The Village of North Palm Beach

FY2011 Adopted Budget

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award Presentation Award to the Village of North Palm Beach, Florida for its annual budget for the fiscal year beginning October 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for an award in 2011.

Guide for Readers

The purpose of this section is to provide the reader with a guide to the document's contents: where and how to find the information and how to understand or use the information.

The Fiscal Year 2011 Annual budget for the Village of North Palm Beach, Florida is intended to serve four purposes:

1. The Budget as a Policy Guide:

   As a policy document, the budget indicates what services the Village will provide during the twelve-month period beginning October 1, 2010 and why. The Budget Message summarizes the challenges facing the Village and how the budget addresses them. The Department budget sections provide major goals and objectives for each department in the Village.

2. The Budget as a Financial Plan:

   As a financial plan, the budget outlines how much Village services will cost and how they will be funded. The Budget Summary provides an overview of the budget, including major revenue and expenditure categories.

3. The Budget as an Operations Guide:

   As an operations guide, the budget indicates how services will be delivered to the community. The Departmental budget sections outline the number of authorized positions and department appropriations approved by the Village Council for the provision of services by each department. An organizational chart is provided to show how the Village is structured for efficient and effective work.

4. The Budget as a Communications Device:

   The budget is designed to be user friendly with summary information in text, tables and graphs. A glossary of budget terms is included after the Appendix section for your reference. Finally the budget includes the Budget Message Section which provides the reader with a condensed analysis of the fiscal plans of the Village for the upcoming fiscal year.

   Copies of this document are available for review at the Village Clerk's office and the Village Library. In addition, this document can be accessed through the internet at http://www.village-npb.org.

The table of contents lists every subject covered in this document and its page number. As a further aid, the budget document is divided into the following seven major sections:

Introduction

This section includes the budget message, which provides a narrative of where we have been and where we are going in the upcoming year. The message provides a broad perspective of services provided and discusses taxes and millage rates, changes in operations, significant differences in revenues and expenditures, and the focus and direction of the budget year.

The introduction section also includes general information about the Village, its budget philosophy and process, debt administration, fund balance overview and other general information.

General Fund

This section provides revenue and expenditure summaries, budget comparisons and computation of taxable value. Also included are details of all estimated revenues and departmental expenditures.

An overview of each department is included in this section. Each department's section includes the following: an organization chart, mission statement, goals and objectives, performance measures and major changes for each department.

Country Club Fund

This section includes all of the departmental details and information as in the General Fund for the Village of North Palm Beach Country Club.

Pay Plan

This section includes the Village's comprehensive pay plan and pay ranges.

Capital Improvement Plan

This section includes the Village's five year capital improvement plan.

Statistical Section

This section highlights multiple year comparative trend analyses and data, physical, economic, social and political characteristics of the Village.

Appendix

This section includes the Glossary and a list of Acronyms used throughout this document.

We hope this guide has aided in finding and understanding information contained in the Village's budget. If any information is unclear or if additional information is necessary, please call the Finance Department at (561) 841-3360.

Village of North Palm Beach
FY 2010-2011 Budget
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Introduction

THE VILLAGE OF
NORTH PALM BEACH
501 U.S. Hwy 1, North Palm Beach, FL
Telephone: (561) 841-3380 ◆ FAX (561) 848-3344

September 30, 2010

The Honorable Mayor and Village Council
Village of North Palm Beach
North Palm Beach, Florida 33408

RE: Fiscal Year 2010/11 Annual Budget

To Honorable Village Mayor and Council,

I am pleased to share this Fiscal Year 2010/11 Annual Budget for the Village of North Palm Beach. This budget reflects a plan to maintain and improve service to our Village residents for the coming fiscal year. The budget provides for improvements to our Village management organization structure and allocates scarce resources among departments providing financial resources that continue Village improvements. Department management has prepared an ambitious list of Village projects and operational improvements that follow guidelines established by Council's goals and objectives. This budget document identifies broad plans, operational responsibilities and financial guidance that will continue Village improvements throughout the coming year.

Budget Format

The Administration has taken steps to make this a user-friendly budget document. This budget provides a common source of meaningful information for many different users. The budget reflects our Village managerial and oversight responsibilities as outlined by the Administration's department organizational structure (organizational charts). This managerial structure reflects assignment of operating and oversight responsibilities among Village departmental areas. The budget's organization charts reflect all staffing positions recommended by the Comprehensive Pay and Classification Plan for each Department (the Comprehensive Pay and Classification Plan is included under separate tab within this budget document). Village Departments reflect a detailed discussion of their individual goals, operational service, program improvements, and staffing and capital project expenditures for their respective areas.

This document is intended to make our Village budget process more meaningful to officials, the Administration / Management staff and to our residents. With our ongoing efforts to maintain an open exchange of municipal information, understanding how Village resources are received and expended is of great importance. As part of our continuing effort to give access to all citizens, the Village Administration will place this budget document on the Village website (www.village-npb.org).

Budget Goals

The Village obtains a major portion of its annual general fund financial resources (58.39%) from ad valorem property taxes. The Village does not assess many of the traditional taxes that other municipalities use for generating revenue, but rather, it primarily depends on ad valorem taxes to fund services. Residents are not assessed additional taxes for utility, solid waste, storm water, or fire rescue. The Village has opted to pay for these services out of existing ad valorem assessments.

The preparation of this budget document was more difficult than any time in the past primarily based on recent property tax reform legislation and the unprecedented devaluation of real property here in the Village. The dire economic condition of the World market has equally exacerbated dwindling revenues. The following is a brief synopsis of those legislative reform bills that have impacted the Village's budget:

- **HB 1B:** Which was enacted in FY2007/08 limits the authority of local governments to levy ad valorem taxes for the budget years 2007/2008 and beyond. For the FY2008/2009 budget and beyond, ad valorem taxes will be capped at the rolled back rate plus an adjustment based on the growth of the per capita personal income.

- **Amendment One**: In FY2007/08 this amendment increased the homestead exemption from $25,000 to $50,000 (for property values $50,000-$75,000), except for school district taxes. Amendment One also allows property owners to transfer (make portable) up to $500,000 of their Save Our Homes benefits to their next homestead when they move within the state.

  With respect to non-homestead property, Amendment One limits (caps) the annual increase in assessed value for non-homestead property to ten percent, except from school district taxes. The amendment also provides a $25,000 exemption for tangible personal property.

The FY 2011 budget was developed collaboratively with assistance from a wide array of the Village supervision and staff. This collaborative effort allowed the Administration to consider past and current practices & procedures. In partnership with our Village staff, opportunities were identified for new and improved services, programs, and projects. During this review, the Administration held several discussions with members of our Village team to consider and develop enhanced services and projects for the coming fiscal year. Many of these projects are summarized in the "General Fund Expenses" section following this narrative. The details of our Department operating plans, projects and improvements may be found in each respective Department's budget narrative. Using a collaborative budget preparation approach, the Administration maintained a balanced focus between high quality resident service, operating effectiveness and fiscal responsibility.

In setting goals during the budget planning process, our staff team maintained an awareness of balancing our many levels of municipal service with our valuable and scarce Village financial resources. In all cases, the Administration placed the highest priority on services that are most valued by our residents – with a commitment to provide these in an effective and efficient manner. Our Budgetary emphasis centers on the Council's budgetary goals:

1. **Protect Financial Integrity of the Village in a Difficult Economic Environment**
   a. Seek alternative sources of funds including grants
   b. Seek to influence Florida legislature in areas of unfunded mandates, taxation and revenue sharing
   c. Continue to advance a business-friendly atmosphere in the Village and work with the Northern Chamber of Commerce to encourage new businesses and promote economic development
   d. Pursue debt-free status in the Village
   e. Actively pursue Annexation opportunities where and when available
   f. Address Pension Fund unfunded liabilities

2. **Maintain a High Quality of Life in the Village**
   a. Improve and maintain Village waterways as a unique Village asset
   b. Maintain the highest quality of public safety services through national accreditation of its law enforcement component and through Fire Rescue level of service partnerships
   c. Encourage high standards for overall appearance of the community
   d. Enhance communications with residents through mediums such as the Village's Newsletter and website
   e. Improve communication and response to the public; encourage suggestions from the public
   f. Maintain service levels in the face of declining revenue sources

3. **Maintain and improve all Recreational Facilities of the Village**
   a. Maintain high level of appearance and maintenance of Country Club facilities (including tennis and swimming) and all Village parks
   b. Seek ways to improve use of parks by residents
   c. Actively promote resident and non-resident use of the Country Club facilities

d. Further improve the Country Club activities and related services
e. Enhance golf membership through increased member events
f. Increase Country Club usage through the promotion of Tennis & Pool operations.

4. Enhance the Spirit and Participation of our Community

a. Encourage Village resident participation on Boards, programs and events
b. Improve communication with businesses; encourage participation of businesses in Village events
c. Enhance and promote organized youth sport leagues and programs within the Village
d. Continue Village volunteer service similar to the very successful "Support Our Troops" program

5. Improve the Overall Appearance of the Village

a. Continue improvement of code compliance and education with special emphasis towards the abatement of nuisance and abandoned properties
b. Continued support of the Northlake Boulevard Corridor Task Force to bring about uniformed beautification
c. Maintain uniformity of Village property design, colors and signage
d. Maintain high standards of overall appearance throughout the Village including commercial, residential, village-owned properties and roads.

Budget Objectives

A general listing of our Village's annual budget Objectives are reflected in the following bullets. From a financial viewpoint, the Village's taxable property values have decreased this year - to $1,528,438,704 (valued as of July 2010). This is a decrease of $144,806,970 or 8.7% from last year.

The following budget Objectives have been developed by the Administration and are reflected in this Budget:

- An increase of the Village's Operating Millage Rate to 6.9723 mils (up from 6.9000 mils) which is a decrease of 6.79% from this year's (FY2010/2011) published roll-back rate of 7.4802 mils.
- A decrease of $550,866 or 3.05% in the Village's operating budget from that of this current year.
- A reduction of $745,736 or 6.80% in the Village Ad-Valorem Tax revenues.
- The Village's General Fund has achieved debt-free status.
- Provide sufficient funding to maintain the Village infrastructure, roadways and facility maintenance.
- Ensure that Village equipment is replaced in a timely and consistent fashion allowing staff to achieve and maintain high levels of quality and service.
- Evaluate current staffing levels in all Village Departments to insure the best and economically provided for community service.
- To explore "outsourcing" opportunities of service related components within the respective departments as a cost savings measure.
- Maintain a balanced budget while providing for needed non-recurring capital project and equipment expenditures.

The Village's Undesignated, Unappropriated Fund balance is viewed by the Administration as a barometer of Village financial stability. Annual capital appropriations in this budget give the Council some latitude of choice or deferral in the event of prolonged or unforeseen economic duress. The Administration encourages establishing a minimum "Designation" of Village General Fund Balance or core investments equal to approximately 35% to provide an important and meaningful financial balance that would be available in the event of unforeseen events. The General Fund Undesignated, Unappropriated Fund Balance at September 30, 2010 is estimated at approximately $8.49 million, which represents 48% of the Fiscal Year 2011 General Fund Budget.

The Village's primary investment objective, in priority order of investment activities shall be safety, principal liquidity and the

maximizing of investment income. The Village's investment portfolio will be broken into two primary categories, Operating and Core investments. The Village Administration will maintain local, liquid funds equal to a minimum of 1/12 of the adopted budget. Administration will follow established investment strategies in accordance with the prevailing investment policy of the Village.

The Administration has continued to refine and develop the Village's organizational structure to help shape and focus staff's responsiveness, accomplishments, training, supervision and performance. The Administration notes the significant cost of Village employee compensation and benefits (accounting for roughly 73.56% of the Village General Fund budget).

Budget Highlights:

The FY 2011 budget reflects a renewed commitment and predictable funding for community infrastructure in areas such as roadways, neighborhood sidewalks and lighting, public buildings and park facilities.

The Community Development Department continues to meet the unending demands of our Village's business and neighborhood redevelopment. Community Development will continue to concentrate staff resources in areas of construction, permitting, licensing, and community planning while reinforcing improvements in customer service. The continuing analysis and pursuit of annexation opportunities, zoning and redevelopment enhancements and improvement of our business and development regulations is also a function of the Community Development Department. This Department will better align our Village with statutory development guidelines and help to meet steadily growing expectations of homeowners and developers.

The Parks and Recreation Department continues to enhance programs to all age groups and at each of the six facilities. The newly redeveloped Anchorage Park which was completed during the previous fiscal year will host a verity of events in this upcoming year to include; movies in the park, organized volleyball leagues, the Village's annual fishing tournament and Heritage day. The Parks continue to be maintained by an outside service which has been funded under the "contractual services" line.

The Public Works Department is planning to continue oversight and maintenance of Village sanitation, infrastructure, streets, facilities, equipment, and roadways. This Department will focus on and play a major role in maintaining and expanding our focus on community appearance during the coming year.

Public Works improvements include funding for the replacement of the perimeter wall around the Public Works compound at a cost of $85,000, Parking lot overlay at the NPBCC $90,464 and continued funding for contract repair of neighborhood sidewalks totaling $20,000. Public Works also plans to take steps to improve neighborhood lighting in areas identified as having acute need throughout the Village. Roadway appearance will be emphasized with improved median and swale plantings.

It should be noted that the direct cost of our Village backdoor waste pick-up service is substantial – the annual costs of Village solid waste has been reduced this year to $1,492,496 – or approximately 1 mil of the Village's 6.9723 ad valorem millage rate. County rates presently run between $300. - $700/year for twice-weekly residential curb-side service and are NOT included in the County's ad valorem millage rate. The Administration recommends Council's consideration about the possibility of funding Village solid waste service costs through annual fee assessment (similar to the County's and other surrounding cities). A solid waste assessment fee would allow North Palm Beach to substantially reduce its ad valorem millage rate – making the Village ad valorem rate more comparable with adjacent unincorporated County areas.

The Public Safety Department has continued improvements in neighborhood outreach, crime suppression and crime clearances. In 2008 the Village's Police Department was awarded the coveted CALEA National Accreditation for law enforcement agencies. The Police budget includes funding for the purchase / replacement of needed marked and unmarked patrol vehicles.

The Village Administration recommends Council awareness of the opportunity and choice for possibly funding Village fire costs through an annual non-ad valorem assessment (similar to the County's fire service assessment). A fire assessment fee would allow North Palm Beach to reduce our ad valorem millage rate – making the Village ad valorem rate more comparable with adjacent unincorporated areas.

The Human Resources Department, over this past year, assisted with workforce reduction strategies, employee healthcare procurement, and risk management. Union related matters were also successfully addressed with emphasis placed on legal reporting and the providing for a consistent managerial oversight of all Village personnel matters. With the acquisition of the Restaurant at the Country Club, new staff hiring and processing continues to task this relatively small department.

The Administration continues with its implementation of an optical records storage system which will be ongoing. This system will be used by all Village operating departments (Community Development, Finance, Human Resources and Country Club). Optical record storage systems are now widely used by governments and meet all State record storage requirements. This allows the Village to transition – over time – from "paper" records to optically stored records. Optical storage permits digital "look up" of any optical record "at will" through the convenience of a simple computer search. Optical storage systems have become commonly used by many local governments and the cost is relatively modest when considering the time savings and customer service improvements they offer.

The Village's operating millage rate would be increased to 6.9723 mils – an increase of 0.0723 mils from last year's rate of 6.9000 mils. The increased millage rate reflects a reduction in tax revenues of $745,736 or 6.80%. The Village has no outstanding general obligation bond debt; therefore, the combined total millage rate of the Village would equal 6.9723 mils. Much of our Administration's budget deliberations reflect judgment "trade-offs" between increasing costs, desired service improvements and the need for capital items.

Personnel Staffing and Benefits

The FY 2011 budget reflects recommendations and plans of the Administration's Comprehensive Pay and Classification Plan (see separate tab in this budget document). The Comprehensive Pay and Classification Plan reflect continued position eliminations, re-classifications or name changes in both the General Fund and the Country Club budget with a significant overall cost savings.

There are no significant personnel changes being recommended this year are most of the significant personnel changes have been made in prior years. Agency-wide workforce reduction strategies have been explored and recommended. All Village departments have been impacted to some degree. This workforce reduction strategy has been realized through normal personnel attrition, employee buyouts, and position restructuring to include employee layoffs.

The Country Club budget continues to be positively impacted as a result of the "outsourcing" of the Golf Course Maintenance component which was contracted out at the beginning of Fiscal Year 2007/08 to IGM. The Village renewed the contract with IGM for FY2010 with a significant realized annual savings. There will be no increase in that service contract for FY2011.

Village part-time position changes generally reflect added staff that work and are paid only on as-needed basis. The number of positions authorized will not result in any increase to budget costs (similar to expanding a list of substitute teachers).

During FY2010 the Village assumed administrative and operational oversight of the Country Club Restaurant. That budgetary impact has been reflected in the FY2011 Country Club budget.

The Comprehensive Pay and Classification Plan provide for <u>no</u> market wage adjustment for FY2011 but does provide for an annual "pay for performance" staff merit raise (in accordance with those

applicable Collective Bargaining Agreements). The Administration continues to utilize the customary merit scale of between 0% - 5% based on performances.

Retirement contribution levels for General employees (approx. 50) and FPE staff (approx. 70) will decrease from 23.72% to 20% in the coming year while employee contributions remain at 6%. Retirement rates for Police (approx. 30) and Fire (approx. 20) will increase from 16.26% to 17.86% while employee contributions are planned to remain at a level of 2%. FPE and Police & Fire pension matters are subject to the Village's collective bargaining negotiations – with all three contracts expiring on September 30, 2010.

Debt Administration

The Village, in FY2010, paid-off its last remaining General Fund debt obligation and is now debt-free. This move was made possible through cost saving measures to include workforce reduction strategies, and the utilization of the General Fund Unreserved Fund Balance. In the Country Club Enterprise Fund, loan repayments are reflected as appropriate and have been provided for in this budget as required by each existing Village loan agreements.

Budget Conclusion

The FY 2011 Budget reflects continued improvement to citizen services, public safety, public facility maintenance, and emphasizes improved community appearance and financial stability. The budget plan promotes the administration of the Village in an effective, efficient manner. Most importantly, the budget provides necessary resources for the Village of North Palm Beach to maintain and further improve services to our 13,000 residents. Several operating and capital improvement project highlights are planned in the FY 2010/11 budget that supports the goal of continually improving our Village using a "Resident Service" focus. Many of these budget highlights are shown on tables in the following pages. In summary, the FY 2011 budget recommends the following operational funding:

- Establish the Village Operating "**Millage Rate**" at 6.9723 mils which reflects a reduction in Village tax revenues of $745,736 or 6.80%.

The preparation of this Annual Budget document could not have been accomplished without the tireless collaboration of all Village departments and the notable assistance of our Finance Department staff.

The Village Administration would also like to acknowledge and thank Village Council for their collective guidance, diligence, perseverance and stewardship during this difficult budgetary process.

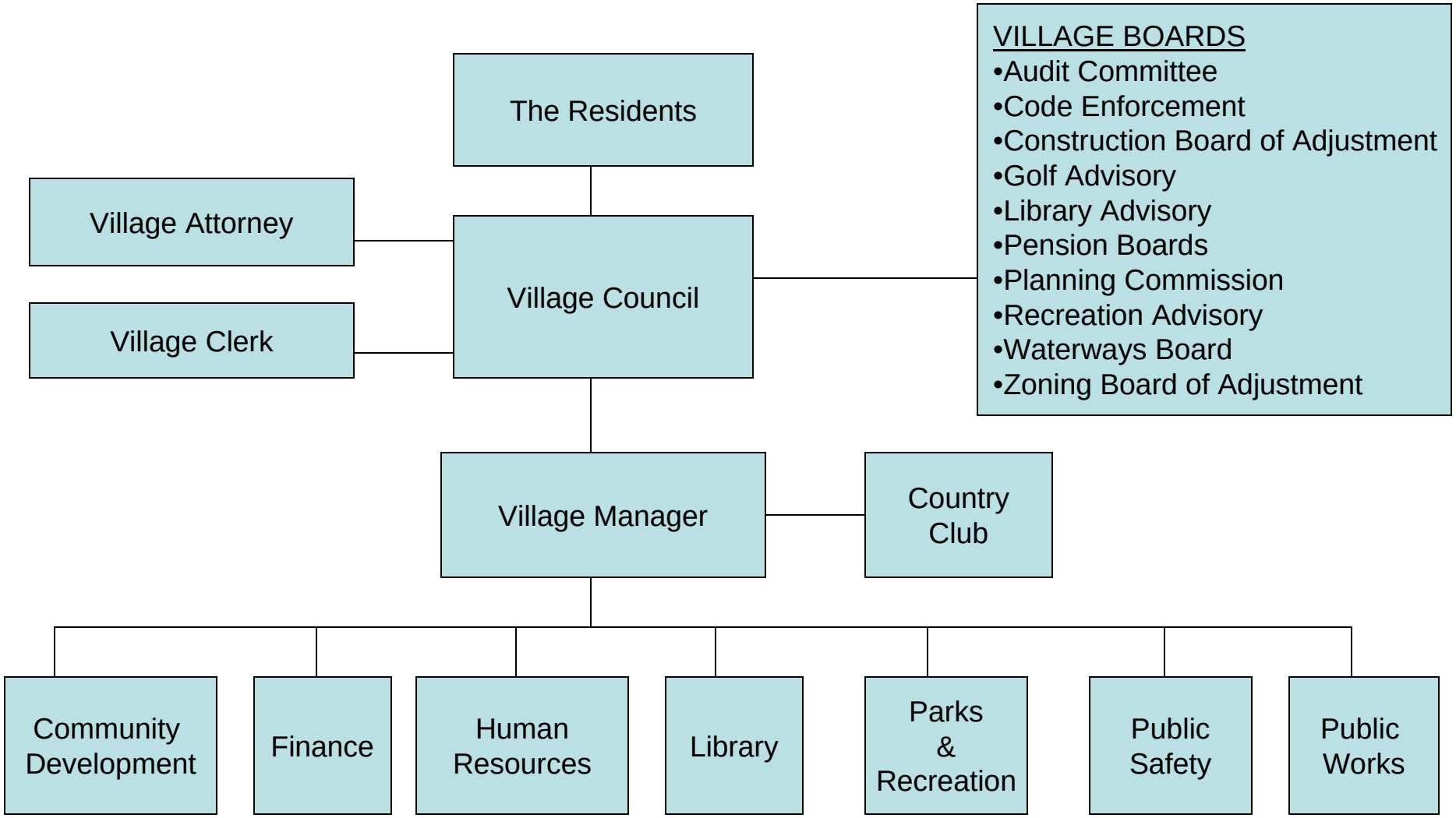
With respect to the workforce reduction strategies, decisions made, were neither easy or without tremendous heartache. All available options were exhaustively explored with a steadfast goal to improve service delivery levels while reducing costs.

A total of nine (9) budget workshop meetings were held during the months of July, August, and September where Council has meticulously poured through the substance and content of this Budget.

Respectfully submitted,

Jimmy Knight, Village Manager
Village of North Palm Beach, Fla.

VILLAGE OF NORTH PALM BEACH
Organizational Structure



Village Officials and Administrative Staff

Village Council:

Mayor
William L. Manuel

Vice Mayor
Darryl C. Aubrey

President Pro Tem
David B. Norris

Council Member
Robert Gebbia

Council Member
T. R. Hernacki

Administrative Staff:

Village Manager …….……..… Jimmy Knight
Village Clerk ……Melissa Teal
Village Attorney …….. Leonard R. Rubin
Director of Public Safety ……... Robert M. O'Neill
Director of Finance ……. Samia Janjua
Director of Public Works ……..Wiley Livingston
Director of Community Development …….. Chuck Huff
Director of Library ……..….... Betty Sammis
Director of Parks & Recreation …….. Mark Hodgkins
Director of Human Resources …..…… Mary Kay McGann
Director of Information Technology..… Michael Applegate
Director of Golf Operations ……...…. Dave Kass
Director of Food & Beverage ……..Keith Riolino

Note of Appreciation:

We would like to thank all staff members for their contributions during the preparation of this budget document. Staff's demonstrated dedication and commitment to the Village ensures that the Village is "***the Best Place to Live under the Sun.***"

Village Boards and Committees

The Village Council of North Palm Beach appoints members of the community to boards, commissions, and committees to act in an advisory capacity to the Council, Manager, and Departments of the Village. The Village Council may create a board or committee in connection with any functions of the Village, or may create an ad hoc committee of limited duration. North Palm Beach board, commission, and committee members serve at the pleasure of the Village Council. Members of the Village Council attend meetings of Village boards, commissions, and committees on a rotation schedule in order to remain informed of Board business and concerns.

Each appointed body has a specific scope of authority as provided by the Village Code of Ordinances and/or Florida Statutes. Boards, commissions, committees, and task forces may have administrative, managerial, quasi-judicial, investigatory, and/or advisory powers dependent upon the enabling legislation. Boards, commissions, and committees are not responsible for day-to-day operations of the departments, operating policies of departments or the business decisions of the local government.

Municipal advisory boards, commissions, and committees are comprised of dedicated citizens who volunteer their time and expertise to help their community. Boards, commissions, and committees are an integral part of citizen participation in local government and an important asset to the Village for proper growth and development and the long-term stability of our community. Our volunteers provide vital input in the decision-making process regarding present and future activities, programs, and policies.

The Village of North Palm Beach has eleven (11) Boards, Commissions, and/or Committees:

- Audit Committee
- Special Magistrate
- Construction Board of Adjustment
- Golf Advisory Board
- Library Advisory Board
- Police & Fire Pension Board
- General Employees Pension Board
- Planning Commission
- Recreation Advisory Board
- Waterways Board
- Zoning Board of Adjustment

Audit Committee

The primary responsibility of the Audit Committee is to oversee and monitor the independent audits of the Village's financial statements from the selection of the independent auditors to the resolution of audit findings. The Audit Committee facilitates communication between the village manager's office, the independent auditors, and the Village Council, and serves as an advisor to the Village Council. The Audit Committee also has an annual responsibility to present a written report to the village council, which shows how the committee has discharged its duties and met its responsibilities. The written report also includes its findings as to the independent audits of the Village's financial statements.

Special Magistrate

During Fiscal Year 2009/10, the Village transitioned from a Code Enforcement Board to a Special Magistrate in the enforcement of Village Codes. The Special Magistrate alone now hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community Development Department.

Construction Board of Adjustment and Appeals

The Construction Board of Adjustment and Appeals hears appeals of decisions and interpretations of the building official and considers variances of the technical codes. The Board constitutes the local contractor regulatory board of F.S. 489 for hearings on the performance of state licensed, certified contractors. The Construction Board of Adjustment and Appeals also serves as the Fire Code Board of Appeals.

Golf Advisory Board

The primary responsibility of the Golf Advisory Board is to support and effectuate an outstanding golf experience at an affordable price through superior customer service, high quality playing conditions, and a wide variety of golf services tailored to both members, residents and guests. The Golf Advisory Board has the duty to administer, review and interpret the Golf Course rules, regulations, policies and procedures, which include the following areas: member and resident comments and concerns; course procedures relating to starting times; shotgun events; tournament scheduling; charitable outings; special member events; and course and facilities condition.

Library Advisory Board

The Library Advisory Board serves in an advisory capacity to the Village Council and makes recommendations as to present and future activities, planning, programs, capital improvements and facilities and other matters relating to the overall function and operation of the North Palm Beach Library.

General Employees Pension Board

The General Employees Pension Board performs all duties and enjoys all rights and powers vested by law or ordinance and is responsible for administering and effectuating the provisions of the law relating to the general employees retirement fund.

Police and Fire Pension Board

The Police and Fire Pension Board performs all duties and enjoy all rights and powers vested by law or ordinance and is responsible for administering and effectuating the provisions of the law relating to the retirement fund for police and fire employees.

Planning Commission

The Planning Commission is designated as the governmental entity to act as the "local planning agency" in accordance with F.S. 163. The Planning Commission holds public hearings and make recommendations regarding amendments to the appearance plan, the issuance of certificates of appropriateness, reviews preliminary and final plats, and performs any duties which lawfully may be assigned to it by the Village Council and any other duties assigned to it under the Code. Prior to annexation, the Village Council seeks the advice of the Planning Commission as to the proposed annexation. Regarding changes to zoning ordinances, the Village Council may amend or supplement zoning regulations and zoning districts after referral and recommendations of the Planning Commission.

Recreation Advisory Board

The Recreation Advisory Board serves in an advisory capacity to the Village Council and makes recommendations as to present and future recreation activities, planning, recreation programs, capital improvements and facilities and other matters relating to the overall recreational activity of the Village other than its waterways.

Waterways Board

The mission of the Waterways Board is to ensure that the waterways located within the Village and the marina located at Anchorage Park are maintained, operated, and improved to provide the safest, most efficient, economical and environmentally-sound water transportation route in the Village and to provide sound use of Village waterways that serve business, commercial fisheries, and recreation. The Waterways Board is responsible for identifying, analyzing, addressing, and publicizing issues that affect the Village waterways, citizens, and users. The Waterways Board is charged with building community support through education of its members, prospective members, community groups, and relevant government officials. The Waterways Board recommends improvements and establishment of policies to the Village Council.

Zoning Board of Adjustment and Appeal

The Zoning Board of Adjustment hears and decides appeals and variances. The Zoning Board of Adjustment has the power to authorize variances from the terms of the ordinance as will not be contrary to the public interest when, owing to special conditions, a literal enforcement of the provisions of the ordinance would result in unnecessary and undue hardship. In order to authorize any variance from zoning ordinances or regulations, the Board must find that certain conditions exist, according to specific requirements set forth in the Code of Ordinances. The Zoning Board of Adjustment hears appeals when it is alleged that there is an error in any order, requirement, decision, or determination made by an administrative official in the enforcement of any zoning ordinance or regulation.

Village Overview / Demographics

Location

The Village of North Palm Beach is located on the sunny east coast of Florida, 9 miles north of West Palm Beach in Palm Beach County.

The land area of the Village is approximately 5.2 square miles. The Village has an abundant amount of waterfront property created by a number of lakes, canals, and the Atlantic Ocean. With such assets as warm weather, sunshine, golf, ocean fishing, boating, sandy beaches and balmy breezes, the Village has much to offer enthusiastic people who are raising families or are looking to retire.

Village Government

The Village of North Palm Beach was incorporated as a political subdivision of the State of Florida in 1956. Village government operates under the Council-Manager form of government. The Village Council consists of five, non-partisan at-large council members, elected for two year, overlapping terms, with a Mayor, Vice Mayor, and President Pro Tem selected each year by the council members. The Village Council meets in regular session twice each month for purposes of setting policy and carrying out the legislative matters of the Village. The Village Council appoints the Village Manager, Village Clerk, and the Village Attorney.

The administrative day to day responsibilities are carried out through the Village Manager. The Village Manager acts as the Chief Administrative Officer of the Village and is responsible for directing all Village employees other than those hired directly by the Village Council.

The Village provides a full range of municipal services including Public Safety, Sanitation, Recreation, Library, Streets & Roads Maintenance, Public Improvements, Planning, Zoning & Building, and General Administrative Services.

The Village also manages an enterprise operation which is the operation of its golf and Country Club.

Population

The Village is primarily a residential community with a population of approximately 13,000 which increases to approximately 20,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

Demographics

Per Capita Income …….…….. $45,563
Median Household Income…….. $65,815
Median Age……50.4

Infrastructure

Public Safety
- Police Stations ……..……...1
- Fire-Rescue Stations ……...……1

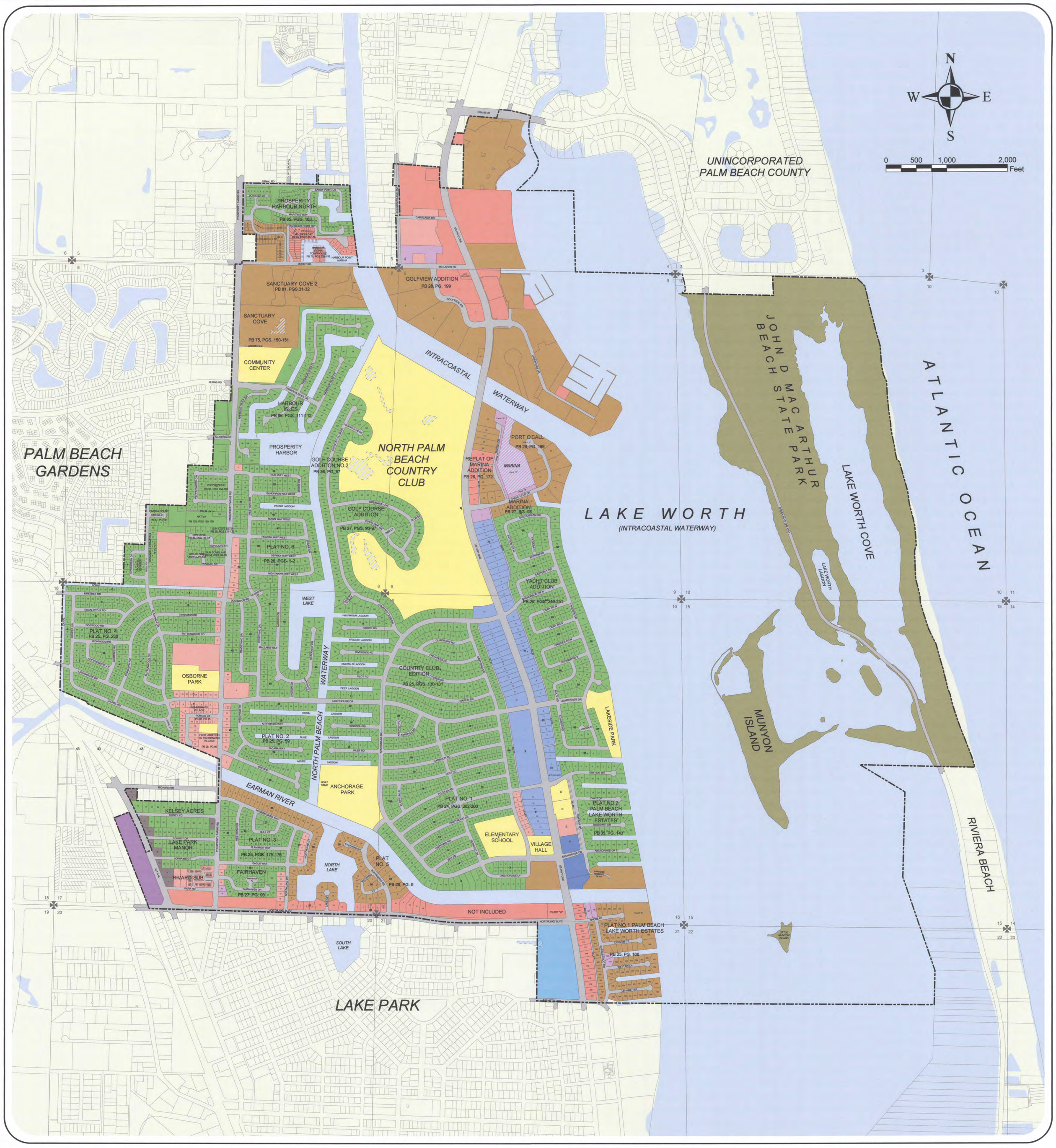
Public Elementary Schools (County) ……..……...1

Leisure Services:
- Tennis Courts ……12
- Marina ……1
- Swimming Pool ……. 1
- Parks …….. 4
- Libraries ……. 1

Country Club:
- Golf Course ……1
- Driving Range ……1

General Government
- Number of General Govt. Buildings ……11

Public Works
- Miles of Streets …… 36
- Number of Street Lights …… 513



VILLAGE OF NORTH PALM BEACH

PALM BEACH COUNTY, FLORIDA

OFFICIAL ZONING MAP

THE VILLAGE OF NORTH PALM BEACH 1956

SFRN
Engineers Surveyors Mappers
1201 Belvedere Road, West Palm Beach, Florida 33405
561-655-1151 FAX: 561-832-9390
E-Mail: info@sfrninc.com
Official Website: www.sfrninc.com

This is to certify that this Official Zoning Map supersedes and replaces the Official Zoning Map adopted August 14, 1997 as part of ordinance No. 20 of the Village of North Palm Beach, FL.

Edward M. Lissey
Mayor

Melissa Teal
Village Clerk

Village Seal

Resolution 2006-02

R:\gis_north_palm_beach\zoning\NPBzoning.mxd (12-20-2005)

LEGEND

- VILLAGE BOUNDARY LINE
- OUTSIDE VILLAGE LIMITS
- C1 - NEIGHBORHOOD COMMERCIAL DISTRICT
- C1A - LIMITED COMMERCIAL DISTRICT
- C2 - COMMERCIAL DISTRICT
- C3 - REGIONAL BUSINESS DISTRICT
- CA - COMMERCIAL DISTRICT
- CB - COMMERCIAL DISTRICT
- CC - TRANSITIONAL COMMERCIAL DISTRICT
- COS - CONSERVATION AND OPEN SPACE DISTRICT
- P - PUBLIC DISTRICT
- R1 - SINGLE FAMILY DWELLING DISTRICT
- R2 - MULTIPLE FAMILY DWELLING DISTRICT
- R3 - APARTMENT DWELLING DISTRICT

Village History

North Palm Beach Area before Incorporation:

1892 Albert Sawer was given a warranty deed by the State of Florida with the stipulation that he improve, cultivate or sell the land before 1907. This land included Lake Park and North Palm Beach. Sawyer died in 1903 and willed the trust to his son, Albert. The 1907 deadline was extended to 1927.

1919 Albert Sawyer, Jr. sold the deed to Barton Peck in 1915 for $1140. Peck sold the deed to Harry & Mabel Kelsey for $100,000. Kelsey moved to Silver Beach and bought 14 miles of oceanfront and lakefront property between Miami & Jupiter, including 100,000 acres which later became Kelsey City/Lake Park and North Palm Beach. He purchased the Florida East Coast Canal, which is part of the Intracoastal Waterway, and operated it as a toll waterway with a toll chain across the intracoastal to stop boats and collect a fee. Dredging became costly so Kelsey sold the waterway to the state.

1923 Kelsey City was incorporated in 1923 after Kelsey had laid out his carefully zoned town. Over 100 houses were built by him and these homes sold quickly.

1926 Kelsey, with the help of Paris Singer (Singer Island is named after him), built an 18 hole golf course and Winter Golf Clubhouse ("The Winter Club") on the land where the NPB Country Club sits now.

"Golfers at the Winter Club"

"The Winter Club late 1920's"

1928 A hurricane with 130 mph winds caused Lake Okeechobee to overflow its banks and drown 3000 residents who lived near the lake. The hurricane wrenched the concrete Earman River bridge from its mooring, demolished all but a few of the 100 Lake Park homes, uprooted and leveled Kelsey's 3 timber mills, and the entire Park Avenue shopping district, and ruined the vital credit rating of this once thriving town.

"The Earman River Bridge"

Many of the pioneer families who had purchased homes in Kelsey City fled North, abandoning their demolished homes, defaulting on their mortgage payments and causing the Kelsey City Bank to fail. In Florida, if property taxes went unpaid for 2 years, the state took title to that land. The unpaid taxes totaled $300 per lot and went up for sale. Kelsey, very disillusioned that his carefully planned town was in ruins, abandoned his first original home on the southwest corner of U.S. Highway One and Park Avenue and left Kelsey City.

1929-1930 Sir Harry Oaks purchased the Winter Club and all the NPB land from Kelsey. Oaks added a south wing to the Winter Club. Oakes opened the golf course to winter visitors but closed it shortly after the stock market crash of 1929-30. Oaks moved his family to Nassau and spent considerable time in London.

1926-1955 In the period of time from 1926 when Kelsey built the Winter Club and 1955, the land consisted of 7 square miles of sugar sand and scrub palmetto and fewer than 100 individuals living between Lake Park & Jupiter. The Tesdem Company, formed by Harry Oakes' Estate, held trusts of over 1000 lots in Lake Park and all the land in NPB including both sides of U.S. Highway One.

"Bus from Palm Beach to the Winter Club"

1951 Harry Oaks' widow sold NPB land to Ralph Stolkin. Stolkin used this land as collateral for a loan from John D. Macarthur. When Stolkin defaulted, MacArthur became sole owner of NPB and Lake Park. However, MacArthur was more interested in developing Palm Beach Gardens.

1955 Richard and Herbert Ross purchased the NPB properties from MacArthur's Bankers Land for $5 million.

Herbert Ross

1956 Before NPB was incorporated, the Ross brothers had these services in place: a utilities general manager, a Village Hall, a Village Council consisting of pioneer first council members: Charles Cunningham, our first Mayor, Richard Ross, Jay White, John Schwencke and John D. MacArthur, a Fire and Police Chief, Anchorage Park Marina and ramp, 75 miles of sewer pipes, a bulkhead and dredged 20 canals and 3 lakes and a Village Manager.

John Schwencke

08/13/1956…Together with Seward Mott Associates of Washington, D.C., a master plan was drawn and the Village of North Palm Beach was incorporated by Tallahassee.

North Palm Beach after Incorporation:

1957 The first business to be issued an occupancy permit was the Pantry Pride / Food Fair at 101 U.S. Highway One. The first three permits for occupancy were issued to: 402 S. Anchorage Dr., 406 S. Anchorage Dr. & 410 S. Anchorage Dr.

"402 S. Anchorage Dr."

1958 The developers donated ten acres of land to the school board and NPB Elementary opened for classes.
The National Association of Home Builders out of Chicago, chose NPB as an award winning community. This was the first time a Florida town had won! The criteria used included excellence in: landscaping, planning, schools, recreation, zoning, shopping, variety of home styles and public services in place. The layout for our Village had superior planning, and credit for this award-winning plan goes to Richard & Herbert Ross.

1961 The Village purchased 145 acres around the NPB Country Club for $1,250,000 by issuing general obligation bonds. NPB voters approved spending $400,000 to build a new clubhouse and Olympic size swimming pool. These improvements opened in 1963 and the bond was paid off in 1988.

1969 NPB Library, off Anchorage, was dedicated. Old Port Cove condominium complex with over 1,000 units was started.

1971 Twin City Mall opened at the corner of Northlake Blvd and U.S. Highway One as Palm Beach County's second enclosed shopping mall. This Mall was built onto the previous grocery store/strip mall completed in 1959. The Mall was demolished in the mid-1990s and has gradually been replaced by a mid-sized strip mall anchored by Publix.

1973 The University of N.C. chose NPB as an example of "one of the few well planned communities its size in the U.S.A."

1980 1.5 miles of oceanfront land, which lay within the NPB boundaries, was sold to Palm Beach County for $23 million. It is now called John D. MacArthur Beach State Park.

George Delacorte, a NPB resident, donated $600,000 toward building our second Community Center. The Delacorte Recreation Building on Prosperity Farms Road was built with the stipulation that no fee ever be charged for use of the building.

Harriet Nolan was elected as the first female NPB Council Member.

1981 Additional condominium complexes completed
2004 during these years.

1989 Judy Pierman elected as the first female Mayor of NPB.

1999 NPB Public Safety facility opened. At that time, it had the most technologically advanced equipment.

2006 Jack Nicklaus redesigned the Village's golf course and charged the Village $1 for his services.

2008 The North Palm Beach Police Department received the acclaimed National Accreditation through CALEA.

Village residents can take pride in a Village that was first in Florida to be awarded the National Association of Home Builders award for excellence, a Village that still looks new, escalating real estate, local government, efficient public services, and no commercial buildings over 4 stories tall near the road on U.S. Highway One or Northlake Blvd.

2009 The old Seacoast Water Utility Plant at 603 Anchorage Drive was transformed into a beautiful waterfront recreational destination.

The North Palm Beach Country Club Tennis Facility underwent an extensive renovation both on and off court.

2010 The Village of North Palm Beach Country Club took over food and beverage operations of the Country Club restaurant now known as the "Village Tavern."

Village Departments

General Fund:

The General Fund is used to account for most of the day-to-day operations of the Village, which are financed from property taxes, fees, licenses, permits, fines and forfeitures, intergovernmental and other general revenue. Activities financed by the General Fund are briefly described below. Additional information can be found in the department summaries.

General Government:

The General Government provides administrative, legislative, financial and support services to all programs of the Village. The activities within the General Government are those that are legislative in nature, that are necessary to implement legislation, and that are supportive of activities within the Village.

- The Council represents the citizens of the community by enacting legislation, approving the budget, determining the tax rate, and establishing policy that encourages, promotes, protects, and improves the welfare of the Village of North Palm Beach.

- The Village Clerk's Office functions as the Department of Records, and serves to record and preserve all proceedings of the Village Council, administer Village elections, respond to public records requests, and provide administrative support to the Village Council and the Code Enforcement Board.

- The Village Attorney provides effective and timely legal representation and advice to the Village Council and Village Administration, and serves as counsel to the Code Enforcement Board. The Village Attorney's office represents the Village in legal matters from the point of inquiry to resolution and is committed to implementing the Village Council's policy of minimizing exposure and potential liability.

- The Village Manager is responsible for the Village's day-to-day operation; for implementing the Village Council's policy and legislation; effectively and efficiently administrating all Village departments; appointing and supervising the Village employees; and approving and submitting the proposed annual budget to the Council. The Village Manager's Office is a central location for citizens to access information; request assistance; or notify the various departments of potential, existing, or new problems.

- The Human Resources Department is responsible for coordinating the hiring of workers, developing benefit packages, reviewing injury reports, preparing safety reviews, examining workers' compensation insurance claims and preparing the staffing/comprehensive pay plan for the budget.

- The Finance Department is responsible for the accounting, budgeting and financial management of the Village. This includes financial statement preparation, grant management, payroll, accounts payable and utility billing functions. The Finance Department is responsible for developing the budget with assistance from the Village Manager and other departments and its subsequent submission to the Council.

- The Information Technology Department is responsible for computer hardware and software applications used throughout the Village. They monitor the Village's internal networks and are responsible for ensuring they remain fully operational. This Division is also responsible for maintaining our website at www.village-npb.org.

Public Safety:

The Public Safety Department is comprised of the Police and Fire Departments and operates under the Public Safety Director to provide the highest level of public safety services.

- The Police Department's primary responsibility is maintaining peace, reducing crime, protecting lives and property, and providing professional service to the community.

- The Fire Department is primarily responsible for administrating, directing, coordinating, and supervising the Village's fire, medical and emergency management functions. These responsibilities involve planning, budgeting, emergency preparedness and response, fire suppression, advanced medical life support treatment and transportation, fire prevention, fire inspection and investigation, operational training, community CPR, public education, and housing compliance.

Public Works:

The Public Works Department is responsible for maintaining the Village's infrastructure and all Village green space including roadways, parks, and medians. This includes maintaining irrigation systems, overlaying streets, installation and repair of sidewalks, and providing park maintenance. The public works department is comprised of the following divisions:

- The Public Works Administration division provides general supervision, department level management, and administrative support to all divisions.

- The Facility Services division provides maintenance and custodial services to Village buildings.

- The Vehicle Maintenance division maintains the entire Village fleet comprised of approximately 120 vehicles, equipment, and rolling stock.

- The Streets & Grounds Maintenance division is primarily responsible for maintaining and repairing the Village's roads, sidewalks, parks, and storm drain infrastructure.

- The Sanitation division provides side-door garbage collection three days per week and trash & vegetation collection two days per week. Included in the trash & vegetation collection is one day of recycling collection. The division also provides recycling containers for the residents.

Community Development:

The Community Development Department is responsible for administrating, directing, coordinating, and supervising land development regulation functions and Village operations involving site planning, permitting, inspections, geographical information systems, and mapping. The Department is also responsible for enforcing the Village's Code of Ordinances.

Leisure Services:

The Parks and Recreation Department is responsible for Community events. They also provide Village recreational programs, operate the adult and youth sports leagues, provide senior programs and operate the Village's swimming pool and Tennis Center.

The Village Public Library provides materials, services, and programs for community residents of all ages providing personal enrichment and enjoyment, and meeting educational needs.

Enterprise Fund (Country Club):

The Enterprise Fund is used to account for operations of the Village's golf and Country Club, where the costs of providing goods and services to the general public on a continuing basis are financed or recovered through user charges. The Country Club can be divided into three departments: Administration, Golf, and Food & Beverage.

Administration:

Administration is responsible for the overall management of the golf course's day-to-day operations, marketing, personnel, budgeting and long-term planning.

Golf:

The Golf department can be divided into two divisions: Pro Shop and Maintenance. The Pro Shop's functions include providing for tee times and retail sales for golf related items; starter and player assistance; cart & bag assistance; private lessons; and organization of leagues and tournaments. The Golf Course Maintenance Division of the Golf Operation has been outsourced to an outside contractor who is responsible for all grounds and turf maintenance, irrigation and all chemical applications. The clubhouse maintenance is the responsibility of the Village.

