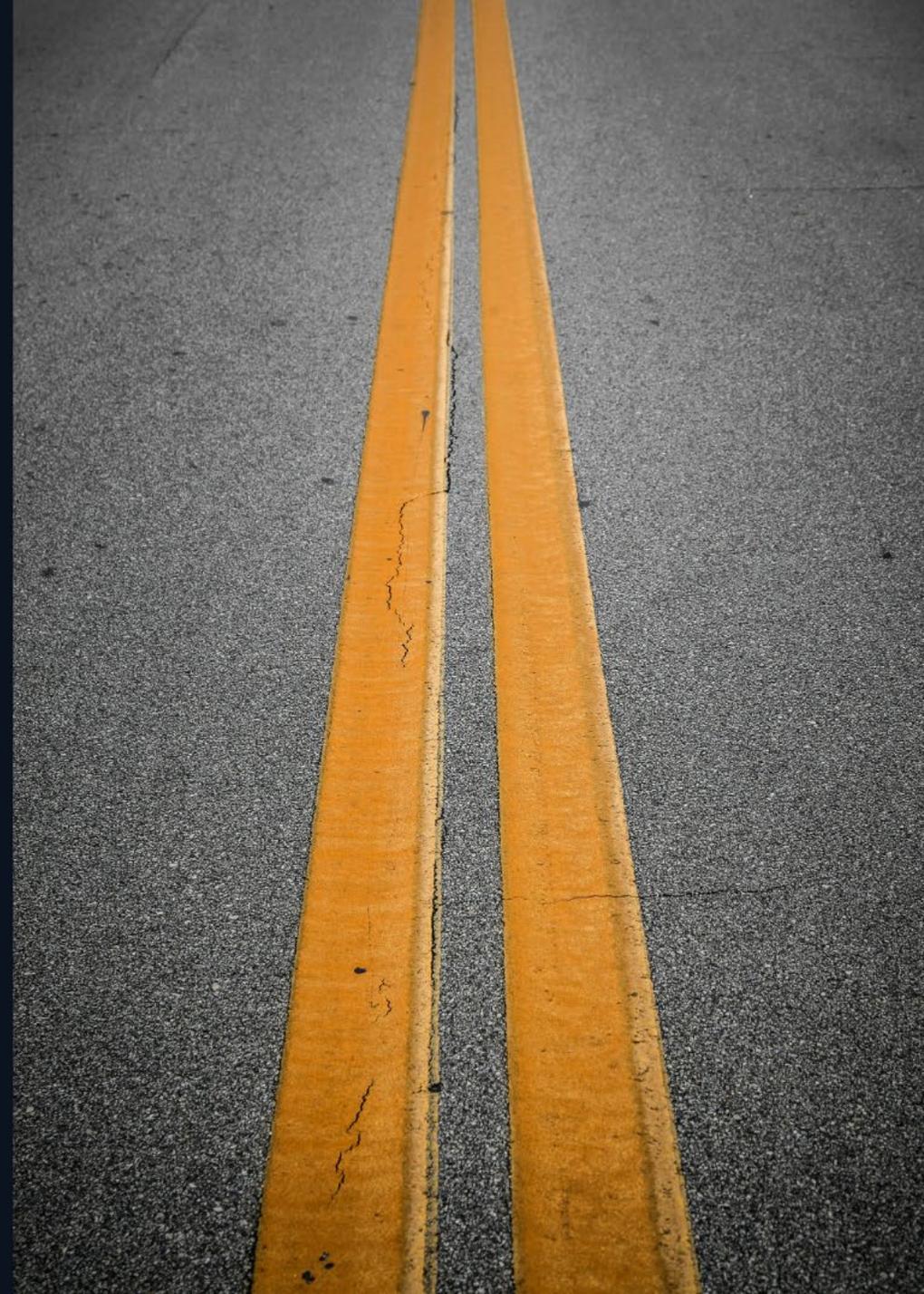
- Economic Vitality

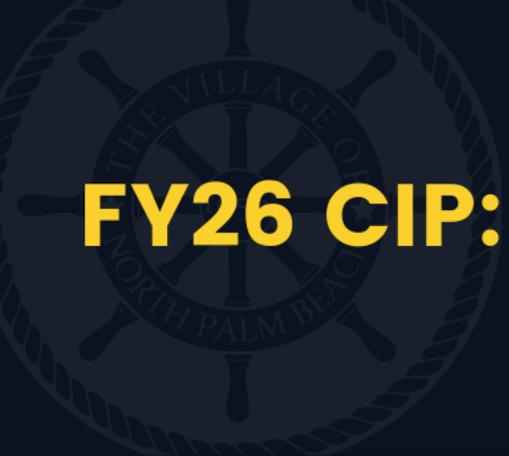
## **DESCRIPTION**

- Ongoing program to repair/resurface Village roads using PCI data.