Food & Beverage:

Historically, the Country Club Restaurant has been outsourced to an outside contractor. In May 2010, the Village assumed the daily operations for the Restaurant.

The Country Club Food & Beverage (F&B) Operation is a department of the North Palm Beach Country Club. F&B works cooperatively with the Golf, Tennis, and Pool areas to enhance tournaments, special events and the overall experience at the Club.

Village of North Palm Beach Fiscal Year 2011 Budget at a Glance

The budget is a plan (both financially and policy driven) for the accomplishment of goals and objectives identified as being necessary to the purpose of our local government. As a financial plan, the budget includes estimates of resources required, tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the levels of service set forth by policy decisions. In other words, the "budget" is the legal authorization to expend Village funds during the fiscal year.

Budget Summary

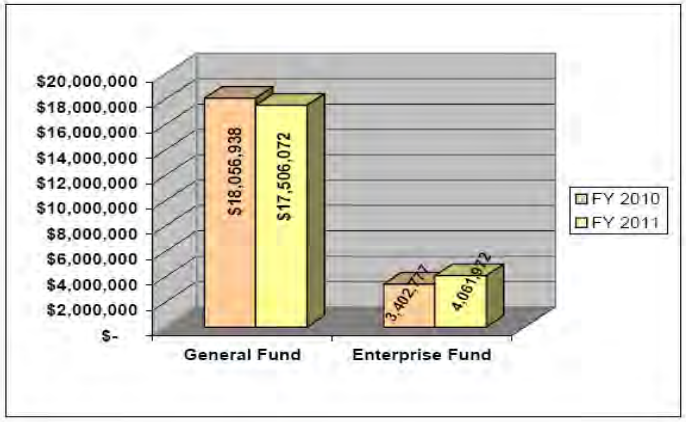
The total Village-wide fiscal year 2010/2011 adopted budget is shown below:

	GENERAL FUND	ENTERPRISE FUND (COUNTRY CLUB)	TOTAL
ESTIMATED REVENUES:			
AD VALOREM TAXES	$ 10,222,389		$ 10,222,389
UTILITY SERVICE TAXES	2,116,249		2,116,249
FRANCHISE TAXES	934,747		934,747
SALES & USE TAXES	277,307		277,307
LICENSES AND PERMITS	660,186		660,186
INTERGOVERNMENTAL REVENUE	1,228,726		1,228,726
CHARGES FOR SERVICES	1,840,341	3,825,397	5,665,738
FINES AND FORFEITURES	133,300		133,300
MISCELLANEOUS	92,827	236,575	329,402
TOTAL ESTIMATED REVENUES	**$ 17,506,072**	**$ 4,061,972**	**$ 21,568,044**
EXPENDITURES / EXPENSES:			
GENERAL GOVERNMENT	$ 2,072,185		$ 2,072,185
PUBLIC SAFETY	7,229,436		7,229,436
PUBLIC WORKS	4,211,912		4,211,912
COMMUNITY DEVELOPMENT	819,557		819,557
PARKS AND RECREATION	1,838,086		1,838,086
LIBRARY	723,231		723,231
NON DEPARTMENTAL	392,838	79,000	471,838
GOLF		2,270,510	2,270,510
FOOD & BEVERAGE		932,548	932,548
COUNTRY CLUB ADMINISTRATION		174,314	174,314
OPERATING TRANSFERS OUT			0
OTHER	218,827	180,699	399,526
DEBT SERVICE	-	424,901	424,901
TOTAL ESTIMATED EXPENDITURES	**$ 17,506,072**	**$ 4,061,972**	**$ 21,568,044**

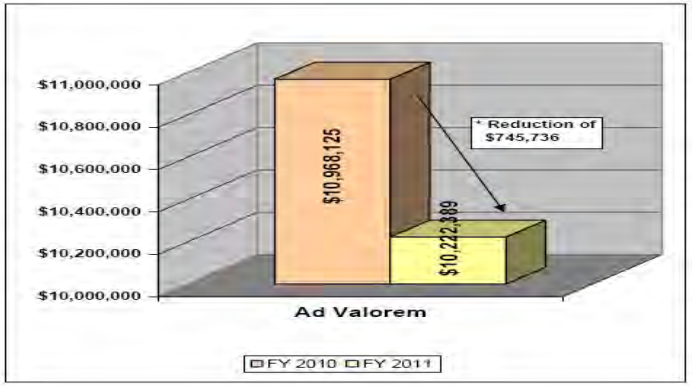
** Note: General Fund Budget is based on a millage rate of 6.9723 mils*

FY 2011 vs FY 2010

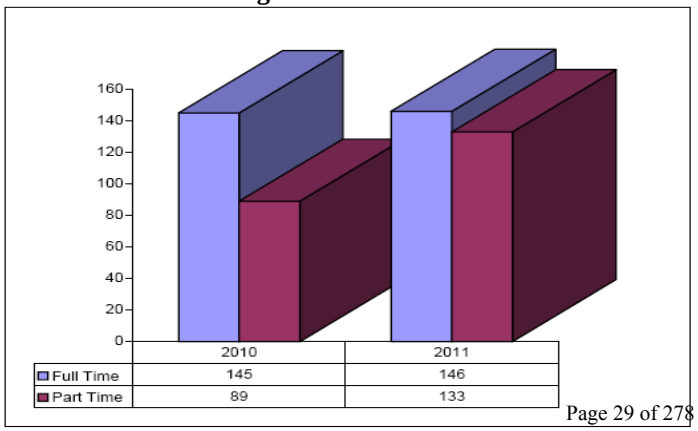
Total Budget



Ad-Valorem Taxes



Budgeted Positions



Budget Preparation Process

The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. The budget is to serve as a management and control tool by measuring actual performance against budget standards, focus attention on future operations and plans and improve communication of goals, objectives and plans.

The Village's budget process relies on a timetable of tasks and the planning of steps and meetings that must be maintained in order to comply with state requirements for Truth in Millage (TRIM) as well as internal requirements for sound planning and fiscal responsibility. The budget process begins with setting a calendar of tasks for the coming months that meets all requirements and is approved by the Village Council. Below is the Village's Budget Calendar prepared for the Fiscal Year 2010/2011 budget preparation process.

Task	Date
Village Council sets village-wide goals & objectives	Apr 14
Department budget retreat	May 5
Finance sends budget packages to departments	May 14
Department organization charts and narratives (including goals, objectives, performance measures & accomplishments) due	May 21
Department capital item requests and 5 year capital plan due	May 28
Department operating requests & revenue projections due	June 04
Finance compiles department packages	June 07-18
Departmental budget review meetings with Village Manager	June 21- July 02
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	July 02-07
Budget Workshop – Country Club Overview	July 7
Budget Workshop – General Fund Overview	July 14

Task	Date
Village Manager presents proposed budget to Village Council • Village Council sets Tentative Millage Rate • Village submits TRIM documents	July 22
Departmental Budget Workshops	July 28-Sept. 1
First public hearing on proposed budget: • Announce percentage by which computed millage exceeds roll back rate • Adopt tentative budget • Amendments (if any) • Re-compute proposed millage (if amended)	Sept. 16
Advertise notice of tax increase and proposed operating budget within 15 days of 1st Public Hearing	Sept. 26
Second public hearing on proposed budget and approval of ordinances for final adoption of ad valorem millage rate and budget 2-5 days after advertisement	Sept. 30
Certification of "TRIM" compliance signed by Village Manager and submitted to Tax Collector, Property Appraiser & Department of Revenue	October 1st
Budget document available for public distribution	October 1st

Through the budget process, an annual budget is developed that integrates priorities and short and long-term goals as established by Council in order to meet the needs and goals of the Village and establish annual resource allocations. These resource decisions address desired quality of service; staffing levels; technology needs, equipment and capital improvements; and programs considered to be priorities by the Village Council. The Village's fiscal year starts on October 1 and runs through September 30.

The Village's Budget Process can be divided into five phases:

- Policy & Strategy Phase
- Assessment Phase
- Development Phase
- Review Phase
- Adoption Phase

Each phase is described below.

Policy & Strategy Phase

Setting priorities for the Village is one of the most important responsibilities of Village Council and these goals and directives set the tone for the development of the budget. In this phase, Village Council and staff has the opportunity to reassess the goals and objectives within the strategic framework in order to provide direction to the resource allocation and budgetary decision-making process.

Annually, the service priorities and objectives for each fiscal year are evaluated and the long-term financial plan is monitored and updated in order to set direction for the development of the budget that is properly aligned with the broad goals and strategic directives. This includes an assessment of services, capital needs, issues and challenges, opportunities as well as a review of economic trends and financial forecasts.

Assessment Phase

As part of the budget process, departments evaluate performance towards meeting current and past goals and objectives and assess current conditions, programs and needs. Various financial analyses, as well as productivity and staffing analyses, are performed. Programs and services are also reviewed thoroughly to assess their value and the subsequent priority to the residents of the Village. These internal analyses are necessary to determine service needs and delivery improvements, cost savings and opportunities, and required staffing levels.

Development Phase

Each department's budget package includes forms and instructions to aid in the preparation of their budget requests. The forms contain two prior years' actual data, the current year estimated actual, current year budget, requested amount for the coming year. The departments describe the expenditures on the line item justification form which follows the departmental breakdown of the line items. In addition to requesting dollars, the departments must submit departmental objectives that provide a strategy linked to the Village's overall goals and policy agenda. The departments must also provide current year achievements and organization charts that identify changes from the previous year. The above mentioned items are included in both the proposed and final budget documents.

In a separate package, the departments submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlays are those that cost more than $2,500 and result in a fixed asset for the City. Each department submits requests in order of priority. These include cost and description, as well as justification for the need. Capital Improvement Projects (CIP) are forecast in the 5-year Capital Improvement Program document. This allows the need to be known in advance. The department must re-submit and re-justify the need for the project during each subsequent budget process. The projects include cost and description.

Review Phase

The Village Manager and Finance Director review the departmental requests, meet with the departments, and fund what is deemed necessary.

Public Adoption Phase

In July, the Village Manager presents a proposed budget for the fiscal year commencing October 1 to the Village Council for consideration and further input. This proposal includes all proposed operating and capital expenditures and the means of financing it. Council reviews the budget and conducts budget workshops to provide an opportunity for Village management and departments to offer additional information. Changes are made to the budget as per the Council's instructions. The proposed budget is then revised incorporating these changes.

The budget is adopted in compliance with requirements found in the Village's Charter as well as with the State Statute known as TRIM (truth in millage). The law includes strict requirements and a timetable guide for noticing budget hearings and ensuring residents have an opportunity to be heard before final action takes place.

TRIM Compliance

Florida Department of Revenue sets a schedule for local governments to follow in adopting tax roll information in accordance with the county property appraiser offices. Accordingly, there are two public hearings scheduled to openly discuss the budget, millage rate and reason for any tax increase.

By July 1st each year the Property Appraiser certifies the tax rolls for the Village on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

- Within 35 days the Village Manager must have submitted the proposed budget to Council and delivered the DR-420 and DR-420 MM-P to the Property Appraiser (August 5th).

- Between 65-80 days from date of certification (September 3-18) the Village must hold a tentative budget and millage hearing. This hearing cannot be held sooner than (10) days following the mailing of notices by the Property Appraiser (August 24th).

- Within fifteen (15) days of the tentative budget and millage hearing (September 18-October 3) the Village must advertise a final hearing on the budget.

- Not less than two (2) or more than five (5) days after the advertisement (September 20-October 8), a final hearing adopting the budget and millage is held.

- Upon completion of the public hearings and prior to October 1st, a final operating budget is legally enacted through the passage of an ordinance.

- Within three (3) days after adoption, the Village must certify the adopted millage to the Property Appraiser and Tax Collector.

- Within three (3) days after receipt of final value, as discussed below, the Finance Director completes form DR-422 and returns to the Property Appraiser.

- Within thirty (30) days of final millage and budget adoption, the Village must certify compliance with Section 2000.065 and 200.068, F.S., to the Department of Revenue.

Implementing, Monitoring & Amendment Phase-Budgetary Control

Upon the final adoption of the budget, staff implements the new fiscal year budget and begins the process of continuous monitoring and ensuring budgetary control throughout the fiscal year. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Village Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level.

Reports are generated monthly to keep Department Directors informed and to monitor revenues and expenditures in order to achieve effective control over their departmental budgets. Department Directors are accountable for over/under expenditures.

The Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued until appropriations are made available. All appropriations lapse at year end; however, encumbrances specifically designated to be carried over to the subsequent year are re-appropriated in the following year.

During ongoing monitoring, staff may note that corrective action is needed to help accomplish planned or needed programs and activities and request budget amendments. Changes or amendments to the budgeted amounts at the fund level must be approved by the Village Council; however, the budget may be amended in the following three ways:

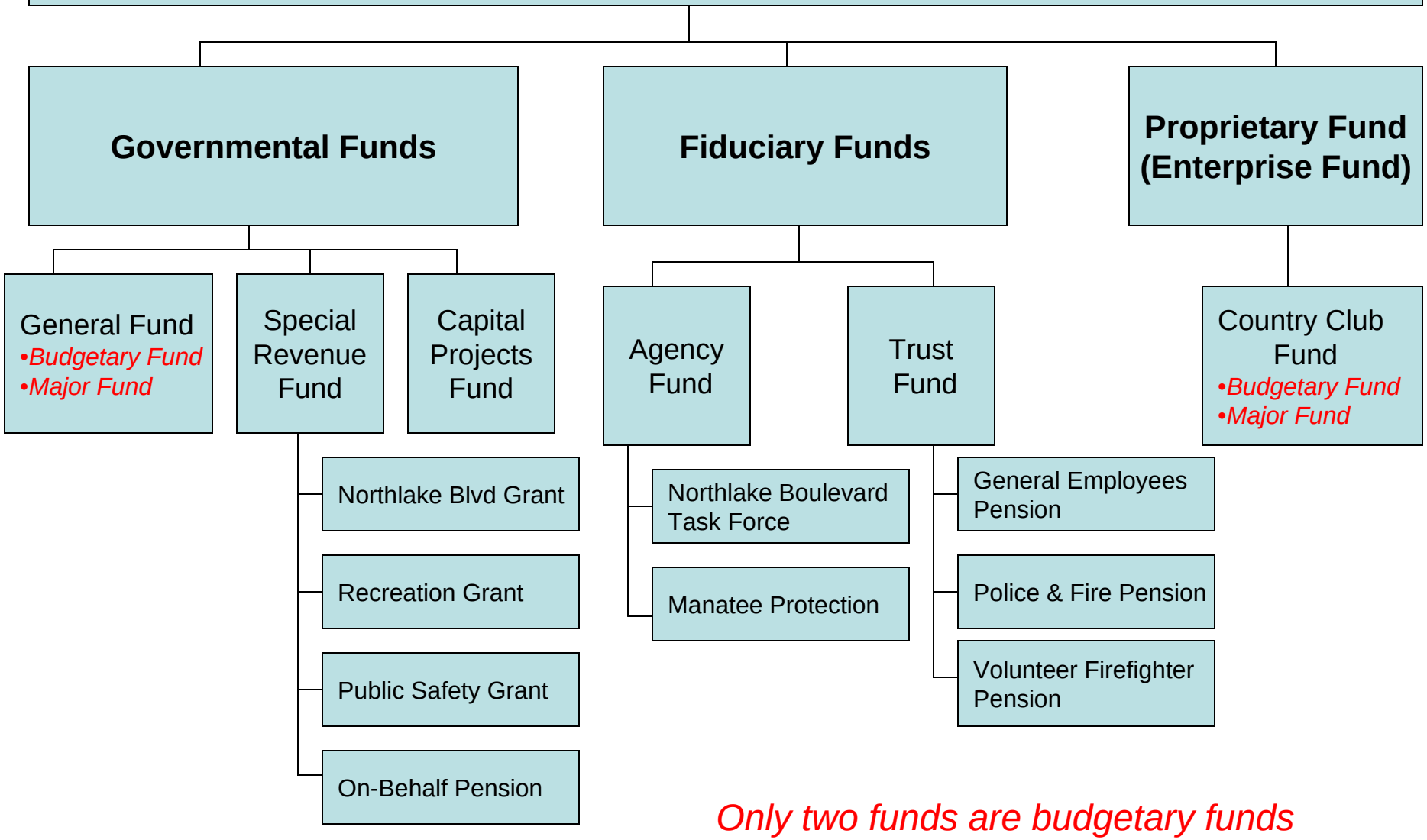
1. A transfer over $10,000 may be authorized only by resolution adopted by Council.

2. Transfers up to $10,000 can be made with authorization by Village Manager providing the Department's Overall adopted budget is not exceeded.

3. A transfer from the Village's Unappropriated, Undesignated Fund Balance Account or the Council Contingency Account, which may be authorized only by resolution adopted by the Council.

All budget amendments, once approved, are processed by the Finance Department.

Village of North Palm Beach
Fund Structure



Only two funds are budgetary funds (General Fund & Country Club Fund)

Basis of Presentation, Basis of Budgeting and Budgetary Accounting

Basis of Presentation

The accounts and the budget of the Village are organized and operated on the basis of funds and account groups. To better understand the budget, a basic understanding of this financial structure is required.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Account groups are a reporting requirement to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The funds are classified for reporting purposes into three basic fund types; governmental, proprietary and fiduciary funds. The purpose of the Village's funds and account groups are described in the following paragraphs.

Governmental Fund Types:

Governmental funds are those through which general governmental functions of the Village are financed. The acquisition, use, and balances of the Village's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental Funds. The following are the Village's Governmental Fund types:

- General Fund – The General Fund is the main operating fund of the Village. This fund is used to account for all financial resources except those required to be accounted for in another fund. All general property taxes, fines, various permits, property rentals and certain intergovernmental revenues are recorded in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund. There can only be one General Fund.

- Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

- Capital Projects Funds – Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary funds) being financed from general long-term debt, grants, or transfers from other funds.

In the Governmental Fund Type category, the Village adopts an annual operating budget and appropriates funds for the General Fund only. The Capital Projects Fund and the Special Revenue Funds involve multi-year projects so annual budgets are not adopted for these funds. Instead, appropriations in these funds remain open and carry over to succeeding years until planned expenditures are made, or until they are amended or cancelled.

Proprietary Fund Types:

Proprietary funds distinguish between operating and non-operating revenues and expenses, and the principal revenues are derived from charges to customers for sales and services. The Village's sole proprietary activity is the operation of a golf and country club, which is an enterprise fund.

- Enterprise Funds – Enterprise Funds account for operations

  (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or

  (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Village adopts a non-appropriated operating budget for its Country Club Fund at the same time it adopts the General Fund Budget.

Fiduciary Fund Types:

Fiduciary Fund types are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The funds in this category are the Village's Pension Trust Funds and Agency Funds. ***Annual budgets are not prepared for these fund types***.

- Trust Funds – To account for assets held by the Village in a trustee capacity. The pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

- Agency Funds – To account for assets held by the Village. The Village retains no equity interest in these funds.

Account Groups:

Account groups are not funds since they don't reflect available financial resources and related liabilities. Instead, they are used to establish accounting control and accountability for the Village's general fixed assets and general long-term debt. The following is a description of the account groups of the Village:

- General Fixed Assets - To account for all fixed assets of the Village, except fixed assets of Proprietary Funds.

- General Long-Term Debt – To account for all the outstanding principal balances of any general and special obligation bonds or notes, capitalized leases, installment purchases, and compensated absences of the Village, except long-term obligations of Proprietary Funds.

Basis of Budgeting

The basis of budgeting includes the following two elements (measurement focus and basis of accounting) that measure and account for transactions the Village reports in the respective fund's budget and operating statement.

Measurement Focus

Measurement Focus refers to ***what*** transactions are recorded. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. There are two different measurement focuses that are used in the preparation of financial statements for governments:

- Economic Resources Measurement Focus – This measurement focus is used in the preparation of the government-wide financial statements and in the fund financial statements of proprietary funds. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on their statement of net assets and the reported fund equities (total reported assets less total reported liabilities) provide an indication of the economic net worth of the funds. Operating statements of these funds report increases (revenue) and decreases (expenses) in total economic net worth.

- Current Financial Resources Measurement Focus – This measurement focus is used in the fund financial statements of governmental funds. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable or appropriable resources. Operating statements of these funds present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Account Groups are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations.

Basis of Accounting

Basis of accounting refers to ***when*** revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Ad valorem taxes and charges for services are considered to be available if they are collected within 60 days of the end of the current fiscal period, provided that amounts received pertain to billings through the fiscal year just ended. Intergovernmental revenues, which include state revenue sharing allotments, local government one-half cent sales tax, and county shared revenue, among other sources, are recorded in accordance with their legal or contractual requirements if collected in the current period or within 60 days after year-end.

Interest is recorded when earned. Licenses and permits, fines and forfeitures and all other revenue items are considered to be measurable and available only when cash is received. Business Tax Receipt revenues collected in advance of periods to which they relate are recorded as deferred revenues.

Expenditures are recorded when a related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The proprietary fund and pension trust funds are accounted for using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Membership fees of the proprietary fund that are collected in advance of the period to which they apply are recorded as deferred revenue.

The table below summarizes the measurement focus and basis of accounting for each reporting element and type of fund mentioned above:

Measurement Focus and Basis of Accounting for Financial Statements		
Financial Statements	**Measurement Focus**	**Basis of Accounting**
Government-wide Financial Statements	Economic Resources	Accrual
Governmental Funds Financial Statements	Current Financial Resources	Modified Accrual
Proprietary Funds Financial Statements	Economic Resources	Accrual
Fiduciary Funds Financial Statements	Economic Resources	Accrual

The Comprehensive Annual Financial Report (CAFR) shows the status of the Village's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). In most cases, this conforms to the way the Village prepares its budget, with the following exceptions:

- Depreciation expense is not a budgeted expense.
- Expenditures for capitalizable fixed assets are budgeted as expenses.
- Compensated absences are not included in the budget.
- Expenditures for principal payments on outstanding debt are budgeted as expenses.

Budgetary Accounting

State of Florida statutes require that all municipal governments establish budgetary systems and approve balanced annual operating budgets. ***The Council annually adopts an operating budget and appropriates funds for the General Fund. The Village also adopts a non-appropriated operating budget for the enterprise fund (Country Club) at the same time it adopts the General Fund Budget.*** The procedures for establishing budgetary data are as follows:

- In July of each year, the Village Manager submits a proposed operating budget to the Council for the next fiscal year commencing the following October 1st. The proposed budget includes expenditures and the means of financing them. The Village also advises the County Property Appraiser of the proposed millage rate and the date, time and place of the public hearing for budget acceptance.

- Two Public hearings are conducted to obtain taxpayer comments.

Upon completion of the public hearings and prior to October 1st, a final operating budget is legally enacted through the passage of an ordinance. Estimated beginning fund balances are considered in the budgetary process.

Financial Policies

Operating Budget Policies:

- The Village will comply with all Federal, State or local legal requirements pertaining to the operating budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.

- The Village will employ a structured budget preparation and formulation process that will ensure adequate citizen input and participation.

- The Village will employ a structured expenditure and revenue forecasting system to allow for effective financial planning.

- Essential services will receive first priority for funding. The Village will attempt to maintain current service levels for all essential services.

- The Village will identify low priority services for reduction or elimination, if necessary, before essential services.

- The Village will consider the establishment of user fees as an alternative to service reductions or elimination.

- The Village will pay for all current expenditures with current revenues.

- The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses.

- The budget will provide for adequate maintenance and repair of capital plant and equipment and for their orderly replacement.

- The budget will provide sufficient funding to cover annual debt retirement costs.

- The budget will provide for adequate funding of all pension plans, as determined by the Village's actuary.

- The Village will maintain a budgetary control system to ensure adherence to the budget and will use a budget/encumbrance control system to ensure proper budgetary control.

- The Village administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

- Where possible, the Village will integrate service levels and performance measures within the budget.

- The goal of the enterprise fund operation is to be self-supporting and to pay administrative and other appropriate service charges to the General Fund for administrative support.

- The total number of employment positions approved in the annual operating budget may not be exceeded without prior approval of the Village Council.

- The Village will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA)

Fund Balance and Reserve Policies:

- The Village will establish an adequate fund balance in the General Fund to indicate that it is in sound financial condition. This reserve will be maintained at a minimum level of 35% of current year general fund budgeted expenditures.

- Fund Balance will only be used for expenditures that are either non-recurring in nature or that have a benefit period longer than one operating period. Village Council approval is necessary for this type of expenditure.

- Maintain a contingency reserve in the General Fund and the Country Club Fund to address unexpected needs that occur throughout the year, subject to approval by the Village Council.

Revenue Policies:

- The Village will take active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

- The Village will establish user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs); taking into consideration similar charges/fees being levied by other organizations.

- The Village will aggressively seek Federal and State grant and capital improvement funds and evaluate future local fiscal impact.

Debt Policy:

- The Village Charter and the Constitution of the State of Florida do not provide for a legal debt limit. However, In making or providing of capital improvements, The Village shall not incur a general obligation debt requiring the full faith and credit and taxing power of the Village that exceeds five (5%) of the property tax base of the Village. ***The Village has no general obligation debt outstanding.***

- The Village will analyze the impact of debt service on total annual fixed costs before any long-term debt is issued.

- The Village will not use proceeds from long-term debt for current, on-going operations. Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.

- The Village will utilize the form of borrowing that is most cost-effective, including not just interest expense but all costs, including up front costs, administrative and legal expenses, and reserve requirements.

Cash Management/Investment Policies:

- The Village will deposit funds only in financial institutions which are qualified public depositories pursuant to Sate of

Florida Statutes, Chapter 280, and "Florida Security for Public Deposits Acts."

- The Village will insure timely deposit of all collected revenues.

- The Village will maintain a prudent cash management and investment program in order to meet daily cash requirements.

- The Village will follow its adopted investment policy when handling public funds.

- The Village will pool cash from each eligible fund for investment purposes.

Accounting, Auditing & Financial Reporting Policies:

- An independent audit will be performed annually, including the issuance of a management letter.

- The Village administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.

- The Village will produce financial reports in accordance with Generally Accepted Accounting Principles (GAAP).

- The Village Council will be provided monthly with budget reports comparing actual versus budgeted revenue and expense activity.

- The Village will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).

- The Village will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

Capital Improvement Plan Policies:

- The Village will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.

- The Village will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvements will be projected and incorporated into the current and future operating budgets.

- The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs.

- In making or providing of capital improvements, The Village shall not incur a general obligation debt requiring the full faith and credit and taxing power of the Village that exceeds five (5%) of the property tax base of the Village.

Debt Administration

The Village has limited its borrowing to prudent levels that are able to be covered through existing revenue and cash flow projections. The Village utilizes debt financing on large expenditures for capital projects. When establishing debt, there are a number of factors to be considered in the process. These factors include:

- the long-term needs of the Village
- the amount of resources available to repay the debt

There are a few ways for the Village to achieve debt financing. The Council considers the asset's useful life and current economic conditions to determine the appropriate financing instrument. Some financing options available to the Village include:

- bank loan
- lease agreements (capital lease or operating lease)
- issue special revenue bonds (pledged by a specific revenue source and limited by available revenue)
- issue general obligation bonds (require voter referendum approval)

The Village Charter and the Constitution of the State of Florida do not provide for a legal debt limit. However, in regards to capital improvements, the Village has adopted a policy to limit general obligation debt (*debt pledging payment from ad valorem taxes which must be approved by referendum*) to an amount that does not exceed five (5%) percent of the property tax base of the Village. For Fiscal Year 2010-2011 this would amount to $77.16 million (tax base of $1.54 billion) in available general obligation debt. **The Village has no outstanding General Obligation debt.**

The Village's outstanding debt (principal only) as of **September 30, 2009** consists of the following:

General Fund:	
Promissory Note	$2,250,000
Country Club:	
Promissory Note	$4,290,960
Promissory Note	92,072
Capital Lease	97,049
Total Country Club	$4,480,081
Total Debt	**$6,730,081**

A brief description of each outstanding debt instrument and its annual debt service requirement to maturity is listed below:

General Fund:
The General Fund has one outstanding debt as of September 30, 2009. This note was to finance the acquisition, construction, equipping, and improving of a public safety building, a community center, and a recreation building. Franchise fees and public service taxes of the Village secure the promissory note. Annual debt service requirements to maturity are as follows:

Year Ending	Principal	Interest	Total
2010	$ 300,000	$ 5,400	$ 305,400
2011	300,000	4,680	304,680
2012	300,000	3,960	303,960
2013	300,000	3,240	303,240
2014	300,000	2,520	302,520
2015-2017	750,000	3,240	753,240
	$2,250,000	**$23,040**	**$2,273,040**

Note: The Village paid off this loan in FY 2010. The Village's General Fund is now debt free!

Country Club:
The Country Club (Proprietary Fund) has two loans and one capital lease outstanding as of September 30, 2009.

Note 1:
This note was to finance certain capital expenditures relating to the municipal golf course and country club. Country Club revenues secure the loan. Annual debt service requirements to maturity are as follows:

Year Ending	Principal	Interest	Total
2010	$ 221,173	$ 173,727	$ 394,900
2011	230,357	164,543	394,900
2012	239,922	154,978	394,900
2013	249,884	145,016	394,900
2014	260,260	134,640	394,900
2015-2019	1,472,656	501,844	1,974,500
2020-2024	1,616,708	169,638	1,786,346
	$4,290,960	**$1,444,386**	**$5,735,346**

Note 2:
This note was to refinance an existing loan incurred for the renovation of the Village's Country Club restaurant. Annual debt service requirements to maturity are as follows:

Year Ending	Principal	Interest	Total
2010	$ 73,972	$ 3,425	$ 77,397
2011	18,100	241	18,341
	$ 92,072	**$ 3,666**	**$ 95,738**

Capital Lease:
The Country Club also has a capital lease agreement for the purpose of financing the lease-purchase of equipment for the Country Club. Annual debt service requirements to maturity are as follows:

Year Ending	Principal	Interest	Total
2010	$ 97,049	$ 881	$ 97,930
	$ 97,049	**$ 881**	**$ 97,930**

Note: This capital lease was satisfied in 2010 and the Village entered into another lease-purchase agreement. Annual debt service requirements to maturity are as follows:

Year Ending	Principal	Interest	Total
2010	$ 48,824	$ 13,872	$ 62,696
2011	62,093	13,143	75,235
2012	66,151	9,084	75,235
2013	106,933	1,606	108,539
	$284,000	**$37,706**	**$321,706**

Fund Balance Overview

Fund Balance is generally defined as the difference between a fund's assets and liabilities. Changes in fund balance are based on the difference between revenues and expenditures for a given fiscal year. An adequate fund balance is necessary for numerous reasons, such as to have funds available in cases of emergencies, unexpected events, cushion economic cycles and special projects. It is also used to maintain or enhance the Village's financial position and related bond ratings, to provide cash for operations prior to receipt of revenues and to maintain investment earnings.

Over past years, the Village has been able to generate healthy reserves through growth management, strategic planning, and cost containment measures. The goal of the Village has been to use surplus reserves in ways that positively affect its financial plan by reducing long-term obligations. The Village does not use surpluses to offset the subsequent year's budget. In other words, surpluses are not relied on as an ongoing source of revenue.

General Fund:
General Fund balance is divided into "reserved" and "unreserved" portions. "Unreserved fund balance" is a measure of a government's net available financial resources. It attempts to measure how much would be left over at the end of the current fiscal year for the subsequent fiscal year's budget. The relative amount of unreserved fund balance reflected in the general fund is used by rating agencies as a measure of the financial strength of the government.

Enterprise Fund:
The measure of financial health for the enterprise funds is net assets. Enterprise funds have restricted and unrestricted net assets. So long as net assets are not negative, these funds are self-supporting.

Fund Balance tables for the General Fund and the Enterprise Fund are on the following pages. These tables represent the Village's actual fund balances as of October 1, 2009. The actual fund balance for fiscal year 2009-10 will be available upon completion of the Village's annual audit in early 2011. The reserves shown in these tables are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended.

General Fund

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Budget FY 2010	Budget FY 2011
Beginning Balance	**$ 7,312,995**	**$ 9,125,550**	**$ 9,040,852**	**$ 10,621,331**	**$ 9,053,331**
Revenues					
Taxes	15,577,511	15,424,638	15,680,749	14,449,648	13,550,692
Licenses & Permits	886,699	1,047,144	880,016	611,400	660,186
Intergovernmental	1,486,840	1,516,624	1,304,391	1,100,008	1,228,726
Charges for Services	1,082,569	1,268,774	1,678,948	1,664,832	1,840,341
Fines & Forfeitures	132,158	157,022	146,970	135,200	133,300
Interest	650,022	194,652	(1,346)	85,050	84,027
Miscellaneous	185,604	137,447	304,595	10,800	8,800
Total	**20,001,403**	**19,746,301**	**19,994,323**	**18,056,938**	**17,506,072**
Expenditures					
General Government	2,347,043	2,308,749	1,979,774	2,623,620	2,683,850
Public Safety	6,444,907	6,775,581	6,822,028	6,961,858	7,229,436
Public Works	4,308,185	4,519,756	4,018,543	4,587,336	4,211,912
Community Development & Planning	756,848	896,532	784,487	801,416	819,557
Leisure Services	2,741,844	3,215,497	3,051,051	2,394,065	2,561,317
Debt Service	996,136	859,932	1,439,460	688,643	-
Total	**17,594,964**	**18,576,047**	**18,095,343**	**18,056,938**	**17,506,072**
Excess /Deficiency of Revenues Over/Under Expenditures	2,406,439	1,170,255	1,898,979	-	-
Other financing sources (uses)					
Transfer In/Out, etc.	(593,884)	(1,254,952)	(318,500)	(1,568,000)	-
Net Change in Fund Balances	1,812,555	(84,698)	1,580,479	(1,568,000)	-
Ending Balance	**$ 9,125,550**	**$ 9,040,852**	**$ 10,621,331**	**$ 9,053,331**	**$ 9,053,331**
Components of Fund Balance					
Designated/Reserved	945,891	775,339	563,115	563,115	563,115
Undesignated	8,179,659	8,265,513	10,058,216	8,490,216	8,490,216
Ending Balance	**$ 9,125,550**	**$ 9,040,852**	**$ 10,621,331**	**$ 9,053,331**	**$ 9,053,331**
Unreserved Fund Balance as a Percent of General Fund Adopted Budget					
Original Adopted Budget	19,438,633	19,691,948	19,073,192	18,056,938	17,506,072
Unreserved, Undesignated Fund Balance as a Percent of Adopted Budget	42%	42%	53%	47%	48%

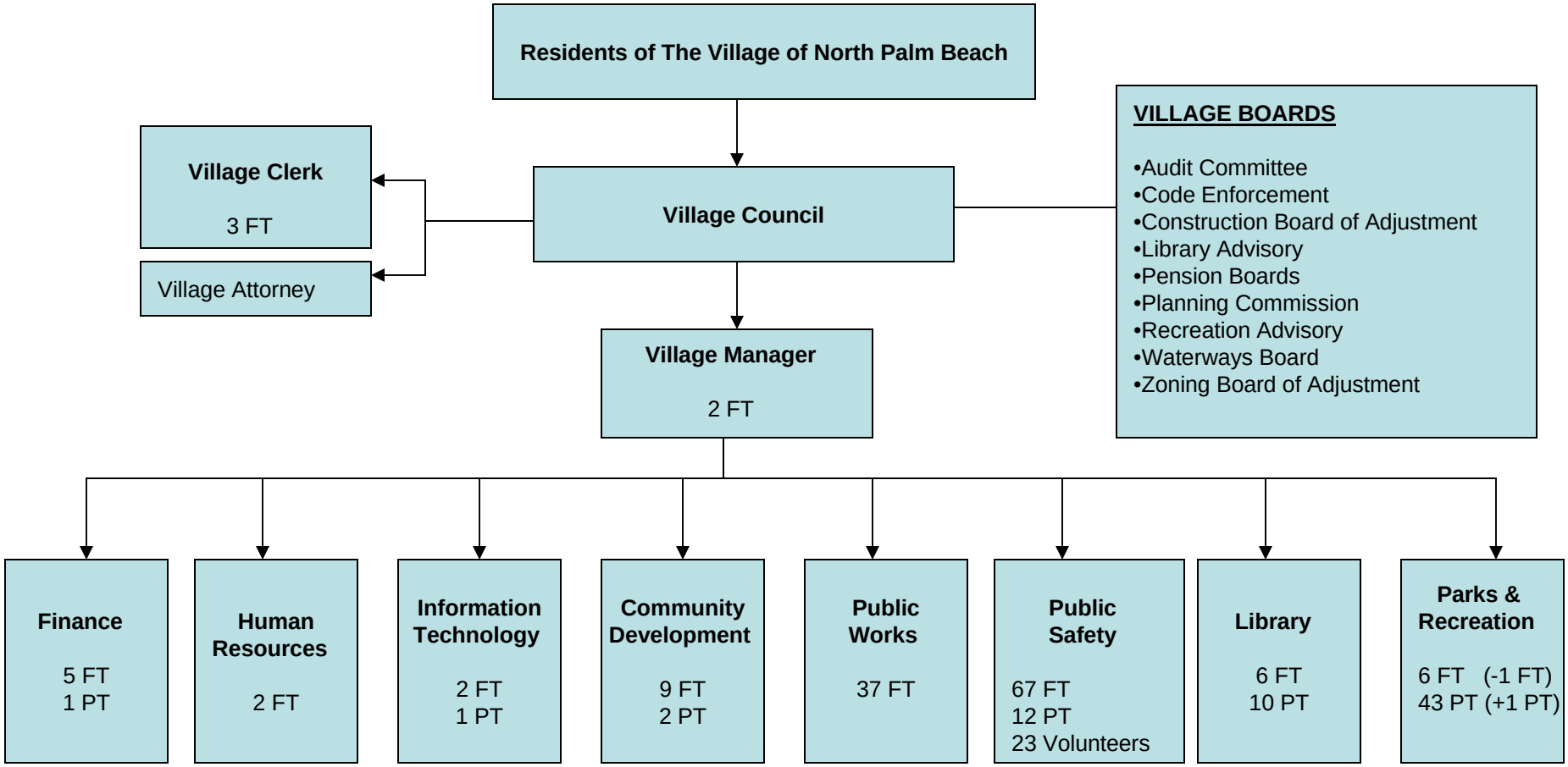
Country Club

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Budget FY 2010	Budget FY 2011
Beginning Balance	**$ 2,414,988**	**$ 2,346,635**	**$ 2,695,326**	**$ 2,799,026**	**$ 2,799,026**
Operating Revenue					
Greens fee/cart rentals/membership fees	2,610,674	2,979,324	2,763,538	2,792,789	2,627,170
Tennis revenues	306,066				
Golf shop revenues	167,161	224,908	208,645	196,050	218,750
Driving range revenues	192,407	213,103	208,230	230,279	200,227
Restaurant revenues	118,000	125,677	134,060	134,334	1,000,000
Miscellaneous	69,216	73,497	90,386	45,825	12,325
Total Operating Revenue	**3,463,524**	**3,616,509**	**3,404,859**	**3,399,277**	**4,058,472**
Operating Expenses					
Golf course maintenance	1,433,777	1,373,046	1,457,206	1,301,323	1,264,727
Clubhouse grounds	158,224	100,823	102,175	126,313	105,180
Tennis	322,417				
Golf shop	668,682	600,034	617,313	663,574	756,994
Food & beverage	50,089	46,608	58,318	73,840	925,048
Administrative & general	257,824	287,914	288,913	305,931	174,314
Insurance	100,608	150,166	63,247	75,000	79,000
Depreciation	391,954	486,651	490,298	-	-
Total Operating Expense	**3,383,575**	**3,045,242**	**3,077,469**	**2,545,981**	**3,305,263**
Nonoperating revenues (expenses)					
Interest revenue	43,917	36,431	7,376	3,500	3,500
Interest expense	(187,070)	(222,237)	(202,061)	-	-
Other revenues		13,609	-	-	-
Other expenses				(856,796)	(756,709)
Loss on disposal of fixed assets	(38)	(1,083)	(29,005)	-	-
Total Nonoperating revenues (expenses)	**(143,191)**	**(173,279)**	**(223,690)**	**(853,296)**	**(753,209)**
Excess/Deficiency of Revenues Over/ Under Expenses	(63,242)	397,987	103,700	-	-
Operating Transfers Out	(5,111)	(49,296)	-	-	-
Change in Net Assets	(68,353)	348,691	103,700	-	-
Ending Balance	**$ 2,346,635**	**$ 2,695,326**	**$ 2,799,026**	**$ 2,799,026**	**$ 2,799,026**
Components of Fund Balance					
Invested in Capital Assets, net of related debt	2,195,630	2,492,524	2,364,814	2,364,814	2,364,814
Unrestricted	151,005	202,802	434,212	434,212	434,212
Ending Balance	**$ 2,346,635**	**$ 2,695,326**	**$ 2,799,026**	**$ 2,799,026**	**$ 2,799,026**

The Village of North Palm Beach

FY2011 Adopted General Fund Budget

General Fund
Organization Chart
FY 2010-2011

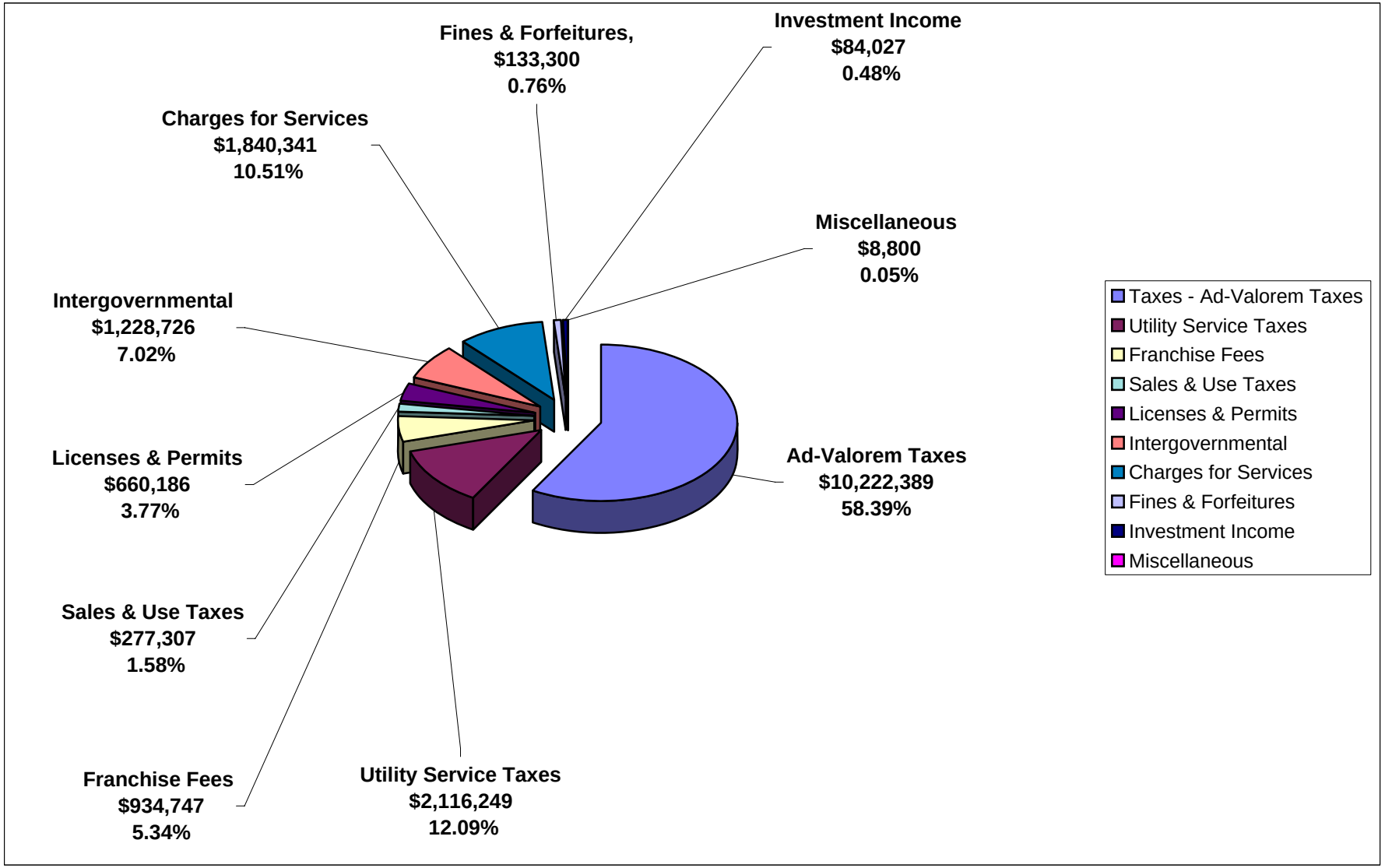


Summary:		Change:
139	FT	-1 FT
69	PT	+1 PT
23	Volunteers	

The Village of North Palm Beach
General Fund Budget Summary
FY 2010-2011 Adopted Budget

		FY 2011 Budget	Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Revenues						
Taxes:						
Ad-Valorem Taxes	10,222,389		$ 10,968,125	$11,917,359	$11,915,355	$12,076,184
Utility Service Taxes	2,116,249		2,078,904	2,239,002	2,018,071	2,001,443
Franchise Fees	934,747		1,145,000	1,256,831	1,212,562	1,207,552
Sales & Use Taxes	277,307	$ 13,550,692	257,619	267,557	278,649	292,332
Licenses & Permits		660,186	611,400	880,016	1,047,144	886,699
Intergovernmental		1,228,726	1,100,008	1,304,391	1,516,624	1,486,840
Charges for Services		1,840,341	1,664,832	1,678,948	1,268,774	1,082,569
Fines & Forfeitures		133,300	135,200	146,970	157,022	132,158
Interest		84,027	85,050	(1,346)	194,652	650,022
Appropriated Fund Balance		-	-	-	-	-
Miscellaneous		8,800	10,800	304,595	137,447	185,604
Total Revenues:		**17,506,072**	**18,056,938**	**19,994,323**	**19,746,301**	**20,001,403**
Expenditures						
General Government:						
Village Council	128,496		126,105	122,653	130,801	114,160
Village Manger	308,271		294,707	272,974	282,339	356,049
Human Resources	236,627		231,264	217,019	218,821	204,396
Finance	526,897		521,452	484,076	425,670	416,460
Information Technology	298,339		300,127	282,303	285,872	236,740
Village Attorney	170,000		170,000	134,083	122,646	151,924
Village Clerk	280,337		274,266	254,655	260,873	240,175
General Services-Village Hall	123,218	2,072,185	123,904	102,892	111,954	112,669
Public Safety:						
Law Enforcement	4,416,596		4,217,408	3,973,322	4,088,898	3,993,518
Fire Rescue	2,662,206		2,573,592	2,709,447	2,555,925	2,317,469
General Services-Public Safety	150,634	7,229,436	170,858	139,259	130,757	133,920
Public Works:						
Public Works Admin	363,326		343,257	341,232	265,775	280,883
Sanitation	1,492,496		1,513,419	1,456,876	1,777,522	1,713,290
Facility Services	719,552		685,333	616,076	553,459	493,111
Streets & Grounds	1,267,345		1,691,705	1,262,278	1,550,082	1,527,584
Vehicle Maintenance	369,193	4,211,912	353,622	342,081	372,918	293,318
Community Development & Planning:						
Community Planning	222,239		217,469	216,708	159,315	202,231
Building	481,185		466,422	461,905	581,431	409,797
Code Enforcement	116,133	819,557	117,525	105,874	155,787	144,820
Leisure Services:						
Library	723,231		744,775	767,271	749,874	748,248
Recreation	977,780		963,162	917,567	960,573	897,882
Park Maintenance	-		-	536,825	980,312	697,683
Pool	384,601		289,924	395,921	248,958	311,829
Special Events	87,000		87,000	72,028	94,073	86,203
Tennis	388,705	2,561,317	309,204	361,439	181,707	-
Debt & Other:						
Debt service	-		688,643	1,439,460	859,932	996,136
Contingency	218,827		225,713	14,191	81,591	40,977
Transfer In/Out	-		-	318,500	1,254,952	593,884
Non-Departmental	392,838	611,665	356,082	94,930	388,182	473,494
Total Expenditures		**17,506,072**	**18,056,938**	**18,413,843**	**19,830,999**	**18,188,848**
Net Revenue Over Expense		**$ -**	**$ -**	**$ 1,580,479**	**$ (84,698)**	**$ 1,812,555**

VILLAGE OF NORTH PALM BEACH
General Fund Revenues - Fiscal Year 2010 - 2011



Total $17,506,072

The Village of North Palm Beach
General Fund Revenue Analysis
FY 2010-2011 Adopted Budget

			FY 2011 Budget	Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Taxes:							
Ad-Valorem Taxes			10,222,389	$ 10,968,125	$ 11,917,359	$ 11,915,355	$ 12,076,184
Franchise Fees:	Electricity	682,196		884,000	999,894	975,594	967,104
	Gas	14,000		14,000	13,439	14,114	14,220
	Water	238,551	934,747	247,000	243,498	222,854	226,228
Utility Service Taxes:	Electricity	940,609		880,000	934,198	942,223	938,550
	Gas	63,088		60,000	56,179	54,679	55,684
	Telecommunication	842,527		848,904	960,085	772,578	761,982
	Water	270,025	2,116,249	290,000	288,540	248,592	245,228
Sales & Use Taxes	Local Option Taxes		277,307	257,619	267,557	278,649	292,332
			13,550,692	**14,449,648**	**15,680,749**	**15,424,638**	**15,577,511**
Licenses & Permits:							
Building Permits			425,000	375,000	383,262	566,783	631,884
Developer Fees			-	-	250,000	250,000	-
Occupational Licenses			230,000	230,000	239,831	221,131	243,779
Other Licenses, Fees, Permits			5,186	6,400	6,924	9,230	11,036
			660,186	**611,400**	**880,016**	**1,047,144**	**886,699**
Intergovernmental							
Shared Revenue	Other Local Units		41,000	8,000	57,852	67,822	71,520
State Shared Revenue	Local Govt 1/2 Ct Sales Tax	819,097		742,285	770,381	872,240	930,134
	State Revenue Share Proceeds	329,660		321,723	324,040	332,780	386,114
	Other State Shared Revenue	21,748	1,170,505	10,000	21,686	22,321	23,644
Other	Other Intergov Revenue		17,221	18,000	130,432	221,462	75,428
			1,228,726	**1,100,008**	**1,304,391**	**1,516,624**	**1,486,840**
Charges for Services							
Community Development			156,025	130,299	128,748	125,907	125,733
Library			900	900	1,205	11,026	5,689
Recreation	Pool	176,000		175,400	200,476	100,272	95,582
	Recreation	501,710		467,160	435,037	336,293	386,635
	Tennis	323,640	1,001,350	244,243	259,917	136,449	-
Public Safety	Ambulance Fees	250,000		200,000	188,052	195,520	195,402
	Other	53,730	303,730	53,630	75,912	78,194	59,405
Public Works	Solid Waste Collection	350,000		350,000	363,188	249,948	210,593
	Other	24,736	374,736	40,000	23,602	32,008	-
Village Clerk			3,600	3,200	2,810	3,158	3,530
			1,840,341	**1,664,832**	**1,678,948**	**1,268,774**	**1,082,569**
Fines & Forfeitures							
Community Development			21,000	21,350	28,825	45,182	43,880
Library			11,800	10,400	12,087	11,518	8,774
Public Safety			100,500	103,450	106,058	100,323	79,504
			133,300	**135,200**	**146,970**	**157,022**	**132,158**
Miscellaneous							
Insurance Refunds			-	-	151,240	11,321	107,283
Sales of Surplus			-	-	43,700	52,300	9,500
Other			8,800	**10,800**	109,654	73,826	68,821
			8,800	**10,800**	**304,595**	**137,447**	**185,604**
Interest			**84,027**	**85,050**	**(1,346)**	**194,652**	**650,022**
Appropriated Fund Balance			-	-	-	-	-
Total Revenues:			**$ 17,506,072**	**$ 18,056,938**	**$ 19,994,323**	**$ 19,746,301**	**$ 20,001,403**

General Fund Revenues $17,506,072

This section includes a discussion regarding revenue sources for the Village's FY 2010/11 General Fund Budget, how much of the total budget it comprises, revenue trends, factors influencing the trends, projections provided by the Florida Department of Revenue and assumptions used in determining the projections.

Ad Valorem Taxes $10,222,389

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 58.39% of the total budget. The taxable property value decreased from $1.67 billion to $1.5 billion. At the adopted millage rate of 6.9723, this will generate gross taxes for FY 2010/11 of $10.76million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to $10,222,389.

This class of revenue has historically provided a stable source of revenue and normally displays an increasing trend based on significant new construction and development. However, this is no longer the case, due to current economic conditions and the fact that the Village is primarily a built-out community.

Millage Options:

On June 1, 2010 Palm Beach County notified the Village that the preliminary taxable valuation was $1,547,386,155. The final taxable valuation received on July 1 showed a valuation of $1,543,308,420. This includes $14,869,716 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2010/11, are discussed in the following paragraphs. Please note that the Village's current millage rate is 6.90 mils.

Methodology for increasing Millage Rate:

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2010/11 when setting its millage rate:

7.4802 Mills (Rolled Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 7.4802 or less. The rolled-back rate is the rate required to produce the same amount of ad valorem tax revenues this year as the previous year, excluding the effect of new construction. The typical example is that as assessments increase, the millage rate decreases proportionately to equalize the revenues.

However, this also works in reverse whereby with assessments decreasing in 2011, the millage rate can also increase so that the same amount of revenues is generated. This is precisely what happened in 2011 – the adjusted taxable value (excluding new construction) declined from $1,673,245,674 to $1,528,438,704 – resulting in a rolled-forward rate of 7.4802.

Although the 7.4802 mils is higher than the FY 2010/11 rate of 6.9723, it does not have to be advertised as a tax increase because it generates the same revenues as last year.

7.4803 – 8.0798 Mills (Majority Vote Maximum Millage Rate):
A simple majority vote is also all that is required to approve a rate between the rollback rate of 7.4802 and up to 8.0798 mils. However, since this is higher than the rolled-back rate, it must be

advertised as a tax increase. The rate is calculated by adjusting the rolled-back rate by the growth in Florida per capita personal income.

8.0799 – 8.8878 Mills (Two-Thirds Vote Maximum Millage Rate):

A super majority vote is required to increase the millage rate by up to 110% of the majority vote maximum rate.

8.8879 – 10.0000 Mills (Unanimous Vote Maximum Millage Rate):

A unanimous vote is required to increase the millage rate by more than 110% of the majority vote maximum rate. However this is subject to an overall legal ceiling for municipalities of 10 mills.

Millage Rate Impact:

The revenue impact of the above millage rates is shown as follows:

Millage Rate	Description	Ad-Valorem Revenue FY 2010/11	Ad-Valorem Revenue FY 2009/10	Increase (Decrease)
6.90	Current Millage	10,116,387	10,968,125	(857,738)
7.4802	Rolled-Back Rate	10,967,043	10,968,125	(1,082)
8.0798	Majority Vote Maximum	11,846,142	10,968,125	878,017
8.8878	Two-Thirds Vote Maximum	13,030,786	10,968,125	2,062,661
10.0000	Statutory Maximum	14,661,430	10,968,125	3,693,305

Franchise Fees $ 934,747

Franchise fees are charges to service providers for an exclusive/nonexclusive right to operate within the municipal boundaries of the Village. The charge is levied on a percentage of gross receipts basis. FY 2010/11 franchise fees represent 5.34% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- *Electric Franchise Fees ($682,196)*:
  A thirty year franchise (established by Ordinance No. 14-80 on July 10, 1980 for thirty years) was amended on August 28, 2008 (Ordinance 2008-09). The new agreement requires Florida Power & Light to pay a franchise fee of 5.9% from sales of electricity, with no deductions for ad valorem property taxes or non-ad valorem assessments. Payments are received monthly from Florida Power & Light.

- *Gas Franchise Fees ($14,000):*
  A thirty year franchise (established by Ordinance No. 11-80 on May 22, 1980 for thirty years) was amended on June 24, 2010 (Ordinance 2010-08). The new agreement requires Florida Public Utilities to pay a franchise fee of 6.5% from the sale of gas to residential customers within the Village's corporate limits. Payments are received annually from Florida Public Utilities.

- *Water Franchise Fees ($238,551)*:
  A franchise fee of 5% (less 0.7% administrative fee) from sales of water and sewer was established by Ordinance No. 15-1986 for thirty years. Payments are received monthly from Seacoast Utility Authority.

Utility Taxes $2,116,249

Utility taxes are levied on consumer consumption of utility services provided in the Village. The tax is levied as a percentage of gross receipts. Utility taxes represent 12.09% of the total General Fund revenues. The estimates are prepared based on past experience and information received from the utility companies. The Village has the following Utility Service Taxes:

- *Electric Utility Tax ($940,609):*

  The rate is set at 10% of electric sales generated by FPL.

- *Water Utility Tax ($270,025):*

  The rate is 10% of water service sales generated by Seacoast Utility Authority.

- *Telecommunication ($842,527):*

  As of 2001 Communications Service Tax (CST) replaced Telecommunications Utility Service Tax, Telecommunications Franchise Fees and Cable TV Franchise Fees. The CST is charged at the maximum rate of 5.22% on all local telephone service through all providers on phone calls originating within the Village and terminating within the state. The CST is collected and distributed by the State of Florida. Revenue estimates are projected by the State to be used by local agencies during budget preparation.

- *Gas ($63,088):*

  The rate is 10% of natural gas sales.

Sales & Use Taxes (Local Option Fuel Taxes) $277,307

Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.58% of the total General Fund Revenues. The estimates are prepared based on information provided by the Florida Department of Revenue and Palm Beach County.

Intergovernmental Revenues $1,228,726

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 7.02% of the total General Fund Revenues. The majority of these revenues consist of State Shared Revenues (Local Government Half-Cent Sales Tax, Municipal Revenue Sharing, and Alcoholic Beverage License Fees). Other revenues in this category consist of Federal, State and Local grants and shares of revenue from the county. The budget estimates are provided by the Florida Department of Revenue.

- *Local Government Half-Cent Sales Tax ($819,097) :*

  In 1982, the local government half-cent sales tax program was created to provide an additional income for municipalities beyond ad valorem and utility taxes. The budget estimate is provided by the State each year.

- *Municipal Revenue Sharing ($329,660):*

  The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for municipalities in order to ensure revenue parity. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements. The apportionment factor is calculated for each eligible

municipality using a formula consisting of the flowing weighted factors: municipal population, municipal sales tax collection, and the municipality's relative ability to raise revenues. The budget estimate is provided by the Department of Revenue each year.

- *Alcoholic Beverage Licenses $11,585:*

  The Village is granted a portion of the funds collected by the Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages. The estimate for the budget is prepared based on past experience.

Charges for Services $1,840,341

Charges for Services represent 10.51% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- *Community Development $156,025*
  Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.

- *Village Clerk $3,600*
  The Clerk's office makes available various records and publications and collects the candidacy fees from individuals running for public office.

- *Public Works $374,736*
  Included in this category are the following revenues: Solid Waste Collection and Reimbursement for maintenance services provided to the Country Club.

  Solid Waste Collection Fee ($350,000): Charge to commercial establishments for collection services. Rates are based on type of business at property and square footage.

  Reimbursement - Country Club Services ($24,736): Reimbursement from the Country Club Fund for work performed on building and grounds such as a/c, plumbing, electrical, cleaning/painting, irrigation and custodial.

- *Public Safety $303,730*
  Included in this category are items such as Ambulance Fees, Fire Inspection Fees, Alarm Users Permit Fees, Bicycle Registrations, Court Fines and Accident Reports.

  Ambulance Fees ($250,000): Fee for ambulance transport provided by the Village. The fee applies to residents and non-residents.

  Fire Inspection Fees ($30,000): This fee schedule is detailed in Village Code Article II Sec 12-17. These fees apply to all businesses, commercial and multi-family residential buildings in the Village regardless of ownership.

  Alarm Users Permit Fee ($22,000): All operating alarms require a permit. The fee is $25 which is collected once a year.

- *Recreation $1,001,350*
  This department is the largest of the total "Charges for Services" Revenue Category. Within this department, there are various types of charges: Program Fees (including classes, lessons, trips and events), Marina, Memberships, Merchandise Sales, and Rental and or/lease. The major types are described below:

Program Fees $382,550: This is the amount paid to participate in various classes, lessons, trips and events for Recreation, Pool and Tennis. The revenues are offset by an expenditure account in the respective department.

Marina $212,660: This includes the amount paid to the Village for wet slip boat dockage, dry storage space and marina ramp usage.

Memberships $102,000: This amount includes year-round membership for the Tennis and Pool Facilities.

Licenses and Permits $660,186

Licenses and Permits consist of Building Permits, Village Business Tax Receipts, Contractor Registration, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 3.77% of the total General Fund Revenues. These types of revenues are directly related to the rate of growth and development in the Village.

Fines and Forfeitures $133,300

Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.76% of total General Fund revenues. This category was increased due to past experience.

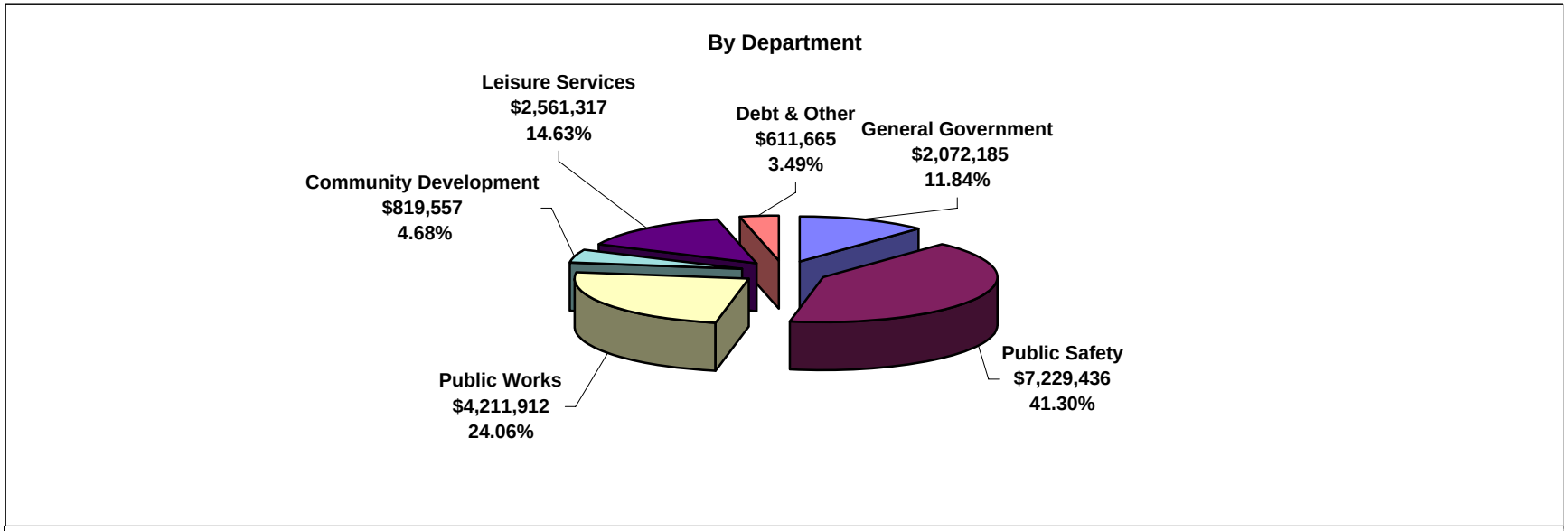
Interest Income $84,027

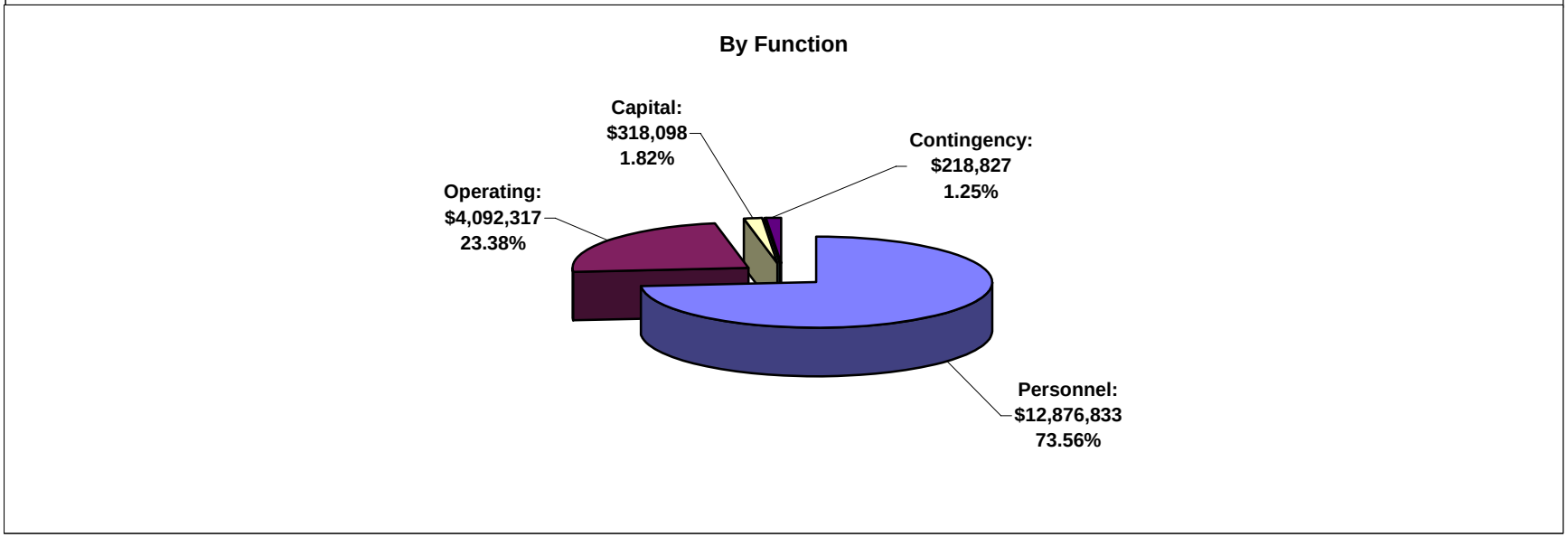
Fund Balances and positive cash flow balances are invested according to the Village's Investment Policies. The interest income is the earnings from these investments. Interest income represents 0.48% of total General Fund Revenues. There is a significant decline in this revenue source due to the downturn in the economy.

Miscellaneous Revenues $8,800

The miscellaneous revenue classification represents 0.05% of total General Fund Revenues. This classification includes items such as public records requests, requests for bid documents, vending machines, NSF fees, etc.

VILLAGE OF NORTH PALM BEACH
General Fund Expenditures - Fiscal Year 2010 - 2011





Total $17,506,072

General Fund Expenditures $17,506,072

To counter the decrease in revenue brought about by property tax reform and the economic downturn, The Village Manager asked Department Directors to reduce spending in a manner that would minimize the impact on our residents. This required seeking new ways to serve our customers. While Directors did an admirable job identifying areas to cut, a sizable portion of each department's budget (employee cost) is not entirely within the control of its Director.

This section includes a discussion regarding appropriations for the Village's FY 2010/11 General Fund budget, how much of the total budget it comprises, and assumptions used in determining the projections.

Personal Services $12,876,833:

Employee salary and benefits represent 73.56% of the total General Fund Expenses. These costs are allocated on a per employee basis. Assumptions used in budgeting for the major employee costs are discussed below:

Salaries:
Performance based merit increases for general employees are budgeted at an average of 3.75% based on a 0% - 5% scale. Funding for pay increases for all firefighters and sworn police officers are budgeted in accordance with the established step plan.

Retirement:
Actuarial determined employer contributions for the General Employees Pension and Police & Fire Pension were budgeted as follows:

General Employees……20%
Police and Fire Employees ……17.86%

The ICMA pension employer contributions were budgeted at 15%.

Health Insurance:
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage. There was an increase of 4% in health insurance rates.

FICA:
This item was budgeted at 7.65% of payroll.

Worker's Compensation:
This item is budgeted at the employee level for the cost provided by the insurance carrier based on type of position.

Operating Costs $4,092,314

Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 23.38% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services $841,751
- Utilities $609,031
- Program Expenses *(offset with Program Revenue)* $446,750
- Legal Fees $170,000
- Materials & Supplies $502,038
- Gas, Oil & Lubricants $245,101
- Repairs & Maintenance $228,165
- Solid Waste Disposal $103,000
- Property/General Liability $392,838
- Professional Services $ 89,650
- Special Events $ 90,000

Capital Outlay $318,098

Capital needs and resource availability are assessed annually through a capital planning process that results in a five year capital plan. The five-year capital plan includes:

- the cost to furnish and maintain capital facilities and equipment, such as roadways, parks, drainage systems and other valuable infrastructure

- the cost of new and replacement fixed assets, such as vehicles, equipment, hardware/software, etc.

Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. For FY 2010/11, capital outlay accounts for 1.82% of the overall general fund budget. The capital outlay for FY 2010/11 is summarized below:

Department	Amount
Information Technology	$9,707
Public Safety	$73,449
Library	$10,642
Public Works	$85,000
Parks & Recreation	$139,300
Total	**$318,098**

Debt Service $0

Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The Village began accelerating its debt refunding in order to pursue "debt-free status" in 2009. The last outstanding loan instrument was paid off in Fiscal Year 2010 and therefore there is no debt service budgeted in the upcoming year.

Contingency $218,827

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2010/11 budget, the Contingency category represents 1.25% of the total budget.

The Village of North Palm Beach
Fiscal Year 2010-2011 Adopted Budget
General Fund Operating Highlights

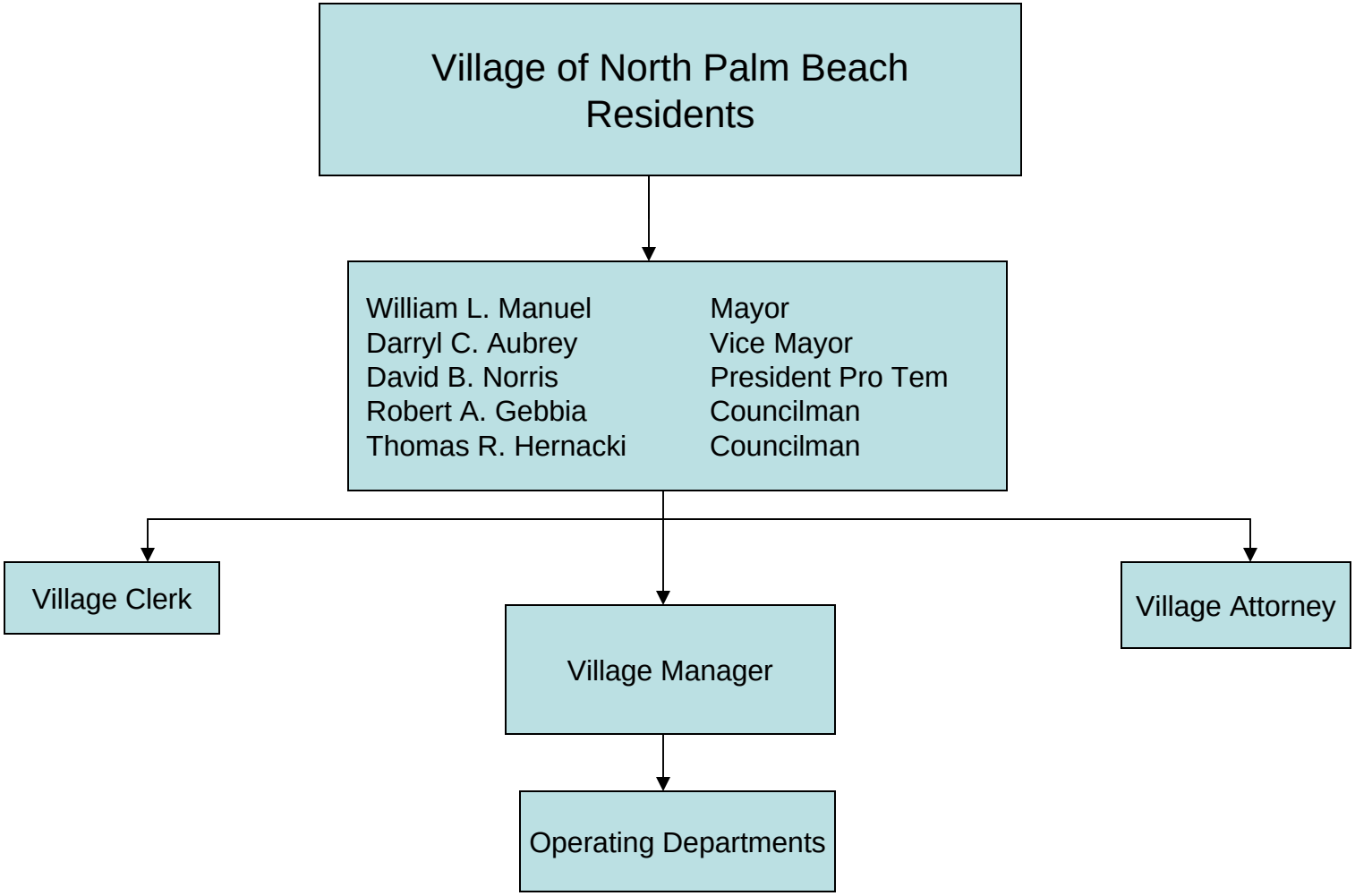
Description	Amount
Contractual Services	$ 841,751
* Street Maintenance Contract ($145,000)	
* Park Maintenance Contract ($298,000)	
* Pool - Independent Contractor ($49,100)	
*Custodial Services ($115,224)	
* Facility Services - Outside Repairs	
* Various software support agreements, etc.	
Utilities	609,031
* Electricity ($360,681)	
* Gas ($29,436)	
* Telephone & Data ($122,632)	
* Water & Sewer ($96,282)	
Materials & Supplies	502,038
* Materials & Supplies ($275,838)	
* Office Supplies ($39,600)	
* Computer Supplies ($24,950)	
* Auto Parts Supplies ($81,000)	
* Library Materials ($80,650)	
Recreation Program Expenses (offset with Recreation Program Revenues)	446,750
Property/General Liability	392,838
Gas, Oil & Lubricants	245,101
Repairs & Maintenance	228,165
* R & M Automotive ($67,840)	
* R & M Building & Grounds ($70,500)	
* R & M Machinery & Equipment ($32,800)	
* R & M P.A. & Communication Systems ($25,285)	
* Tree Trimming ($10,000)	
Legal Fees	170,000
Solid Waste Disposal	103,000
Uniforms	40,730
Travel, Training & Conferences	46,905
Special Events	90,000
Professional Services	89,650
Total Fiscal Year 2010-2011 Operating Costs	**$ 4,092,314**

The Village of North Palm Beach
Fiscal Year 2010-2011 Adopted Budget
General Fund Capital Outlay

Department		Amount
Information Technology		
Data Backup		$ 9,707
Public Works		
Perimeter wall around Public Works		85,000
Public Safety		
Vehicle Replacement (2) unmarked & (1) marked		73,449
Library		
Refurbish downstairs bathroom		10,642
Parks & Recreation		
Pool Pump Room Renovation	90,000	
Water Well & Pump	11,800	
Community Center Lobby Furniture	7,500	
Lightning Detection System	11,000	
Vehicle Replacement (1)	19,000	139,300
Total Fiscal Year 2010-2011 Capital Outlay		**$ 318,098**

Department Summaries

Village Council



Village Council

Mission Statement

To provide the highest quality of service to the residents of North Palm Beach in the most efficient, effective, and fiscally responsible manner by providing sound, clear policy guidance that encourages, promotes, protects, and improves the welfare of the Village of North Palm Beach, ensuring that North Palm Beach remains "the best place to live under the sun."

Service Levels Narrative

As the legislative branch of Village government, the Council is comprised of five (5) officials elected village-wide serving two-year terms each. Councilmen in Groups 1, 3 and 5 are elected in even years, and councilmen in Groups 2 and 4 are elected in odd years. At the first regular meeting following the March election, the Council selects a Mayor, Vice Mayor, and President Pro Tem. The Village Council meets on the second and fourth Thursday of the month, and holds additional meetings as needed to conduct the business of the Village.

Individual councilmen attend monthly meetings of the Village's advisory boards on a rotating basis, and attend meetings of local governmental agencies. Councilmen represent the Village on the Florida League of Cities Intergovernmental Relations Legislative Policy Committee and the Finance and Taxation Legislative Policy Committee, the Palm Beach County League of Cities Board of Directors, the Palm Beach County Multi-Jurisdictional Issues Coordination Forum, the North County Governmental Committee, the Treasure Coast Regional Planning Council, the State Attorney Advisory Board, and the Northlake Boulevard Corridor Task Force,

The Council establishes Village goals and objectives in its annual budget approval and evaluates services and projects throughout the year. The Council annually establishes tax millage rates and service fees.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, Council continued a comprehensive program to enhance and refurbish Village facilities, and fulfill infrastructure maintenance and improvement projects, including:

- Community Center Gym floor resurfacing and new canopy
- Storm water drain pipe replacement
- Seawall repair
- Completion of 10-Year Street Overlay Paving Project
- Library shutters, bathroom remodel, and bike rack
- Country Club Pool resurfacing
- Bus benches installation
- Council Chambers renovation

These projects were made possible through prudent use of Village fiscal and personnel resources.

The Village Council celebrated City Government Week by participating in the State and Local League of Cities Civic Education Outreach program. Council held a morning Regular Session so third grade students could attend as part of their study

of local government. The Mayor and Vice Mayor encouraged future leaders by giving a presentation on the impact of local government on its citizens to middle school students.

The Village Council has been actively involved in promoting state legislative policies that preserve home rule and provide for fair taxation and revenue sharing. Councilmen have kept abreast of legislative developments through participation in Florida League of Cities policy committee meetings, local governmental committees, and communication with state and local officials and agencies.

Goals and Objectives

In the upcoming year, the Village Council is committed to the following goals and objectives:

Goal:

Protect the Financial Integrity of the Village in a Difficult Economic Environment

Objectives:

a. Seek alternative sources of funds including grants
b. Seek to influence Florida legislature in areas of unfunded mandates, taxation, and revenue sharing
c. Continue to advance a business-friendly atmosphere in the Village and work with the Northern Chamber of Commerce to encourage new businesses and promote economic development
d. Pursue debt-free status in the Village
e. Actively pursue annexation opportunities where and when available
f. Address Pension Fund unfunded liabilities

Goal:

Maintain a High Quality of Life in the Village

Objectives:

a. Improve and maintain Village waterways as a unique Village asset
b. Maintain the highest quality of public safety services through national accreditation of its law enforcement component and through fire rescue level of service partnerships
c. Encourage high standards for the overall appearance of the community
d. Enhance communication with residents through mediums such as the Village Newsletter and website
e. Improve communication and response to the public; encourage suggestions from the public
f. Maintain service levels in the face of declining revenue sources

Goal:

Maintain and improve all Recreational Facilities of the Village

Objectives:

a. Maintain high level of appearance and maintenance of Country Club facilities (including tennis and swimming) and all Village parks
b. Seek ways to improve the use of parks by residents
c. Actively promote resident and non-resident use of the Country Club facilities
d. Further improve Country Club activities and related services
e. Enhance golf membership through increased member events
f. Increase Country Club usage through the promotion of the Tennis & Pool operations.

Goal:

Enhance the Spirit and Participation of our Community

Objectives:

a. Encourage Village resident participation on Boards, programs and events
b. Improve communication with businesses; encourage participation of businesses in Village events
c. Enhance and promote organized youth sport leagues and programs within the Village
d. Continue Village volunteer service similar to the very successful "Support Our Troops" program

Goal:

Improve the Overall Appearance of the Village

Objectives:

a. Continue improvement of code compliance and education with special emphasis towards the abatement of nuisance and abandoned properties
b. Continue support of the Northlake Boulevard Corridor Task Force to bring about uniform beautification
c. Maintain uniformity of Village property design, colors and signage
d. Maintain high standards of overall appearance throughout the Village including commercial, residential, village-owned properties and roads

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Village Council

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 46,800		$ 46,800	$ 46,800	$ 46,800	$ 39,000
Overtime Pay	-		-	-	-	-
Part-time Pay	-	**46,800**	-	-	-	-
Benefits:						
Pension	-		-	-	-	-
Health Insurance	-		-	-	-	-
FICA/Medicare	3,581		3,581	3,580	3,580	2,984
Worker's Compensation	132		174	288	288	252
Other	-	**3,713**	-	-	-	-
		$ 50,513	**$ 50,555**	**$ 50,668**	**$ 50,668**	**$ 42,236**
Operating						
Accounting & Auditing	34,500		34,500	37,178	23,944	29,530
Advertising	8,600		8,900	5,930	7,724	6,347
Advisory Board Dinner	5,000		5,500	4,394	5,609	7,374
Conferences & Seminars	1,600		2,650	1,545	1,150	1,170
Council Donations	3,000		3,000	4,600	17,800	4,500
Employee Relations	1,700		2,200	1,050	1,600	1,978
Materials & Supplies	500		500	288	399	42
Membership & Dues	10,500		11,000	11,053	10,932	10,550
Professional Services	4,500		4,000	2,037	3,067	3,626
Special Events	3,000		0	0	3,744	3,750
Travel	5,083		3,300	3,869	4,124	2,929
Other Operating Costs	0		0	40	40	128
		77,983	**75,550**	**71,984**	**80,132**	**71,924**
Capital						
Capital	0		0	0	0	0
		0	**0**	**0**	**0**	**0**
Total Expenses		**$ 128,496**	**$ 126,105**	**$ 122,653**	**$ 130,801**	**$ 114,160**

Village Manager

Village Manager 1 FT

Executive Secretary 1 FT

General Fund Operating Departments
- Human Resources
- Finance
- Information Technology
- Community Development
- Library
- Parks & Recreation
- Public Safety
- Public Works

Country Club Operating Departments
- Golf
- Food & Beverage
- Administration

Summary:	Change:
2 FT	

Village Manager

Mission Statement

To provide clear direction, support, accountability, achievement, and recognition through an operational framework that guides and empowers Village staff in providing public services to the citizens of North Palm Beach as established by Council policy goals. The Village Manager promotes and fosters a "purpose-driven" working environment that focuses on service to the public through the efforts of a professional staff and improved operating processes. In collaboration with all Village employees, the administration will nurture creativity, responsibility, accountability and thoughtful risk-taking… all focused on the core goal of *Serving the Community*.

Service Levels Narrative

The function of the Village Manager is to serve as the Chief Executive Officer of the Village. The Village Manager is responsible to the Village Council for:

- Developing organizational goals that serve the Community,
- Strengthening and guiding the Village organization to meet public needs and provide services,
- Preparing agenda materials that foster choices, challenges and opportunities, and solutions from which the Village Council can develop policy decisions and make public service choices, and
- Ensuring that the management of Village services and programs occurs in an efficient and effective manner.

A fundamental responsibility of the Village Manager is to implement policies approved by the Council and to help develop a shared vision for the organization allowing this to occur. To that end, the Village Manager will continue to work with the Village Council in developing and communicating our Village's "resident service" vision. By focusing on the needs of the citizens, the Village Manager encourages program and service improvements that allow the Village to keep pace with the ever-changing needs of our community.

Accomplishments for Fiscal Year 2009/10:

1. The Village's General Fund budget has been reduced by $1,635,010.00 or 8.3% over the past 3 years. ($19,691,948.00 in FY 2007/08 to $18,056,938.00 adopted in FY 2009/10).

2. Village's ad-valorem taxes have been reduced by 8.3% or $997,873.00 since FY 2006/07 ($11,965,998.00 in FY 2006/07 to $10,968,125.00 adopted in FY 2009/10).

3. The Village's Full-Time Workforce has been reduced by 37 positions (through outsourcing and redeployment strategies) with absolutely no negative impact upon municipal provided services.

4. The Village paid-off its last remaining General Fund debt obligation and is now debt-free.

5. The Village has brought into the General Fund over $3.03 million in Local, State and Federal Grants over the past 4 years for such projects as:

    - New Tennis Facility at the NPBCC
    - Restoration of Lakeside Park
    - NPBCC swimming pool deck and fencing and
    - Renovation of Anchorage Park

6. Also during this past fiscal year the Village completed renovations to the Community Center, the Activities Building at Osborne Park, and the North Palm Beach Library.

7. The Village's Public Safety Department, Police Division recently received National Accreditation through C.A.L.E.A.

8. The Village's Finance Department was the recipient of the Government Finance Officers Association – Certificate of Achievement Award for its Certified Annual Financial Report [with NO written comments] and the Distinguished Budget Award for its Budget Document [this award hasn't been received since 1995].

9. The Village's North Palm Beach Country Club has realized a "profit" for two (2) straight years during what some believe to be the worst economic times in recent history!

New Initiatives

The Country Club will bring about new management challenges for this upcoming fiscal year. As a direct result of the struggling economy, the Club has experienced a significant and steady decline in memberships. This was only exacerbated by the material default of two (2) independent restaurant vendors which necessitated the Village stepping in and assuming responsibility for food and beverage service at the Club. This new venture, if successful, could offset significantly those revenue losses realized in the Enterprise Fund budget.

Improving and strengthening customer service while fostering local neighborhood relationships continues to be a primary focus in the FY 2010/11 budget. The Village continues to evaluate and re-focus on-going services toward essential / high-value service areas that "we do best." This allows contractual opportunities that improve resident service quality while restraining or reducing Village costs.

As part of this effort to reevaluate and re-focus, the Administration, under the guidance of the Village Manger, will vigorously pursue all options for retraining and repurposing its workforce. The philosophy of the Village Manager's office is to provide the most cost-effective approach to residential service, without compromising the quality or quantity of those services whenever possible. The Administration recognizes that through a better and smarter application of technology to streamline processes and procedures already in place, it is possible to reduce growing personnel-related costs without reducing valuable residential services.

The Village Manager's Office will continue to operate in an effective, efficient and professionally responsible fashion following the goal-setting support and policy direction of the Village Council. During the FY 2010/11 year, the Village Manager's Office will also remain committed to lowering personnel, capital, and operational costs wherever possible while continuing to make the Village of North Palm Beach the ***"best place to live under the sun."***

Goals and Objectives

In addition to the "New Initiatives," in the coming year, the Village Manager's Office plans to achieve the following goals and objectives:

1. Provide leadership and oversight of Village wide governance, functions, services and projects

a. Direct services to be delivered as set forth in the strategic plan, the budget and Council priorities
b. Provide Council with a recommended budget that falls within the strategic plan and village-wide goals at the lowest attainable millage rate.

2. Implement and maintain a comprehensive strategic plan

a. Integrate the Village strategic plan with annual budgeting through a unified process

3. Research, develop and recommend Village-wide and departmental policies and procedures

a. Suggest changes in organizational structure and in types of services provided; evaluate staffing levels and prepare a reduction and transition plan
b. Evaluate specific programs and other contractual services throughout the Village for adequate and appropriate cost recovery for users while increasing cost effectiveness

4. Provide supervision for all departments, offices and agencies of the Village

a. Establish a comprehensive program to review and evaluate all operational processes

5. Enhance access to government through programs that inform citizens about Village operations and services

a. Coordinate and improve upon press releases, content of Village publications, brochures and informational leaflets

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Attended Council meetings, Workshops and Special meetings	22 regular meetings 23 Workshops 11 special	22 regular 20 Workshops 6 special	22 regular 22 Workshops 9 special
Staffing levels: Full-time Part-time	 148 93	 147 116	 146 133
Adopted Millage Rate	6.69	6.9	6.9723
Village Newsletter circulation	110,862	104,710	105,600

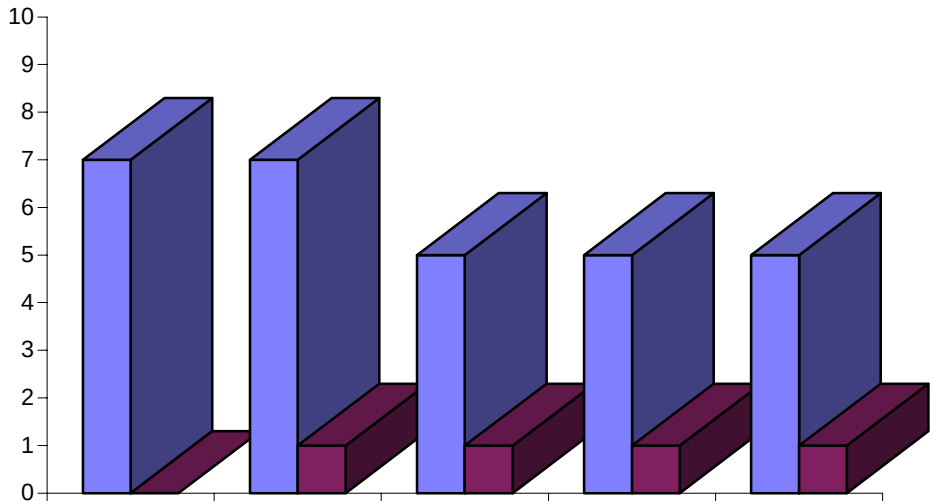
The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Village Manager

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 218,280		$ 207,093	$ 197,776	$ 200,663	$ 234,936
Overtime Pay	-		-	-	-	-
Part-time Pay	-	**218,280**	-	-	-	-
Benefits:						
Pension	34,167		31,454	29,566	30,839	66,378
Health Insurance	24,822		24,009	19,743	19,477	24,911
FICA/Medicare	16,691		15,835	11,978	12,050	13,939
Worker's Compensation	611		766	1,224	1,152	1,116
Other	1,834	**78,125**	1,826	1,832	2,060	2,933
		$ 296,405	**$ 280,983**	**$ 262,118**	**$ 266,240**	**$ 344,213**
Operating						
Advertising	0		0	0	1,888	0
Books, Publications & Subscriptions	150		150	0	0	239
Conferences & Seminars	740		740	0	15	686
Contractual Services	300		300	484	426	0
Materials & Supplies	2,500		2,500	965	3,861	1,896
Memberships & Dues	1,000		1,000	620	720	372
Printing & Binding	500		500	228	241	251
Professional Services	250		250	557	487	500
Travel & Training	0		0	0	0	0
Utilities	5,526		7,584	6,711	7,434	6,334
Other Operating Costs	900		700	1,290	1,027	1,557
		11,866	**13,724**	**10,856**	**16,099**	**11,836**
Capital						
Capital	0		0	0	0	0
		0	**0**	**0**	**0**	**0**
Total Expenses		**$ 308,271**	**$ 294,707**	**$ 272,974**	**$ 282,339**	**$ 356,049**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Finance

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 305,223		$ 292,654	$ 276,700	$ 261,158	$ 245,427
Overtime Pay	9,600		9,600	7,895	5,573	6,492
Part-time Pay	15,917	**330,740**	15,533	14,442	7,159	6,235
Benefits:						
Pension	64,625		72,059	71,189	46,862	53,387
Health Insurance	48,257		47,477	40,905	38,169	28,758
FICA/Medicare	25,281		24,290	21,129	19,750	18,675
Worker's Compensation	926		1,175	1,824	4,116	1,752
Other	2,340	**141,429**	2,266	2,173	2,418	2,754
		$ 472,169	**$ 465,054**	**$ 436,257**	**$ 385,206**	**$ 363,479**
Operating						
Books, Publications & Subscriptions	300		300	222	169	0
Conferences & Seminars	700		700	772	855	110
Contractual Services	30,000		30,000	29,525	19,085	28,211
Materials & Supplies	10,000		10,000	6,786	10,182	9,413
Membership & Dues	370		370	440	420	345
Postage	100		100	199	280	267
Printing & Binding	4,000		4,000	2,356	2,198	5,924
Professional Services	3,500		3,500	355	0	136
Travel & Training	1,100		1,100	1,456	1,561	1,265
Utilities	3,958		5,628	5,094	4,843	3,984
Other Operating Costs	700		700	614	871	1,832
		54,728	**56,398**	**47,819**	**40,464**	**51,488**
Capital						
Capital	0		0	0	0	1,492
		0	**0**	**0**	**0**	**1,492**
Total Expenses		**$ 526,897**	**$ 521,452**	**$ 484,076**	**$ 425,670**	**$ 416,460**

Village of North Palm Beach
Five Year Position Summary
Finance Department



	2007	2008	2009	2010	2011
Full Time	7	7	5	5	5
Part Time	0	1	1	1	1

Information Technology

Director of Information Technology 1 FT

Network Support Specialist 1 FT
Technical Support Specialist 1 PT

Summary:	Change:
FT = 2	
PT = 1	

Information Technology

Mission Statement

Information Technology is committed to providing the Village staff with adequate technology to better perform their daily job functions and to provide effective and timely support as needed.

Service Levels Narrative

The Information Technology (IT) Department provides Village staff with all information technology related assistance. The department's responsibilities include daily data back-ups; recovery, installation, and support of all desktop-related systems; network support and troubleshooting; voice and data cabling; wireless video support; troubleshooting of Country Club point-of-sale (POS) systems; web programming and design; graphic arts and design; database administration; PBX and VOIP phone system support; and support of all Public Safety Mobile Data solutions.

The IT Department also provides Village residents with online services such as online tee-times and reservations for Golf and Activity registrations with the Parks and Recreation Department. The IT Department is continuing its efforts to provide additional online services to the residents such as Nixle, "Virtual Dave," and online surveys and other feedback forums. The IT Department also provides guidance to department heads on all technology-related purchases.

In addition to the duties already mentioned, the IT Department is also responsible for the following functions:

- Support of Department of Public Safety's radio dispatch network;
- Installation and troubleshooting of wireless video surveillance systems;
- Ordering and implementation of new software and hardware related items;
- Emergency dispatch data consoles and infrastructure;
- Employee training on Village applications;
- Computer Aided Dispatch System;
- Installation and troubleshooting of Village servers; and
- Fiber optic and voice cabling.

Currently the IT Department is staffed with one (1) Director of Information Technology, one (1) Network Support Specialist, and one (1) part-time Technical Support Specialist. The IT Director oversees and supervises all areas of the IT Department. The IT Director also enforces all computer-related policies to protect the Village infrastructure and is in charge of implementation and design of new technologies. The IT Director is also responsible for coordinating and planning special IT-related projects with outside vendors and department heads.

The Network and Technical Support Specialists assist the IT Director by completing day-to-day work orders and service calls throughout the Village. The Technical Support Specialist also maintains IT-related inventory and is responsible for making sure all hardware and software and warranties are up-to-date.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Installation of data, voice, and video cabling in the new Village Tennis facility;

- Migration of Village voice and data services from AT&T to Nuvox with a cost savings of 40%;
- Design and implementation of the new Country Club website;
- Installation of new surveillance system in the Public Safety facility;
- Frequency re-banning on all Public Safety dispatch radio equipment to meet new County requirements;
- Implementation of content filter management on public access computers at North Palm Beach Library;
- Upgrade of Rectrac recreation software to latest release for added features and security;
- Upgrade of Golftrac POS software to latest release for added features and security;
- Redesign of Golftrac database and POS menus for more accurate reporting and a more user-friendly interface;
- Design and implementation of a new Business Directory on the Village Website to promote local businesses;
- Design and creation of "Virtual Dave" to inform members and golf patrons of important events and happenings at the Village Country Club;
- Installation of four (4) additional terminals in the Library computer lab to meet the demand of increased usage;
- Installation of four (4) additional surveillance cameras at the Village Community Center to deter crime;
- Installation of data and voice cabling for the new offices at Anchorage Park;
- Upgrade of the Village phone system from PBX to an IP based system to allow for future upgrades as needed;
- Installation of four (4) surveillance cameras and a DVR recording unit in the newly renovated Village Council Chambers;
- Installation of three (3) flat panel TV's, twenty (20) ceiling mounted speakers, and ten (10) outdoor speakers and cabling for the new Country Club restaurant; and
- Installation and design of a new POS system in the new Country Club restaurant.

Goals and Objectives

In the coming year, the Information Technology Department plans to achieve the following goals and objectives:

Council Goal:

Maintain a High Quality of Life in the Village

Department Goal:

Continue to enhance online services to Village residents.

Objectives:

a. Provide online polls and surveys to obtain feedback from Village residents.
b. Use in-house email databases in inform residents of Village events and activities.
c. Promote the use of Municipal oriented applications (free) such as Nixle.

Council Goal:

Protect the Financial Integrity of the Village in a Difficult Economic Environment

Department Goal:

Reduce the support costs of Village communications and technology by utilizing more efficient systems.

Objectives:

a. Decrease Village network infrastructure costs.
b. Reduce downtime of department related systems.
c. Schedule training with HR to train employees on more efficient methods to utilize electronic based systems.