## **COST**

- \$100,000





# **FY26 CIP: VILLAGE ASPHALT RESURFACING PROGRAM**

<b>Capital Cost</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
Construction	\$100,000	\$175,000	\$170,000	\$170,000	\$615,000
<b>Total</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>\$615,000</b>

<b>Funding Sources</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
General Revenues	\$100,000	\$175,000	\$170,000	\$170,000	\$615,000
<b>Total</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>\$615,000</b>

# FY26 CIP: BUNKER RAKE REPLACEMENT

## STRATEGIC THEME

- Quality of Life

## DESCRIPTION

- Replace aging field maintenance equipment for Osborne Park baseball fields

## COST

- \$27,950



# 5 YEAR CIP

Department	Project	FY2026	FY2027	FY2028	FY2029	FY2030	Total	Country Club	Debt	Fund Balance	General Revenues	Grant Revenues	Special Projects	Stormwater Utility	Total
<b>Country Club</b>															
	Club Management Software Implementation	\$0	\$0	\$350,000	\$0	\$0	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
	Country Club Parking Expansion & Tennis Renovation	\$0	\$282,000	\$2,068,000	\$0	\$0	\$2,350,000	\$0	\$2,350,000	\$0	\$0	\$0	\$0	\$0	\$2,350,000
	Driving Range Transformation	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Golf Course Hole #2 Bank Stabilization & Beautification	\$60,000	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
	Golf Course Loop Connection	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
	Golf Course Maintenance Staff Office Trailer	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
	Golf Maintenance Lot Surface Replacement & Water Quality Enhancement	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
	Golf Shop Carpet Replacement	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
	Pond Water Level Stabilization - Holes #10 & #15	\$60,000	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
	Public Chipping Area Redesign	\$0	\$90,000	\$0	\$0	\$0	\$90,000	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000
	Smart Watering Upgrade for Golf Course Greens	\$85,000	\$0	\$0	\$0	\$0	\$85,000	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0	\$85,000
	Splash Pad Replacement & Aquatic Complex Enhancement	\$0	\$0	\$0	\$3,000,000	\$0	\$3,000,000	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
<b>Total</b>		<b>\$400,000</b>	<b>\$447,000</b>	<b>\$2,418,000</b>	<b>\$3,150,000</b>	<b>\$500,000</b>	<b>\$6,915,000</b>	<b>\$1,565,000</b>	<b>\$5,350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,915,000</b>
<b>Fire Rescue</b>															
	Automated CPR Device Replacement	\$53,000	\$0	\$0	\$0	\$0	\$53,000	\$0	\$0	\$0	\$53,000	\$0	\$0	\$0	\$53,000
	Rescue (Ambulance) Replacement	\$0	\$700,000	\$0	\$0	\$0	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$700,000
<b>Total</b>		<b>\$53,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,000</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,000</b>
<b>Parks and Recreation</b>															
	Anchorage Park Fire Hydrant Installation & Boat Wash Area Improvements	\$0	\$0	\$205,888	\$0	\$0	\$205,888	\$0	\$0	\$0	\$205,888	\$0	\$0	\$0	\$205,888
	Anchorage Park Sand Volleyball Court Renovation	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$37,500	\$112,500	\$0	\$0	\$150,000
	Anchorage Park South Seawall and Dock Replacement	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$2,000,000
	Athletic Field Equipment Replacement	\$27,950	\$0	\$0	\$0	\$0	\$27,950	\$0	\$0	\$0	\$27,950	\$0	\$0	\$0	\$27,950
	Community Center Outdoor Basketball Court & North Parking Lot Resurfacing	\$281,000	\$0	\$0	\$0	\$0	\$281,000	\$0	\$0	\$0	\$140,500	\$140,500	\$0	\$0	\$281,000
	Community Center Renovation & Expansion	\$100,000	\$480,000	\$3,520,000	\$0	\$0	\$4,100,000	\$0	\$0	\$2,500,000	\$100,000	\$1,500,000	\$0	\$0	\$4,100,000
	Lakeside Park Basketball Court Replacement	\$0	\$0	\$110,000	\$0	\$0	\$110,000	\$0	\$0	\$0	\$27,500	\$82,500	\$0	\$0	\$110,000
	Lakeside Park Playground Replacement	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$125,000	\$125,000	\$0	\$0	\$250,000
	Lakeside Park Trail Reconstruction and Fitness Equipment Installation	\$0	\$270,000	\$0	\$0	\$0	\$270,000	\$0	\$0	\$0	\$54,000	\$216,000	\$0	\$0	\$270,000
	Osborne Park Enhancement	\$100,000	\$0	\$200,000	\$1,800,000	\$0	\$2,100,000	\$0	\$0	\$900,000	\$300,000	\$900,000	\$0	\$0	\$2,100,000
<b>Total</b>		<b>\$758,950</b>	<b>\$2,900,000</b>	<b>\$4,035,888</b>	<b>\$1,800,000</b>	<b>\$0</b>	<b>\$9,494,838</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,400,000</b>	<b>\$1,018,338</b>	<b>\$4,076,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,494,838</b>
<b>Police</b>															
	Police Radio Replacement	\$258,300	\$258,300	\$0	\$0	\$0	\$516,600	\$0	\$0	\$0	\$516,600	\$0	\$0	\$0	\$516,600
<b>Total</b>		<b>\$258,300</b>	<b>\$258,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$516,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$516,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$516,600</b>
<b>Public Works</b>															
	Bridge Improvement - Prosperity Farms Road	\$0	\$0	\$160,000	\$0	\$0	\$160,000	\$0	\$0	\$0	\$160,000	\$0	\$0	\$0	\$160,000
	Bridge Replacement - Lighthouse Drive	\$0	\$6,000,000	\$0	\$0	\$0	\$6,000,000	\$0	\$0	\$3,150,000	\$0	\$2,850,000	\$0	\$0	\$6,000,000
	Country Club EOC Generator	\$0	\$800,000	\$0	\$0	\$0	\$800,000	\$0	\$0	\$0	\$0	\$400,000	\$400,000	\$0	\$800,000
	Clubhouse HVAC Equipment Replacement	\$0	\$0	\$200,000	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
	Fleet Vehicle Replacement	\$0	\$270,000	\$152,000	\$226,000	\$0	\$648,000	\$0	\$0	\$0	\$648,000	\$0	\$0	\$0	\$648,000
	Lakeside Park Bulkhead Replacement	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$0	\$1,000,000
	New Public Works Facility	\$0	\$960,000	\$7,040,000	\$0	\$0	\$8,000,000	\$0	\$7,040,000	\$0	\$960,000	\$0	\$0	\$0	\$8,000,000
	Police Vehicle Replacement	\$440,000	\$519,000	\$462,000	\$462,000	\$462,000	\$2,345,000	\$0	\$1,905,000	\$0	\$0	\$0	\$440,000	\$0	\$2,345,000
	Public Safety Hose Storage Room Renovation	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	Septic to Sewer Conversion	\$605,000	\$2,710,000	\$0	\$0	\$0	\$3,315,000	\$0	\$0	\$0	\$0	\$1,355,000	\$1,960,000	\$0	\$3,315,000
	Specialty Vehicle Replacement	\$300,000	\$450,000	\$0	\$150,000	\$180,000	\$1,080,000	\$0	\$0	\$0	\$480,000	\$0	\$600,000	\$0	\$1,080,000
	Stormwater Repair and Replacement Program	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000
	Village Asphalt Resurfacing Program	\$100,000	\$175,000	\$170,000	\$170,000	\$0	\$615,000	\$0	\$0	\$0	\$615,000	\$0	\$0	\$0	\$615,000
	Village Hall Roof Replacement	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000
<b>Total</b>		<b>\$2,970,000</b>	<b>\$12,634,000</b>	<b>\$8,684,000</b>	<b>\$1,508,000</b>	<b>\$1,142,000</b>	<b>\$26,938,000</b>	<b>\$0</b>	<b>\$8,945,000</b>	<b>\$3,150,000</b>	<b>\$3,338,000</b>	<b>\$5,105,000</b>	<b>\$3,900,000</b>	<b>\$2,500,000</b>	<b>\$26,938,000</b>
<b>Grand Total</b>		<b>\$4,440,250</b>	<b>\$16,939,300</b>	<b>\$15,137,888</b>	<b>\$6,458,000</b>	<b>\$1,642,000</b>	<b>\$44,617,438</b>	<b>\$1,565,000</b>	<b>\$14,995,000</b>	<b>\$7,550,000</b>	<b>\$4,925,938</b>	<b>\$9,181,500</b>	<b>\$3,900,000</b>	<b>\$2,500,000</b>	<b>\$44,617,438</b>