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Reduce the number of virus attacks on Village network	3	1	2
Implement a maintenance schedule for Village computers to reduce the amount of hardware related work orders	As needed	Create monthly schedule to test hardware functionality for each department	Continue with monthly maintenance schedule.
Increase the percentage of work orders completed in 24 hours	8-10	15-20	15-25
Increase memberships for Municipal applications such as Nixle by 25%	32	100	150
Increase number of yearly online polls and surveys	2	5 or more	5 or more
Obtain more email information from Village residents and increase current database by 10%	200	250	350

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Information Technology

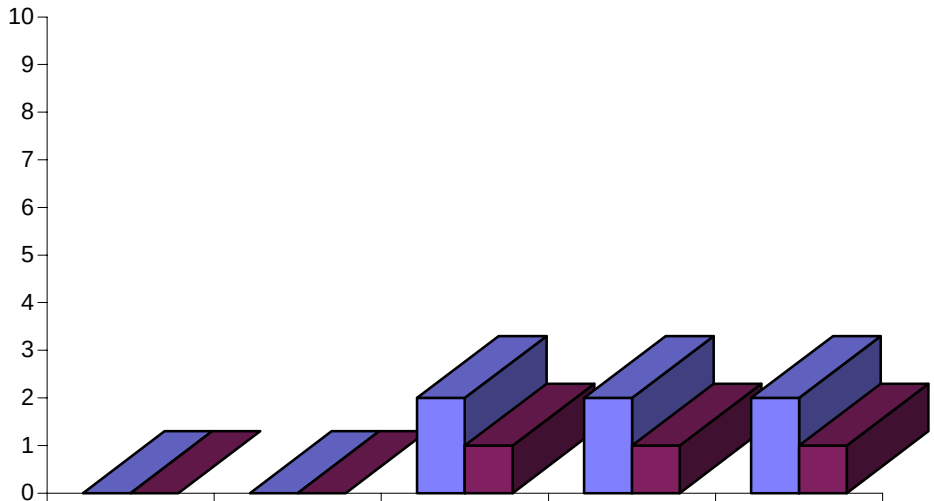
	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 173,448		$ 171,266	$ 164,339	$ 152,036	$ 137,929
Overtime Pay	-		-	-	-	-
Part-time Pay	28,660	**202,108**	18,398	18,326	-	-
Benefits:						
Pension	31,203		33,093	32,277	32,052	33,316
Health Insurance	17,267		17,070	14,653	14,868	12,921
FICA/Medicare	15,452		14,500	13,566	11,264	10,089
Worker's Compensation	566		702	1,128	876	828
Other	1,211	**65,699**	1,198	1,152	1,263	1,478
		$ 267,807	**$ 256,227**	**$ 245,440**	**$ 212,359**	**$ 196,561**
Operating						
Conferences & Seminars	0		0	0	0	0
Contractual Services	4,000		2,000	1,396	5,336	180
Materials & Supplies	5,500		3,000	3,315	2,337	3,789
Membership & Dues	0		0	0	0	0
Professional Services	6,900		7,900	170	0	0
Repairs & Maintenance	3,000		3,000	2,445	2,195	374
Travel & Training	0		0	0	466	1,051
Utilities	1,425		22,200	19,972	19,203	18,321
Other Operating Costs	0		0	45	0	16
		20,825	**38,100**	**27,343**	**29,538**	**23,731**
Capital						
Computer Hardware & Software	9,707		5,800	9,520	43,975	16,448
		9,707	**5,800**	**9,520**	**43,975**	**16,448**
Total Expenses		**$ 298,339**	**$ 300,127**	**$ 282,303**	**$ 285,872**	**$ 236,740**

Information Technology Capital Outlay $9,707

Data Backup Device $9,707

Currently the Village data is being backed up on a nightly basis to antiquated tape devices which can hold approximately 80 GB of data on a single tape. Our current system has a capacity of 8 tapes which provides for 640 GB of data. Due to the change in records retention requirements, the Village's nightly backup has increased to over 550 GB of data, due to the large file size a nightly backup is now taking over 30 hours to complete, because of this large file size we are not allotted enough time to conduct a nightly backup as needed. A new data backup device which no longer utilizes tapes but solid state hard drives allows for data compression, redundancy and reduced backup times.

Village of North Palm Beach
Five Year Position Summary
Information Technology



	2007	2008	2009	2010	2011
Full Time	0	0	2	2	2
Part Time	0	0	1	1	1

Village Attorney

Mission Statement

To provide sound, effective, and timely legal advice and representation to the Village Council and Village Administration.

Service Levels Narrative

The Village Attorney Office is contracted to the following outside law firms:

- The firm of Leonard Rubin, P.A. and the Law Office of Glen Torcivia and Associates have served in the capacity of Village Attorney since 2006.

- The firm of James A. Cherof, Esq., has served in the capacity of Village Labor Attorney since 1997.

The Village Attorney's office considers and responds to Village legal requirements and needs. The Village Attorney represents the Village Council and Village Administration in matters of law pertaining to their official duties; prepares and reviews ordinances, resolutions, agreements, contracts, and other documents; advises on statutory matters; and conducts litigation.

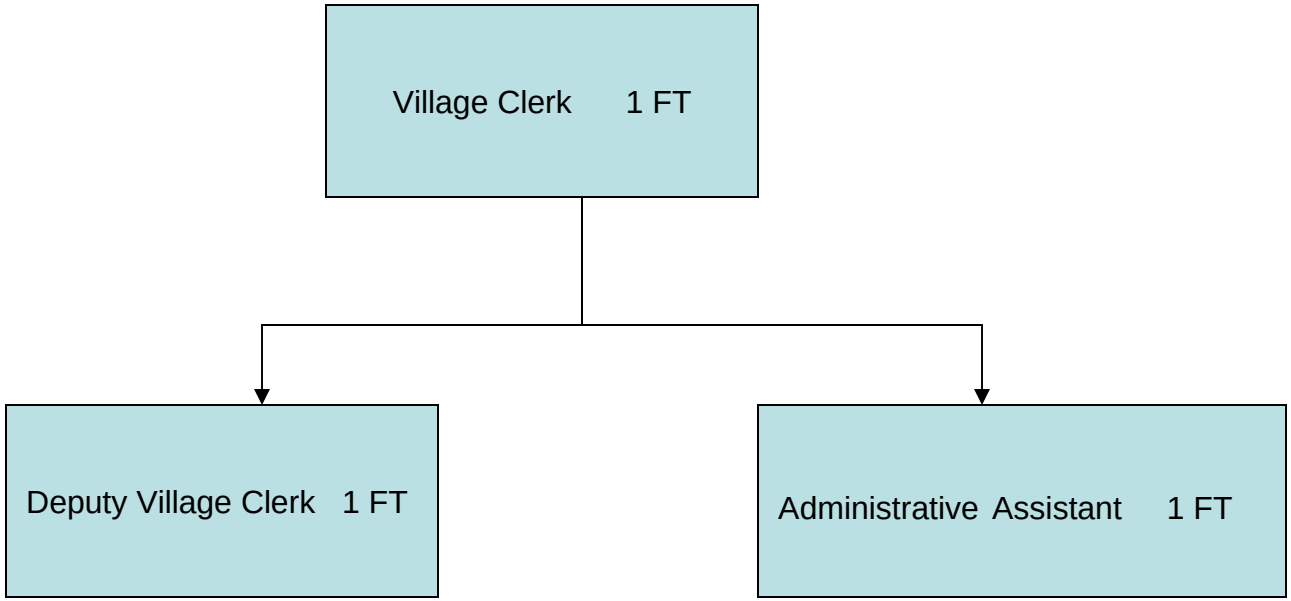
The Village Labor Attorney represents the Village Council and Village Administration in Labor Relations and Collective Bargaining.

During Fiscal Year 2009/10, the Village transitioned from a Code Enforcement Board to a Special Magistrate in the enforcement of Village Codes. The Special Magistrate alone now hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community Development Department. The Special Magistrate is paid from the existing budget for Village Attorney-related services (in lieu of the Attorney serving as legal counsel to the Code Enforcement Board).

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Village Attorney

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Operating						
Legal Services-Village Attorney	120,000		120,000	95,391	88,874	102,147
Legal Services-Special	20,000		20,000	19,875	29,777	32,063
Legal Services-Labor	30,000		30,000	18,817	3,995	17,715
		170,000	**170,000**	**134,083**	**122,646**	**151,924**
Total Expenses		**$ 170,000**	**$ 170,000**	**$ 134,083**	**$ 122,646**	**$ 151,924**

Village Clerk



Summary:	Change
FT = 3	
PT = 0	

Village Clerk

Mission Statement

To serve the Village Council and residents of North Palm Beach by recording and preserving all proceedings of the Village Council.

Service Levels Narrative

The Office of the Village Clerk is responsible for:

- Preparing and distributing Village Council meeting agendas, minutes, and proclamations;
- Publishing Village Council agendas, agenda backup materials, and meeting minutes on the Village website;
- Ensuring legal advertisement and codification of ordinances;
- Executing and distributing ordinances, resolutions, agreements, and contracts;
- Ensuring public notice of Village Council meetings, advisory board meetings, and collective bargaining sessions;
- Administering Village elections;
- Managing Council correspondence;
- Providing administrative support to the Code Enforcement Special Magistrate, including preparing, distributing, filing, and recording of hearing notices, minutes, orders, liens, and lien releases;
- Responding to public records requests, and ensuring records retention and disposition;
- Providing notary public services to the administration and the public;
- Preparing and distributing informational packets to new Village residents;
- Providing notice of advisory board vacancies, appointments, and term expirations.
- Providing online access to advisory board minutes, election and voter information, announcements and meeting notices, and the Code of Ordinances.

The Village Clerk is the primary liaison between the community, our adopted military unit, ASA (America Supporting Americans), and our volunteers. The Support Our Troops program is comprised of four (4) volunteer program leaders and over 100 community volunteers. Through the dedicated efforts of these volunteers, the Support Our Troops program collected over $9,000 and shipped 4,968 lbs. of donated goods in the last 16 months alone. Donations of funds, goods, and services by generous area residents and businesses make this program successful and self-supporting.

Current Year Accomplishments and New Initiatives

During FY 2009/10, the Clerk's office completed the following new initiatives and implemented procedures to provide enhanced services at a reduced cost to the Council, administration, and residents including:

- Developing additional website content including creating a Public Hearings webpage to provide additional public notice of proposed code or land use changes
- Using Nixle email system to distribute Council meeting minutes, agendas and backup materials, and advertise openings on Village Boards

- Increasing digital archiving of records, thereby assisting departmental research and allowing electronic distribution of records to the public at no charge
- Certification of Deputy Village Clerk
- Participating in PBC League of Cities Ad Hoc Committee on Municipal Elections
- Preparing submittal to Florida League of Cities Municipal Achievement Awards Program for City Spirit Award

Goals and Objectives

In the coming year, the Village Clerk's Department plans to achieve the following goals and objectives:

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Encourage resident participation in Village Boards and programs.

Objectives:

a. Increase the promotion of volunteer opportunities through the Village newsletter, website, and Nixle email notifications
b. Create new promotional materials about Village Board openings and volunteer opportunities
c. Expand poll worker recruitment efforts

Council Goal:

Maintain a high quality of life in the Village

Department Goal:

Improve communication and response to the public and encourage suggestions from the public.

Objectives:

a. Develop a webpage and online form for public record requests
b. Expand electronic distribution of agendas, minutes, and notices to the public through Nixle email notifications
c. Develop a webpage and online form for suggestions from the public; make suggestion cards available at public meetings

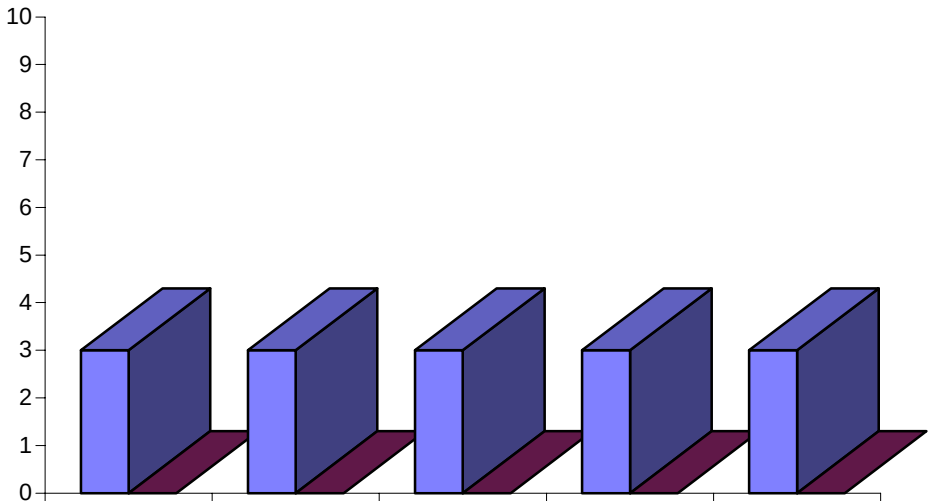
Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Number of newsletter articles, postings, and direct mail notifications regarding volunteer opportunities	30	35	40
Number of email notifications directly and through Nixle regarding volunteer opportunities	N/A	8	15
Number of applications received for Village Boards	22	20	25
Number of new poll workers recruited	no municipal election	12	8
Percentage of public record requests responded to within five (5) business days	80/106 75.47%	97/125 77.60%	120/150 80%
Number of email notifications directly & through Nixle regarding agendas, minutes, notices	N/A	35	45
Number of suggestion cards received from public	N/A	10	30

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Village Clerk

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 177,475		$ 168,167	$ 161,979	$ 151,190	$ 140,425
Overtime Pay	-		-	-	-	-
Part-time Pay	-	**177,475**	-	-	-	-
Benefits:						
Pension	35,715		38,802	39,812	39,855	36,412
Health Insurance	22,624		22,362	19,297	19,598	17,427
FICA/Medicare	13,566		12,854	11,442	10,720	9,993
Worker's Compensation	497		622	972	900	864
Other	1,365	**73,767**	1,316	1,270	1,429	1,604
		$ 251,242	**$ 244,123**	**$ 234,773**	**$ 223,691**	**$ 206,726**
Operating						
Books, Publications & Subscriptions	0		100	154	103	204
Conferences & Seminars	200		200	185	185	600
Contractual Services	2,300		2,300	1,779	1,592	981
Election Expense	17,000		18,000	965	10,305	7,947
Materials & Supplies	4,000		4,000	3,995	5,786	4,179
Memberships & Dues	405		500	490	488	371
Special Events	800		0	0	0	0
Printing & Binding	500		500	330	772	1,474
Support Our Troops	0		0	6,923	13,296	13,557
Travel & Training	975		1,000	1,545	1,009	1,021
Utilities	2,115		2,843	2,492	2,668	1,803
Other Operating Costs	800		700	1,024	978	1,312
		29,095	**30,143**	**19,882**	**37,182**	**33,449**
Capital						
Capital	0		0	0	0	0
		0	**0**	**0**	**0**	**0**
Total Expenses		**$ 280,337**	**$ 274,266**	**$ 254,655**	**$ 260,873**	**$ 240,175**

Village of North Palm Beach
Five Year Position Summary
Village Clerk



	2007	2008	2009	2010	2011
Full Time	3	3	3	3	3
Part Time	0	0	0	0	0

General Services-Village Hall

Mission Statement

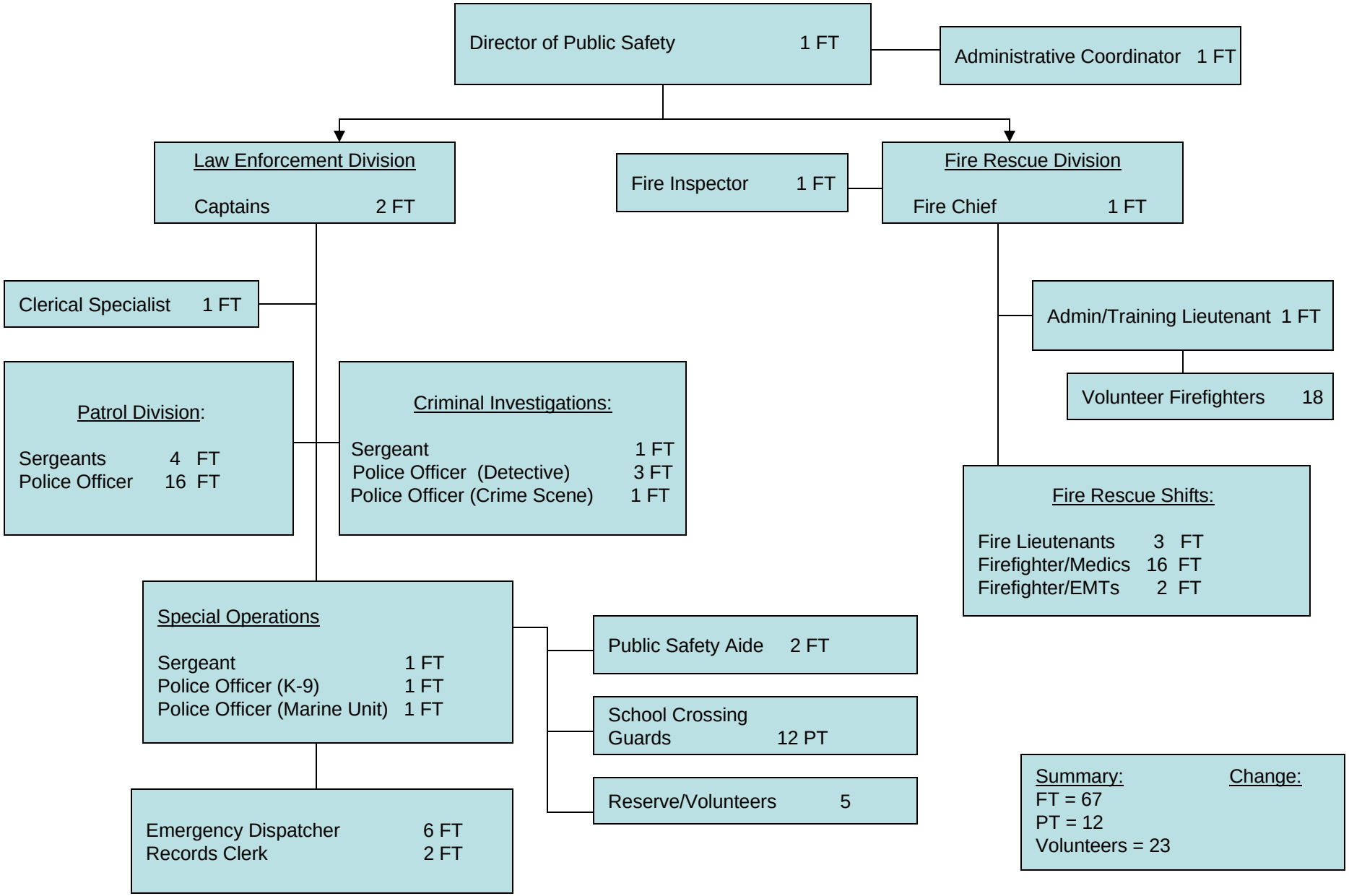
This Division of the General Fund is for the expressed purpose of accounting for expenditures related to Village Hall that cannot be directly associated with or easily identified to any other particular department/division. Some of the items accounted for within this Division include the following:

- Village Newsletter
- Village Hall Copier and Postage Machine Rental
- Village Hall Utilities (Telephone, Electric, Water & Sewer)
- General Supplies for Village Hall

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
General Services-Village Hall

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Operating						
Historian	1,000		1,000	1,571	137	2,513
Materials & Supplies	4,500		4,500	3,618	6,271	5,151
Newsletter	37,500		37,500	34,103	38,329	28,974
Postage	35,000		35,000	23,627	27,972	33,191
Rental	12,100		12,100	8,426	9,467	10,323
Utilities	33,118		33,804	31,491	29,778	29,980
Other Operating Costs	0		0	56	0	2,537
		123,218	**123,904**	**102,892**	**111,954**	**112,669**
Total Expenses		**$ 123,218**	**$ 123,904**	**$ 102,892**	**$ 111,954**	**$ 112,669**

Public Safety



Public Safety-*Law Enforcement Division*

Mission Statement

To provide the highest quality of public safety services by maintaining respect for individual rights and human dignity and by empowering our members and the community to work in partnership with the goal of improving the quality of life within the Village of North Palm Beach.

Service Levels Narrative

The Village has been providing Public Safety services to its residents since 1956. Public Safety services include law enforcement, fire and emergency medical services. The Law Enforcement Division consists of thirty-one (31) sworn law enforcement officers, eight (8) communications personnel (two of which serve as Records Clerks), two (2) public safety aides, and two (2) full-time clerical personnel.

Our Road Patrol and Communications personnel work twelve-hour shifts schedule, with a minimum staffing requirement to provide better law enforcement coverage.

New Initiatives

Department staff is continually encouraged to think outside of the box, utilize their initiative and remain ever diligent in the ongoing quest for better service delivery methods. As a result, the Department continues to identify those areas requiring process refinement and remains open to new methodology, innovative ideas, and other enhancements to existing programs. Many of the Department's ongoing, successful and newly proposed programs are represented in this summary.

Training

The Law Enforcement Division continues to work diligently to improve its training programs with the realization that by providing staff with the best training possible their performance will be enhanced and the delivery of services will be improved. The Training Section is exploring new initiatives for officer development and the Division now hosts regional classes to provide them the tools to be successful. Officers receive regular high liability training, along with various other classes to develop their abilities.

Traffic Safety

The Law Enforcement Division continues to closely monitor its response to traffic crashes within the Village. Because citizen safety is paramount, the Division is always looking for ways to decrease traffic crashes. An analysis of accident data identifies causation, frequency, location, and time of day allowing the Division to focus its education and enforcement efforts. In addition, the Division deploys traffic monitoring devices to pinpoint and verify traffic complaint issues. This proactive approach enables the Division to maximize the use of our resources and to have the greatest impact on the identified problem areas.

Traffic Crashes:

- **2008** total is 306
- **2009** total is 321

The Law Enforcement Division experienced a slight increase in the number of crashes (15 additional) over the previous year. An unanticipated road construction project has adversely affected our goal to further reduce such occurrences.

Enforcement Initiatives:
2008 5,523 citations, 195 warnings
2009 6,310 citations, 704 warnings

Crime Scene

The Division's fully functional crime scene component, which began with the conversion of a retired EMS vehicle and the assignment of a trained investigator, continues to develop. The Crime Scene van has the needed equipment to process almost any scene and to collect evidence that may assist in the apprehension of a suspect. The vehicle is also outfitted to serve as a mobile command post if the need arises.

Technology

The Division continues to research methods for staff to work "smarter" not necessarily "harder." The Village Information Technology Department worked with crime prevention officers to deploy surveillance technology at key locations to assist the Division with crime prevention and detection. Each police vehicle is now equipped with its own laptop for report writing and easy access to crime and records information.

National Accreditation

On July 26, 2008 the Commission on Accreditation for Law Enforcement Agencies (CALEA) conferred on the Village of North Palm Beach Department of Public Safety national accreditation status. Staff, led by the Accreditation Manager, completed a tremendous amount of work to obtain this honor. The department put into place numerous policy changes to ensure that it is following "best practices" and complying with national standards. The department is diligently preparing for our first re-accreditation process which will commence in April of 2011.

Communications

The Division has completed an upgrade project in cooperation with the Village's Information Technology Department to update and further enhance our own security monitoring ability. Additional security cameras have been deployed in several Village property locations as part of this project.

Organization

The Director of Public Safety is responsible for the overall operation and performance of all Police and Fire Division personnel. The Director communicates on a regular basis with the Village Manager, Village Department Directors and Village Council on all public safety related matters.

The Administrative Coordinator is responsible for all secretarial duties required by the Director. The Coordinator also performs duties related to payroll, purchasing, and Criminal Justice Standards and Training Commission requirements.

In 2009 the Department completed a reorganization which resulted in two (2) divisions within the Police Department: an Operations Division and an Operations Support Division. Each sub-division is commanded by a Police Captain (reclassified Police Lieutenants) who is responsible for overseeing Patrol, Criminal Investigations, Specialized Units, Professional Standards, Communications, Records, and other administrative duties. The main purpose behind this reorganization is to streamline our internal communications and processes thereby improving our responsiveness and overall customer service.

The Department added one (1) full-time Public Safety Aide position that is assigned primarily to the Village parks and marina to assist with patrols, safety concerns, and enforcement of civil ordinances (e.g. dogs on leashes at Anchorage Park, etc.). The Department is also added one (1) part-time School Crossing

Guard position to serve as a substitute position to cover absences and illnesses of other regularly scheduled guards.

The Department reclassified the sole position of Emergency Dispatcher II to Emergency Dispatcher I (also re-titled Emergency Dispatcher). This reclassification recognized that the position is no different than the other dispatcher positions it merely corrected the improper classification advanced by HRMP in 2003.

Uniform Patrol

The Patrol Division consists of four (4) teams assigned to work two (2) shifts with a minimum of four (4) public safety officers assigned to each team. The minimum staffing level is three (3) public safety officers and one (1) sergeant per shift for each day to provide the necessary coverage per 24-hour day.

Criminal Investigations

Criminal Investigations section consists of one (1) sergeant, three (3) detectives, and one (1) Evidence/Crime Scene Technician, who are primarily assigned to investigate and process evidence of both crimes against property and persons and to analyze criminal activity to allow the Department to maximize the use of personnel to prevent and deter criminal activity.

Marine Patrol Unit

The Village of North Palm Beach is most fortunate in the amount of waterways within its jurisdiction. Since the Village borders Lake Worth, the Intracoastal Waterway, and other inland waters, a Marine Unit is deployed to provide for the safety of the boating public and to investigate any marine related issues.

Community Policing - Crime Prevention

The Division's specially trained Public Safety Sergeant is a certified crime prevention practitioner; she is responsible for coordination of our community programs, residential and business security surveys, and acts as primary advisor to our Police Explorers.

Community Programs:

Explorer Program

The explorer program is for individuals between the ages of 14 to 18. The participants are introduced to the many facets of law enforcement and emergency services. The Explorers work hand-in-hand with the Public Safety Officers and assist them in community policing philosophy. The program is directed toward people who have an interest in the field of law enforcement. Each Explorer must meet certain requirements before being accepted into the program. The program currently has ten (10) participants.

Police Reserve Program

The reserve program is for adult individuals who have an interest in serving their community as part of the Law Enforcement Division of the Public Safety Department. Upon successful completion of applicant processing, candidates must attend an Academy and pass a state exam to become certified as Auxiliary Officers. They assist full-time officers in every aspect of their jobs and provide assistance during special events. The program currently has two (2) Reserve Officers.

Security Surveys/Home and Business

The Department's specially trained Community Policing/Crime Prevention staff offer free residential and business security surveys to reduce the chances of a break-in at a residence or business. The officer provides tips about door locks, alarm systems, lighting, landscaping, and other areas that may help prevent the property owner from becoming a victim. The Department completed twenty-eight (28) security surveys in 2009.

Trespass Program

This program allows business owners to sign an affidavit giving consent for public safety officers to act as an agent, thereby giving them the authority to request people to vacate the premises. After the affidavit is signed, the owner installs, (at their own expense) specifically worded "No Trespass" signs in visible locations. Public Safety Officers must advise persons found on the premises that failure to leave the area may result in arrest. Currently there are thirty-six (36) properties involved in this program.

Combat Auto Theft (C.A.T.) Program

The C.A.T. program is used to fight back against auto theft. Upon registration (including proof of vehicle ownership and driver's license) the vehicle owner signs a consent form authorizing Public Safety Officers to conduct a traffic stop on their vehicle if the vehicle is being operated between the hours of 1:00 A.M. and 5:00 A.M. A yellow C.A.T. sticker is placed on the rear window notifying Public Safety Officers of participation in the program. Currently there are 375 participants enrolled in the CAT program.

Operation Chill

Officers reward children wearing bicycle helmets by giving them a coupon for a free Slurpee. The Division distributed 300 coupons in 2009.

Alert Program

Crime and information bulletins are distributed to residents and business owners to notify them of current crime trends and prevention strategies. The philosophy is to create an atmosphere of awareness that reduces the chances of residents and business owners becoming victims of crime. This prevention strategy is accomplished by a park, walk, and talk technique and by distributing flyers, faxes, and e-mail. The Division distributed 3,800 flyers in 2009.

Cell Phones to seniors

Cell phones are collected and then given out to senior citizens throughout the area for emergency use. The Division distributed 52 phones in 2009.

Crime Opportunity Cards

A card is issued to a citizen/vehicle/residence if a law enforcement officer observes the opportunity for a potential crime to occur (i.e. valuables left in plain view, doors unlocked, etc). This is done in an effort to eliminate the criminal's opportunity to commit crime and prevent the citizen from becoming a victim.

Gun Lock Program

Free gun locks are given to residents to keep their homes safe through secured firearms. The Division distributed 325 gun locks in 2009.

Crime Prevention Meetings

Officers conduct crime prevention meetings throughout the community to learn and discuss what problems may be occurring and ways to help one another combat crime. This is an open dialogue between all parties involved, finding solutions to issues. This program also helps to organize neighborhoods into Crime Watch groups. The Division conducted 129 meetings in 2009.

Neighborhood Watch Meetings

Preventing crime in the community is a shared responsibility between the police and residents. Neighborhood Watch has been entrusted with the responsibility of empowering Village residents to keep their neighborhoods safe. Safe neighborhoods and crime prevention education of Village residents is the Division's challenge and goal. The program encourages Village citizens to become actively involved with the department through practicing

crime prevention techniques and reporting crime or suspicious activity. The Division attended 56 meetings throughout 2009.

Operation Safe Kids

This program is designed to provide education and awareness to children about preventable and dangerous situations. This assembly style presentation teaches children how to identify potential dangers and to protect themselves from abuse, abduction, and exploitation through a series of interactive scenarios. The presentation empowers children with the information, tools, and support they need to be safe without frightening them. It teaches them how to use their instincts, intuition, and common sense to make smart choices, not scared reactions when confronted by danger.

Safety Awareness Training Seminars

The concept behind Safety Awareness training is to empower individuals and to encourage them to work as a team with police officers. Participants are taught how crime prevention relates to them and how to anticipate and recognize their crime-risk potential. Citizens are educated and provided information on a variety of topics including personal safety, child safety, internet safety, gun safety, identity theft, and how to protect their home and vehicle from burglary. The Division conducted 40 seminars in 2009.

We're Watching Program

This program encourages business owners and employees to "Watch Out" for their business to prevent criminal activity.

Workers On Watch (WOW)

This program encourages the many employees of the Village to remain vigilant and immediately report any suspicious activity to the police. This program is a cooperative effort between the Department and the other entities within the Village to help prevent crime and assist with quality of life issues.

Child Identification Program

This program is designed to promote the safety of children by focusing on prevention strategies. The equipment allows the capture of a child's contact, medical information, photograph and fingerprints. This allows for law enforcement to provide quick and accurate response in the event of a crisis. A total of 500 children were fingerprinted in 2009.

D.A.R.E. Program

Drug Abuse Resistance Education (D.A.R.E.) is offered in community schools by specially trained officers.

Adopt-A-Family Program

The North Palm Beach Public Safety Department identified local needy families that were referred by local schools and churches to our program. Our goal was to provide these families with food, clothing, gifts and basic household items during the holiday season. We also facilitated contact between these families and charitable organizations that are able to provide sustained support. This project assisted five (5) families and 21 children in 2009.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, the Law Enforcement Division achieved the following new initiatives and goals for improvement:

- Department Reorganization and process refinement;
- Bicycle Patrol units trained, and deployed;
- Traffic Crash Review Board developed and implemented;
- Equipment upgrades (Weapons and Vehicles); and
- Annual Report 2009.

Goals & Objectives results:

- Reduced Victim Assisted Crime;
- Secured grant funds for Juvenile First Offender Program;
- Increased attendance at community meetings;
- Established Joint Partnerships with Village staff;
- Part I crime clearance rate increased to 34%; and
- Increased Traffic Enforcement and Education.

Goals and Objectives

In the coming year, the Law Enforcement Division plans to achieve the following goals and objectives:

Council Goal:

Maintain a High Quality of Life in the Village

Department Goal:

Provide for a safe and secure community.

Objectives:

a. Maintain ratio of UCR Part I crimes reported at current clearance rate (currently exceeds State & PBC average)
b. Enhance traffic safety for Village residents through education and enforcement efforts to reduce crashes
c. Increase participation with community groups through meetings and events

Council Goal:

Improve the Overall appearance of the Village

Department Goal:

Partner with Community Development and Code Compliance to assist with education and enforcement efforts toward nuisance abatement.

Objectives:

a. Educate the public on code requirements with emphasis on quality of life issues
b. Increase Code Compliance on Quality of Life issues

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Increase flyer distribution & community campaigns	3,800	4,000	5,000
Number of code citations issued	0	16	60
Ratio of UCR Part I crime & clearance	34%	34%	34%
Increase number of citations & warnings issued for traffic stops by 10%	7,014	8,000	8,800
Reduce traffic crash reports by 10%	321	320	288
Increase Number of HOA, Crime Watch, and Community Meetings	185	200	210
Increase Number of Community events attended	25	30	34

Public Safety-*Fire Rescue Division*

Mission Statement

To provide a superior level of service in the areas of fire suppression, fire prevention and emergency medical services that ensures the health, safety and welfare of all residents and guests of the Village.

Service Levels Narrative

The Fire Rescue Division consists of the Fire Chief, four (4) Fire Rescue Lieutenants (one assigned to administrative duties), one (1) Fire Inspector, sixteen (16) Firefighter/Paramedics, two (2) Firefighter/EMTs, and eighteen (18) volunteers.

The Fire Chief is responsible for all administrative duties including budget preparation and is called on to function as incident commanders at major incidents. The Fire Rescue Lieutenant assigned to administrative duty serves as training officer, a liaison to other fire and EMS organizations, and assists the Fire Chief with administrative functions. The Fire Inspector is responsible for all annual existing business inspections as well as inspecting new construction for compliance with Federal, State and Local fire codes.

The remaining three (3) Fire Rescue Lieutenants, Firefighter/Paramedics and Firefighter/EMTs are divided into three (3) seven-member shifts. Each shift works a 24-hour on-duty/48-hour off-duty schedule with each member having an additional scheduled day off every three (3) weeks; this averages to a 48-hour work week. Mandatory minimum daily staffing is five (5) people, with two (2) on an ambulance and three (3) on a fire engine.

All North Palm Beach volunteers are required to be Firefighter II and EMT certified. Of the current volunteers, five (5) are also paramedics. They are also required to ride a minimum of twenty-four (24) hours per month with the career personnel. Volunteers can be assigned any duty for which they are certified, and supplement, but can never replace career personnel.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, the Fire Rescue Division achieved the following new initiatives and goals for improvement:

- Placed a new rescue/ambulance in service;
- Opened a Field Office in Cove Plaza to support north Village operations during Parker Bridge renovations;
- Awarded Assistance to Firefighter's federal grant for the purchase of protective fire clothing;
- Received an excellent rating following a State EMS inspection;
- Received the Residential Fire Safety Institute's Life Safety Award;
- Initiated a new EMS report and billing program to improve efficiency and customer service; and
- Participated in a number of Village and countywide events including our Annual Safety Fair, Heritage Day, 9/11 Remembrance Ceremony and Veterans' Day Ceremony.

Goals and Objectives

In the coming year, the Fire Rescue Division plans to achieve the following goals and objectives:

Council Goal:

Maintain a High Quality of Life in the Village

Department Goal:

Maintain a response time that meets or exceeds the countrywide standard of eight (8) minutes 80% of the time.

Objectives:

a. Conduct operational readiness drills to enhance staff speed in deployment and overall readiness
b. Conduct map and area familiarization drills with staff monthly

Council Goal:

Enhance the Spirit and Participation of our Community

Department Goal:

Encourage and improve both resident and business involvement in Village programs and events.

Objectives:

a. Increase attendance at annual safety fair
b. Increase number of Village businesses represented at the annual safety fair

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Village Businesses involved in the Safety Fair	5	7	8
Media advertising for the Safety Fair	2	4	5
8 minute response time 80% of the time	5.70	5.85	5.60
Personnel Training Hours	3,975	4,443	4,600

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Public Safety (combined)

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 4,195,142		$ 4,031,503	$ 3,890,749	$ 3,868,642	$ 3,633,872
Overtime Pay	319,800		310,800	270,198	321,709	351,429
Part-time Pay	51,698	**4,566,640**	51,695	51,371	43,400	46,587
Benefits:						
Pension	853,579		771,871	743,507	716,375	532,975
Health Insurance	633,963		617,998	486,928	515,805	467,523
FICA/Medicare	347,495		335,512	307,505	308,037	298,083
Worker's Compensation	141,825		161,055	308,364	251,892	276,420
Other	37,933	**2,014,795**	38,448	37,056	43,206	47,141
		$ 6,581,435	**$ 6,318,882**	**$ 6,095,678**	**$ 6,069,066**	**$ 5,654,030**
Operating						
Advertising	500		2,000	802	3,085	3,678
Books, Publications & Subscriptions	1,600		1,850	1,391	2,477	2,637
Conferences & Seminars	0		1,050	1,045	745	1,665
Contractual Services	50,787		22,000	9,429	7,873	26,400
Gas, Oil & Lubricants	122,124		138,598	87,793	137,832	93,876
Licenses & Fees	2,100		6,250	8,557	15,674	8,233
Materials & Supplies	80,788		80,595	62,405	73,253	116,529
Memberships & Dues	1,619		1,735	1,375	1,557	1,925
Postage	1,800		2,000	1,151	1,136	2,090
Printing & Binding	1,600		2,400	1,792	2,483	4,804
Professional Services	17,400		19,000	15,254	15,812	17,606
Rental	17,550		17,550	17,937	18,088	15,056
Repairs & Maintenance	60,740		44,240	54,349	70,743	55,272
Travel & Training	30,560		30,100	20,451	33,264	36,413
Uniforms	23,000		31,400	31,361	35,390	33,545
Utilities	138,884		135,608	126,568	129,015	136,431
Volunteer Firefighter Drill Pay	10,800		16,200	11,215	16,975	13,355
Other Operating Costs	12,700		1,400	8,296	10,161	11,760
		574,552	**553,976**	**461,169**	**575,563**	**581,274**
Capital						
Automotive	73,449		54,000	198,900	111,256	159,793
Audio, Visual, & Comm. Sys	0		0	5,992	0	0
Capital-Law Enforcement Trust	0		0	7,392	0	
Computer Hardware & Software	0		0	8,850	5,196	38,331
Construction & Major Renovation	0		0	5,840	14,500	0
Machinery & Equipment	0		35,000	38,207	0	11,478
		73,449	**89,000**	**265,181**	**130,952**	**209,602**
Total Expenses		**$ 7,229,436**	**$ 6,961,858**	**$ 6,822,028**	**$ 6,775,581**	**$ 6,444,907**

Public Safety Capital Outlay $73,449

Vehicle Replacement $73,449

Unmarked Police Vehicle Replacement $46,282
Due to the mechanical condition of two of our current undercover vehicles, there is a need for the purchase of two (2) unmarked 2011 Ford Taurus vehicles that are listed on the state bid pricing. Each vehicle would arrive fully equipped with the deluxe unmarked package. The total cost per vehicle is $23,141.

Marked Police Vehicle Replacement $27,167
Marked patrol unit # 234 has well over 140,000 miles and is not in good mechanical condition. There is a need to purchase one (1) marked patrol unit which is listed on the state bid pricing. The marked patrol unit would arrive fully equipped and decaled for a cost of $27,167.

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Law Enforcement

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 2,618,129		$ 2,511,700	$ 2,440,956	$ 2,352,740	$ 2,272,353
Overtime Pay	188,000		185,000	145,055	197,221	231,994
Part-time Pay	51,698	**2,857,827**	51,695	51,371	43,400	46,587
Benefits:						
Pension	531,396		487,820	460,041	445,823	331,015
Health Insurance	382,596		362,787	283,188	308,164	283,285
FICA/Medicare	217,291		210,067	192,739	191,213	188,285
Worker's Compensation	83,680		84,423	138,876	112,860	124,992
Other	26,271	**1,241,234**	27,102	26,543	30,725	29,541
		$ 4,099,061	**$ 3,920,594**	**$ 3,738,768**	**$ 3,682,145**	**$ 3,508,052**
Operating						
Advertising	500		2,000	802	3,085	3,678
Books, Publications & Subscriptions	500		750	418	903	1,155
Conferences & Seminars	0		1,050	1,045	745	725
Contractual Services	24,187		13,000	8,364	7,873	23,120
Gas, Oil & Lubricants	99,359		118,629	75,442	117,317	80,807
Licenses & Fees	500		1,250	1,993	10,698	2,116
Materials & Supplies	27,600		27,595	24,784	30,205	63,022
Memberships & Dues	800		1,000	670	812	1,495
Printing & Binding	800		1,300	1,792	2,399	4,804
Rental	7,800		7,800	7,150	8,450	6,900
Repairs & Maintenance	47,040		30,440	40,054	52,725	31,480
Travel & Training	14,000		14,000	10,996	16,967	20,429
Uniforms	10,000		13,000	13,453	10,707	18,810
Utilities	10,000		10,000	10,061	20,307	9,718
Other Operating Costs	1,000		1,000	7,289	7,109	10,146
		244,086	**242,814**	**204,313**	**290,301**	**278,404**
Capital						
Automotive	73,449		54,000	14,000	111,256	159,793
Audio, Visual, & Comm. Sys	0		0	0	0	0
Capital-Law Enforcement Trust	0		0	7,392	0	
Computer Hardware & Software	0		0	8,850	5,196	35,792
Construction & Major Renovation	0		0	0	0	0
Machinery & Equipment	0		0	0	0	11,478
		73,449	54,000	30,242	116,452	207,063
Total Expenses		**$ 4,416,596**	**$ 4,217,408**	**$ 3,973,322**	**$ 4,088,898**	**$ 3,993,518**

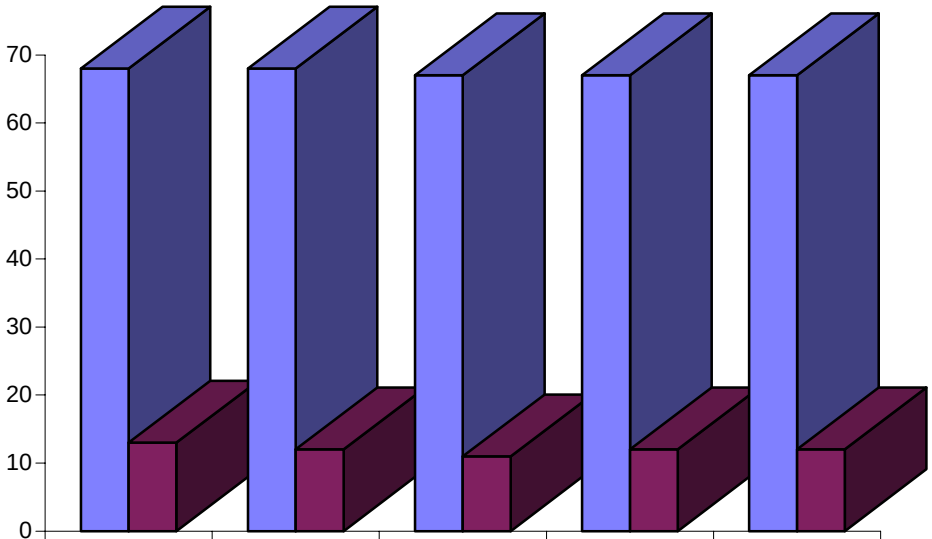
The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Fire Rescue

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 1,577,013		$ 1,519,803	$ 1,449,793	$ 1,515,902	$ 1,361,520
Overtime Pay	131,800		125,800	125,143	124,489	119,434
Part-time Pay	-	**1,708,813**	-	-	-	-
Benefits:						
Pension	322,183		284,051	283,467	270,552	201,960
Health Insurance	251,367		255,211	203,740	207,641	184,238
FICA/Medicare	130,204		125,445	114,766	116,825	109,798
Worker's Compensation	58,145		76,632	169,488	139,032	151,428
Other	11,662	**773,561**	11,346	10,514	12,481	17,601
		$ 2,482,374	**$ 2,398,288**	**$ 2,356,910**	**$ 2,386,921**	**$ 2,145,978**
Operating						
Books, Publications & Subscriptions	1,100		1,100	972	1,574	1,482
Conferences & Seminars	0		0	0	0	940
Contractual Services	26,600		9,000	1,065	0	3,280
Gas, Oil & Lubricants	22,765		19,969	12,351	20,515	13,069
Licenses & Fees	1,600		5,000	6,564	4,976	6,116
Materials & Supplies	53,188		53,000	37,621	43,048	53,507
Memberhsips & Dues	819		735	705	745	430
Printing & Binding	800		1,100	0	84	0
Professional Services	17,400		19,000	15,254	15,812	17,606
Repairs & Maintenance	13,700		13,800	14,295	18,018	23,792
Travel & Training	16,560		16,100	9,455	16,297	15,984
Uniforms	13,000		18,400	17,908	24,684	14,735
Utilities	1,500		1,500	1,332	5,119	3,057
Volunteer Firefighter Drill Pay	10,800		16,200	11,215	16,975	13,355
Other Operating Costs	0		400	692	1,157	1,597
		179,832	**175,304**	**129,430**	**169,004**	**168,951**
Capital						
Automotive	0		0	184,900	0	0
Audio, Visual, & Comm. Sys	0		0	0	0	0
Computer Hardware & Software	0		0	0	0	2,539
Construction & Major Renovation	0		0	0	0	0
Machinery & Equipment	0		0	38,207	0	0
		0	**0**	**223,107**	**0**	**2,539**
Total Expenses		**$ 2,662,206**	**$ 2,573,592**	**$ 2,709,447**	**$ 2,555,925**	**$ 2,317,469**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
General Services-Public Safety

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Operating						
Postage	1,800		2,000	1,151	1,136	2,090
Rental	9,750		9,750	10,787	9,638	8,156
Utilities	127,384		124,108	115,174	103,589	123,656
Other Operating Costs	11,700		0	315	1,895	17
		150,634	**135,858**	**127,427**	**116,257**	**133,920**
Capital						
Audio, Visual, & Comm. Sys	0		0	5,992	0	0
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	0		0	5,840	14,500	0
Machinery & Equipment	0		35,000	0	0	0
		0	**35,000**	**11,832**	**14,500**	**0**
Total Expenses		**$ 150,634**	**$ 170,858**	**$ 139,259**	**$ 130,757**	**$ 133,920**

Village of North Palm Beach
Five Year Position Summary
Public Safety



	2007	2008	2009	2010	2011
Full Time	68	68	67	67	67
Part Time	13	12	11	12	12

Public Works

Director of Public Works 1 FT

Superintendent of Public Works 1 FT

Accounting Clerk 1 FT

Facility and Vehicle Division

Trades Mechanic III	1 FT
Trades Mechanic II	3 FT
Mechanic	3 FT

Sanitation Division

Supervisor	1 FT
Sanitation Driver/Operator	6 FT
Sanitation Collector	12 FT

Streets & Grounds Division

Supervisor	1 FT
Equipment Operator II	2 FT
Irrigation Tech II	1 FT
Irrigation Tech I	1 FT
Grounds Maintenance Worker	3 FT

Summary:	Change:
FT= 37	
PT= 0	

Public Works

Mission Statement

To provide the highest quality of service to our citizens and businesses by maintaining Village facilities, grounds and roadways with the most effective and cost efficient methods and by looking after the needs and safety of the community.

Service Level Narrative

Public Works is comprised of four divisions: Public Works Administration; Facility & Vehicle Maintenance; Sanitation; and Street/Grounds Maintenance. It is the responsibility of each of these divisions to facilitate maintenance of the Village infrastructure while maintaining a focus on the needs, concerns and safety of the residents.

The Public Works Administration is comprised of the Director of Public Works, one (1) full-time Superintendent of Public Works, and one (1) full-time Accounting Clerk. The Director of Public Works oversees and supervises all areas of the Public Works Department, provides professional managerial oversight to the department and assistance to the Village Administration and the public. The Director is responsible for staffing, scheduling, budgetary controls, and maintaining appropriate customer service levels in the department while overseeing the workflow of the staff. The Director also enforces Village and departmental policies and guidelines to ensure adequate safety procedures are followed and that the Public Works staff is operating as efficiently and productively as possible.

The Accounting Clerk assists the Director with the day-to-day operations of the department including processing payroll and invoices, correspondence with contractors and consultants, and answering inquiries from the public.

The Superintendent of Public Works is responsible for assisting the Director with the oversight the Public Works Department, focusing specifically on the Facility & Vehicle Maintenance Division. This Division is comprised of one (1) Trades Mechanic III, three (3) Trades Mechanic II's and three (3) Mechanics.

The Division's Trades Mechanics are responsible for the repair, maintenance and overall appearance of Village building and facilities including: Village Hall, Public Safety, the Library, the Community Center, Anchorage Park and Marina, Osborne Park, Lakeside Park, Public Works, the Tennis facility, the Country Club clubhouse, and all Village-owned street lights. The Facility Maintenance staff constructs and assembles furniture, completes minor office remodeling, monitors building operations, performs preventive maintenance and makes repairs to HVAC equipment, electrical, lighting, plumbing, and street lights. Facility staff is also responsible for the appearance (painting and repair) of all Village buildings and assist in the repair of irrigation pump motors.

The Facilities Division also provides general maintenance for the Golf Pro Shop, Restaurant/Lounge and the Administrative offices. These labor charges are then submitted to the Country Club Administration for payment to the Village. No tax dollars are utilized for facilities at the North Palm Beach Country Club that fall within the Enterprise Fund.

The Division's Fleet Maintenance staff maintains and repairs vehicles and equipment utilized by the Public Safety, Community Development, Public Works, and Parks & Recreation Departments to ensure that all Village-owned vehicles are maintained at or above levels recommended by manufacturers. The Village fleet/equipment consists of 110 licensed vehicles and

numerous pieces of off-road and small equipment (chain saws, generators, grinders, pumps, etc.).

The Sanitation Division currently consists of one (1) Supervisor, six (6) Sanitation Driver/Operators, and twelve (12) Sanitation Collectors. The Division provides backdoor garbage collection 3-times a week, curbside vegetation and bulk trash items 2-times a week, and curbside recycling once a week. The Village's Monday through Friday, 5-days-a-week sanitation service is a unique and expensive level of service when compared to surrounding municipalities.

The Street Maintenance Division is comprised of a Supervisor, two (2) Equipment Operator II's, three (3) Street/Grounds Maintenance Workers, one (1) Irrigation Tech II and one (1) Irrigation Tech I. The Street Maintenance Division is responsible for the maintenance and repair of the infrastructure throughout the Village. Work includes: preparation of streets for the Village's annual overlay program; patching potholes; repair and replacement of sidewalks; repair or replacement of traffic signs; addressing line of sight issues at all intersections within Village limits, maintenance of the Village storm drainage system; and administration of NPDES permitting and reporting requirements. This Division oversees the work of the landscape contractor who is responsible for all landscape maintenance of Village properties, including the various parks. This Division also installs new vegetation as part of the Village's revitalization program. Further responsibilities include the replacement of landscape material that is damaged as the result of automobile accidents or vandalism.

Major Fleet Maintenance renovation priorities for the proposed budget include:

- Consolidating automotive accounts of the other departments into this budget, allowing the Division to better monitor and control the effectiveness of maintenance expenditures and to streamline purchasing procedures.

Major Facility Maintenance priorities include:

- Continuing to upgrade HVAC systems, replacing older systems to take advantage of newer energy saving models and reducing the impacts of equipment failure;
- Developing a street lighting enhancement plan for neighborhood areas without or with limited nighttime lighting. Lighting themes, style, color and materials would enhance safety and improve the Village's identity;
- Continuing the program of purchasing, installing or constructing new signs following Council's chosen design and color theme at Village facilities; and
- Continuing the program for painting, landscaping and lighting facilities to maintain a high quality of appearance.

Sanitation continues to be impacted by substantial rises in fuel costs, vehicle maintenance costs, personnel injuries, and the cost of capital equipment. In the coming years, the Administration will be tasked with providing an alternate way of collecting household garbage and waste throughout the Village. This is partly in response to the fact that the jitneys (which have become so much a part of everyday life in the Village) are no longer being manufactured; parts are becoming more difficult to find; and these vehicles have been singled out by our insurance provider as a high liability that we can no longer afford. The move to alternate means of collection will all be done with an understanding that the residents still request side door service. This will require the distribution of wheeled containers that remain at the side of the house. On scheduled collection days, the container will be taken to the street, connected to our truck, dumped and then wheeled back up to the side of the house by Sanitation staff. Several of the Village's current packer trucks have already been retrofitted to accommodate the new wheeled containers. During this coming

fiscal year the Department will be requesting the replacement of the last single axle rear-loading packer truck. Tandem-axle trucks reduce the number of trips to the landfill and overweight tickets which will improve staff productivity and lower costs. The Sanitation Division recognizes the rising costs and impact to customer service created by workers' compensation claims. In an effort to positively affect these areas, the Sanitation Division will continue to discuss, train and promote safety practices and hold safety programs for staff throughout the year.

During the coming year Street Maintenance Division plans to:

- Develop a median revitalization plan to provide for visually attractive landscaping while reducing water consumption;
- Develop a street median landscaping plan to improve roadway appearance of Lighthouse Drive;
- Develop concepts and design ideas for improvement of street identification markers in the Village; and
- Continue with the very successful outsourcing of the maintenance of all Village landscape areas inclusive of the parks.

The Street Maintenance Division construction and major renovation priorities for this year's budget include:

- Sidewalk replacement–due to the impacts, deterioration and damage of Village sidewalks by tree roots, the Division has budgeted funds for outside repair work as needed. This has proved to be a very cost effective process. The contractor has significantly more resources at his disposal which allow him to affect a much larger area in a shorter amount of time than could ever be accomplished by the Public Works staff.
- Drainage repair:
  1. Repair pipe joints in system at 301 Lake Circle.
  2. Repair outfall pipe in system at 630 356 Golfview Road.
  3. Repair pipe joints in system at 400 Lighthouse Drive.
  4. Install catch basin in vicinity of Public Works wash rack to reduce the amount of rainwater runoff that is circulated through closed loop system.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, the Public Works Department achieved the following new initiatives and goals for improvement:

- Completed the overlay of all Village interior roads;
- Assumed oversight of Park Maintenance contract;
- Assumed oversight of Tennis Courts maintenance;
- Completed the renovation/refurbishment of the Community Center;
- Refurbishment of the Corsair Road wall;
- Outsourcing of Janitorial Services;
- Completion of the Village's canal dredging project; and
- General refurbishing of the Country Club restaurant facility for Village operation.

Goals and Objectives

In addition to the "New Initiatives," in the coming year, the Public Works Department plans to achieve the following goals and objectives:

Council Goal:

Protect the Financial Integrity of the Village in a Difficult Economic Environment

Department Goal:
Reduction of workers' compensation cases.

Objectives:
a. Specific training of staff

b. Monitoring of employee work areas
c. In-depth study of employees habits and tendencies
d. Conduct case studies of accidents to initiate preventative measures

Department Goal:
Reduction of Solid Waste Disposal Fees.

Objectives:
a. Continued education of residents and staff on keeping items separated for collection, particularly trash and vegetation
b. Effective scheduling of personnel and equipment to specific tasks
c. Observation of Village activity
d. Adhering to collection schedule

Department Goal:
Reduction of fuel consumption.

Objectives:
a. Perform regular maintenance of vehicles to ensure performance at the optimum level
b. Effective scheduling of projects to team up departments to reduce travel
c. Look into alternate fuel source vehicles as economic climate allows

Council Goal:
Improve the Overall Appearance of the Village

Department Goal:
Increase lineal footage of sidewalk repairs.

Objectives:
a. Prepare priority list based on daily observation and reporting by residents and other entities
b. Continued education of residents through informative articles in the Village Newsletter to ensure that they understand who and where they need to report safety concerns such as raised areas or incidents that have occurred with themselves or neighbors

Department Goal:
Improve the appearance of medians and Village grounds.

Objectives:
a. Replacement of dead or damaged vegetation
b. Develop planting scheme
c. Work closely with landscape contractor to ensure adherence to contract

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Number of missed garbage complaints	73	85	60
Number of illicit discharges/storm drains	7	4	2
Lineal feet of sidewalk repair	85	600	600

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Public Works (combined)

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 1,636,959		$ 1,589,474	$ 1,551,692	$ 1,691,079	$ 1,597,379
Overtime Pay	16,750		16,750	11,783	12,362	12,997
Part-time Pay	-	**1,653,709**	-	-	-	-
Benefits:						
Pension	348,506		387,974	379,608	398,203	408,786
Health Insurance	384,822		396,324	334,403	382,265	345,056
FICA/Medicare	126,369		122,738	110,422	121,187	114,639
Worker's Compensation	125,867		151,273	253,044	279,720	281,268
Other	16,840	**1,002,404**	43,813	25,981	17,053	20,673
		$ 2,656,113	**$ 2,708,346**	**$ 2,666,932**	**$ 2,901,869**	**$ 2,780,798**
Operating						
Advertising	1,400		1,400	1,156	1,156	1,430
Books, Publications & Subscriptions	0		0	0	110	0
Conferences & Seminars	0		0	0	0	731
Contractual Services	661,200		641,775	176,846	132,833	54,827
Equipment Rental	2,800		3,800	676	466	2,490
Gas, Oil & Lubricants	112,530		136,833	90,213	128,813	97,988
Licenses & Fees	600		800	179	481	570
Materials & Supplies	241,100		245,150	201,667	222,333	202,891
Memberships & Dues	400		500	255	300	285
NPEDS Permitting	15,000		17,000	16,528	19,197	20,345
Postage	220		200	225	106	43
Printing & Binding	200		400	464	181	228
Professional Services	4,000		4,000	2,591	4,106	7,367
Repairs & Maintenance	133,100		123,850	58,556	83,761	567,091
Solid Waste Disposal	103,000		103,000	50,198	77,174	110,210
Travel & Training	0		0	0	0	2,473
Uniforms	13,430		16,030	11,854	13,219	15,289
Utilities	181,719		175,802	152,296	119,016	125,743
Other Operating Costs	100		450	1,922	2,018	6,395
		1,470,799	**1,470,990**	**765,625**	**805,269**	**1,216,396**
Capital						
Automotive	0		0	0	154,044	149,827
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	85,000		403,000	555,767	658,575	141,564
Machinery & Equipment	0		5,000	30,220	0	19,600
		85,000	408,000	585,987	812,619	310,991
Total Expenses		**$ 4,211,912**	**$ 4,587,336**	**$ 4,018,543**	**$ 4,519,756**	**$ 4,308,185**

Public Works Capital Outlay $85,000

Public Works Property Security Wall $85,000

This project includes the removal of existing chain link fence and a panel wall that is located at the south end of the property. The new wall will be constructed out of the same material that is used for the wall along Corsair Drive at a height of 8 feet. This will shield the property from the neighboring houses and provide a sound buffer to the daily activities of the facility.

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Public Works Administration

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 228,896		$ 218,884	$ 209,956	$ 154,704	$ 173,540
Overtime Pay	-		-	-	-	-
Part-time Pay	-	**228,896**	-	-	-	-
Benefits:						
Pension	46,028		49,759	50,450	35,684	37,164
Health Insurance	26,807		26,385	22,639	15,109	19,255
FICA/Medicare	17,499		16,734	14,984	11,298	12,621
Worker's Compensation	2,949		3,596	14,988	14,460	16,608
Other	1,646	**94,929**	1,587	1,529	1,366	1,935
		$ 323,825	**$ 316,945**	**$ 314,546**	**$ 232,622**	**$ 261,123**
Operating						
Books, Publications, & Subscriptions	0		0	0	110	0
Conferences & Seminars	0		0	0	0	731
Contractual Services	7,200		6,800	6,557	6,127	5,193
Gas, Oil & Lubricants	0		767	365	667	34
Materials & Supplies	2,000		1,200	1,817	2,813	5,045
Memberships & Dues	400		500	255	300	285
Postage	220		200	225	106	43
Printing & Binding	200		400	464	181	228
Repairs & Maintenance	0		0	469	1,286	1,809
Travel & Training	0		0	0	0	2,473
Uniforms	300		350	101	402	352
Utilities	29,081		15,645	15,718	748	2,437
Other Operating Costs	100		450	717	1,367	1,130
		39,501	**26,312**	**26,686**	**14,107**	**19,760**
Capital						
Automotive	0		0	-	19,046	0
Computer Hardware & Software	0		0	-	-	-
Construction & Major Renovation	0		0	-	-	-
Machinery & Equipment	0		0	0	0	-
		0	**0**	**0**	**19,046**	**0**
Total Expenses		**$ 363,326**	**$ 343,257**	**$ 341,232**	**$ 265,775**	**$ 280,883**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Facility Services

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 183,945		$ 178,639	$ 258,873	$ 241,406	$ 182,431
Overtime Pay	1,500		1,500	2,472	981	3,778
Part-time Pay	-	**185,445**	-	-	-	-
Benefits:						
Pension	39,929		45,467	59,610	43,530	44,421
Health Insurance	41,085		40,625	56,446	56,484	38,005
FICA/Medicare	14,172		13,766	18,097	17,194	13,300
Worker's Compensation	7,707		9,105	26,652	25,788	21,312
Other	1,514	**104,407**	19,266	2,193	2,572	2,432
		$ 289,852	**$ 308,368**	**$ 424,343**	**$ 387,955**	**$ 305,679**
Operating						
Contractual Services	200,000		203,275	46,426	18,130	37,999
Equipment Rental	800		800	676	0	0
Gas, Oil & Lubricants	12,400		13,940	8,355	10,521	6,375
Licenses & Fees	200		200	75	125	114
Materials & Supplies	42,500		57,450	41,203	62,632	55,677
Repairs & Maintenance	59,600		66,100	42,406	55,063	67,123
Solid Waste Disposal	28,000		28,000	23,416	16,867	16,875
Uniforms	1,200		2,200	1,711	1,738	2,206
Other Operating Costs	0		0	314	428	1,064
		344,700	**371,965**	**164,583**	**165,505**	**187,432**
Capital						
Automotive	0		0	0	0	0
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	85,000		0	0	0	0
Machinery & Equipment	0		5,000	27,149	0	0
		85,000	5,000	27,149	0	0
Total Expenses		**$ 719,552**	**$ 685,333**	**$ 616,076**	**$ 553,459**	**$ 493,111**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Vehicle Maintenance

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 125,393		$ 120,232	$ 115,234	$ 172,878	$ 139,194
Overtime Pay	1,500		1,500	1,308	625	506
Part-time Pay	-	**126,893**	-	-	-	-
Benefits:						
Pension	27,509		30,929	31,861	42,188	39,638
Health Insurance	17,267		17,224	14,732	28,830	21,891
FICA/Medicare	9,696		9,302	8,323	12,320	9,825
Worker's Compensation	4,006		4,876	8,196	12,564	12,372
Other	1,062	**59,540**	1,031	999	1,718	1,674
		$ 186,433	**$ 185,094**	**$ 180,654**	**$ 271,122**	**$ 225,100**
Operating						
Contractual Services	3,000		3,500	2,953	2,644	969
Gas, Oil & Lubricants	4,030		5,156	3,090	4,701	3,214
Licenses & Fees	400		600	104	356	456
Materials & Supplies	126,500		116,200	110,178	74,009	7,868
Repairs & Maintenance	47,500		31,000	108	0	0
Uniforms	1,130		1,080	1,064	1,075	1,223
Utilities	200		10,992	9,835	9,329	9,552
Other Operating Costs	0		0	0	0	413
		182,760	**168,528**	**127,332**	**92,113**	**23,696**
Capital						
Automotive	0		0	0	0	24,359
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	0		0	34,095	9,683	20,163
Machinery & Equipment	0		0	0	0	0
		0	**0**	**34,095**	**9,683**	**44,522**
Total Expenses		**$ 369,193**	**$ 353,622**	**$ 342,081**	**$ 372,918**	**$ 293,318**

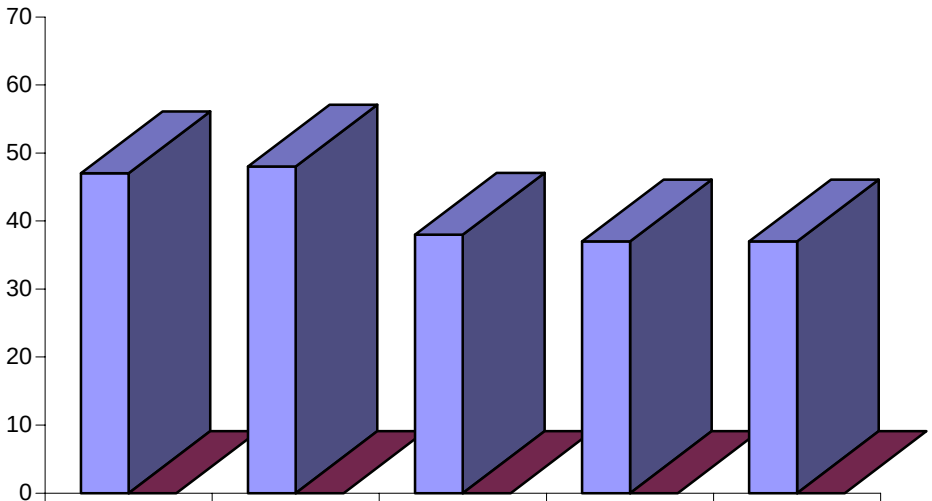
The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Sanitation

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 768,185		$ 740,737	$ 719,220	$ 769,923	$ 697,945
Overtime Pay	10,750		10,750	6,508	8,739	7,366
Part-time Pay	-	**778,935**	-	-	-	-
Benefits:						
Pension	164,465		180,125	175,469	194,179	179,468
Health Insurance	218,059		219,715	189,049	210,552	178,714
FICA/Medicare	59,516		57,417	51,234	55,216	50,226
Worker's Compensation	88,535		106,352	174,060	179,328	181,968
Other	6,786	**537,361**	6,759	19,176	8,134	9,601
		$ 1,316,296	**$ 1,321,855**	**$ 1,334,716**	**$ 1,426,071**	**$ 1,305,287**
Operating						
Advertising	1,400		1,400	1,156	1,156	1,430
Gas, Oil & Lubricants	77,500		91,864	66,200	92,970	66,701
Materials & Supplies	14,100		14,300	13,472	37,331	72,283
Repairs & Maintenance	0		0	7,577	17,012	18,188
Solid Waste Disposal	75,000		75,000	26,782	60,306	93,335
Uniforms	8,200		9,000	6,703	7,492	7,639
Other Operating Costs	0		0	269	187	3,359
		176,200	**191,564**	**122,160**	**216,453**	**262,935**
Capital						
Automotive	0		0	0	134,998	125,468
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	0		0	0	0	0
Machinery & Equipment	0		0	0	0	19,600
		0	**0**	**0**	**134,998**	**145,068**
Total Expenses		**$ 1,492,496**	**$ 1,513,419**	**$ 1,456,876**	**$ 1,777,522**	**$ 1,713,290**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Streets & Grounds

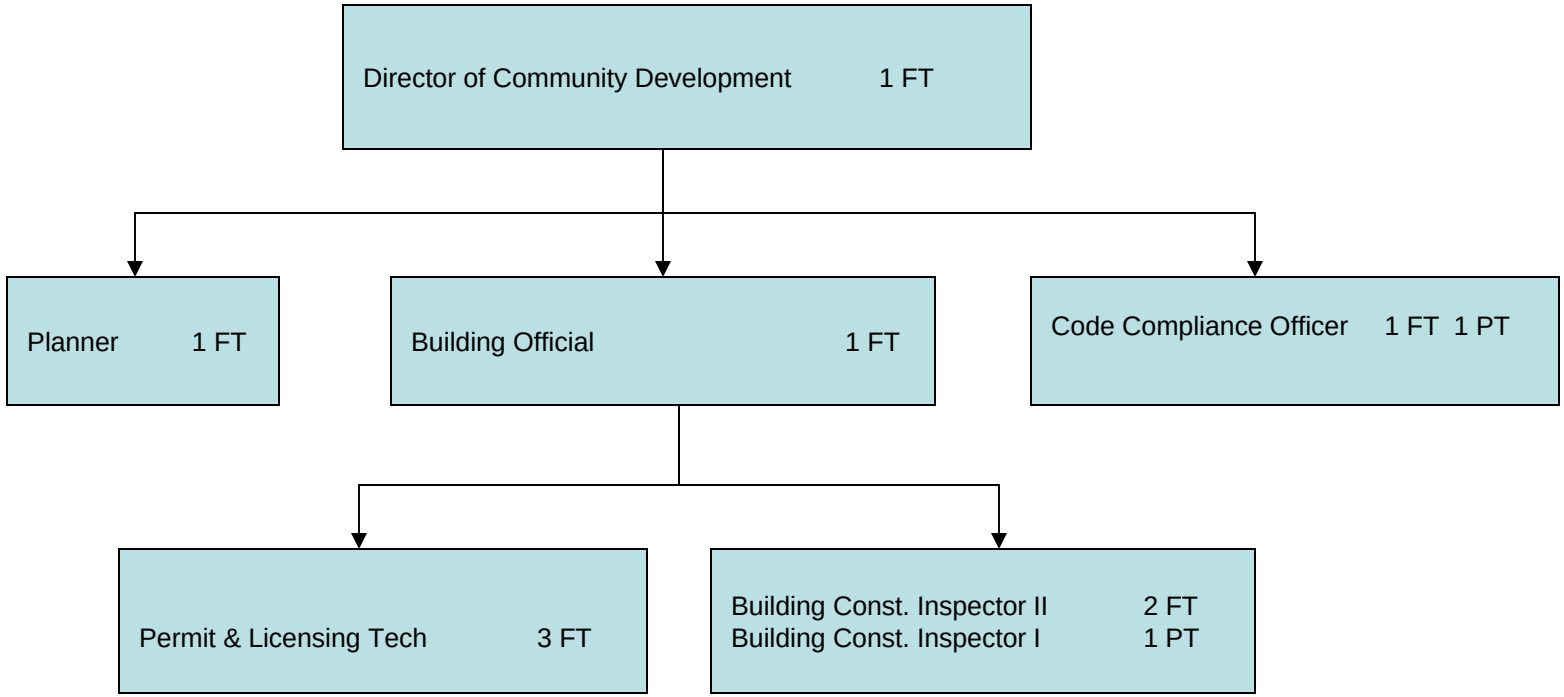
	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 330,540		$ 330,982	$ 248,409	$ 352,168	$ 404,270
Overtime Pay	3,000		3,000	1,495	2,018	1,347
Part-time Pay	-	**333,540**	-	-	-	-
Benefits:						
Pension	70,575		81,694	62,216	82,622	108,095
Health Insurance	81,604		92,375	51,536	71,290	87,190
FICA/Medicare	25,486		25,519	17,784	25,159	28,668
Worker's Compensation	22,670		27,344	29,148	47,580	49,008
Other	5,832	**206,167**	15,170	2,084	3,263	5,031
		$ 539,707	**$ 576,084**	**$ 412,672**	**$ 584,100**	**$ 683,609**
Operating						
Contractual Services	451,000		428,200	120,910	105,932	10,666
Equipment Rental	2,000		3,000	0	466	2,490
Gas, Oil & Lubricants	18,600		25,106	12,203	19,954	21,663
Materials & Supplies	56,000		56,000	34,997	45,548	62,019
NPEDS Permitting	15,000		17,000	16,528	19,197	20,345
Professional Services	4,000		4,000	2,591	4,106	7,367
Repairs & Maintenance	26,000		26,750	7,995	10,400	479,971
Uniforms	2,600		3,400	2,275	2,512	3,869
Utilities	152,438		149,165	126,744	108,938	113,754
Other Operating Costs	0		0	621	37	428
		727,638	**712,621**	**324,864**	**317,090**	**722,573**
Capital						
Automotive	0		0	0	0	0
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	0		403,000	521,672	648,891	121,402
Machinery & Equipment	0		0	3,071	0	0
		0	**403,000**	**524,743**	**648,891**	**121,402**
Total Expenses		**$ 1,267,345**	**$ 1,691,705**	**$ 1,262,278**	**$ 1,550,082**	**$ 1,527,584**

Village of North Palm Beach
Five Year Position Summary
Public Works



	2007	2008	2009	2010	2011
Full Time	47	48	38	37	37
Part Time	0	0	0	0	0

Community Development



Summary:	Change:
FT=9	
PT=2	

Community Development

Mission Statement

To provide the highest level of customer service to our residents and to work in partnership to promote our local businesses for a more sustainable community.

Service Levels Narratives

The Community Development Department is a full-service department responsible for all planning and zoning, building and code compliance. The Department's responsibilities primarily relate to enforcing State and Local regulations, issuing building permits, business tax receipts and registrations, and to maintaining the community's overall appearance.

The Community Development Administration is comprised of the Director of Community Development, and one (1) full-time Planner. The Director oversees and supervises all areas of the Community Development Department. This includes providing oversight, guidance to the staff, project management, budgetary controls, and maintaining customer service levels to the Village administration and the public. The Director also enforces the Village's Comprehensive Plan to ensure proper growth and redevelopment within the Village to maintain the *"small town feeling."*

The Planner is responsible for handling all new development and redevelopment, future annexations, site plan approvals, re-zoning, comprehensive plan amendments, zoning compliance, and any other State or Local required amendments. This includes providing support to the Village Council, Planning Commission, Zoning Board of Adjustment, and Construction of Board of Adjustment.

The Building Division consists of one (1) Building Official, one (1) part-time Building Inspector, two (2) full-time Building Inspectors and three (3) full-time Permit & Licensing Technicians. The Building Official is responsible for overseeing day-to-day operations of the Building Division, including: plan review, providing technical support to the contractors and homeowners, and maintaining budgetary controls. The Building Inspectors are responsible for conducting daily inspections pertaining to the permitted projects within the Village. The Inspectors also work closely with contractors and homeowners to provide guidance to complete projects in a timely and professional manner. The Permit & Licensing Technicians are responsible for processing and issuing all building permits, scheduling inspections, scanning and maintaining lot files, and issuing business tax receipts and registrations. This includes preparing the necessary reports and the daily deposits.

The Code Compliance Division consists of one (1) full-time and one (1) part-time Code Compliance Officers. The Code Compliance Officers are focused to work in partnership with the residents and local businesses by seeking and developing voluntary compliance instead of relying solely on enforcement through punitive measures. This includes educating the public about the importance of obtaining proper permits and hiring licensed contractors for all home and business improvements. The Code Compliance Officers are responsible for case preparation, evidence gathering and presentation of violation cases before the Code Enforcement Special Magistrate. Administrative duties include written correspondence, property ownership and code research, and tracking compliance through ongoing data management and reporting.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, the Community Development Department has accomplished a significant amount of special projects including:

- Amended the Public Notice Requirements for Land Use Changes
- The Village's LAP (Local Agency Planning) Certification with the Florida Department of Transportation (FDOT) for the Anchorage Park Renovation Project
- Adoption of the Village's Comprehensive Plan EAR-based Amendments
- Completion of the 2.9 million dollar Anchorage Park Renovation Project
- Completion of the new Tennis Facility at the North Palm Beach Country Club
- Annexation of 9264 Old Dixie Highway within the Village's future Light Industrial Area
- Streamlined process for over-the-counter permits; i.e. HVAC, water heater change outs and re-roofs
- Initiation of a code citation ordinance as an alternate method to code compliance
- Implementation of registering abandoned/foreclosed properties within the Village
- Implementation of the Village's first Business Forum serving the local business community

Goals and Objectives

In the coming year, the Community Development Department plans to achieve the following goals and objectives:

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Enhance the quality of life by increasing customer service during the permitting process

Objectives:

a. Provide staff with new and updated software
b. Provide inspection flexibility
c. Establish an electronic submittal for commercial projects
d. Increase performance and accountability to provide accurate data and online services, i.e. scheduling inspections, tracking permits, etc.
e. Implement an after hour and weekend inspections program
f. Reduce bulk record storage and turn around time for record requests.

Council Goal:

Protect the financial integrity of the Village in a difficult economic environment

Department Goal:

Work with the business community to encourage economic redevelopment.

Objectives:

a. Promote our local business community

b. Encourage sustainable economic growth and development in our future annexation area
c. Re-evaluate the Village sign codes and permitted uses within commercial districts
d. Improve the Business Forum by increasing the frequency to quarterly meetings and by collaborating with other local governmental agencies and seeking grant-funding opportunities
e. Create a visionary plan, including permitted uses for the future Light Industrial Area
f. Review zoning codes and make recommendations to Village Council for ordinance changes

Council Goal:

Improve the overall appearance of the Village

Department Goal:

Enforce the code fairly and equitably.

Objectives:

a. Continue to be pro-active in obtaining voluntary code compliance prior to issuing written violations
b. Maintain the Village's property values and general appearance
c. Decrease the number of Code Enforcement cases brought before the Special Magistrate

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Increase number of Inspections	4,666	6,200	6,500
Increase number of building permits issued	1,522	1,877	2,065
Increase number of new businesses	N/A	60	100
Increase number of business forums	N/A	1	4
Number of Code Enforcement Special Magistrate Cases	57	54	50
Increase voluntary Code compliance	N/A	N/A	100

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Community Development(combined)

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 481,601		$ 470,411	$ 436,775	$ 452,158	$ 405,690
Overtime Pay	-		-	-	24	1,134
Part-time Pay	54,528	**536,129**	48,382	36,966	27,556	25,845
Benefits:						
Pension	93,259		83,948	87,698	101,932	74,115
Health Insurance	98,886		97,340	78,714	87,884	60,674
FICA/Medicare	40,981		39,654	34,050	34,560	31,536
Worker's Compensation	9,678		13,105	43,188	43,212	34,152
Other	4,747	**247,551**	9,749	14,076	11,289	4,485
		$ 783,680	**$ 762,589**	**$ 731,466**	**$ 758,614**	**$ 637,631**
Operating						
Advertising	2,500		1,200	2,020	1,633	3,121
Books, Publications & Subscriptions	600		1,300	666	1,275	20
Comp Plan Amendments	3,000		2,500	9,000	6,500	0
Conferences & Seminars	400		800	50	810	2,052
Contractual Services	3,200		2,413	14,677	18,334	15,437
Developer Fees	0		0	0	0	0
Engineering Fees	0		0	0	105	7,433
Gas, Oil & Lubricants	7,290		9,745	6,323	9,696	9,774
Materials & Supplies	2,500		2,600	1,847	9,559	8,457
Memberships & Dues	1,400		1,900	832	982	1,656
Printing & Binding	550		700	303	2,375	1,978
Professional Fees	5,000		6,000	9,025	0	7,383
Repairs & Maintenance	625		875	1,167	3,323	3,023
Travel & Training	2,700		1,550	1,442	4,675	4,666
Uniforms	1,400		1,020	458	1,135	792
Utilities	4,712		6,124	4,405	20,030	15,791
Other Operating Costs	0		100	804	1,322	13,432
		35,877	**38,827**	**53,020**	**81,752**	**95,012**
Capital						
Automotive	0		-	-	50,696	-
Computer Hardware & Software	0		-	-	5,470	10,713
Construction & Major Renovation	0		-	-	-	7,835
Machinery & Equipment	0		-	-	-	5,657
		0	**0**	**0**	**56,166**	**24,205**
Total Expenses		**$ 819,557**	**$ 801,416**	**$ 784,487**	**$ 896,532**	**$ 756,848**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Community Planning

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 136,326		$ 131,342	$ 126,052	$ 90,481	$ 115,931
Overtime Pay	-		-	-	-	-
Part-time Pay	-	**136,326**	-	-	-	-
Benefits:						
Pension	24,843		26,108	25,930	21,188	17,885
Health Insurance	32,185		31,600	27,159	21,971	19,449
FICA/Medicare	10,422		10,040	8,966	6,381	8,430
Worker's Compensation	382		486	768	828	912
Other	1,017	**68,849**	988	954	787	1,167
		$ 205,175	**$ 200,564**	**$ 189,829**	**$ 141,636**	**$ 163,773**
Operating						
Advertising	2,500		1,000	1,567	561	1,869
Books, Publications & Subscriptions	0		0	0	0	0
Comp Plan Amendments	3,000		2,500	9,000	6,500	0
Conferences & Seminars	0		0	50	250	950
Contractual Services	1,000		500	2,263	960	0
Developer Fees	0		0	0	0	0
Engineering Fees	0		0	0	105	7,433
Gas, Oil & Lubricants	2,211		2,997	1,885	2,390	2,878
Materials & Supplies	400		400	305	2,093	1,955
Memberships & Dues	700		800	492	517	1,436
Printing & Binding	100		100	71	351	556
Professional Services	5,000		6,000	9,025	0	7,383
Repairs & Maintenance	100		250	770	1,161	800
Travel & Training	0		0	6	1,326	981
Utilities	2,053		2,308	1,446	1,350	0
Other Operating Costs	0		50	(0)	115	10,569
		17,064	**16,905**	**26,879**	**17,679**	**36,810**
Capital						
Computer Hardware & Software	0		0	0	0	1,648
		0	**0**	**0**	**0**	**1,648**
Total Expenses		**$ 222,239**	**$ 217,469**	**$ 216,708**	**$ 159,315**	**$ 202,231**

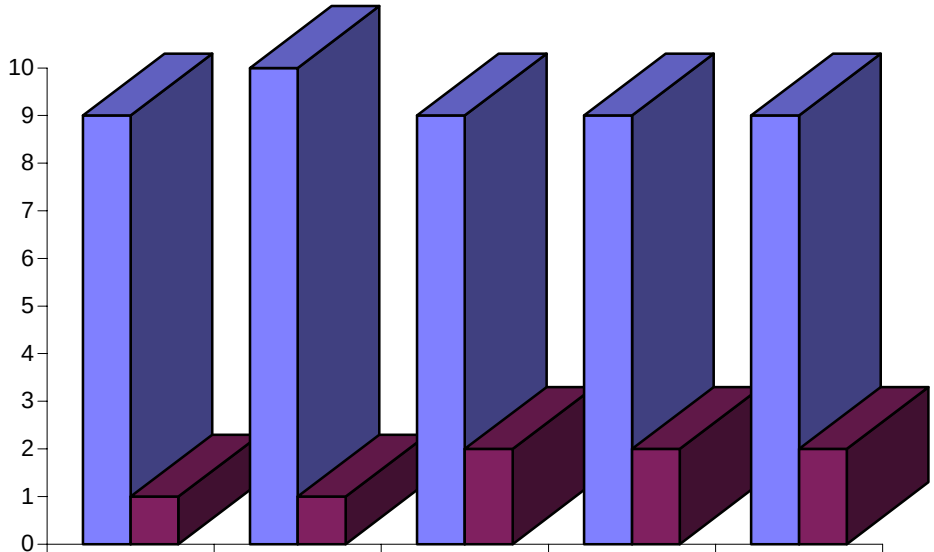
The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Building

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 292,881		$ 288,768	$ 262,051	$ 277,155	$ 213,755
Overtime Pay	-		-	-	24	1,119
Part-time Pay	31,389	**324,270**	30,041	29,215	27,556	25,845
Benefits:						
Pension	57,232		45,230	48,507	61,660	40,114
Health Insurance	50,608		49,940	37,976	43,410	26,200
FICA/Medicare	24,786		24,368	21,220	22,278	17,689
Worker's Compensation	7,153		9,890	32,652	31,296	21,096
Other	2,725	**142,504**	2,505	9,160	9,707	2,377
		$ 466,774	**$ 450,742**	**$ 440,781**	**$ 473,086**	**$ 348,195**
Operating						
Advertising	0		200	453	1,072	1,252
Books, Publications & Subscriptions	600		1,300	666	1,275	0
Conferences & Seminars	400		400	0	245	832
Contractual Services	1,700		1,663	12,020	17,130	11,757
Gas, Oil & Lubricants	3,011		3,212	2,297	3,341	2,262
Materials & Supplies	2,000		2,000	1,542	5,546	4,268
Memberships & Dues	600		1,000	215	365	135
Printing & Binding	300		300	233	1,483	974
Repairs & Maintenance	400		500	335	1,388	1,249
Travel & Training	2,300		1,550	868	2,088	706
Uniforms	1,100		720	165	259	0
Utilities	2,000		2,785	2,082	16,779	14,072
Other Operating Costs	0		50	250	1,207	1,539
		14,411	**15,680**	**21,124**	**52,179**	**39,045**
Capital						
Automotive	0		0	-	50,696	0
Computer Hardware & Software	0		0	-	5,470	9,066
Construction & Major Renovation	0		0	-	-	7,835
Machinery & Equipment	0		0	0	0	5,657
		0	0	0	56,166	22,557
Total Expenses		**$ 481,185**	**$ 466,422**	**$ 461,905**	**$ 581,431**	**$ 409,797**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Code Enforcement

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 52,394		$ 50,301	$ 48,673	$ 84,522	$ 76,004
Overtime Pay	-		-	-	-	15
Part-time Pay	23,139	**75,533**	18,341	7,751	-	-
Benefits:						
Pension	11,184		12,610	13,261	19,083	16,116
Health Insurance	16,093		15,800	13,579	22,503	15,024
FICA/Medicare	5,773		5,246	3,864	5,901	5,418
Worker's Compensation	2,143		2,729	9,768	11,088	12,144
Other	1,005	**36,198**	6,256	3,962	796	941
		$ 111,731	**$ 111,283**	**$ 100,857**	**$ 143,892**	**$ 125,662**
Operating						
Books, Publications & Subscriptions	0		0	0	0	20
Conferences & Seminars	0		400	0	315	270
Contractual Services	500		250	395	244	3,680
Gas, Oil & Lubricants	2,068		3,536	2,142	3,965	4,634
Materials & Supplies	100		200	0	1,920	2,235
Memberships & Dues	100		100	125	100	85
Printing & Binding	150		300	0	541	447
Repairs & Maintenance	125		125	62	773	974
Travel & Training	400		0	568	1,260	2,978
Uniforms	300		300	293	876	792
Utilities	659		1,031	877	1,901	1,719
Other Operating Costs	0		0	554	(0)	1,324
		4,402	**6,242**	**5,017**	**11,894**	**19,158**
Capital						
Automotive	0		0	-	0	0
Computer Hardware & Software	0		0	-	-	-
Construction & Major Renovation	0		0	-	-	-
Machinery & Equipment	0		0	0	0	-
		0	**0**	**0**	**0**	**0**
Total Expenses		**$ 116,133**	**$ 117,525**	**$ 105,874**	**$ 155,787**	**$ 144,820**

Village of North Palm Beach
Five Year Position Summary
Community Development



	2007	2008	2009	2010	2011
Full Time	9	10	9	9	9
Part Time	1	1	2	2	2

Library

Director of Library 1 FT

Administrative Assistant 1 FT

Public Services

Librarian II 1 FT
Library Clerk 1 PT

Circulation

Library Assistant III 1 FT
Library Assistant 1 FT
Library Clerk 5 PT
Library Page 4 PT

Technical Services

Library Assistant III 1 FT

Summary:	Change:
FT = 6	
PT = 10	

Library

Mission Statement

The Village Public Library provides materials, services, and programs for community residents of all ages providing personal enrichment and enjoyment, and meeting educational needs. The Library has a special mission to children and their parents to encourage a love of reading and learning.

Service Levels Narrative

The Library provides materials in many formats, including book, periodical, electronic, and audio-visual. Staff enters and maintains books and materials into the permanent collection, and periodically purges outdated or worn materials for sale at the annual book sale. Staff processes all borrower registrations and requests and handles oversight of the on-site meeting room. Library programs are scheduled throughout the year and include story times, author lectures, genealogy group meetings, book discussions, and other special events.

The Library also offers a variety of reference services including simple inquiries, research assistance, and inter-library loans of materials not in the collection. The adult library has two (2) electronic catalog computers and the children's library has two (2) computers with educational software and games for children. The Library has a Computer Lab downstairs with twelve (12) computers available for public use—all of which have genealogy, Microsoft Office and Internet access.

The implementation of improved, automated, circulation software has allowed staff to track circulation usage more efficiently and accurately. Previously, some material circulation statistics were tracked manually, which created a potential for inaccuracies. This helps to explain some of the variance in the service levels indicated in prior years.

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Anticipated	FY 2010/11 Projected
Materials in collection	33,122	35,681	38,535	41,618
Materials circulated	98,169	102,315	141,031	146,672
Cardholders (new & renewals)	7,190	8,443	9,550	9,932
Inter-library Loan (ILL)	239	356	788	819
Internet usage	16,993 (6 weeks with no computers)	48,131	63,529	66,529

Library statistics are a valuable, but limited tool for gauging the amount of services offered. Circulation statistics tell what has been checked-out; however, they do not indicate the quality of service being provided. The Library staff maintains a high level of interaction with our patrons. This has created a unique "brand" for the Village Public Library that is prized by the residents and is difficult to quantify.

Personnel Changes

The personnel/title changes for FY 2010/11 are as follows:

- Reclassification of four (4) Library Page p/t positions from pay grade 10 to pay grade 6.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, the Library achieved the following new initiatives and goals for improvement:

- Anticipates at the End of the Year a 32% increase in circulation, and a 28% increase in computer usage due, in part, to the closing of the North County Regional Library (located in Palm Beach Gardens) and the decreased hours of the neighboring Lake Park Library;
- Collaborated with the Palm Beach County Public Library System to provide Story Times on Tuesdays and Thursdays resulting in an increase in both the number of programs offered and in the attendance of all programs offered;
- Collaborated with the Palm Beach County Library System to offer computer training classes;
- Temporarily increased the number of computers in the computer lab from twelve (12) to sixteen (16) during the busy winter months;
- Increased adult programming by 450%;
- Installed a new SIRSI/DYNIX automation system funded in part by an LSTA Grant from the Florida State Library;
- Increased the Interlibrary Loan Service, providing print and non-print materials from other libraries, 164%; and
- Conducted a survey of users to determine the level of services provided.

Goals and Objectives

In the coming year, the Library plans to achieve the following goals and objectives:

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Enhance the spirit and participation of the Library patrons.

Objectives:

a. Encourage local businesses to offer free programs for Library patrons (i.e. tax advice, legal advice, etc.)
b. Utilize a teen volunteer program to assist with the children's summer reading program.
c. Increase library program brochures for distribution around the Village.

Department Goal:

Maintain a high quality of Library services.

Objectives:

a. Enhance self-services with new library automation (i.e. email alerts, news, renewals, and requests)
b. Improve communication and responsiveness by actively utilizing a suggestion box both in-house and online.
c. Enhance communication with residents through social networking sites (i.e. Facebook, Twitter)
d. Enhance computer lab facilities and training classes

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Increase use of self services	256	776	799
Increase number of suggestions/comments	N/A	30	60
Increase # of computer classes & attendance	Classes 12 Attendance 149	Classes 29 Attendance 551	Classes 30 Attendance 573
Increase program attendance	Adult 318 Child 2,985	Adult 1,658 Child 5,214	Adult 1,708 Child 5,370
Increase teen volunteer applicants	5	15	20
Increase circulation	102,315	137,630	141,759

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Library

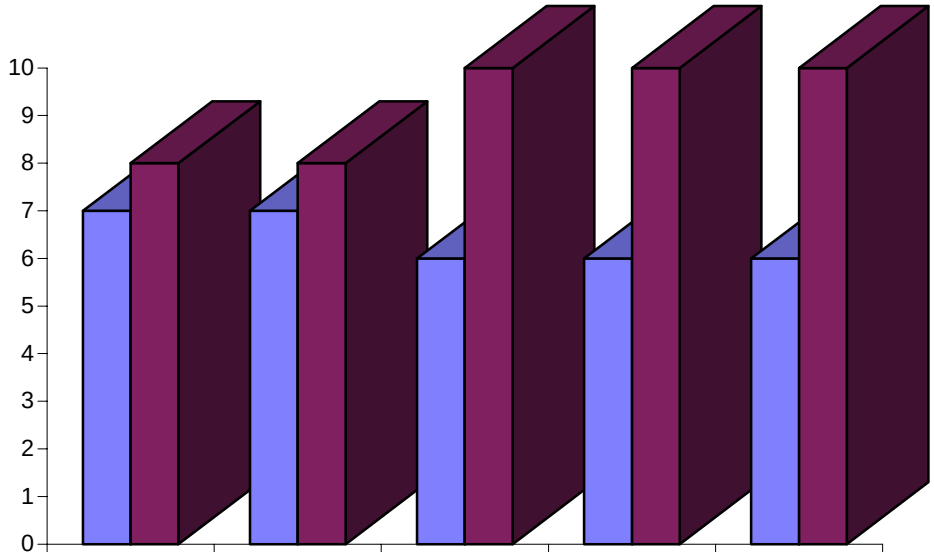
	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 276,870		$ 277,339	$ 273,681	$ 335,356	$ 304,239
Overtime Pay	-		-	10	-	1,463
Part-time Pay	103,516	**380,386**	105,873	83,949	85,168	69,531
Benefits:						
Pension	50,073		53,061	55,140	71,617	68,911
Health Insurance	65,466		66,500	51,427	56,344	36,974
FICA/Medicare	29,058		29,274	26,013	30,433	27,380
Worker's Compensation	10,397		11,782	20,232	18,792	16,800
Other	3,562	**158,556**	12,377	9,218	3,065	3,505
		$ 538,942	**$ 556,206**	**$ 519,670**	**$ 600,775**	**$ 528,802**
Operating						
Audio Visual Materials	22,500		22,500	24,293	20,621	18,094
Books	40,650		42,400	36,052	36,505	42,578
Books, Publications & Subscriptions	410		371	943	36	0
Conferences & Seminars	0		175	510	710	545
Contractual Services	29,964		28,323	23,700	10,725	4,604
Electronic Resources	3,500		3,500	3,370	2,980	2,630
Licenses & Fees	250		300	250	250	0
Materials & Supplies	9,800		10,550	15,480	13,216	7,547
Memberships & Dues	425		355	280	360	660
Postage	1,600		1,200	1,363	890	0
Reference Materials	11,000		11,000	9,350	9,481	8,743
Rental	5,496		4,100	3,748	3,197	1,903
Repairs & Maintenance	9,500		0	0	7,275	0
Subscriptions	3,000		3,000	2,782	4,030	4,520
Travel & Training	500		0	1,181	2,944	3,909
Utilities	35,052		30,883	31,454	31,065	34,493
Other Operating Costs	0		0	2,856	477	80,619
		173,647	**158,657**	**157,613**	**144,761**	**210,845**
Capital						
Capital	0		0	13,615	0	0
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	10,642		10,642	76,373	4,339	0
Machinery & Equipment	0		19,270	0	0	8,601
		10,642	**29,912**	**89,988**	**4,339**	**8,601**
Total Expenses		**$ 723,231**	**$ 744,775**	**$ 767,271**	**$ 749,874**	**$ 748,248**

Library Capital Outlay $10,642

Refurbish downstairs public restrooms $10,642

The downstairs public restrooms are original to the building. They are showing their age. The fixtures tend to leak. The partitions are dark and since the lighting is poor in both the men's and women's restrooms, the facilities can feel claustrophobic. The Library has taken great strides in sprucing up the interior of the building. Patrons have noticed. It would be nice to have the restrooms have the same fresher feel. The work requested would include new partitions, new VCT tile flooring with base, new chrome flushing valves for the commodes (which are themselves in good order), new sinks and faucets, new mirrors, new drop ceiling and lighting, and painting.

Village of North Palm Beach
Five Year Position Summary
Library



	2007	2008	2009	2010	2011
Full Time	7	7	6	6	6
Part Time	8	8	10	10	10

Parks & Recreation

Director of Parks & Recreation 1 FT

Marina Wet Dry Storage, Camps, I.C. Programs and Instructions, and Special Events

Recreation/Program Coordinator	1 FT
Recreation Supervisor	2 FT
Recreation Assistants	4 PT
Youth Art Instructor	1 PT
Camp Counselor	10 PT
~~Special Events~~ Event Coordinator	1 PT

Anchorage, Osborne, Lakeside, Community Center, Pool and Tennis

Parks / Facilities Manager	1 FT
Recreation Supervisor	1 FT (-1 FT)
Recreation Assistants	7 PT (+1 PT)
Pool Lifeguard	20 PT

Summary:	Change:
FT =6	-1 FT
PT = 43	+1 PT

Parks & Recreation Department

Mission Statement

To maintain quality parks and facilities; to preserve open/natural spaces and to provide leisure opportunities to residents of all ages through comprehensive recreational programs and services, designed to enhance the mind, body and soul.

Park Resources

- Community Center - 1200 Prosperity Farms Road
  Features a multi-purpose ball field, batting cages, sand volleyball court, fitness trail, tot lot, full gymnasium, performance stage, three (3) outdoor basketball courts, concession stand, and picnic area.

- Osborne Park - 715 Prosperity Farms Road
  Features a multi-purpose building, six (6) three-wall racquetball courts, two (2) outdoor basketball courts, tot lot, two (2) batting cages, two (2) baseball fields, concession stand, and picnic area.

- Anchorage Park - 603 Anchorage Drive
  Features two (2) multi-purpose buildings, tot lot, two (2) dog parks, two (2) tennis courts, large open field area, two (2) baseball fields, four (4) sand volleyball courts, picnic areas, eight (8) gazebos, two (2) fishing piers, jogging trail, restrooms, dry storage area, wet slips, boat wash, and boat ramp.

- Lakeside Park -East end of Lighthouse Drive
  Features an outdoor basketball court, picnic pavilion, tiki hut, sand volleyball court, beachfront area, walking trail, tot lot, and playground.