The seal of The Village of North Palm Beach is located in the top left corner. It features a ship's wheel with the year '1956' in the center. The text 'THE VILLAGE OF NORTH PALM BEACH' is written around the perimeter of the wheel.

# **UPCOMING COUNCIL POLICY DECISIONS TO CONSIDER**

- **Country Club Parking Lot Expansion**
- **Splash Pad Refurbishment**
- **Village Hall Building**
- **Library Building**

# FISCAL YEAR 2026 BUDGET WORKSHOP SCHEDULE

Day	Date	Time	Subject
Thursday	July 10, 2025	6:00 pm	NPB University - Know Your Budget Council Budget Policy Discussion #1
Thursday	July 24, 2025	6:00 pm	Council Meeting Manager's Proposed Budget Presentation Set Tentative Millage Rate & Date of 1st Public Hearing
Thursday	August 14, 2025	4:00 pm	Council Budget Workshop <i>Enterprise Fund, Personnel, Operating</i>
		7:00 pm	Council Meeting
Thursday	August 28, 2025	4:00 pm	Council Budget Workshop <i>CIP, Revenues, Departmental Follow Up</i>
		6:00 pm	Council Meeting
Thursday	September 11, 2025	6:00 pm	Council Meeting – 1st Public Hearing Adopt FY2026 Budget & Final Millage on 1st Reading
Thursday	September 25, 2025	6:00 pm	Council Meeting – 2nd Public Hearing Adopt FY2026 Budget & Final Millage on 2nd Reading



**Questions?**