- NPB Pool facility – 951 US Highway 1
  Features an Olympic-size swimming pool, diving towers, diving boards, lap lanes, locker room facilities, pro shop, and three (3) wading pools.

- Tennis Center - 951 US Highway 1
  Features ten (10) lighted Har-tru courts with tennis facility, pro shop and pavilion

Programming

The Parks & Recreation Department offers a wide variety of activities, classes, workshops, and leisure opportunities for all ages. Classes, workshops, clinics, and lectures are offered by 45+ independent contractors. Winter, Spring and Summer Camp programs are conducted for youths 4 – 13 years of age.

The Parks & Recreation Department largely utilizes independent contractors to provide these services. These contractors have agreements with the Village, but are not Village employees and are not eligible for benefits. Additionally, because the fees paid to these contractors are off-set by the revenues they bring into the Village, and due to the fluctuating nature of the services they provide, an exact count of these positions is not represented on the Department's organizational chart.

Special Events

The Parks & Recreation Department offers a wide spectrum of special events throughout the year from July 4th fireworks to the Holiday Lights Trolley rides. The Department also offers seasonal events as well as activities special to the Village such as our annual Heritage Day, Puppy Love, garage sales and Arts & Crafts Festival.

Sports

Adult recreational sports league opportunities are offered including softball, volleyball, and basketball. Youth recreational basketball, volleyball and soccer are also operated by the Department. All other youth sport activities are offered through local organized non-profit groups.

Organization Involvement

Northern Palm Beach County Little League organizes and manages the youth baseball program. The North Palm Beach Swim Club trains and holds county-wide competitions at the Village Pool.

Revenues

- Arts and Crafts
  The Village retains all registration fees for all Department sponsored and run Arts and Crafts classes

- Facility Usage Fees
  All users of Village facilities and fields are charged a rental fee

- Heritage Day
  The Village retains all sponsor monies and ticket fees

- Marina Revenues
  The Village retains fees from wet and dry storage and marina decals

- Pool Revenues
  The Village retains all membership, rental, and daily fees as well as partial fees obtained from swim training and private lessons

- Program Activity Fees
  All non-resident users of Village programs and youth leagues are charged at a higher rate

- Summer/Spring Camps
  The Village retains all Camp registration fees

- Tennis Revenue
  The Village retains all membership, rental, and guest fees as well as partial fees obtained from clinics and private lessons

Personnel Changes

The personnel/title changes for Fiscal Year 2010/11 are as follows:

- Addition of one (1) Recreation Assistant p/t position (pay grade 10)
- Deletion of one (1) Recreation Supervisor f/t position (pay grade 21)
- Reclassification of one (1) Special Events Coordinator (pay grade 21) to Event Coordinator (pay grade 20).

Current Year Accomplishments and New Initiatives

During Fiscal Year 2009/10, the Parks & Recreation Department achieved the following new initiatives and goals for improvement:

Parks & Recreation

- The overall appearance of Village parks/facilities has improved
- Heritage Day activities were moved to Anchorage Park and generated more resident participation and the feel of a small town fair
- Community Center complex was painted and the gymnasium floor was resurfaced
- Improved customer service

Village Pool

- Integrated pool programs into the events at the Country Club
- "Learn-To-Swim" Program revenues have increased by scheduling at more desirable times during the day
- Tiki Hut rental revenue has increased

Tennis Facility

- Improved customer service
- Continue to integrate tennis programs with Country Club, Pool, and Recreation and to improve marketing of facility to residents and non-residents (emphasis on the Country Club not being private)
- Completed the tennis building and court refurbishment
- Increased the number of women's teams from 3-5
- Increased membership by 19%
- Established and implemented a consistent policy regarding a resident cards

Anchorage Park Marina

- Restructured the fee schedule to more equitably charge storage users
- Created a digital record of storage documentation
- Created an incentive program for early lease renewal

Goals and Objectives

In the coming year, the Parks & Recreation Department plans to achieve the following goals and objectives:

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Increase local business participation in recreation events.

Objectives:

a. Increase business participation at Heritage Festival
b. Development of departmental sponsorship program
c. Collaborate with local schools/organizations to enhance and promote youth and adult recreation events

Council Goal:

Maintain and improve all Recreational Facilities of the Village

Department Goal:

Increase the use of recreational facilities and parks by local businesses and organizations.

Objectives:

a. Develop facility rental rates for local schools and non-profit organizations
b. Collaborate with Country Club administration to develop a strategy to increase Country Club participation and membership
c. Develop a corporate affiliation program for tennis and pool

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Increase facility rental by 10%	$0	$26,000	$28,600
Increase daily usage memberships by 5%	120 – Pool 152 - Tennis	120 – Pool 192 - Tennis	126 – Pool 201 - Tennis
Increase business participation by 10%	38	40	44
Increase school/organization participation by 10%	6	8	9

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Parks & Recreation (combined)

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 349,681		$ 377,838	$ 441,909	$ 762,049	$ 638,126
Overtime Pay	10,000		10,000	8,805	14,532	21,217
Part-time Pay	215,771	**575,452**	190,073	235,626	219,244	159,768
Benefits:						
Pension	73,945		85,658	108,571	197,163	177,609
Health Insurance	54,792		64,548	76,250	138,548	116,712
FICA/Medicare	43,920		44,107	49,800	71,834	58,849
Worker's Compensation	18,364		21,046	55,224	103,104	94,404
Other	2,828	**193,849**	13,978	44,225	12,133	7,477
		$ 769,301	**$ 807,248**	**$ 1,020,408**	**$ 1,518,607**	**$ 1,274,161**
Operating						
Advertising	2,000		1,700	1,119	1,482	1,689
Books, Publications & Subscriptions	0		0	91	0	30
Charge Card Fee	5,410		5,160	6,296	4,202	1,804
Conferences & Seminars	0		0	28	100	1,209
Contractual Services	59,000		64,350	325,712	12,558	4,705
Gas, Oil & Lubricants	3,157		3,330	6,060	16,314	13,444
Licenses & Fees	250		250	250	200	200
Materials & Supplies	59,200		40,950	79,678	96,797	73,965
Memberships & Dues	1,250		950	619	925	1,918
Merchandise	0		8,000	420	0	0
Postage	850		750	983	568	0
Printing & Binding	500		500	3,344	175	0
Professional Services	49,350		7,500	52,105	14,357	0
Program Expense	446,750		380,200	419,017	127,135	104,675
Repairs & Maintenance	9,500		5,500	31,335	50,081	23,893
Special Events	87,000		87,000	72,028	94,073	86,203
Travel & Training	500		500	199	1,831	1,496
Uniforms	2,900		2,400	2,376	5,110	3,458
Utilities	201,868		183,002	180,705	178,018	155,177
Other Operating Costs	0		10,000	18,197	12,671	2,141
		929,485	**802,042**	**1,200,561**	**616,597**	**476,008**
Capital						
Automotive	19,000		0	0	0	23,821
Computer Hardware & Software	0		0	0	2,844	849
Construction & Major Renovation	90,000		40,000	39,015	282,740	87,114
Furniture & Fixtures	7,500		0	0	4,320	16,945
Machinery & Equipment	22,800		0	15,107	6,725	68,613
Playground & Outside Equipment	0		0	8,688	33,790	46,085
		139,300	**40,000**	**62,810**	**330,419**	**243,427**
Total Expenses		**$ 1,838,086**	**$ 1,649,290**	**$ 2,283,780**	**$ 2,465,623**	**$ 1,993,596**

Parks & Recreation Capital Outlay $139,300

Pool Pump Room Renovation $90,000

This project is to renovate the existing pump room at the pool. There are safety concerns in the room in regards to the ceiling and work needs to be done to either repair or replace the existing room that houses the pumps, chlorinators and filters.

Tennis Water Well & Pump $11,800

The tennis court irrigation system has experienced numerous catastrophic failures this year resulting in down court times and excessive repair and maintenance issues. By drilling a well closer to the courts and installing a 10 HP Centrifugal Pump and Motor these issues will be resolved resulting in lower overall maintenance costs, increased court revenue and reduced personnel and clay costs.

Community Center Lobby Furniture $7,500

The Community Center lobby furniture has been neglected for the last ten years and needs attention. Community Center renovations were completed in this year's fiscal budget which included roof, windows, rest rooms, interior/exterior painting and court surfacing. The proposed project would consist of the constructing a new reception desk and the purchase of lobby furniture conducive to the needs of a high traffic facility.

Lightning Detection System $11,000

This would help the Village staff with Pool weather event closures by totally automating the process as we have done in two field complexes at Osborne Park and the Community Center. The existing systems that we purchased in 2007 have worked extremely well as safety warning detection devices. The device would be placed on the roof of the Country Club and all controls would be monitored in the Pool office.

Vehicle Replacement $19,000

The Director's current vehicle, 2002 Blazer, has over 90,000 miles and is two years overdue for replacement. It would be replaced with a similar make of the Village fleet.

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Park Maintenance

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ -		$ -	$ 58,352	$ 371,592	$ 282,333
Overtime Pay	-		-	597	4,934	8,268
Part-time Pay	-	-	-	538	-	-
Benefits:						
Pension	-		-	15,540	97,096	86,000
Health Insurance	-		-	23,110	90,122	76,284
FICA/Medicare	-		-	3,903	26,389	20,170
Worker's Compensation	-		-	8,328	34,044	30,468
Other	-	-	-	39,589	3,326	3,568
		$ -	**$ -**	**$ 149,957**	**$ 627,503**	**$ 507,090**
Operating						
Contractual Services	0		0	312,986	0	0
Gas, Oil & Lubricants	0		0	3,908	13,250	9,542
Materials & Supplies	0		0	17,135	29,845	31,642
Repairs & Maintenance	0		0	15,011	22,913	21,080
Uniforms	0		0	535	1,871	1,879
Utilities	0		0	10,958	5,723	6,943
Other Operating Costs	0		0	444	700	729
		0	**0**	**360,978**	**74,303**	**71,816**
Capital						
Automotive	0		0	0	0	23,821
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	0		0	25,890	278,506	87,114
Furniture & Fixtures	0		0	0	0	0
Machinery & Equipment	0		0	0	0	7,841
Playground & Outside Equipment	0		0	0	0	0
		0	**0**	**25,890**	**278,506**	**118,777**
Total Expenses		**$ -**	**$ -**	**$ 536,825**	**$ 980,312**	**$ 697,683**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Recreation & Special Events

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 308,236		$ 299,508	$ 263,550	$ 286,815	$ 288,902
Overtime Pay	10,000		10,000	7,726	9,588	12,924
Part-time Pay	100,955	**419,191**	93,761	126,938	107,425	81,226
Benefits:						
Pension	67,102		72,566	71,935	79,835	78,746
Health Insurance	42,900		53,962	33,797	35,455	32,400
FICA/Medicare	32,013		30,795	28,761	29,176	27,733
Worker's Compensation	13,619		15,085	37,944	53,064	51,924
Other	2,370	**158,004**	2,303	2,185	4,759	3,049
		$ 577,195	**$ 577,980**	**$ 572,835**	**$ 606,117**	**$ 576,903**
Operating						
Advertising	1,500		1,200	1,119	1,169	1,689
Books, Publications & Subscriptions	0		0	91	0	30
Charge Card Fee	2,250		2,400	3,354	2,332	1,804
Conferences & Seminars	0		0	28	100	1,209
Contractual Services	6,000		15,000	12,725	12,558	4,705
Gas, Oil & Lubricants	3,157		3,330	2,151	3,064	3,902
Materials & Supplies	21,650		12,200	16,542	24,627	21,786
Memberships & Dues	800		500	443	785	1,645
Postage	700		600	905	472	0
Printing & Binding	250		250	567	175	0
Program Expense	178,750		173,500	157,549	127,135	104,675
Repairs & Maintenance	4,500		0	841	1,051	309
Special Events	87,000		87,000	72,028	94,073	86,203
Travel & Training	500		500	199	1,831	1,496
Uniforms	1,500		1,000	997	1,475	1,179
Utilities	152,528		134,702	129,178	130,737	127,799
Other Operating Costs	0		0	8,705	3,586	1,184
		461,085	**432,182**	**407,424**	**405,171**	**359,616**
Capital						
Automotive	19,000		0	0	0	0
Computer Hardware & Software	0		0	0	2,844	849
Construction & Major Renovation	0		40,000	0	0	0
Furniture & Fixtures	7,500		0	0	0	633
Machinery & Equipment	0		0	9,336	6,725	0
Playground & Outside Equipment	0		0	0	33,790	46,085
		26,500	**40,000**	**9,336**	**43,359**	**47,566**
Total Expenses		**$ 1,064,780**	**$ 1,050,162**	**$ 989,595**	**$ 1,054,646**	**$ 984,085**

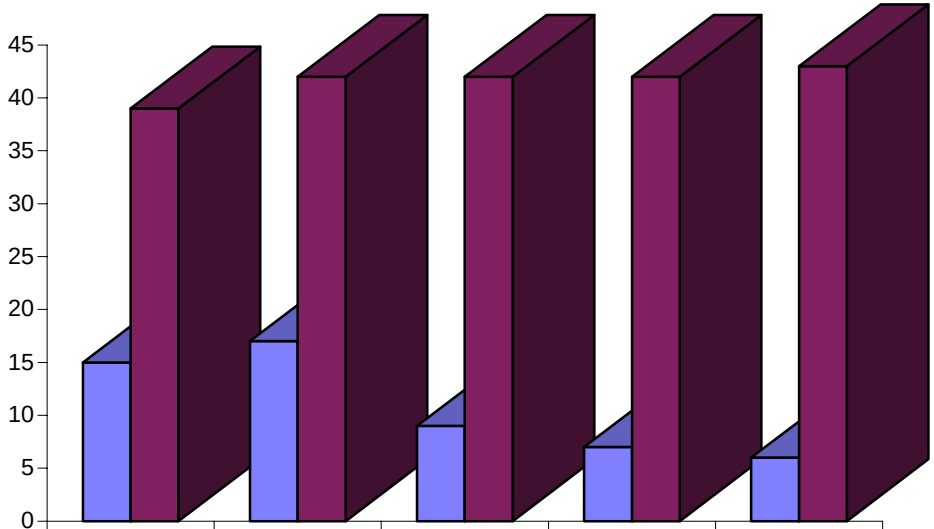
The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Tennis

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 40,945		$ 39,140	$ 37,357	$ 32,049	$ -
Overtime Pay	-		-	481	-	-
Part-time Pay	33,314	**74,259**	22,020	21,842	34,928	-
Benefits:						
Pension	6,843		6,576	5,589	4,786	-
Health Insurance	11,892		5,293	4,530	3,750	-
FICA/Medicare	5,672		4,672	4,547	5,104	-
Worker's Compensation	3,114		2,968	2,544	2,976	-
Other	349	**27,870**	614	1,791	3,292	-
		$ 102,129	**$ 81,283**	**$ 78,681**	**$ 86,886**	**$ -**
Operating						
Advertising	500		500	0	313	0
Books, Publications & Subscriptions	0		0	0	0	0
Charge Card Fee	2,800		2,400	2,437	1,688	0
Conferences & Seminars	0		0	0	0	0
Contractual Services	3,900		49,350	0	0	0
Gas, Oil & Lubricants	0		0	0	0	0
Materials & Supplies	15,300		8,500	12,143	19,712	0
Memberships & Dues	250		250	35	140	0
Postage	150		150	78	96	0
Printing & Binding	250		250	2,777	0	0
Professional Services	49,350		7,500	52,105	14,357	0
Program Expense	180,000		128,000	162,303	0	0
Repairs & Maintenance	4,000		4,500	10,126	23,439	0
Tennis Merchandise	0		8,000	420	0	0
Travel & Training	0		0	0	0	0
Uniforms	400		400	217	305	0
Utilities	17,876		18,121	11,607	20,689	0
Other Operating Costs	0		0	8,263	5,529	0
		274,776	**227,921**	**262,512**	**86,267**	**0**
Capital						
Automotive	0		0	0	0	0
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	0		0	5,786	4,234	0
Furniture & Fixtures	0		0	0	4,320	0
Machinery & Equipment	11,800		0	5,771	0	0
Playground & Outside Equipment	0		0	8,688	0	0
		11,800	**0**	**20,246**	**8,554**	**0**
Total Expenses		**$ 388,705**	**$ 309,204**	**$ 361,439**	**$ 181,707**	**$ -**

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Pool

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 500		$ 39,190	$ 82,651	$ 71,593	$ 66,892
Overtime Pay	-		-	-	10	25
Part-time Pay	81,502	**82,002**	74,292	86,309	76,890	78,542
Benefits:						
Pension	-		6,516	15,507	15,447	12,863
Health Insurance	-		5,293	14,812	9,222	8,028
FICA/Medicare	6,235		8,640	12,588	11,165	10,946
Worker's Compensation	1,631		2,993	6,408	13,020	12,012
Other	109	**7,975**	11,061	660	755	859
		$ 89,977	**$ 147,985**	**$ 218,935**	**$ 198,102**	**$ 190,168**
Operating						
Charge Card Fee	360		360	505	182	0
Contractual Services	49,100		0	0	0	0
Gas, Oil & Lubricants	0		0	0	0	0
Licenses & Fees	250		250	250	200	200
Materials & Supplies	22,250		20,250	33,858	22,613	20,537
Program Expense	88,000		78,700	99,165	0	0
Repairs & Maintenance	1,000		1,000	5,356	2,677	2,504
Memberships & Dues	200		200	141	0	273
Uniforms	1,000		1,000	626	1,460	400
Utilities	31,464		30,179	28,962	20,869	20,435
Other Operating Costs	0		10,000	784	2,855	227
		193,624	**141,939**	**169,647**	**50,856**	**44,576**
Capital						
Automotive	0		0	0	0	0
Computer Hardware & Software	0		0	0	0	0
Construction & Major Renovation	90,000		0	7,338	0	0
Furniture & Fixtures	0		0	0	0	16,313
Machinery & Equipment	11,000		0	0	0	60,772
Playground & Outside Equipment	0		0	0	0	0
		101,000	**0**	**7,338**	**0**	**77,084**
Total Expenses		**$ 384,601**	**$ 289,924**	**$ 395,921**	**$ 248,958**	**$ 311,829**

Village of North Palm Beach
Five Year Position Summary
Parks & Recreation



	2007	2008	2009	2010	2011
Full Time	15	17	9	7	6
Part Time	39	42	42	42	43

Debt & Other

Mission Statement

This Division of the General Fund is for the expressed purpose of accounting for expenditures that cannot be directly associated with or easily identified to any other particular department/division. Some of the items accounted for within this Division include the following:

- General Fund Debt Service payments
- General Fund Council Contingency/Reserves
- General Fund General Liability Insurance allocation

The Village of North Palm Beach
FY 2010-2011 General Fund Adopted Budget
Debt & Other

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Debt Service						
Debt Service		**$ -**	**$ 688,643**	**$ 1,439,460**	**$ 859,932**	**$ 996,136**
Reserves & Contingencies						
Transfer to Other Funds	0		0	318,500	1,254,952	593,884
Council Contingency	175,061		180,570	400	58,244	15,735
Village Manager Contingency	43,766		45,143	13,791	5,035	10,000
Other Operating Costs	0		0	0	18,313	15,242
		218,827	**225,713**	**332,691**	**1,336,544**	**634,861**
Non-Departmental						
Property/General Liability Insurance		**392,838**	**356,082**	**94,930**	**388,182**	**473,494**
Total Expenses		**$ 611,665**	**$ 1,270,438**	**$ 1,867,081**	**$ 2,584,657**	**$ 2,104,490**

General Fund Charts & Graphs

VILLAGE OF NORTH PALM BEACH
Taxable Value and Ad- Valorem Tax Revenue
Fiscal Year 2010-2011

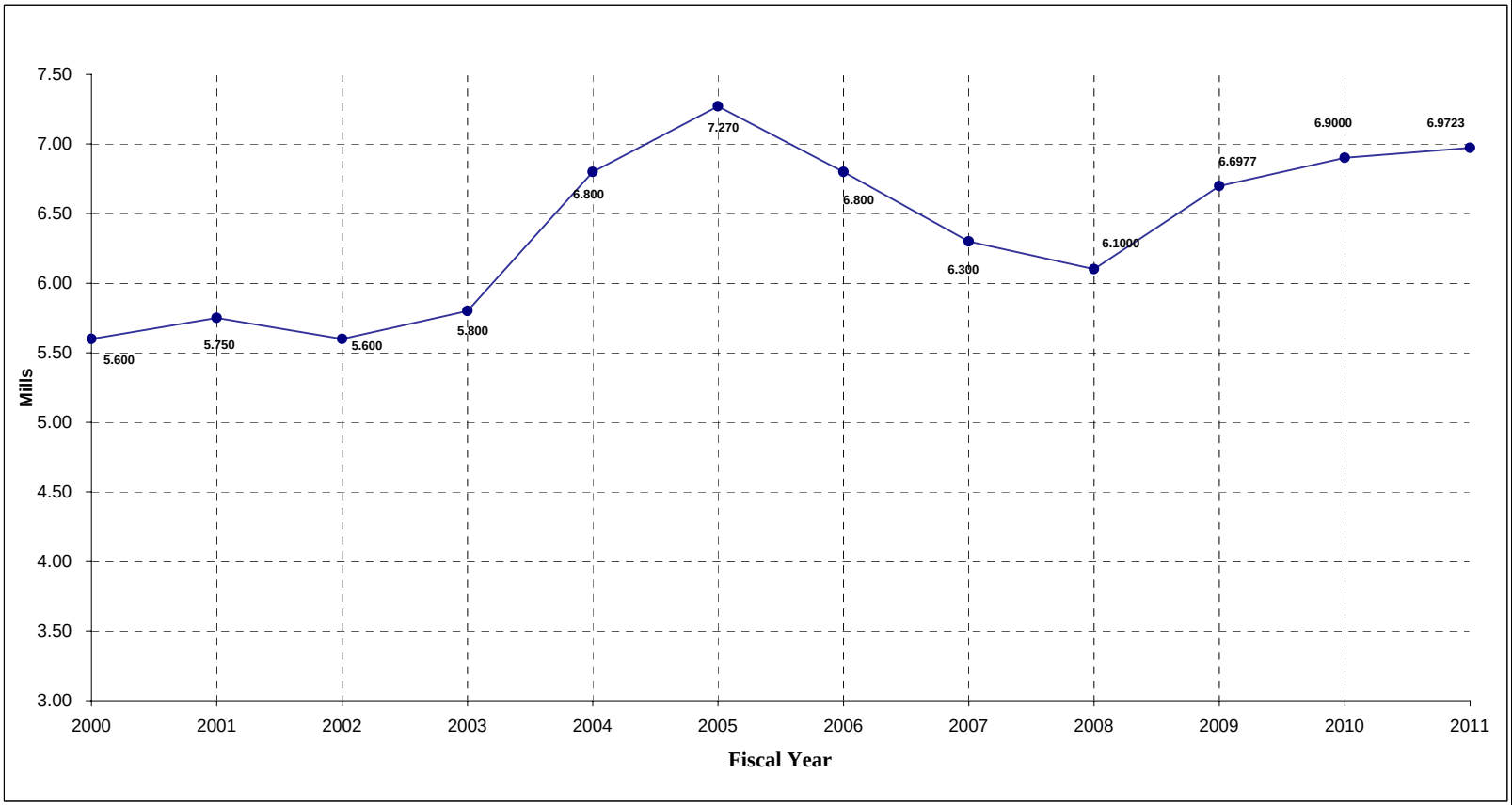
	2009-2010 ADOPTED	2009-2010 FINAL VALUATION	2010-2011 ADOPTED	Amount Increase (+) Decrease (-) over Prior Year Final	% Increase (+) Decrease (-) over Prior Year Final
GROSS ASSESSED VALUE:	$ 1,673,245,674	$ 1,656,950,264	**$ 1,543,308,420**	$ (113,641,844)	-6.86%
BUDGETARY TAXABLE VALUE (95%):	1,589,583,390	N/A budget adopted	**1,466,142,999**	-123,440,391	-7.77%
OPERATING MILLAGE:	6.9000	6.9000	**6.9723**	0.0723	1.05%
ESTIMATED AD VALOREM TAX REVENUE:	10,968,125	10,968,125	**10,222,389**	-745,737	-6.80%

- 2009 - 2010 Millage Rate = 6.9000 mils
- Roll Back Millage Rate for 2010 - 2011 = 7.4802 mils
- **Adopted Millage Rate for 2010 - 2011 = 6.9723 mils**
- Increase from 2009 - 2010 Millage Rate = 0.0723 mils
- **% increase/decrease over Roll Back Rate -6.79%**

MILLAGE TABLE			
1.00 MIL	=	$	1,466,143
.75 MIL	=	$	1,099,607
.50 MIL	=	$	733,072
.25 MIL	=	$	366,536
.10 MIL	=	$	146,614

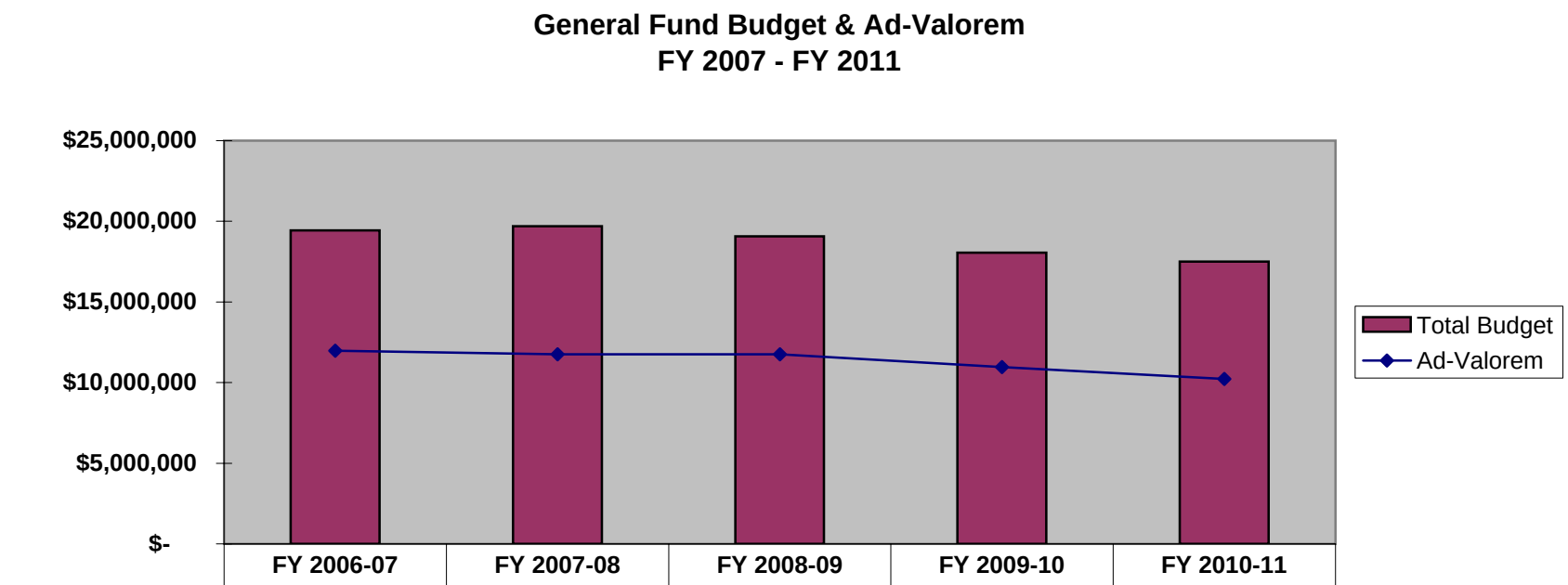
MILLAGE OPTIONS	
Roll Back Rate:	7.4802
Majority Vote:	8.0798
2/3 Vote:	8.8878
Statutory Max:	10.0000

VILLAGE OF NORTH PALM BEACH
Millage Rates 2000 - 2011



Fiscal Year	Millage Rate	Fiscal Year	Millage Rate	Fiscal Year	Millage Rate
2000	5.6000	2005	7.2700	2010	6.9000
2001	5.7500	2006	6.8000	2011	6.9723
2002	5.6000	2007	6.3000		
2003	5.8000	2008	6.1000		
2004	6.8000	2009	6.6977		

Village of North Palm Beach

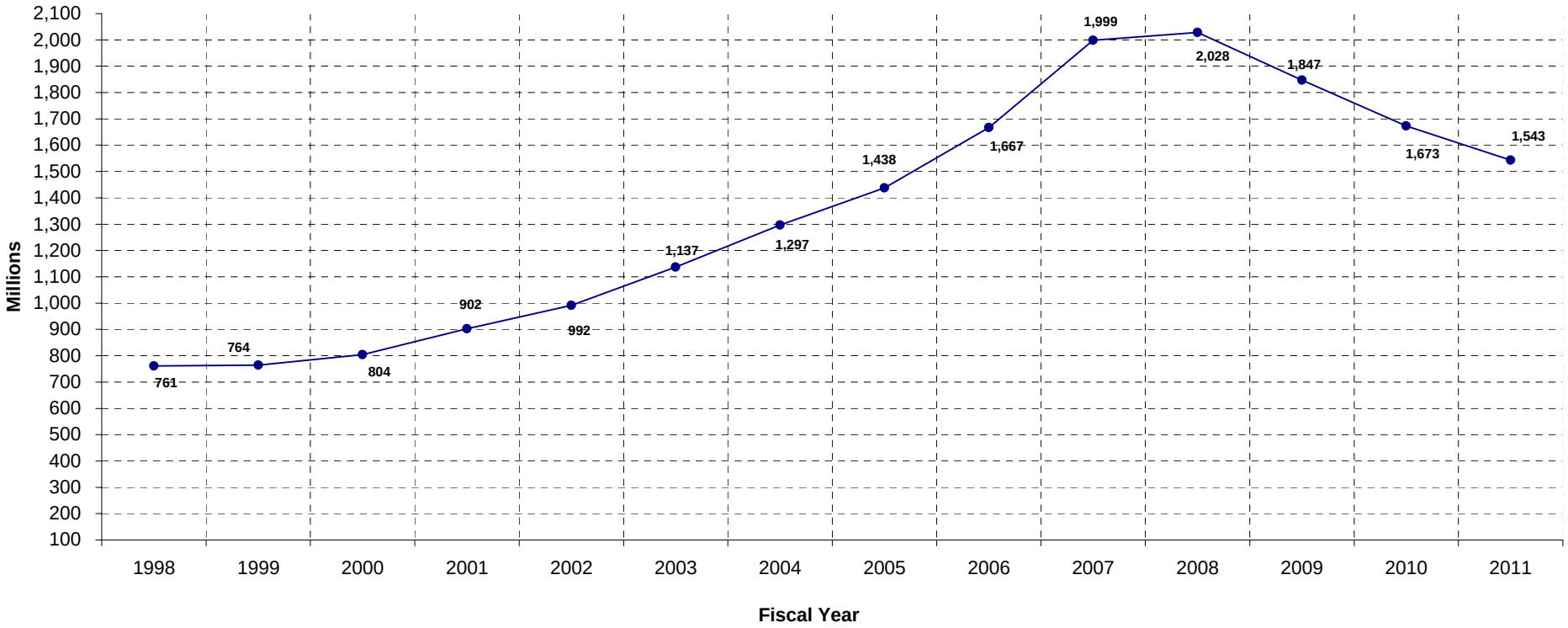


	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
Total Budget	$19,438,633	$19,691,948	$19,073,192	$18,056,938	$17,506,072
Ad-Valorem	$11,965,998	$11,757,545	$11,757,497	$10,968,125	$10,222,389

VILLAGE OF NORTH PALM BEACH
GENERAL FUND
AD VALOREM TAX VS. BUDGET TABLE

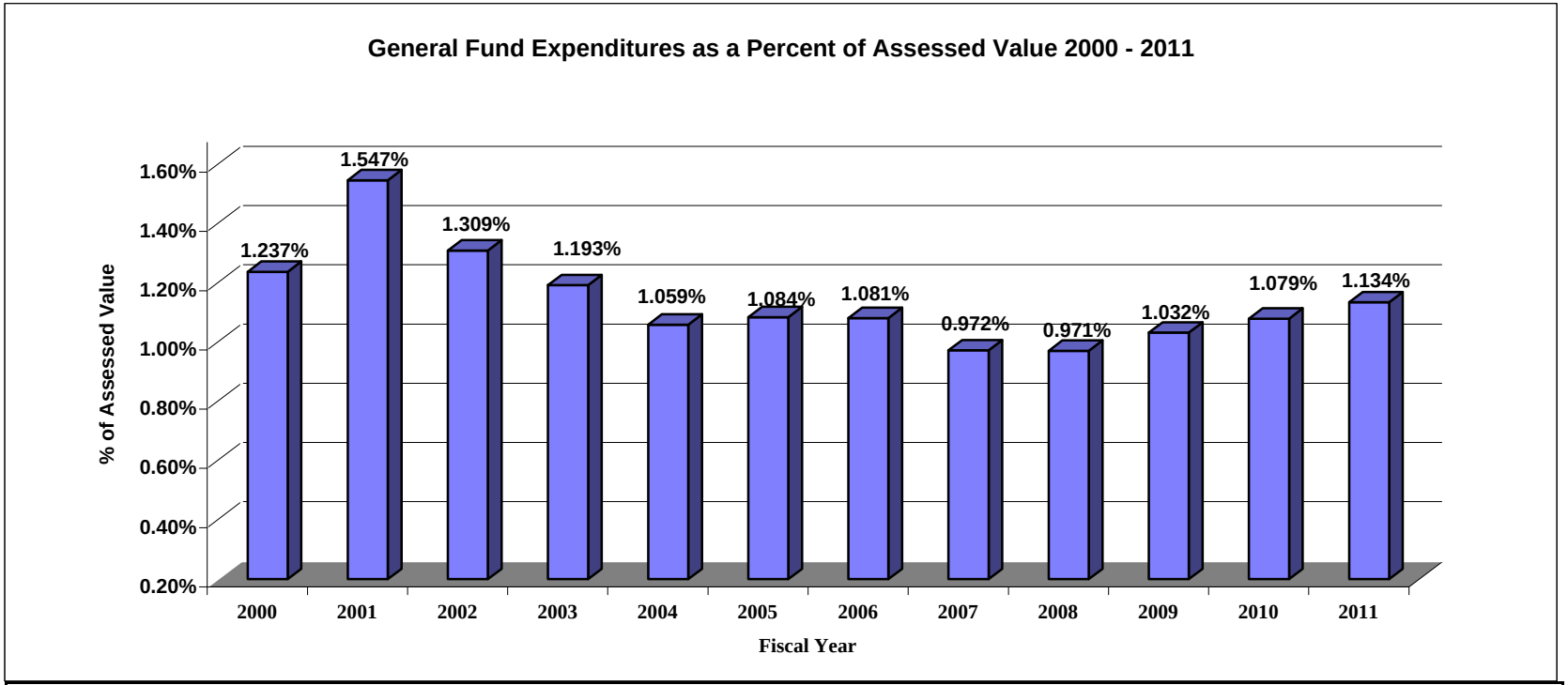
FISCAL YEAR	ASSESSED VALUE	TAXABLE VALUATION (95% of Assessed Value)	MILLAGE RATE	TOTAL TAXES	PERCENT BUDGET	TOTAL BUDGET	PERCENT INCREASE
2000-2001	901,813,310	856,722,645	5.750	4,926,155	35.32%	13,947,270	40.20%
2001-2002	992,018,426	942,417,505	5.600	5,277,538	40.64%	12,986,918	-6.89%
2002-2003	1,137,570,526	1,080,692,000	5.800	6,268,014	45.00%	13,565,749	4.46%
2003-2004	1,297,803,114	1,232,912,958	6.800	8,383,808	61.00%	13,741,933	1.30%
2004-2005	1,438,036,209	1,366,134,399	7.270	9,931,797	63.70%	15,591,492	13.46%
2005-2006	1,667,949,738	1,584,552,251	6.800	10,774,955	59.73%	18,038,400	15.69%
2006-2007	1,999,331,298	1,899,364,733	6.300	11,965,998	61.56%	19,438,633	7.76%
2007-2008	2,028,911,987	1,927,466,388	6.1000	11,757,545	59.71%	19,691,948	9.17%
2008-2009	1,847,845,205	1,755,452,945	6.6977	11,757,497	61.64%	19,073,192	-3.14%
2009-2010	1,673,245,674	1,589,583,390	6.9000	10,968,125	60.74%	18,056,938	-5.33%
2010-2011	1,543,308,420	1,466,142,999	6.9723	10,222,389	58.39%	17,506,072	-3.05%

VILLAGE OF NORTH PALM BEACH
Property Assessed Valuations 1998 - 2011



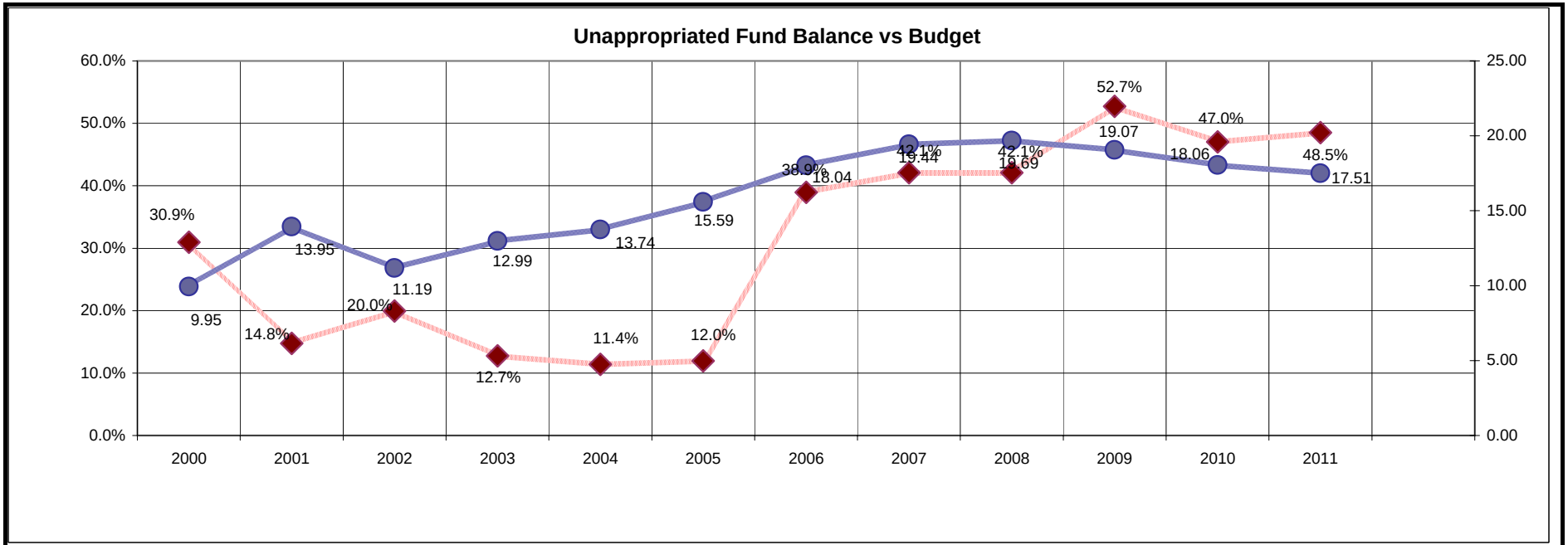
Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation
1998	760,999,508	2003	1,137,570,526	2008	2,028,911,987
1999	763,517,430	2004	1,297,803,114	2009	1,847,845,205
2000	803,891,323	2005	1,438,036,209	2010	1,673,245,674
2001	901,813,310	2006	1,667,949,738	2011	1,543,308,420
2002	992,018,426	2007	1,999,331,298		

VILLAGE OF NORTH PALM BEACH



Fiscal Year	Appropriation	Assessed Value	Percent
2000	9,948,036	803,891,323	1.237%
2001	13,947,270	901,813,310	1.547%
2002	12,986,918	992,018,426	1.309%
2003	13,565,749	1,137,570,526	1.193%
2004	13,741,933	1,297,803,114	1.059%
2005	15,591,492	1,438,036,209	1.084%
2006	18,038,400	1,667,949,738	1.081%
2007	19,438,633	1,999,331,298	0.972%
2008	19,691,948	2,028,911,987	0.971%
2009	19,073,192	1,847,845,205	1.032%
2010	18,056,938	1,673,245,674	1.079%
2011	17,506,072	1,543,308,420	1.134%

VILLAGE OF NORTH PALM BEACH
GENERAL FUND



Fiscal Year		Budget	Fund Balance	% of the Budget
	2000	9,948,036	3,078,326	30.9%
	2001	13,947,270	2,057,911	14.8%
	2002	11,187,270	2,232,792	20.0%
	2003	12,986,918	1,654,593	12.7%
	2004	13,741,933	1,564,906	11.4%
	2005	15,591,492	1,864,906	12.0%
	2006	18,038,400	7,022,606	38.9%
	2007	19,438,633	8,179,659	42.1%
	2008	19,691,948	8,293,304	42.1%
	2009	19,073,192	10,058,216	52.7%
estimated	2010	18,056,938	8,490,216	47.0%
estimated	2011	17,506,072	8,490,216	48.5%

General Fund Fee Schedule

NORTH PALM BEACH FEE SCHEDULE

General Services

Fiscal Year 2010-11

	Fees
Library	
Overdue Fines	
7/14/28 day Books	25¢ a day
Audio/CD Books	25¢ a day
Music CDs	25¢ a day
DVD	$2.00 a day
Interlibrary Loans	$1.00 a day
Magazines	25¢ a day
Lost Items	
Item Cost plus $10.00 Processing Fee	
Library Cards-NPB Resident	No charge
Library Cards-Non-Residents per family	$ 25.00
Library Cards-Non-Residents Individual up to 6 months	$ 15.00
Finance	
NSF Checks ($29.00 or 5% whichever greater)	
Public Works	
Annual Commercial Disposal Fee (calculated by occupancy category and square foot of building as determined by Solid Waster Authority)	
Low Density	0.068
Medium	0.181
High	0.967
Residential Yard Waste Removal Fees	
Disposal Fee per cubic yard	$ 4.50
Equipment & Fuel Cost per cubic yard	$ 2.50
	$ 7.00

In addition to the charge per cubic yard set forth above, persons who violate the yard waste collection requirements shall also be assessed for personnel costs (less benefits) in the amount of $18.50 per hour based on the actual time incurred in removing the yard waste, with a two-hour minimium charge

Swale Tree Permit	No charge
Planning & Zoning	
Voluntary Annexation Application Fee	$ 200.00
Plat Filing Fee	$ 300.00
Planned Unit Development Fee (PUD) ($100.00 per acre of fraction thereof)	$ 100.00
Rezoning Application Fee	$ 300.00
Zoning Board of Adjustment Application Fee	$ 200.00
Sign Variance Application Fee	$ 150.00

	Fees
Clerk's Office	
Copies:	
Single-sided page up to 8.5 x 11	.15 each
Double-sided page up to 8.5 x 11	.20 each
Single-sided page 11 x 17	.20 each
Certified copies, plus per page cost for copies	$ 1.00
Lien Certificaiton each parcel number	$ 10.00
Zoning Map	Actual Cost
(Cost of duplication, depends on size)	
CD-$1.00 each or cost of CD if more	$1.00 each

Special Service Fee:

For any request in which the nature or volume of the public records requested to be inspected or copied requires more than 30 minutes of clerical and.or secretary assistance to research, locate, review for confidential information, copy, refile, oversee the review of, print and or use of information technology resources there will be a special service fee which is hourly rate (excluding benefits) of the individual providing the public records.

North Palm Beach Fee Schedule
Code Compliance and Community Planning
Fiscal Year 2010-2011

Code Compliance

Description:	Fee:
Annual Abandoned Property Registration Fee	$150.00
Code Citation Fees:	
First Violation	$25.00
Second Violation	$100.00
Third Violation	$150.00
Fourth Violation	
(Mandatory appearance before the Special Magistrate)	

Planning & Zoning

Description:	Fee:
Zoning Variances	$200.00
Sign Variances	$150.00
Comprehensive Plan Amendments application fee	$300.00
Voluntary Annexation application fee	$200.00
Rezoning (amendments, modify, supplement or repeal)	$300.00
Temporary Banner Fee (each)	$10.00

North Palm Beach Fee Schedule
Building Department
Fiscal Year 2010-2011

Description:	Fee:
Minimum Permit Fee	$40.00
Water heater replacement, front door change-out (door leaf only)	
fence replacement or repair, and minor structure repairs with a	
value with a value of less than $1,000.00	
Percentage of Valuation	Unit Value:
4.05%	Up to the first $10,000.00 plus
2.03%	The next $10,000.01 to $100,000 plus,
1.05%	The next $100,0001 to $500,000.00 plus,
0.35%	The next $500,000.01 to 1,000,000.00 plus,
0.174%	$1,000,000.01 and up or fraction thereof
Moving Building	$290.00
Building Demolition	$290.00
Construction Trailers	$46.00
Re-Inspection Fee	$40.00 second re-inspection and four (4) times
(ss 553.80 - Enforcement)	the permit fee for each subsequent re-inspection
	for an uncorrected violation
Unscheduled Inspection by Special Request (Subject to avalability)	$40.00 per inspector or inspection
Penalty for commencing work without first securing a permit or	Two (2) times the permit fee based on valuation
written approval	plus $100.00 Administration Fee
Change of Contractor	$40.00
Residential Revision Fee	After plans are approved and the permit issued:
	One and Twp-family dwellings $40.00, each plan page
	$10.00 or 2% of the revision value, whichever is greater
Commercial Revision Fee	After plans are approved and the permit issued:
	Includes multi-family dwellings, each plan page $10.00
	or 2% of the revision value, whichever is greater
Plan Review Correction Submittal (ss. 553.80 - Enforcement)	Third rejection of plans for the same comment shall
	incur a fee of four (4) times the plan review portion of
	the permit fee
Permit Extension Fee (Maximum of three [3])	
First Extension (90 Days)	$40.00
Second Extension (90 Days)	$80.00
Third Extension (90 Days)	$120.00
Permit Application Extension Fee (Maximum of three [3])	
First Extension	$40.00

North Palm Beach Fee Schedule
Building Department
Fiscal Year 2010-2011

Description:	Fee:
Second Extension	$80.00
Third Extension	$120.00
Temporary Signs or Temporary Tents (Each)	$40.00
Temporary Certificate of Occupancy Fee	$100.00
Temporary Certificate of Completion Fee	$100.00
Early Power Release (Commercial Projects Only)	$100.00
Document Research	Determined by Department Supervisor
(Time & Materials Fees after 15 minutes)	
Palm Beach County Impact Fees	Palm Beach County Impact Fees are collected by the Village
	of North Palm Beach. Impact fee credit approval is required
	at the time of permit application submittal.
State of Florida Surcharge Fee (f/n/a Radon Surcharge Fee)	3% of building permit fee ($4.00 min)
Contractor Registration Fee-Regulated by the DBPR	$2.00
Contractor Registration (Not regulation by the DBPR	$25.00
Contractor Registration (not regulation by the DBPR w/PBC C/W	$2.00
Non-Domincile Business Registration	$25.00

Village of North Palm Beach
FY 2010-2011 Business Tax Receipt Fee Schedule

Classification	Existing
AGRICULTURAL SERVICES	
Veterinary Services:	
Veterinary service from a truck	$ 132.00
Veterinary service to animal specialties	$ 132.00
Animal specialty services, except verterinary	$ 132.00
Landscape counseling and planning	$ 132.00
Lawn and garden service	$ 110.00
Ornamental shrub and tree service	$ 110.00
Building construction-Contractors as defined by the Contractors Licensing Board of Palm Beach County	$ 132.00
TRANSPORTATION	
Taxi cabs:	
Local Trucking	$ 93.00
Each place or business	$ 66.00
Each vehicle	$ 66.00
Water transportation of passengers	$ 66.00
Marinas (also see retail) each space (minimum $55.00 increased to $57.75); each	$ 3.30
Water transportation services NEC	$ 66.00
Arrangement of passenger transportation	$ 164.50
Arrangement of freight/cargo transportation	$ 164.50
COMMUNICATIONS	
Radiotelephone communications	$ 176.00
Telephone company (franchise)	$ 66.00
Telephone communication except radiotelephone	$ 176.00
Telegraph	$ 478.50
Radiotelevision broadcasting	$ 412.50
Cable and other pay television services	$ 412.50
ELECTRONIC, GAS AND SANITARY SERVICES	
Electric services (franchise)	$ 578.50
Natural gas transmission (franchise)	$ 578.50
Natural gas distributors	$ 578.50
Liquified petroleum distributors	$ 578.50
Water supply (franchise)	$ 578.50
Sanitary sewer services (franchise)	$ 578.50

Village of North Palm Beach
FY 2010-2011 Business Tax Receipt Fee Schedule

Classification	Existing	
WHOLESALE TRADE (See RETAIL)		
Wholesale-durable goods:		
Inventory value cost-not exceeding $1,000.00	$	38.50
Each additional $1,000.00	$	9.45
RETAIL TRADE		
Retail store:		
Inventory value cost-not exceeding $1,000.00	$	38.50
Each additional $1,000.00 (Maximun cap $7,500)	$	9.45
Filing station, marine/auto/other:		
1-4 dispensers	$	93.00
Each additional dispenser	$	27.00
Eating place ($54.50 increased to $57.00 minimum) each seat	$	2.70
Drinking place (alcoholic drinks) ($54.50 increased to $57.00 minimum) each seat	$	2.70
Food service-no seats	$	132.00
Non-store retail		
Catalog and mail order	$	132.00
Automatic merchandise machines operator	$	280.00
Each machine	$	32.50
Fuel oil dealer (bottled gas)	$	132.00
LP gas dealer (bottled gas)	$	132.00
Direct selling-each person/vehicle	$	132.00
Solicitor/canvasser each:		
Per year	$	346.50
Each canvasser	$	115.50
Retail store NEC:		
Florist	$	132.00
Tobacco store	$	132.00
News dealer/news stand	$	132.00
Optical goods store	$	132.00
Miscellaneous Retail Store NEC (Consignment, Pawn)	$	132.00
FINANCE, INSURANCE, REAL ESTATE		
Depository institution	$	297.00
Non-depository institution	$	297.00
Security and commodity brokers/dealers	$	150.00
Brokers sales agent	$	37.50
INSURANCE		
Insurance carriers	$	132.00
Insurance agents, broker service	$	132.00
Insurance sales agent	$	132.00

Village of North Palm Beach
FY 2010-2011 Business Tax Receipt Fee Schedule

Classification	Existing
REAL ESTATE	
Real estate operator ($54.50 increased to $57.00 minimum):	
Base (1-5 sleeping rooms)	$ 15.75
Each additional room	$ 3.30
Real estate agents and manager	$ 132.00
Real estate sales agent	$ 37.50
Title abstract office	$ 132.00
Land subdividers and developers	$ 186.50
Holding and other investment offices	$ 297.00
SERVICES	
Hotels, rooming houses, etc. ($54.50 increased to $57.00 minimum):	
Base (1-5 sleeping rooms)	$ 16.50
Each additional sleeping room	$ 3.30
Personal Services:	
Laundry, cleaning, garment service	$ 132.00
Coin operated laundry, dry cleaning	$ 132.00
Operator 1-20 machines	$ 132.00
Each additional machine	$ 6.50
Photographic studio, portrait	$ 132.00
Beauty shop	$ 132.00
Each state licensed operator	$ 37.50
Barber shop	$ 132.00
Each state licensed operator	$ 37.50
Shoe repair shop	$ 132.00
Funeral service	$ 297.00
Additional for ambulance service	$ 186.50
Tax preparation service	$ 132.00
Miscellaneous personal service NEC	$ 132.00
Advertising agency	$ 132.00
Consumer credit reporting/collection	$ 132.00
Mailing, reproduction. Commercial art and stenographic service	$ 132.00
Service to dwelling	$ 132.00
Miscellaneous equipment rental/leasing	$ 132.00
Personnel supply service	$ 132.00
Computer programming, data processing	$ 132.00
Miscellaneous business service NEC	$ 132.00
Business services NEC	$ 132.00
Telemarketing	$ 186.50
Plus each phone	$ 37.50

Village of North Palm Beach
FY 2010-2011 Business Tax Receipt Fee Schedule

Classification	Existing
AUTO SERVICE/REPAIR	
Auto Rental	$ 132.00
Auto repair shop:	$ 37.50
2 persons	$ 59.50
3-4 persons	$ 110.00
5-6 persons	$ 176.00
7-10 persons	$ 220.00
11-20 persons	$ 363.00
More than 21 person	$ 132.00
Car wash	
MISCELLANEOUS REPAIR SERVICES	
Misc. repair services store	$ 132.00
Misc. repair services from a truck	$ 66.00
Misc. repair services with retail store	$ 66.00
MOTION PICTURES	
Motion picture production/distributor	$ 132.00
Motion picture theatre/drive-in	$ 275.00
Plus per seat/per space	$ 0.49
AMUSEMENT AND RECREATION SERVICE	
Dance studios	$ 132.00
Theatrical producers	$ 132.00
Bowling center (1-5 alleys)	$ 132.00
Each additional alley	$ 37.50
Commercial sports	$ 186.50
Physical fitness facilities	$ 132.00
Coin operated amusement devices operator	$ 280.00
Plus each machine	$ 32.50
Amusement and recreation services NEC	$ 132.00
Fortune teller-fee charged	$ 1,267.00
No fee charged-contribution	$ 2,205.00
Phrenologist-fee charged	$ 1,487.50
No fee charged-contribution	$ 2,205.00

Village of North Palm Beach
FY 2010-2011 Business Tax Receipt Fee Schedule

Classification	Existing
HEALTH SERVICES	
Licensed practitioner each	$ 132.00
Nursing and personal care facility	$ 186.50
Hospital	$ 186.50
Medical and dental laboratory	$ 186.50
Home health care	$ 132.00
Miscellaneous health services NEC	$ 132.00
LEGAL SERVICES	
Attorneys each	$ 132.00
EDUCATIONAL SERVICES	
Elementary and secondary school	$ 132.00
Vocational school	$ 132.00
Schools and educational services NEC	$ 132.00
SOCIAL SERVICES	
Individual and family services	$ 132.00
Job training service	$ 132.00
Child care facility (Fla. Statute)	$ 154.00
Family day care (Fla. Statute)	$ 59.00
Community residential home (Fla. Statute)	$ 154.00
Social services NEC	$ 132.00
Membership organizations	
ENGINEERING, ACCOUNTING, RESEARCH MANAGEMENT	
Engineering, architectural and surveying-each practitioner	$ 132.00
Residential designer	$ 132.00
ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES	
Accounting/bookkeeping service	$ 132.00
Certified public accountant each	$ 132.00
RESEARCH, DEVELOPMENT AND TESTING SERVICES	
Research, development and testing services	$ 132.00

Village of North Palm Beach
FY 2010-2011 Business Tax Receipt Fee Schedule

Classification	Existing
MANAGEMENT AND PUBLIC RELATIONS SERVICES	
Management services	$ 132.00
Management consulting services	$ 132.00
Public relation services	$ 132.00
Facility support management services	$ 132.00
Business consulting services NEC	$ 132.00

LATE FEES

All businesses tax receipts issued hereunder may be renewed without penalty no later than September 30 by application of the receipt holder. Receipts not renewed by October 1 shall be considered delinquent and subject to a delinquency penalty of ten (10) percent of the full year business for the month of October, plus additional five-percent for each month of delinquency thereafter until paid. The total delinquency penalty shall never exceed twenty-five (25) percent of the full year business tax for that applicant, in addition to the business tax set forth herein.

TRANSFER FEE

New Owner: (At the time any such receipt is transferred, the person applying such transfer fee equal to ten (10) percent of the annual business tax but not less than three dollars ($3.00) and not more than twenty-five dollars ($25.00)

New Location: (At the time any such receipt is transferred, the person applying such transfer fee equal to ten (10) percent of the annual business tax but not less than three dollars ($3.00) and not more than twenty-five dollars ($25.00)

NORTH PALM BEACH FEE SCHEDULE

Public Safety

Fiscal Year 2010-2011

	Fees
Public Safety	
Bicycle Registration	$ 1.00
Accident Reports-per one-sided page	$ 0.15
Accient Report-two-side page	$ 0.20
Accident Report-CD	$ 5.00
Fingerprinting-Village Resident	$ 2.00
Fingerprinting-Employment in the Village	$ 4.00
False Alarm-Residences	$ 50.00
False Alarm-Businesses	$ 100.00
Alarm Permit Account (New & Renewal)	$ 25.00
Parking Fines	$ 25.00
Parking Fines-No decal for marina parking	$ 50.00
Parking Fines-Second Violation	$ 100.00
Water Restriction-1st Violation	Warning
Water Restriction-2nd Violation	$ 25.00
Outside Services (Special Details)	$ 42.02
Forfiture Revenue	Varies
Emergency Medical Services Fees	
Basic Life (per transport)	$ 495.00
Advanced Life Support Level One (per transport)	$ 545.00
Advanced Life Support Level Tow (per transport)	$ 600.00
*plus $8.00 per mile	
Fire/Rescue (Special Details)	$ 42.02

	Fees
Annual Fire Inspection Fees	
Assembly:	
50-299	$ 50.00
300-999	$ 75.00
1,000-4,900	$ 150.00
5,000 or greater	$ 250.00
Educational:	
Day Care, Nursery Pre-school	$ 35.00
All others	$ 75.00
Healthcare/Instructional:	
5,000 square feet and under	$ 50.00
5,001-15,000 square feet	$ 100.00
15,001-30,000 square feet	$ 150.00
30,001-100,000 square feet	$ 250.00
100,001 square feet or greater	$ 350.00
Transient Lodging, Apartment, Residential Board and Care, and Adult Living Facilities:	
24 units and less	$ 50.00
25-100 units	$ 75.00
101-500 units	$ 150.00
501 units or greater	$ 250.00
Mercantile, Office, Storage, Industrial and and Manufacturing:	
5,000 square feet and under	$ 35.00
5,001-15,000 square feet	$ 50.00
15,001-30,000 square feet	$ 75.00
30,001-100,000 square feet or greater	$ 250.00
Marinas and Boat Storage Facilities:	
50 boat slips and under	$ 50.00
51-200 boat slips	$ 150.00
101-250 boat slips	$ 200.00
251 boat slips or greater	$ 300.00
Re-inspection Fee (All)	$ 25.00
Tent & Temporary Structures	$ 35.00
Plan Review Fees	
Inspection & Plan Review Fee (based on improvement cost)	$2.25 per $1,000 ($50.00 min)
Civil Drawing Review Fee	$ 50.00
Hood (excluding fire suprression system)	$ 75.00
Re-Inpsections/Extra Inspections:	
First	No charge
Second	$ 100.00
Third	$ 150.00
Fourth and subsequent	$ 200.00
Any unproductive trip	$ 75.00

North Palm Beach Fee Schedule
Public Works Department
Fiscal Year 2010-2011

Description:	Fee:
Residential Yard Waste Removal Fee:	
Disposal Fee	$4.50 per cubic yard
Equipment and Fuel Costs	$2.50 per cubic yard
Total per cubic yard	**$7.00**
In addition to the charge per cubic yard, an set amount per hour	$18.50 per hour (min 2 hour charge)
based on the actual time incurred in removing the yard waste	
will be assesed for personal cost	
Commercial Use Property Waste Disposal Fees:	
Annual disposal fees for garbage and trash and all other refuse	
is collected by occupancy category and fee per square footage	
Occupancy category is determined by Palm Beach County Solid	
Waste Authority (SWA)	
Total square feet is determined by Palm Beach County Property	
Appraiser	
Occupancy Category:	**Fee Per Square Foot**
Low	0.068
Medium	0.0181
High	0.967

NORTH PALM BEACH FEE SCHEDULE

Recreation Facilities/Programs

Fiscal Year 2010-11

	Fees	Sales Tax	Total Fee
Community Center (Hourly)			
Resident Gymnasium (3 hr minimum)	$ 75.00	$ 4.88	**$ 79.88**
Non-Resident Gymnasium (3 hr minimum)	$ 150.00	$ 9.75	**$ 159.75**
Resident after hours building charge	$ 100.00	$ 6.50	**$ 106.50**
Non-Resident after hours building charge	$ 250.00	$ 16.25	**$ 266.25**
After hours staff charge	$ 25.00	$ -	**$ 25.00**
School/Non-Profit charge (3 hour minimum)	$ 25.00	$ 1.63	**$ 26.63**
Anchorage Park Activities Bldg (Hourly)			
Resident Room A	$ 25.00	$ 1.63	**$ 26.63**
Non-Resident Room A	$ 35.00	$ 2.28	**$ 37.28**
Resident Room B (2 hr minimum)	$ 35.00	$ 2.28	**$ 37.28**
Non-Resident Room B (2 hr minimum)	$ 60.00	$ 3.90	**$ 63.90**
Resident after hours building charge	$ 100.00	$ 6.50	**$ 106.50**
Non-Resident after hours building charge	$ 200.00	$ 13.00	**$ 213.00**
Resident after hours staff charge	$ 20.00	$ -	**$ 20.00**
Non-Resident after hours staff charge	$ 25.00	$ -	**$ 25.00**
Resident Anchorage Exercise Room	$ 25.00	$ 1.63	**$ 26.63**
Non-Resident Anchorage Exercise Room	$ 35.00	$ 2.28	**$ 37.28**
Resident Anchorage Art Room	$ 25.00	$ 1.63	**$ 26.63**
Non-Resident Anchorage Art Room	$ 35.00	$ 2.28	**$ 37.28**
Resident Anchorage Youth Art Room	$ 20.00	$ 1.30	**$ 21.30**
Non-Resident Anchorage Youth Art Room	$ 30.00	$ 1.95	**$ 31.95**
Resident Anchorage Gazebo (3 hrs)	$ 50.00	$ 3.25	**$ 53.25**
Non-Resident Anchorage Gazebo (3 hrs)	$ 100.00	$ 6.50	**$ 106.50**
Osborne Park (Hourly)			
Resident Recreation Building (2 hr minimum)	$ 50.00	$ 3.25	**$ 53.25**
Non-Resident Recreation Building (2 hr minimum)	$ 150.00	$ 9.75	**$ 159.75**
Resident Ballfield Lights (2 hr minimum)	$ 25.00	$ 1.63	**$ 26.63**
Non-Resident Ballfield Lights (2 hr minimum)	$ 50.00	$ 3.25	**$ 53.25**
Lakeside Park (Hourly)			
Resident Tiki Hut - Large (3 hr minimum)	$ 50.00	$ 3.25	**$ 53.25**
Non-Resident Tiki Hut - Large (3 hr minimum)	$ 100.00	$ 6.50	**$ 106.50**
Sports Programs (Per/League)			
Resident Youth Basketball/Volleyball	$ 60.00	$ -	**$ 60.00**
Non-Resident Youth Basketball/Volleyball	$ 70.00	$ -	**$ 70.00**
Resident Youth Soccer	$ 60.00	$ -	**$ 60.00**
Non-Resident Youth Soccer	$ 70.00	$ -	**$ 70.00**
Coed Softball (per team)	$ 250.00	$ -	**$ 250.00**
Men's Softball (per team)	$ 500.00	$ -	**$ 500.00**

	Fees	Sales Tax	Total Fee
Pool Membership Fees (Annual)			
Resident Family	$ 345.00	$ 22.43	**$ 367.43**
Non-Resident Family	$ 468.00	$ 30.42	**$ 498.42**
Resident Single	$ 175.00	$ 11.38	**$ 186.38**
Non-Resident Single	$ 260.00	$ 16.90	**$ 276.90**
Resident Junior (17 & under)	$ 95.00	$ 6.18	**$ 101.18**
Non-Resident Junior (17 & under)	$ 115.00	$ 7.48	**$ 122.48**
Resident Masters (training)	$ 115.00	$ 7.48	**$ 122.48**
Non-Resident Masters (training)	$ 160.00	$ 10.40	**$ 170.40**
Pool Fees (Daily)			
Adult	$ 4.71	$ 0.31	**$ 5.01**
Child (13 & under)	$ 2.82	$ 0.18	**$ 3.00**
Child (3 & under)	Free	Free	**Free**
Tiki Hut #1 - (3 hrs)	$ 50.00	$ 3.25	**$ 53.25**
Tiki Hut #2 - (3 hrs)	$ 50.00	$ 3.25	**$ 53.25**
Tennis Membership Fees (Annual)			
Resident Family	$ 474.00	$ 30.81	**$ 504.81**
Non-Resident Family	$ 634.00	$ 41.21	**$ 675.21**
Resident Single	$ 369.00	$ 23.99	**$ 392.99**
Non-Resident Single	$ 474.00	$ 30.81	**$ 504.81**
Resident Junior (17 & under)	$ 89.00	$ 5.79	**$ 94.79**
Non-Resident Junior (17 & under)	$ 104.00	$ 6.76	**$ 110.76**
Summer Single (May-Sept.)	$ 200.00	$ 13.00	**$ 213.00**
Guest Fees (members)	$ 7.00	$ 0.46	**$ 7.46**
Guest Fees (non-members)	$ 10.00	$ 0.65	**$ 10.65**
Tennis Ball Machine (Hourly)			
Member	$ 5.00	$ 0.33	**$ 5.33**
Resident	$ 8.00	$ 0.52	**$ 8.52**
Non-Resident	$ 10.00	$ 0.65	**$ 10.65**
Marina Fees (Annual)			
Dry Storage			
15 feet & under	$ 600.00	$ 39.00	**$ 639.00**
16 - 20 feet	$ 650.00	$ 42.25	**$ 692.25**
21 - 25 feet	$ 700.00	$ 45.50	**$ 745.50**
26 - 30 feet	$ 750.00	$ 48.75	**$ 798.75**
31 - 35 feet	$ 800.00	$ 52.00	**$ 852.00**
36 & over	$ 850.00	$ 55.25	**$ 905.25**
Wet Storage	$ 1,886.00	$ 122.59	**$ 2,008.59**
Ramp Decal	$ 60.00	$ 3.90	**$ 63.90**
Temporary Day Launch permit (Res)	$ 10.00	$ 0.65	**$ 10.65**

NOTE: 1) Programs offered by the Village of North Palm Beach are not taxable; However, rentals are subject to sales tax. The VNPB reserves the right to change fees at anytime with approval from Village Council.

2) Programs may be offered by independent instructors that are not listed. These program fees will be set and collected by the program instructor (sales tax applicable).

The Village of North Palm Beach

FY2011 Adopted Country Club Budget

Country Club
Organization Chart
FY 2010-2011

Residents of The Village of North Palm Beach

Village Council

VILLAGE BOARDS

•Golf Advisory Board

Village Manager

Golf Operations

Director of Golf Operations	**1 FT**
Assistant Golf Pro	1 FT
Outside Service Coordinator	1 FT
Outside Service Attendant	7 PT
Golf Shop Attendant	5 PT
Driving Range/Ranger	9 PT

Administrative Support

Administrative Assistant	1 FT
Accounting Clerk	1 FT

Food & Beverage Operations

Director of Food & Beverage	**1 FT**	**(+1 FT)**
Assistant Restaurant Manager	1 PT	(+1 PT)
Restaurant Event Coordinator	1 PT	(+1 PT)
Head Chef	1 FT	(+1 FT)
Sous Chef	1 PT	(+1 PT)
Line Cook	5 PT	(+5 PT)
Server	24 PT	(+24 PT)
Bartender	7 PT	(+7 PT)
Dishwasher	4 PT	(+4 PT)
~~Independent Contractor~~	0 IC	(-1 IC)

Summary:	**Change:**
FT=7	+2 FT
PT=64	+43 PT
IC=0	-1 IC

North Palm Beach Country Club

Mission Statement

The North Palm Beach Country Club (NPBCC) is committed to offering a quality recreational facility to its residents, members and customers. Its mission is to do so by maintaining self-sustaining operations through an integrated combination of pricing, marketing and operating controls that capitalize on the facility's ideal locale adjacent to the Intracoastal Waterway, the golf club's Jack Nicklaus "Signature" course design, and exemplary customer service that reflect the high ideals of the Club amenities, special functions and users.

Service Levels Narrative – Golf Operations

In November 17, 2006 the North Palm Beach Country Club opened its newly renovated golf course, becoming only the second public municipal golf course in the U.S. to bear the prestigious moniker of a Jack Nicklaus "Signature" Golf Course. Our Nicklaus "Signature" course offers five sets of tees so each golfer may challenge the course in a manner that is equal to their individual game. The course will play up to 7,071 yards at a par 71. A putting green is located by hole number one and a pitching/chipping green is located by hole number 15 for golfers to perfect their "short game." The club also has a members only short game area on the north side of the maintenance facility.

Club golf operations are open seven (7) days-a-week offering individual, group and clinic instruction from on-staff PGA professionals, monthly tournaments for all levels of skill and experience, and a lighted driving range. The golf shop offers a variety of soft goods, golf accessories and clubs for sale.

The Golf Operation is headed up by the Director of Golf Operations/Head Professional. He is assisted by one (1) full-time Assistant Golf Professional, one (1) full-time Outside Service Coordinator, seven (7) part-time Outside Service Attendants, nine (9) part-time Ranger and Driving Range Attendants, and five (5) part-time Golf Shop Attendants. The operation also has one (1) full-time Administrative Assistant on-site and one (1) full-time Accounting Clerk located in the Finance Department office in Village Hall. This staffing arrangement best reflects the customer service needs of the golf club.

The Golf Course Maintenance Division of the Golf Operation is outsourced to International Golf Maintenance (IGM) of Orlando, Florida. This partnership allows a higher level of conditioning on the Nicklaus "Signature" course layout and realizes a significant monetary savings to the Village. The maintenance of the buildings falls under the supervision of the Public Works Department. Outsourcing the maintenance of the golf course and having Public Works oversee the clubhouse maintenance is the most prudent and fiscally responsible way to operate the facility.

Service Levels Narrative – Food and Beverage (F&B)

Note: Historically, the Food & Beverage operation has been contracted out to an outside vendor. In May of 2010, the Village assumed the daily operations for the North Palm Beach Country Club restaurant.

The Country Club Food & Beverage (F&B) Operation is a department of the North Palm Beach Country Club. F&B works cooperatively with the Golf, Tennis, and Pool areas to enhance tournaments, special events and the overall experience at the Club.

North Palm Beach Country Club Restaurant, Bar and Banquet operation(s) will be conducted by Village staff under the direct supervision of the Director of Food & Beverage. The F&B Director

and the Head Chef are the only "regular" full-time Restaurant staff. The remaining restaurant staff are regular and temporary part-time employees of the Village.

The Restaurant and Bar shall be "OPEN" to the public serving the membership and community seven (7) days-a-week with modifiable hours of operation predicated upon seasonal activities and overall profitability.

Quality food service is the cornerstone of the operation; the Restaurant will serve freshly prepared, high quality, popular cuisine that is targeted to appeal to a variety of tastes and budgets with an emphasis on reasonably and moderately priced signature items of particular appeal to a local market.

The Restaurant's emphasis shall be on quality service in order to maintain its unique image. It provides attentive and friendly service with a high ratio of service personnel to customers and also invests in the training and supervision of its employees.

The "Snack Bar," located adjacent to the Pool, shall service both patrons of the pool as well as golfers seeking to purchase quick food and beverage items. A separate snack bar menu catering to those venues shall be available.

Beverage Cart services will also be provided for the Golf Course as well as the Country Club Tennis Center. Cart service shall provide a variety of snack and beverage options including alcoholic beverages.

The sale and distribution of alcoholic beverages both on the golf course and within the facilities will be strictly regulated in accordance with the prevailing beverage laws.

The banquet hall (room) is available for business meetings, conferences, parties, and special events. Food and beverage services are available and will be coordinated through the F&B Operation.

Personnel Changes

The personnel / title changes for Fiscal Year 2010/11 are as follows:

- Deletion of one (1) F & B independent contractor
- Addition of one (1) F & B Director f/t position (pay grade 29)
- Addition of one (1) Head Chef f/t position (pay grade 26)
- Addition of one (1) Assistant Restaurant Manager p/t position (pay grade 22)
- Addition of one (1) Restaurant Event Coordinator p/t position (pay grade 22)
- Addition of one (1) Sous Chef p/t position (pay grade 13)
- Addition of five (5) Line Cook p/t positions (pay grade 10)
- Addition of twenty-four (24) Server p/t positions (pay grade 3)
- Addition of seven (7) Bartender p/t positions (pay grade 3)
- Addition of four (4) Dishwasher p/t position (pay grade 6)

Current Year Accomplishments and New Initiatives

The Village Administration anticipates new golfers applying for membership to the Nicklaus "Signature" golf course in the upcoming year. In order to provide reasonable member access to course play while preserving access to "walk-in" guests during high season and holidays, a maximum of 375 annual golf memberships will be allowed for the upcoming fiscal year. Available memberships will continue to be prioritized as follows:

- Renewal of existing club members
- Residents of North Palm Beach
- New members sponsored by existing members in our membership initiative program
- Non-resident applications

In order to maintain the "Signature" course the proposed budget reflects funding for additional trees and sod. These items will be needed to continue the "fine tuning" of the golf course as it moves into its fifth (5th) season of play.

Current Year Accomplishments and New Initiatives

During FY 2009/10, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Updated landscaping with coquina beds around palm trees in key, high-visibility areas
- Continued to transition numerous bunkers from Bahia to Bermuda grass to allow for better playabilty for our golfers
- Continued to update golf shop fixtures and offered wider of variety logo items to promote pride in membership
- Expanded member tournament program and established mixed events in the afternoons/evenings incorporating both the Golf and F&B operations
- Expanded and grew the Summer Membership program
- Enhanced the instructional program with more formalized programs for juniors and increased standards for teaching professionals
- Established a Key-Debit, pre-paid range program for members giving them a 20% discount over the non-member price

Goals and Objectives

In the coming year, the North Palm Beach Country Club plans to achieve the following goals and objectives:

Council Goal:

Maintain and improve all Recreational Facilities of the Village

Department Goal:

Enhance membership status by making golf memberships more valuable.

Objectives:

a. Increase overall number of golf memberships
b. Promote club through "brand" marketing
c. Increase number of golf events for members

Council Goal:

Enhance the Spirit and Participation of our Community

Department Goal:

Increase outside events "activities during the summer season to increase year round usage."

Objectives:

a. Increase outside tournaments and outings including food and beverage opportunities
b. Grow junior, beginner and ladies programs with camps and clinics focusing on year-round residents
c. Highlight events / activities available through the Country Club website, Village newsletter and newspaper

Council Goal:

Maintain and improve all Recreational Facilities of the Village

Department Goal:

To afford its customers the finest dining and entertainment experience through the delivery of quality food and outstanding service and to provide a destination restaurant / bar that exudes an environment that is welcoming to both members and guests.

Objectives:

a. Create a service-based company whose primary goal is to exceed customers' expectations!
b. Develop a sustainable start-up business
c. Develop enough cash flow to pay all salaries as well as grow the business
d. Market the use of the NPBCC Banquet facility for weddings and other special events.
e. Increase participation in club activities for the Pool, Tennis and Golf.

Performance Measures

Performance Measure	FY 2009 Actual	FY 2010 Projected	FY 2011 Estimated
Number of Golf Memberships	327	276	300
Number of Member marketing events / items	N/A	8	12
Number of Member Golf Tournaments	14	24	30
Number of Outside Events/Outings	6	6	12
Number of Outside Clinics and Camps	3	6	12
Number of Advertisements in Newsletters, Blogs, WebPages, etc.	12	14	60
Special events held at NPBCC Banquet room	N/A	30	75
Club activities for:			
Tennis	N/A	4	12
Pool	N/A	16	20
Golf	N/A	4	12

The Village of North Palm Beach
Country Club Budget Summary
FY 2010-2011 Adopted Budget

	FY 2011 Adopted Budget				FY 2010	Actual	Actual	Actual
	Golf	F & B	Admin	Total	Budget	9/30/2009	9/30/2008	9/30/2007
REVENUES								
Cart Rental	1,017,060			**1,017,060**	**995,597**	998,584	1,007,706	876,518
Driving Range	$ 200,227			**$ 200,227**	**$ 230,279**	$ 208,230	$ 213,103	$ 192,407
Facility Rental		-		**0**	**0**	-	-	-
Food & Beverage Sales		700,000		**700,000**	**0**	-	-	-
Greens Fees	784,000			**784,000**	**848,837**	816,059	863,046	845,385
Interest Earnings			3,500	**3,500**	**3,500**	7,376	36,431	43,917
Lease		-		**0**	**134,334**	132,892	122,880	118,000
Lessons	36,000			**36,000**	**25,300**	21,622	22,275	198,874
Liquor Sales		300,000		**300,000**	**0**	-	-	-
Membership	783,350			**783,350**	**907,515**	910,249	1,071,758	959,039
Merchandise Sales	140,000			**140,000**	**130,000**	133,386	138,512	98,992
Sales of Surplus			-	**0**	**0**	0	0	0
Special Events/Camps	8,000	-		**8,000**	**7,000**	13,126	7,015	21,617
Tournament Proceeds	10,000			**10,000**	**8,500**	508	21,790	13,283
Walking Fees	40,760			**40,760**	**39,000**	39,910	32,515	24,771
Other	36,750	-	2,325	**39,075**	**72,915**	130,293	115,909	114,639
Total Revenues	**3,056,147**	**1,000,000**	**5,825**	**4,061,972**	**3,402,777**	**3,412,235**	**3,652,941**	**3,507,442**
EXPENSES								
Personnel:								
Salary & Benefits	424,501	388,219	112,479	**925,199**	**565,235**	558,813	521,249	1,544,541
Operating:								
Accounting & Auditing	-	-	8,000	**8,000**	**8,000**	6,512	5,986	7,500
Charge Card Fees	46,000	-	5,000	**51,000**	**53,000**	51,284	48,024	44,559
Contractual Services	1,192,388		7,500	**1,199,888**	**1,202,588**	1,297,245	1,257,611	1,897
Entertainment	-	20,600	0	**20,600**	**0**	0	0	0
Equipment Rental	78,300	16,620	3,300	**98,220**	**110,300**	184,894	184,659	175,603
Legal Fees	-	-	10,000	**10,000**	**5,000**	2,488	3,623	12,688
Marketing & Advertising	36,000	18,000	6,000	**60,000**	**50,000**	41,869	41,699	9,381
Materials & Supplies	40,500	25,100	5,500	**71,100**	**75,150**	43,866	49,198	344,244
Merchandise	112,000	320,000	0	**432,000**	**115,000**	112,418	105,496	103,169
Repairs & Maintenance	4,900	12,300	0	**17,200**	**32,950**	17,388	19,692	95,007
Utilities	208,939	65,062	8,535	**282,536**	**290,732**	238,622	204,514	221,802
Other Operating Costs	58,673	59,147	8,000	**125,820**	**67,026**	39,683	52,118	286,370
Capital:								
Capital Outlay	68,309	7,500	0	**75,809**	**42,500**	15,951	5,250	230,902
Debt & Other:								
Debt Service			424,901	**424,901**	**474,901**	506,548	494,759	413,149
Insurance-Prop & Gen Liab			79,000	**79,000**	**75,000**	63,247	150,166	100,608
Contingency			**180,699**	**180,699**	**235,395**	**0**	**373,471**	**49,662**
Total Expenses	**2,270,510**	**932,548**	**858,914**	**4,061,972**	**3,402,777**	**3,180,826**	**3,517,516**	**3,641,082**
OPERATING INCOME				**$ -**	**$ -**	**$ 231,409**	**$ 135,425**	**$ (133,641)**
Rounds				**50,000**	**50,000**	**50,910**	**52,318**	**48,040**

Village of North Palm Beach Country Club
FY 2010-2011 Budget Highlights

Current number of Memberships	**353**

Target Number of Rounds	**50,000**

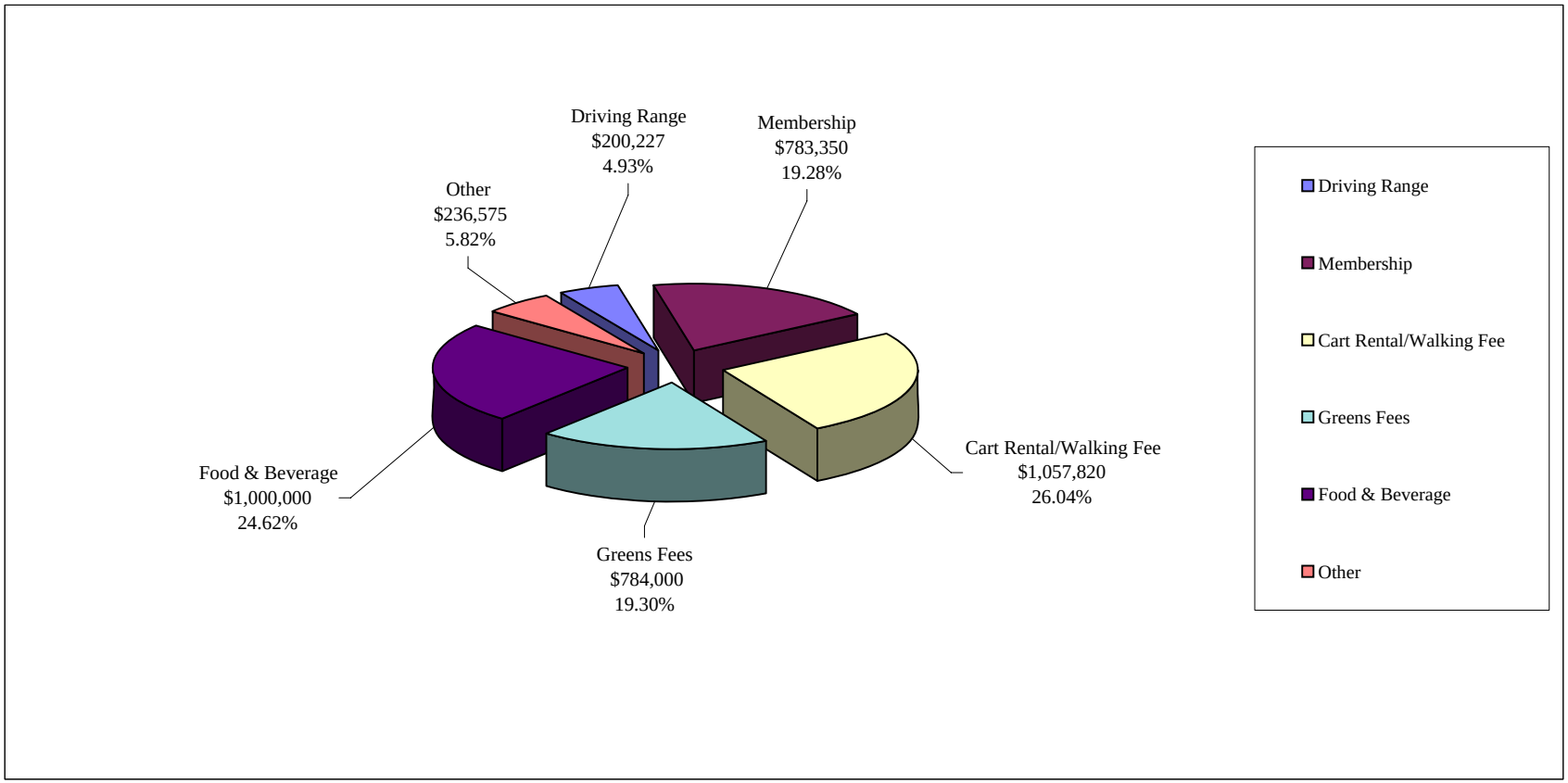
Operating Highlights:

*Golf Course Maintenance Contract	1,153,888	
*Utilities	282,536	
*Cost of Golf Merchandise	112,000	
*Cost of Food & Beverage Merchandise	320,000	
*Golf Cart Lease	75,300	
*Materials & Supplies	71,100	
*Repairs & Maintenance	17,200	
*Marketing & Advertising	60,000	
*Property/General Liability	79,000	
Total Fiscal Year 2010-2011 Operating Costs		**$ 2,455,364**

Capital Highlights:

*Additional Trees on Golf Course	8,000	
*Beverage Cart	7,500	
*Parking Lot Overlay (60/40 split with General Fund)	60,309	
Total Fiscal Year 2010-2011 Capital Outlay		**$ 75,809**

VILLAGE OF NORTH PALM BEACH COUNTRY CLUB
Revenues - Budget Year 2010 - 2011



Total $4,061,972

Country Club Revenues $4,061,972

The Country Club is operated as a self-supporting enterprise for which fees charged to users are intended to pay for the full cost of operations. This section includes a discussion regarding revenue sources for the Village's FY 2010/11 Country Club Budget. The major source of Country Club revenues (approx 70%) are derived from golf memberships, cart rentals, greens fees, and the driving range.

The budgeted revenues are estimated based on the number of memberships, plays, and cart rentals over past years; fees for these items are adjusted yearly to accommodate the estimated budgeted expenses of the Country Club Operations.

The following assumptions were used when preparing the Country Club Golf Revenue Estimates:

- 50,000 anticipated rounds
- 353 memberships

Cart Rental/Walking Fee $1,057,820

This class of revenue represents 26.04% of the overall Country Club Revenues. The calculation is based on anticipated rounds:

Average cart fee per round played (excluding walkers) ($22.11 x 46,000) = $1,017,060

Walking Fees ($10.19 x 4,000 rounds) = $40,760

Membership $783,350

Golf Memberships represent 19.28% of total Country Club Revenues and are based on type of membership:

Resident	183 memberships	$438,795
Non-Resident	93 memberships	311,900
Summer	49 memberships	24,255
Junior	28 memberships	8,400
Golf Plus	8 memberships	Included in above
Total		$783,350

Greens Fees $784,000

Greens Fees represent 19.30% of total Country Club Revenues and are calculated based on seasons:

Fall	10/11-11/14	$54,120
Pre-Winter	11/15-12/19	70,018
Shoulder	12/20-01/30	133,670
High	01/31-04/03	267,901
Spring	04/04-05/08	80,184
Summer	10/01-10/10 and 05/09-09/30	207,200
Total		$784,000

Driving Range $200,227

Driving Range revenue represents 4.93% of total Country Club Revenues and is based on a 3 year average.

FY 2010	$178,572
FY 2009	208,230
FY 2008	213,879
3 year average	$200,227

Food & Beverage $1,000,000

Historically, the Food & Beverage operation has been contracted out to an outside vendor. In May of 2010, the Village assumed the daily operations for the North Palm Beach Country Club Restaurant. Revenue from the Food & Beverage operation represents 24.62% of total Country Club Revenues and is calculated as follows:

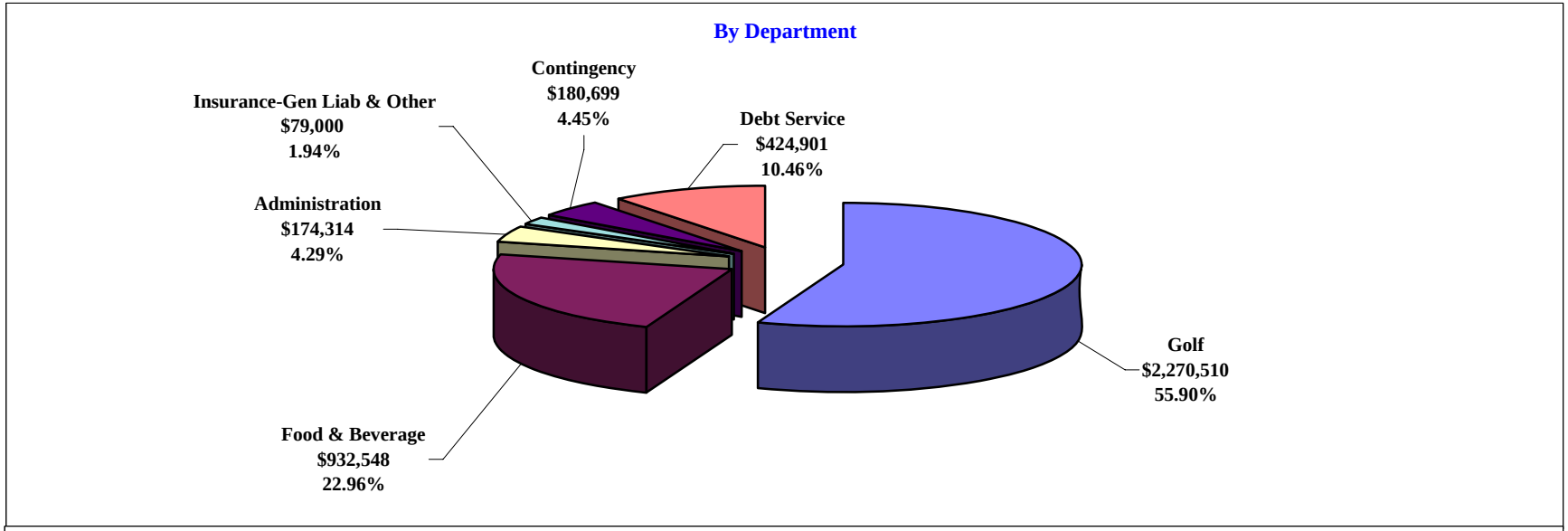
Food Sales	$700,000
Liquor Sales	300,000
Total	$1,000,000

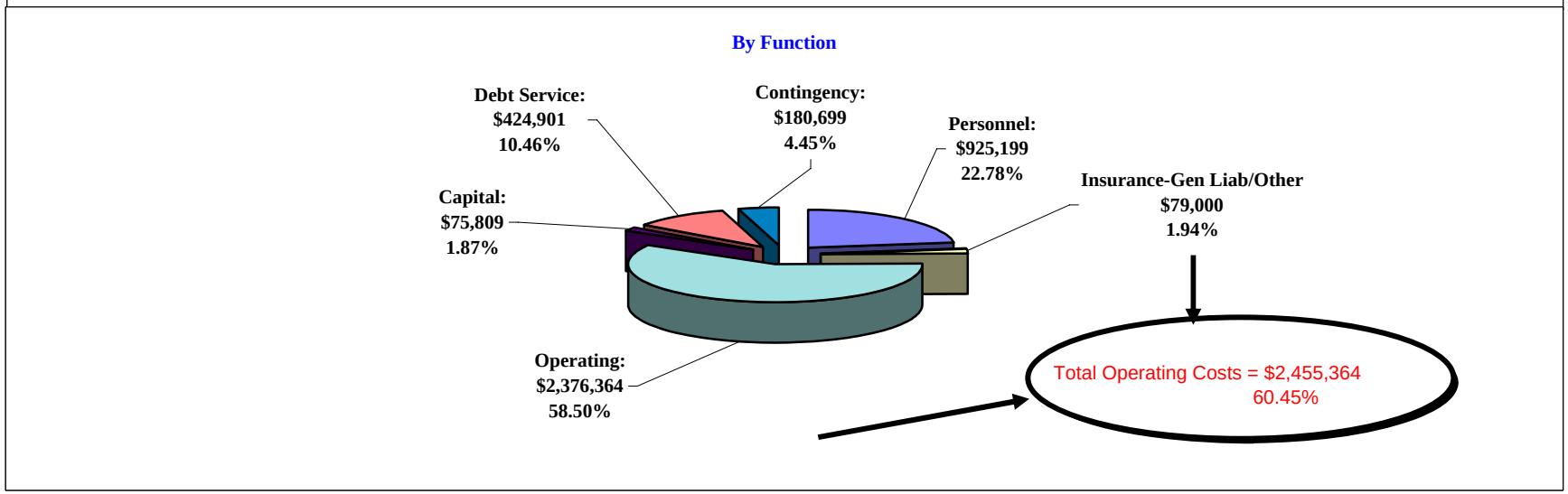
Miscellaneous $236,575

Miscellaneous Revenue represents 5.82% of total Country Club Revenues and includes the following:

Golf Merchandise Sales	$140,000
Tournament Proceeds	10,000
Special Events/Camps	8,000
Interest Earnings	3,500
Residency Card Fee	2,325
Rental-Golf Clubs	18,000
Rental-Lockers	1,500
Rental-Bag Room	13,750
Golf Handicap Service	500
Golf Ball Retrieval	3,000
Total	$236,575

VILLAGE OF NORTH PALM BEACH COUNTRY CLUB
Expenses - Budget Year 2010 - 2011





Total $4,061,972

Country Club Expenses $4,061,972

This section includes a discussion regarding appropriations for the Village's FY 2010/11 Country Club budget, how much of the total budget it comprises, and assumptions used in determining the projections. All expenses are funded by user charges; **no taxes or assessments are used to support the Country Club operations.** As mentioned in the Basis of Accounting section, capital outlay and debt service are reflected as a budgeted expense although both of these items are balance sheet items in the Village's CAFR, as required by GAAP.

Personal Services $925,199:

Employee salary and benefits represent 22.78% of the total Country Club Expenses. These costs are allocated on a per employee basis. Assumptions used in budgeting for the major employee costs are discussed below:

Salaries:
Performance based merit increases are budgeted at an average of 3.75% based on a 0% - 5% scale.

Retirement:
Actuarial determined employer contributions for the General Employees Pension were budgeted as follows:

General Employees……20%

The ICMA pension employer contributions were budgeted at 15%.

Health Insurance:
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage. There was an increase of 4% in health insurance rates.

FICA:
This item was budgeted at 7.65% of payroll.

Worker's Compensation:
This item is budgeted at the employee level for the cost provided by the insurance carrier based on type of position.

Operating Costs $2,455,364

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 60.45% of the overall Country Club Expenses. Some highlights of operating costs are listed below:

- Golf Course Maintenance Contract $1,153,888
- Utilities 282,536
- Cost of Golf Merchandise 112,000
- Cost of Food & Beverage Merchandise 320,000
- Golf Cart Lease 75,300
- Materials & Supplies 71,100
- Repairs & Maintenance 17,200
- Marketing & Advertising 60,000
- Property/General Liability 79,000

Capital Outlay $75,809

Capital needs and resource availability are assessed annually through a capital planning process that results in a five year capital plan. The five-year capital plan includes:

- the cost to furnish and maintain capital facilities and equipment, such as roadways, parks, drainage systems and other valuable infrastructure

- the cost of new and replacement fixed assets, such as vehicles, equipment, hardware/software, etc.

Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. For FY 2010/11, capital outlay accounts for 1.87% of the overall Country Club budget. The capital outlay for FY 2010/11 is budgeted as follows:

Department	Description	Amount
Golf Course Maintenance	Additional Trees on Golf Course	$ 8,000
Food & Beverage	Beverage Cart	$ 7,500
Clubhouse Grounds	Parking Lot Overlay	$ 60,309
Total		**$ 75,809**

Debt Service $424,901

Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2010/11 debt service budget represents 10.46% of the overall Country Club budget. The FY 2010/11 debt service is a decrease of $50,000 from the FY 2009/10 budget. This is due to one loan maturing in FY 2011. The Country Club is left with two loans [one matures November 2010] and a capital lease outstanding.

Contingency $180,699

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2010/11 budget, this reserve represents 4.45% of the total budget.

Country Club Capital Outlay $75,809

Golf Course Trees $8,000

As an on-going effort to maintain and improve our Jack Nicklaus Signature Golf Course, the Golf Operation would like to purchase additional trees for use in various places on and around the golf course. These trees would be located in several areas including, but not limited to the border of the driving range and the 10th and 11th holes, the hillside separating the 1st and 2nd fairways and the open area separating the 9th and 18th tees. The trees would not only function as an aesthetic improvement but would also supply additional protection from balls being hit towards an unintended area.

The placement and timing of the installation of these trees would be done in coordination with our golf course maintenance provider (IGM), the Nicklaus Design Group and the Director of Golf Operations. Improvements such as these are necessary not only for playability and aesthetics of the golf course, but to keep the golf course up the high standards necessary to maintain our national rankings and Nicklaus Signature status.

Country Club Parking Lot $60,309

The parking lot was reconfigured as part of the golf course renovation back in 2004. The parking lot received a seal coating but the original base has deteriorated to the point that it is in need of resurfacing.

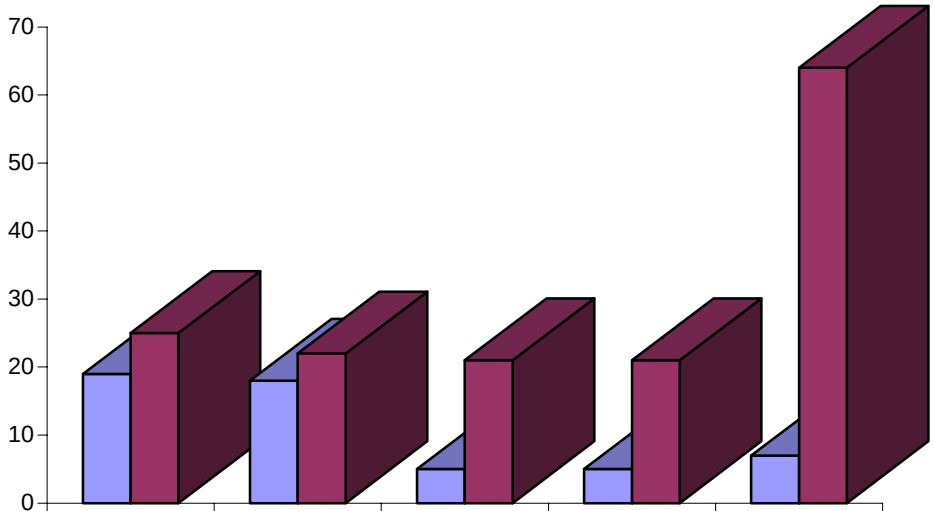
(*) This project is a 60/40 split with Public Works. The total cost of the project is $150,773. Public Works allocation is $90,464.

Beverage Cart $7,500

The Country Club Operation would like to purchase a beverage cart to be used in the daily on-course F&B operation. One beverage cart is used every day on the course when we are open for play. A second beverage cart is used during busy play days throughout the year, usually three days a week in “season” and on an “as needed” basis on holidays and other busy golfing days throughout the entire year. As two beverage carts are needed (this was a requirement of all previous F&B providers), it is our belief that purchasing a new beverage cart every three years and keeping each cart for six years is a good estimate of the vehicle’s useful life. This way, the beverage cart that is used on a daily basis will be less than three years old while the secondary cart will be in its fourth to sixth year of service.

We purchased a used beverage cart a few months ago that should be fine through the rest of FY2010 and make an excellent secondary beverage cart for the following three fiscal years. It is our hope that with excellent upkeep and our good service capabilities that we may even get an extra year or two out of each vehicle. But we are confident that we will get the six year life-cycle out of them using the aforementioned plan (with minor repairs and routine maintenance).

Village of North Palm Beach
Five Year Position Summary
Country Club



	2007	2008	2009	2010	2011
Full Time	19	18	5	5	7
Part Time	25	22	21	21	64

Department Summaries

The Village of North Palm Beach
FY 2010-2011 Country Club Adopted Budget
Golf Summary

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 121,827		$ 63,294	$ 56,492	$ 60,967	$ 618,993
Overtime Pay	5,200		5,200	4,378	3,311	21,664
Lessons	15,000		15,000	16,214	12,123	-
Part-time Pay	193,309	**335,336**	188,890	204,233	183,304	214,622
Benefits:						
Pension	22,212		10,185	10,320	13,047	141,655
Health Insurance	27,440		21,092	15,694	10,212	118,120
FICA/Medicare	25,602		20,792	21,275	19,679	62,223
Worker's Compensation	6,694		7,203	10,728	9,516	62,736
Other	7,217	**89,165**	6,495	1,342	1,669	15,400
		$ 424,501	**$ 338,151**	**$ 340,674**	**$ 313,829**	**$ 1,255,413**
Operating						
Advertising	36,000		25,000	16,185	20,576	2,946
Charge Card Fee	46,000		48,000	46,396	43,222	40,103
Club Relations	3,000		10,000	599	748	-
Contractual Services	1,192,388		1,195,088	1,292,325	1,254,671	1,897
Equipment Rental	78,300		107,000	181,272	182,003	172,832
Gas, Oil & Lubricants	-		-	-	-	26,681
Golf Handicap Expenses	4,400		4,000	3,461	5,329	4,263
Lessons	9,600		8,000	5,684	8,927	11,385
Materials & Supplies	40,500		69,650	39,613	43,331	325,383
Merchandise	112,000		115,000	112,418	105,496	100,989
Printing & Binding	6,000		6,000	3,435	3,898	6,993
Repairs & Maintenance	24,550		24,450	16,540	17,994	76,332
Solid Waste Disposal	6,623		6,020	4,934	-	7,361
Trophies, Awards & Prizes	2,000		1,000	609	-	25
Uniforms & Shoes	4,000		4,000	2,889	2,718	2,332
Utilities	208,939		225,851	178,241	151,593	148,508
Other Operating Costs	3,400		8,000	2,577	5,014	20,300
		1,777,700	**1,857,059**	**1,907,176**	**1,845,519**	**948,331**
Capital						
Audio, Visual, & Comm. Sys	0		0	0	0	0
Computer Hardware & Software	0		0	0	0	2,931
Furniture & Fixtures	0		5,000	0	5,250	0
Construction & Major Renovation	68,309		20,000	11,152	0	132,626
Machinery & Equipment	-		17,500	4,799	-	-
		68,309	**42,500**	**15,951**	**5,250**	**135,557**
Total Expenses		**$ 2,270,510**	**$ 2,237,710**	**$ 2,263,801**	**$ 2,164,598**	**$ 2,339,301**

North Palm Beach Country Club - FY2011 Proposed Membership Fees

		FY2011 Proposed	FY2010 Actual	Difference	Special Offers or Notes
Resident	**Single**	**$2,205.00**	**$2,100.00**	**5%**	**Early Pay:** Pay Membership Fees in FULL by October 1, 2010 and receive FY2010's Rate.
	Family	**$3,360.00**	**$3,200.00**	**5%**	
Non-Resident	**Single**	**$3,200.00**	**$3,200.00**	**0%**	**New Members:** $2,995 for Single and $3,995 for Family Membership (Can not have been a member during FY2009 or FY2010.
	Family	**$4,300.00**	**$4,300.00**	**0%**	
Golf Plus Resident (Golf, Tennis & Pool)	**Single**	**$2,477.00**	**$2,372.00**	**4%**	**Early Pay:** Pay Membership Fees in FULL by October 1, 2010 and receive FY2010's Rate.
	Family	**$3,770.00**	**$3,610.00**	**4%**	
Golf Plus Non-Resident (Golf, Tennis & Pool)	**Single**	**$3,567.00**	**$3,567.00**	**0%**	**New Members:** $3,362 for Single and $4,572 for Family Membership (Can not have been a member during FY2009 or FY2010.
	Family	**$4,877.00**	**$4,877.00**	**0%**	
N.P.B Business	**Single**	**$2,650.00**	**$2,650.00**	**0%**	**Eligibilty:** Non-Residents owning a business or rental property within the Village.
	Family	**$3,750.00**	**$3,750.00**	**0%**	
Juniors	**Resident**	**$300.00**	**$200.00**	**50%**	Junior Golfer Pass prices will be the same for Residents and Non-Residents.
	Non-Resident	**$300.00**	**$300.00**	**0%**	
Summer	**Option A: (Cart Fees Only)**	**$495.00**	**$495.00**	**0%**	**Restrictions:** No Charging Priviledges. Option B is limited to Mon-Thur ANYTIME and after 11:00AM Fri-Sun (or pay a cart fee).
	Option B: (Includes Cart Fees)	**$995.00**	**$995.00**	**0%**	
Unlimited Golf Cart Program	**Single**	**$3,000.00**	**N/A**	**N/A**	**New Program:** Allows Members an "All-Inclusive" option where they pre-pay for all cart fees and there are no per play charges.
	Each Additional	**$2,750.00**	**N/A**	**N/A**	
Corporate	**Silver (Par)**	**$10,000.00**	**N/A**	**N/A**	**New Program:** Silver allows up to four named individuals employed at a company to join under one membership. Gold and Platinum are same program but also gives company 50 and 100 pre-paid rounds respectively (Greens Fee, Cart Fee & Tax) which can be used for other employees, clients or guests. Additional individuals may be added for $2,500 each.
	Gold (Birdie)	**$14,000.00**	**N/A**	**N/A**	
	Platinum (Eagle)	**$17,500.00**	**N/A**	**N/A**	
	Each Additional	**$2,500.00**	**N/A**	**N/A**	

North Palm Beach Country Club

Golf Club Membership & Rates - FY2011

Golf Memberships

Resident	Single	Early Pay	70	ea. @	$2,100.00 =	$147,000.00
		Regular	70	ea. @	$2,205.00 =	$154,350.00
	Family	Early Pay	18	ea. @	$3,200.00 =	$57,600.00
		Regular	17	ea. @	$3,360.00 =	$57,120.00
	Junior		14	ea. @	$300.00 =	$4,200.00
Non-Resident	Single		79	ea. @	$3,200.00 =	$252,800.00
	Family		13	ea. @	$4,300.00 =	$55,900.00
	Junior		14	ea. @	$300.00 =	$4,200.00
Business			0	ea. @	$2,650.00 =	$0.00
	Based Upon FY2010 Memberships		**295**		**Total**	**$733,170.00**
Summer Memberships	(May 1 - September 30)		**49**	**@**	**$495.00 =**	**$24,255.00**

$783,350.00

Golf Plus Memberships (Golf, Tennis & Pool)

Resident	Single	Early Pay	2	ea. @	$2,372.00 =	$4,744.00
	Golf Portion Only (ea. @ $2,100)					***$4,200.00***
		Regular	1	ea. @	$2,477.00 =	$2,477.00
	Golf Portion Only (ea. @ $2,205)					***$2,205.00***
	Family	Early Pay	3	ea. @	$3,610.00 =	$10,830.00
	Golf Portion Only (ea. @ $3,200)					***$9,600.00***
		Regular	2	ea. @	$3,770.00 =	$7,540.00
	Golf Portion Only (ea. @ $3,360)					***$6,720.00***
Non-Resident	Single		1	ea. @	$3,567.00 =	$3,567.00
	Golf Portion Only (ea. @ $3,200)					***$3,200.00***
	Family		0	ea. @	$4,877.00 =	$0.00
	Golf Portion Only (ea. @ $4,300)					***$0.00***
			9		**Total**	**$25,925.00**
Grand Total			**353**			***$783,350.00***

Resident Card Holder and Guest of Member Discount 15%

Greens Fees: **See 2010/2011 Recommended Rates**

CART RENTAL

		18-Holes	9-Holes
Cart Fees:	**Member**	$22.00	$11.00
	Non-Member	$26.00	$13.00

WALKING FEE

Walking Fees:	**Member ONLY**	$12.00	$8.00

Anticipated Rounds: **50,000**

North Palm Beach Country Club

2010-2011 Walk In Rates

Season	Time	18-Hole Rates		9-Hole Rates[3]	
		Weekday[1] Rate	Weekend[2] Rate	Weekday[1] Rate	Weekend[2] Rate
Fall Season (Oct. 11 - Nov. 14)	Early Morning	$59.00	$69.00	$35.00	$41.00
	Morning	$59.00	$69.00	$35.00	$41.00
	Mid-Day	$49.00	$59.00	$29.00	$35.00
	Twilight*	$39.00	$45.00	N/A	N/A
Pre-Winter Season (Nov. 15 - Dec. 19)	Early Morning	$75.00	$85.00	$45.00	$51.00
	Morning	$75.00	$85.00	$45.00	$51.00
	Mid-Day	$65.00	$75.00	$39.00	$45.00
	Twilight*	$50.00	$55.00	N/A	N/A
Shoulder Season (Dec. 20 - Jan. 30)	Early Morning	$89.00	$99.00	$53.00	$59.00
	Morning	$89.00	$99.00	$53.00	$59.00
	Mid-Day	$79.00	$89.00	$47.00	$53.00
	Twilight*	$49.00	$59.00	N/A	N/A
High Season (Jan. 31 - Apr. 3)	Early Morning	$99.00	$99.00	$59.00	$59.00
	Morning	$99.00	$109.00	$59.00	$65.00
	Mid-Day	$85.00	$89.00	$51.00	$53.00
	Twilight*	$55.00	$59.00	N/A	N/A
Spring Season (Apr. 4 - May 8)	Early Morning	$75.00	$85.00	$45.00	$51.00
	Morning	$75.00	$85.00	$45.00	$51.00
	Mid-Day	$65.00	$75.00	$39.00	$45.00
	Twilight*	$49.00	$59.00	N/A	N/A
Summer Season (Oct. 1 - Oct 10 & May 9 - Sep. 30)	Early Morning	$45.00	$55.00	$27.00	$33.00
	Morning	$45.00	$55.00	$27.00	$33.00
	Mid-Day	$39.00	$49.00	$23.00	$29.00
	Twilight*	$32.00	$35.00	N/A	N/A

** Twilight = After 2:00pm October 11th - January 30th and After 3:00pm January 31st - October 10th*

[1] *Weekday = Monday - Thursday*

[2] *Weekend = Friday - Sunday & Holidays*

[3] *9-Hole Rates are 60% of 18-Hole Rates*

The Village of North Palm Beach
FY 2010-2011 Country Club Adopted Budget
Food & Beverage Summary

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 102,368		$ -	$ -	$ -	$ -
Overtime Pay	-		-	-	-	-
Part-time Pay	214,426	**316,794**	-	-	-	-
Benefits:						
Pension	15,229		-	-	-	-
Health Insurance	21,936		-	-	-	-
FICA/Medicare	24,170		-	-	-	-
Worker's Compensation	7,867		-	-	-	-
Other	2,223	**71,425**	-	-	-	-
		$ 388,219	**$ -**	**$ -**	**$ -**	**$ -**
Operating						
Advertising	18,000		-	-	-	-
Charge Card Fee	-		-	-	-	-
Contractual Services	19,320		-	-	-	-
Entertainment, etc.	20,600		-	-	-	-
Equipment Rental	16,620		-	-	-	-
Gas, Oil & Lubricants	-		-	-	-	-
Licenses & Fees	5,200		-	-	-	-
Linen/Uniform Rental	16,040		-	-	-	-
Materials & Supplies	25,100		-	-	-	122
Merchandise	320,000		-	-	-	-
Repairs & Maintenance	12,300		8,500	848	1,699	8,184
Solid Waste Disposal	6,622		9,031	4,932	-	-
Utilities	65,062		56,309	52,538	44,909	41,783
Other Operating Costs	11,965		-	-	-	-
		536,829	**73,840**	**58,318**	**46,608**	**50,089**
Capital						
Automotive	7,500		0	0	0	0
Audio, Visual, & Comm. Sys	0		0	0	0	0
Computer Hardware & Software	0		0	0	0	0
Furniture & Fixtures	0		0	0	0	0
Dining Room Tables & Chairs	0		0	0	0	0
Construction & Major Renovation	0		0	0	0	0
China, Glass, Silverware, etc.	0		0	0	0	0
Machinery & Equipment	-		-	-	-	4,250
		7,500	**0**	**0**	**0**	**4,250**
Total Expenses		**$ 932,548**	**$ 73,840**	**$ 58,318**	**$ 46,608**	**$ 54,339**

The Village of North Palm Beach
FY 2010-2011 Country Club Adopted Budget
Administration

	FY 2011 Budget		Original 2010 Budget	Actual 09/30/09	Actual 09/30/08	Actual 09/30/07
Personnel						
Salary:						
Regular Pay	$ 69,486		$ 153,415	$ 147,569	$ 132,849	$ 138,533
Overtime Pay	1,000		1,000	-	196	1,520
Part-time Pay	-	**70,486**	-	-	-	-
Benefits:						
Pension	12,391		28,437	19,514	22,716	10,329
Health Insurance	21,936		26,587	28,255	24,081	21,970
FICA/Medicare	5,385		11,802	10,546	9,340	10,002
Worker's Compensation	215		2,487	3,660	3,252	852
Other	2,066	**41,993**	3,356	8,595	14,987	2,083
		$ 112,479	**$ 227,084**	**$ 218,139**	**$ 207,420**	**$ 185,290**
Operating						
Advertising	6,000		5,000	5,548	6,506	1,759
Charge Card Fee	5,000		5,000	4,889	4,802	4,456
Contractual Services	7,500		7,500	4,920	2,940	-
Equipment Rental	3,300		3,300	3,621	2,656	2,772
Accounting & Auditing	8,000		8,000	6,512	5,986	7,500
Material & Supplies	5,500		5,500	4,253	5,867	5,109
Repairs & Maintenance	-		-	-	-	5,956
Postage	5,000		5,000	4,461	5,163	8,935
Printing & Binding	2,500		2,500	1,403	913	1,020
Marketing	-		20,000	20,137	14,617	4,676
Utilities	8,535		8,572	7,843	8,011	12,422
Legal Fees	10,000		5,000	2,488	3,623	12,688
Other Operating Costs	500		3,475	4,700	19,409	17,929
		61,835	**78,847**	**70,774**	**80,493**	**85,222**
Capital						
Audio, Visual, & Comm. Sys	0		0	0	0	22,713
Computer Hardware & Software	0		0	0	0	0
Furniture & Fixtures	0		0	0	0	0
Construction & Major Renovation	0		0	0	0	68,382
Machinery & Equipment	-		-	-	-	-
		0	**0**	**0**	**0**	**91,095**
Debt & Other						
Debt Service	424,901		474,901	506,548	494,759	413,149
Contingency	180,699		235,395	0	373,471	49,662
Insurance-Property & General Liability	79,000		75,000	63,247	150,166	100,608
		684,600	**785,296**	**569,795**	**1,018,396**	**563,419**
Total Expenses		**$ 858,914**	**$ 1,091,227**	**$ 858,708**	**$ 1,306,310**	**$ 925,025**

Comprehensive Pay Plan

Village of North Palm Beach

TO: Honorable Mayor and Council

FROM: Jimmy Knight, Village Manager

DATE: September 30, 2010

SUBJECT: Comprehensive Pay and Classification Plan FY 2010/11

This Comprehensive Pay and Classification Plan ("Pay Plan") reflects all authorized Village employment position classifications and their related salary ranges for all Village employees for the Fiscal Year starting October 1, 2010. This Pay Plan also reflects employment benefits provided to employees unless separately negotiated in collective bargaining agreements.

Village management reviews this Pay Plan annually and makes recommendations on the classifications and pay ranges for all positions to maintain appropriate staffing resources in relation to competitive market conditions and the needs of our annual Village budget/operating structure. The attached Pay Plan proposal has been incorporated into the Manager's proposed budget for the coming fiscal year beginning October 1, 2010.

Pay Plan Recommendations

This year's Pay Plan includes:

- Provides for an average 3.75% performance-based merit increases (0% to 5%) for FPE-eligible and non-union personnel;
- Provides for negotiated step-plan increases for PBA and IAFF-eligible employees as negotiated in their collective bargaining agreements;
- Provides no COLA/market-based adjustment; and
- Provides for monthly employer and employee health/dental insurance contributions.

Recommended Personnel Changes:

The Pay Plan reflects proposed changes in Village employment positions including as follow:

Additions:

- Add one (+1) Director of F & B f/t position (pay grade 29);
- Add one (+1) Head Chef f/t position (pay grade 26);
- Add one (+1) Assistant Restaurant Manager p/t position (pay grade 22);
- Add one (+1) Restaurant Event Coordinator p/t position (pay grade 22);
- Add one (+1) Sous Chef p/t position (pay grade 13);
- Add five (+5) Line Cook p/t positions (pay grade 10);
- Add one (+1) Recreation Assistant p/t position (pay grade 10);
- Add four (+4) Dishwasher p/t positions (pay grade 6);
- Add seven (+7) Bartender p/t positions (pay grade 3); and
- Add twenty-four (+24) Server p/t positions (pay grade 3).

Additions / Deletions:

- Add one (+1) Independent Contractor / Delete (-1) Recreation Supervisor p/t position (pay grade 21); and
- Add one (+1) Accounting Clerk f/t position (pay grade 20) / Delete (-1) Accountant f/t position (pay grade 25).

Deletions:

- Delete one (-1) F & B Independent Contractor.

Other Changes:

- Reclassify four (4) Library Page p/t positions from pay grade 10 to pay grade 6; and
- Reclassify one (1) Special Events Coordinator p/t position from pay grade 21 to Event Coordinator p/t pay grade 20.

Pension:

Actuarial projections currently indicate that the Village's required employer contribution for the General Employee Pension Plan decreased this year by 7.94% (to 15.78%) and increased for the Police and Fire Pension Plan by 1.6% (to 17.86%). Additionally, the Village Administration is increasing the required employer contribution by an additional 4.22% in order to "catch up" the plan as it is currently funded less than 85% and falls below the industry standard.

All budgeted plan contributions are outlined below:

- For Management, General, and FPE-eligible employees:

Employer contribution	20.00%
Employee contribution	6.0%

- For Police and Fire employees:

Employer contribution	17.86%
Employee contribution	2.0%

Medical / Dental Insurance:

Village Administration worked with our insurance broker to secure the most advantageous medical insurance renewal possible for the Village and its employees. The Village is making a change in medical insurance carriers away from United Healthcare to Humana in FY 2010/11. The Village has been with United Healthcare since July 1, 2005 and during that time the premiums have increased with every renewal – often in the double digits. In order to maintain the highest quality of benefits affordable for its employees, the Village Administration felt it necessary to secure quotes for comparable coverage from multiple carriers. Humana came back with the closest match in current benefits levels, pricing, and provider networks for Palm Beach, Martin and St. Lucie counties.

The negotiated rates for Humana came in at -2.0% for the HMO plans and +16.0% for the POS plans, for a net increase of 4.0% to the Village for FY 2010/11. The price increase is based both on the Village's individual claims experience rating and the increasing costs within the health care industry as a whole, especially in light of recent healthcare reform legislation mandating greater benefits to larger sections of the population (i.e. no out-of-pocket life-time maximums, no pre-existing condition exclusions, and parity between medical and mental health/substance abuse benefits).

With single coverage, for both the medical and dental insurance plans, the lower cost plan is paid entirely by the Village. For employee plus one (medical insurance only) and the family coverage options (for medical and dental insurance), the lower cost plan is paid 80% by the Village and the balance by the employee. Employees choosing higher cost plan options will pay 100% of the cost difference from the lower cost alternative. During FY 2009/10, the Village shifted from taking employees' share of these premiums as payroll deductions on a biweekly basis (or 26 times annually) to a bi-monthly basis (or 24 times annually). This change has drastically improved the Village's accounting processes for administering the insurance and reduced the Village's "variance" between accounts payable (due to the insurance company) and accounts receivable (due from employees). It is the Administration's belief that this change will result in the

elimination of notations regarding this issue on the Village's annual audit.

The Village has a 12-month rate-guarantee for continuation of the existing dental insurance programs for the Fiscal Year 2010/11.

Monthly employee costs are as follow:

Health Insurance:

Humana HMO Plan

Employee Only Coverage	$ 0.00 per month
Employee + One Coverage	$ 96.26 per month
Employee + Family Coverage	$202.15 per month

Humana POS Plan

Employee Only Coverage	$ 74.12 per month
Employee + One Coverage	$244.27 per month
Employee + Family Coverage	$431.56 per month

Dental Insurance:

Guardian HMO Plan

Employee Only Coverage	$ 0.00 per month
Employee + Family Coverage	$ 4.20 per month

Guardian PPO Plan

Employee Only Coverage	$15.08 per month
Employee + Family Coverage	$48.35 per month

The above monthly employee rates are based upon a total monthly plan cost to the Village as follow:

Health Insurance:

Humana HMO Plan

Employee Only Coverage	$ 481.32 per month
Employee + One	$ 962.64 per month
Employee + Family Coverage -	$1,492.09 per month

Humana POS Plan

Employee Only Coverage	$ 555.44 per month
Employee + One	$1,110.65 per month
Employee + Family Coverage	$1,721.50 per month

Dental Insurance:

Guardian HMO Plan

Employee Only Coverage	$12.86 per month
Employee + Family Coverage	$33.88 per month

Guardian PPO Plan

Employee Only Coverage	$27.94 per month
Employee + Family Coverage	$78.03 per month

RECOMMENDATION:

The Administration recommends Council consideration and adoption of the Village's Comprehensive Pay and Classification Plan as follows and with the above incorporated changes.

2010/2011
VILLAGE OF NORTH PALM BEACH
COMPREHENSIVE PAY AND
CLASSIFICATION PLAN

SECTION 1. ESTABLISHMENT

A Comprehensive Pay and Classification Plan for the Village of North Palm Beach (the "Pay Plan"), pertaining to all positions, including those that may be specified elsewhere in negotiated collective bargaining agreements or individual employment contracts, is hereby established. This document will supersede and replace the pay related provisions of the Village's Personnel Rules and Regulations.

SECTION 2. DEVELOPMENT OF PAY RANGES

The Pay Plan establishes pay ranges (grades) for each classification. Such established salary ranges of pay have been determined with due regard to ranges of pay for other classes, relative difficulty and responsibility of positions in the class, prevailing rates of pay for similar positions, and the financial position of the Village and other economic considerations. Appendix A sets forth the pay ranges (grades) with minimum and maximum levels. Base pay is, by definition, the pay level within pay range for each position classification. Base pay may not exceed the maximum pay rate for the position classification. For General (non-bargaining unit) Employees the Pay Plan provides for a pay range, without regard to specific pay level within that range. Adjustments shown to salary ranges for FPE, PBA and IAFF positions are reflected for budgeting purposes and will be subject to bargaining.

SECTION 3. APPLICABILITY

All employees of the Village of North Palm Beach, except as provided elsewhere, shall be compensated in accordance with this plan and the exempt (salaried) and non-exempt positions, depending upon job classification.

SECTION 4. IMPLEMENTATION

The new pay plan will be implemented October 1, 2010. No general (non-union) employees will receive a cost of living adjustment (COLA) effective October 1, 2010. The pay range (grade) of each General Employee shall remain the same as Fiscal Year 2009/10, as reflected in the attached classification plan. Bargaining unit employees shall receive base wage increases only in accordance with their collective bargaining agreement.

SECTION 5. HIRING PAY RATES

The minimum rate established for a job class shall be paid upon employment, except that the "New-Hired" rate in amounts above the minimum may be authorized if the department head submits adequate written justification and such action is approved by the Village Manager. Approval will be based on the exceptional qualifications of the appointee or inability to employ adequate personnel at the minimum rate.

SECTION 6. MERIT INCREASE

All employees of the Village of North Palm Beach, except as provided elsewhere, shall be eligible for a merit increase on their employee anniversary date. The anniversary date shall be defined as the employee's entry date into his/her present position. After the one year period in their present position, employees shall be eligible for a merit increase, as defined herein, and shall be eligible at their annual anniversary date every year from that time forward.

Employees may be granted such merit increase from zero to five percent (0-5%) of salary, based upon documented and demonstrated workplace performance as recommended by the employee's Supervisor and Department Director. All merit increases shall be submitted to the Village Manager (or Human Resources) Department

for review, consideration and written approval prior to discussion or delivery to the employee.

Merit increases are not automatic. Such merit increase is contingent upon receipt of a satisfactory performance evaluation. Employees at the maximum pay for their classification will not be eligible for a merit increase in their present Pay Plan classification, but may be eligible for a lump sum performance bonus. The Village Manager shall approve merit increases equal to or greater than 4.5%. Contractual provisions will govern bargaining unit employee merit increases.

Lump Sum Performance Bonus: Employees whose compensation is equal to the maximum annual pay range for their position shall be eligible for the annual performance incentive bonus program. Annual performance review bonuses would be paid lump-sum based upon written recommendation and documentation from the Department Head; subject to written approval of the Village Manager or designee as follows:

Exceptional Level II performance review rating -	$ 1,200
Successful Level I through Exceptional Level I performance review rating -	$ 900
Development Required through Below Standards performance review rating -	$ 0

The bonus payment shall not be included in an employee's regular base rate of pay and shall not be carried forward in subsequent years.

SECTION 7. PROMOTIONS, DEMOTIONS, TRANSFERS, AND RECLASSIFICATIONS

In the event of a promotion to a higher pay range (grade), employees will be placed in the new position's pay range (grade) at a base pay level that does not exceed more than 10% of the base pay level they occupy in their current pay range not to exceed the pay range maximum. Upon the written recommendation of the Department Director and written approval by the Village Manager, an employee that is within two (2) months of their existing anniversary / annual review date may receive a merit increase prior to the implementation of their recommended promotion. Bargaining unit employees shall receive promotional increases in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

In the event of an involuntary demotion an employee will be placed in the same relative position for the lower position grade as he/she enjoyed in the previous classification, as long as the pay does not decrease more than 10%. For a voluntary demotion to a lower pay range (grade), employee shall be placed in the same relative position for the lower position grade while having their current pay "frozen" at their current level – with future pay adjustments being used to "offset" this higher pay level until fully absorbed.

In the event an employee is transferred to a position with the same pay grade, their rate of pay will remain the same.

The Village retains the right to evaluate and if appropriate, make personnel classification changes (reclassifications) when appropriate in support of providing the most cost effective and efficient delivery of municipal services to the residents of the Village. All classification changes will be made in accordance with Village policies and procedures.

SECTION 8. PART-TIME PAY & MERIT INCREASE

Part-time employees shall be paid the hourly wage as outlined in the attached Pay Plan, at the pay range (grade) minimum unless otherwise recommended by the Department Director, and approved by the Village Manager.

Permanent Part-Time employees (who must be scheduled annually for work in more than 46 or more weeks) shall be eligible for a merit increase upon receipt of a satisfactory evaluation. Part-time employees who leave Village employment and are subsequently rehired, are not considered to have continuous service, and are eligible for a merit increase annually based upon their rehire date.

Seasonal part-time employees (scheduled during a 12-month period work for less than 46 weeks), who have worked during the past season and return for the upcoming season, may be eligible for a merit increase at the beginning of the upcoming season, when prior employment ended due to Village operational direction. Those employees who leave employment prior to the end of the season and may later be rehired by the Village, are considered new employees and not eligible for a merit increase upon their rehire date.

SECTION 9. OVERTIME/COMPENSATORY TIME

Overtime is authorized by the Village Manager or Department Heads. Overtime is paid to hourly employees at one and one-half (1½) times the hourly rate for all hours worked in excess of forty (40) hours per week. Upon prior approval of the Department Head or the Village Manager hourly employees may receive compensatory time off for any work performed in excess of the regularly scheduled hours in a normal work week at one and one-half (1½) hours for every hour for overtime hours worked. Compensatory time for hourly employees shall accrue to no more than sixty (60) hours. Unused accrued compensatory time shall be paid upon termination of employment. Bargaining unit employees shall receive overtime and compensatory time in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

SECTION 10. WORK ASSIGNMENTS – HIGHER PAY GRADE

The Village administration recommends creating a pay system for General employees who work in a higher pay grade classification. If a General employee is authorized and directed by the Village Manager or designee to temporarily work in a higher pay grade classification, the employee shall be paid five percent (5%) above their base pay rate for the period of time worked in the higher pay grade classification.

SECTION 11. BENEFIT ELIGIBILITY

Employees in full-time, budgeted positions (scheduled to work 40 or more hours per week) are eligible for participation in the Village's pension plans, health and dental insurance, long-term disability insurance, and employer paid life insurance programs according to the requirements of these plans/programs.

Part-time employees (scheduled to work less than 30 hours per week or less than 1,560 hours per year) are not eligible to participate in the Village's pension plans, health and dental insurance, long-term disability insurance, employer paid life insurance programs, and sick leave incentive programs.

SECTION 12. MISCELLANEOUS BENEFITS/INCENTIVES

Pension Contributions –Village employer required pension contributions for General Employee Pension employees will be 15.78% of payroll and 17.86% of payroll for Police/Fire Pension employees. Additionally, the Village Administration increased the required employer contribution for the General Employee Pension Plan by 4.22% (bringing the total to 20.00%) in order to "catch up" the plan as it is currently less than 85% funded and falls below the industry standard. The definition and limitations of earnings shall be as outlined in each respective Village Pension Plan.

457 Deferred Compensation Contributions – The Village will match a non-union, full-time employee's 457 Deferred Compensation plan based on a contribution rate of 50-cents for every dollar of employee contribution – up to a monthly Village contribution limit of $60 mo. ($720 yr.). Bargaining unit employees shall receive deferred compensation accordance with their respective collective bargaining agreement, unless otherwise negotiated.

Long Term Disability Insurance – The Village's long-term disability shall continue for all full-time employees, unless otherwise negotiated.

Life Insurance – The Village life insurance program for all full-time employees shall continue to be a level equivalent to the maximum level allowed by IRS regulations before imputing added employee compensation ($50,000, or $25,000 after the age of 70), unless otherwise negotiated.

Sick Leave Incentive Award Program – Regular full-time (non-probationary) general employees who do not use any sick leave within any continuous (6) six-month period are eligible to earn eight (8) hours annual leave time as incentive for not using sick leave. Bargaining unit employees shall receive sick leave incentive(s) in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

Certification Incentive - The certification incentive program will continue to provide certification pay for job related certifications as recommended by the Department Head and approved by the Village Manager. Certification incentive pay will be issued as follows:

- Certifications requiring an examination and continuing education - $1,000
- Certifications requiring continuing education and no examination - $1,000
- Certification requiring an examination with no continuing education - $500

The maximum number of certifications eligible for the certification incentive will be three (3) per individual. The certification incentive will not be included in the base pay rate, and payment will be prorated based on the standard pay cycle. Employees whose base pay plus other types of pay compensation has reached the pay range maximum will be ineligible for certification pay above the pay range maximum. For certification requiring renewal or continuing education, the employee is required to meet the appropriate renewal and to have the certification renewed in order to continue receiving the certification incentive pay. In addition, if an employee receiving EMT certification is promoted to a Paramedic position, the EMT certification pay will be removed.

Medical/Dental Insurance Benefit - For all full-time employees, the Village will pay full cost of the lower-cost single coverage and 80% of the lower-cost employee plus one (+1) for health insurance and family coverage for health and dental insurance. Employees shall pay all costs above the Village payment of above coverage including any increased premium expense of the higher-cost medical/dental plans the employee may choose to select. Employees will have medical and dental insurance premiums taken through the payroll process on a twice monthly basis.

Flexible Spending Account – The Village's Flexible Spending Account provides employees the ability to voluntarily set aside tax-deferred compensation for authorized personal expenses such as medical and child care expenses.

Tuition Refund Program – The Village shall follow a tuition refund program that provides a maximum benefit of $400 per semester for technical or undergraduate classes and $450 per semester for graduate classes. The reimbursement amount depends on the cost of the class and the grade received. Employees must request approval for a course prior to the start of the course (at the time of enrollment) and then must submit proof of tuition amount paid and official grade report within thirty (30) days of successful completion of the course(s). The Village will make all approved payments within sixty (60) days of receipt of the necessary paperwork.

Employee Assistance Program (EAP) - The Village offers an Employee Assistance Program through the McLaughlin Young. The program offers various counseling and referral services and provides for three (3) free counseling sessions per year for each employee (paid by the Village).

Village of North Palm Beach
PAY RANGES - FY 2010/11

Includes 0% COLA Adjustment effective 10/1/2010*

***All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

(P/T positions shown with F/T annual rate for categorization purposes only)

New position for FY 10-11
Revised Salary Range for FY 10-11
Step Plan

						Hourly rate			Annual rate (F/T)		
# PT	# FT	Title	Union	Grade	FLSA	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
7	0	Bartender (PT)	NUPT	3		$4.2300	$5.2811	$6.4088	$8,798	$10,985	$13,330
24	0	Server (PT)	NUPT	3		$4.2300	$5.2811	$6.4088	$8,798	$10,985	$13,330
10	0	Camp Counselor (PT) (Seasonal)	NUPT	6		$7.2500	$9.0080	$10.9315	$15,007	$18,737	$22,738
4	0	Dishwasher (PT)	NUPT	6		$7.2500	$9.0080	$10.9315	$15,007	$18,737	$22,738
4	0	Library Page (PT)	NUPT	6		$7.2500	$9.0080	$10.9315	$15,007	$18,737	$22,738
7	0	Outside Service Attendant (PT)	NUPT	6		$7.2500	$9.0080	$10.9315	$15,007	$18,737	$22,738
9	0	Driving Range / Ranger (PT)	NUPT	8		$8.3251	$10.3938	$12.6133	$17,316	$21,619	$26,236
5	0	Line Cook (PT)	NUPT	10		$9.5375	$11.9075	$14.4504	$19,838	$24,768	$30,057
20	0	Pool Lifeguard (PT) (Seasonal)	NUPT	10		$9.5375	$11.9075	$14.4504	$19,838	$24,768	$30,057
11	0	Recreation Assistant (PT)	NUPT	10		$9.5375	$11.9075	$14.4504	$19,838	$24,768	$30,057
1	0	Finance Intern	NUPT	11		$10.0002	$12.4855	$15.1447	$20,800	$25,970	$31,501
5	0	Golf Shop Attendant (PT)	NUPT	11		$10.0002	$12.4855	$15.1447	$20,800	$25,970	$31,501
0	1	Outside Service Coordinator	FPE	11		$10.0002	$12.4855	$15.1447	$20,800	$25,970	$31,501
1	0	Youth Art Instructor (PT)	NUPT	11		$10.0002	$12.4855	$15.1447	$20,800	$25,970	$31,501
1	0	Sous Chef	NUPT	13		$11.0398	$13.8148	$16.7051	$22,963	$28,735	$34,747
0	1	Clerical Specialist	NU	14		$11.6183	$14.5080	$17.5718	$24,166	$30,177	$36,549
6	0	Library Clerk (PT)	NUPT	14		$11.6183	$14.5080	$17.5718	$24,166	$30,177	$36,549
0	1	Grounds Maintenance Worker	FPE	15		$12.1386	$15.2018	$18.3808	$25,248	$31,620	$38,232
0	2	Street Maintenance Worker	FPE	15		$12.1386	$15.2018	$18.3808	$25,248	$31,620	$38,232
0	1	Irrigation Technician I	FPE	16		$12.7742	$15.9537	$19.3061	$26,570	$33,184	$40,157
0	1	Library Assistant	FPE	16		$12.7742	$15.9537	$19.3061	$26,570	$33,184	$40,157
0	12	Sanitation Collector	FPE	16		$12.7742	$15.9537	$19.3061	$26,570	$33,184	$40,157

FPE = Federation of Public Employees
IAFF = International Association of Firefighters
NU = Non-Union

NUPT = Non-Union Part-Time
PBA = Police Benevolent Association

Village of North Palm Beach
PAY RANGES - FY 2010/11

Includes 0% COLA Adjustment effective 10/1/2010*

***All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

(P/T positions shown with F/T annual rate for categorization purposes only)

New position for FY 10-11
Revised Salary Range for FY 10-11
Step Plan

						Hourly rate			Annual rate (F/T)		
# PT	# FT	Title	Union	Grade	FLSA	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	2	Records Clerk	PBA	Step plan		$13.1838	$16.0246	$19.9167	$27,422	$33,331	$41,427
0	1	Assistant Golf Professional	NU	18		$14.1035	$17.6299	$21.3292	$29,335	$36,670	$44,365
0	3	Permit & Licensing Technician	FPE	18		$14.1035	$17.6299	$21.3292	$29,335	$36,670	$44,365
0	2	Equipment Operator II	FPE	19		$14.7973	$18.4966	$22.5428	$30,778	$38,473	$46,889
0	1	Irrigation Technician II	FPE	19		$14.7973	$18.4966	$22.5428	$30,778	$38,473	$46,889
0	2	Public Safety Aide	NU	19		$14.7973	$18.4966	$22.5428	$30,778	$38,473	$46,889
0	6	Sanitation Driver / Operator	FPE	19		$14.7973	$18.4966	$22.5428	$30,778	$38,473	$46,889
0	5	Accounting Clerk	NU	20		$15.5492	$19.4219	$23.6987	$32,342	$40,398	$49,293
0	3	Administrative Assistant	NU	20		$15.5492	$19.4219	$23.6987	$32,342	$40,398	$49,293
1	0	Event Coordinator (PT)	NUPT	20		$15.5492	$19.4219	$23.6987	$32,342	$40,398	$49,293
0	3	Mechanic	FPE	20		$15.5492	$19.4219	$23.6987	$32,342	$40,398	$49,293
0	6	Emergency Dispatcher	PBA	Step plan		$15.9566	$19.7662	$24.3305	$33,190	$41,114	$50,607
0	3	Recreation Supervisor	FPE	21		$16.3006	$20.4039	$24.8551	$33,905	$42,440	$51,699
~~0~~	~~0~~	~~Special Events Coordinator (PT)~~	~~NUPT~~	~~21~~		~~$16.3006~~	~~$20.4039~~	~~$24.8551~~	~~$33,905~~	~~$42,440~~	~~$51,699~~
0	3	Trades Mechanic II	FPE	21		$16.3006	$20.4039	$24.8551	$33,905	$42,440	$51,699
0	1	Administrative Coordinator	NU	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
1	0	Assistant Restaurant Manager (PT)	NUPT	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
0	1	Code Compliance Officer	FPE	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
1	0	Code Compliance Officer (PT)	NUPT	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
0	1	Human Resources Specialist	NU	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
0	2	Library Assistant III	FPE	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
1	0	Restaurant Event Coordinator (PT)	NUPT	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
12	0	School Crossing Guard (PT)	NUPT	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
1	0	Technical Support Specialist (PT)	NUPT	22		$17.1672	$21.4445	$26.1268	$35,708	$44,605	$54,344
0	1	Fire Inspector	NU	23		$17.9763	$22.4851	$27.3980	$37,391	$46,769	$56,988

FPE = Federation of Public Employees
IAFF = International Association of Firefighters
NU = Non-Union

NUPT = Non-Union Part-Time
PBA = Police Benevolent Association

Village of North Palm Beach
PAY RANGES - FY 2010/11

Includes 0% COLA Adjustment effective 10/1/2010*

***All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

(P/T positions shown with F/T annual rate for categorization purposes only)

New position for FY 10-11
Revised Salary Range for FY 10-11
Step Plan

						Hourly rate			Annual rate (F/T)		
# PT	# FT	Title	Union	Grade	FLSA	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	1	Trades Mechanic III	FPE	23		$17.9763	$22.4851	$27.3980	$37,391	$46,769	$56,988
1	0	Building Construction Inspector I (PT)	NUPT	24		$18.9011	$23.5829	$28.7855	$39,314	$49,052	$59,874
0	1	Deputy Village Clerk	NU	24		$18.9011	$23.5829	$28.7855	$39,314	$49,052	$59,874
0	1	Executive Secretary	NU	24		$18.9011	$23.5829	$28.7855	$39,314	$49,052	$59,874
0	1	Librarian II	FPE	24		$18.9011	$23.5829	$28.7855	$39,314	$49,052	$59,874
0	1	Parks Facilities Manager	NU	24		$18.9011	$23.5829	$28.7855	$39,314	$49,052	$59,874
0	1	Recreation Program Coordinator	NU	24		$18.9011	$23.5829	$28.7855	$39,314	$49,052	$59,874
~~0~~	~~0~~	~~Accountant~~	~~NU~~	~~25~~		~~$19.8265~~	~~$24.7975~~	~~$30.2307~~	~~$41,239~~	~~$51,579~~	~~$62,880~~
0	2	Firefighter / EMT	IAFF	Step plan		$20.3689	$25.2328	$31.0623	$42,367	$52,484	$64,610
0	22	Police Officer	PBA	Step plan		$20.3689	$25.7134	$31.0635	$42,367	$53,484	$64,612
0	1	Head Chef	NU	26		$20.8084	$26.0110	$31.7334	$43,281	$54,103	$66,006
0	1	Sanitation Supervisor	NU	26		$20.8084	$26.0110	$31.7334	$43,281	$54,103	$66,006
0	1	Street Maintenance Supervisor	NU	26		$20.8084	$26.0110	$31.7334	$43,281	$54,103	$66,006
0	2	Building Construction Inspector II	FPE	27		$21.8490	$27.2827	$33.8723	$45,446	$56,748	$70,454
0	1	Planner	NU	27	E	$21.8490	$27.2827	$33.8723	$45,446	$56,748	$70,454
0	16	Firefighter / Paramedic	IAFF	Step plan		$22.4630	$27.8260	$34.8475	$46,723	$57,878	$72,483
0	1	Network Support Specialist	NU	28	E	$22.9473	$28.7279	$35.6062	$47,730	$59,754	$74,061
0	1	Director of Food & Beverage	NU	29	E	$24.1037	$30.1143	$37.3406	$50,136	$62,638	$77,668
0	1	Director of Golf Operations	NU	29	E	$24.1037	$30.1143	$37.3406	$50,136	$62,638	$77,668
0	1	Superintendent of Public Works	NU	29	E	$24.1037	$30.1143	$37.3406	$50,136	$62,638	$77,668
0	1	Finance Manager	NU	32	E	$27.9188	$34.9124	$43.2941	$58,071	$72,618	$90,052

FPE = Federation of Public Employees
IAFF = International Association of Firefighters
NU = Non-Union

NUPT = Non-Union Part-Time
PBA = Police Benevolent Association

Village of North Palm Beach
PAY RANGES - FY 2010/11

Includes 0% COLA Adjustment effective 10/1/2010*

***All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

(P/T positions shown with F/T annual rate for categorization purposes only)

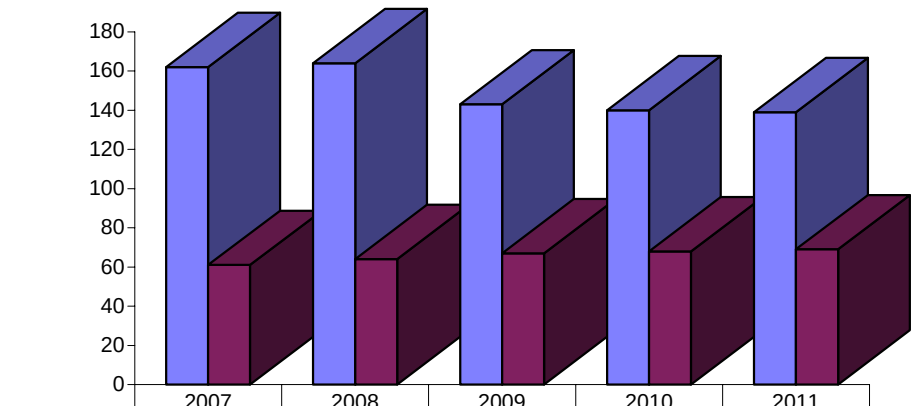
New position for FY 10-11
Revised Salary Range for FY 10-11
Step Plan

						Hourly rate			Annual rate (F/T)		
# PT	# FT	Title	Union	Grade	FLSA	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	4	Fire Rescue Lieutenant	IAFF	Step plan		$27.9833	$32.3939	$38.4117	$58,205	$67,379	$79,896
0	6	Sergeant	PBA	Step plan		$28.1621	$32.9115	$38.4191	$58,577	$68,456	$79,912
0	1	Director of Human Resources	NU	33	E	$29.3053	$36.6463	$45.4330	$60,955	$76,224	$94,501
0	1	Director of Information Technology	NU	33	E	$29.3053	$36.6463	$45.4330	$60,955	$76,224	$94,501
0	1	Director of Library	NU	33	E	$29.3053	$36.6463	$45.4330	$60,955	$76,224	$94,501
0	1	Director of Parks and Recreation	NU	33	E	$29.3053	$36.6463	$45.4330	$60,955	$76,224	$94,501
0	1	Village Clerk	NU	33	E	$29.3053	$36.6463	$45.4330	$60,955	$76,224	$94,501
0	1	Building Official	NU	34	E	$30.7510	$38.4388	$48.4375	$63,962	$79,953	$100,750
0	1	Director of Community Development	NU	35	E	$32.3114	$40.3456	$50.8661	$67,208	$83,919	$105,802
0	1	Director of Public Works	NU	35	E	$32.3114	$40.3456	$50.8661	$67,208	$83,919	$105,802
0	1	Fire Chief	NU	35	E	$32.3114	$40.3456	$50.8661	$67,208	$83,919	$105,802
0	2	Police Captain	NU	36	E	$36.0459	$39.7410	$44.4738	$74,975	$82,661	$92,506
0	1	Director of Finance	NU	39	E	$39.3055	$49.0741	$62.8307	$81,755	$102,074	$130,688
0	1	Director of Public Safety	NU	42	E	$45.4330	$56.7620	$72.7152	$94,501	$118,065	$151,248

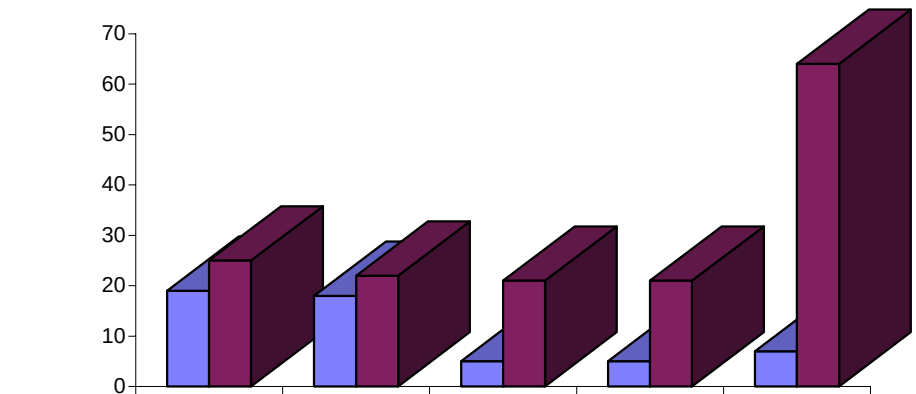
FPE = Federation of Public Employees
IAFF = International Association of Firefighters
NU = Non-Union

NUPT = Non-Union Part-Time
PBA = Police Benevolent Association

Village of North Palm Beach
Five Year Position Summary



	2007	2008	2009	2010	2011
Full Time	162	164	143	140	139
Part Time	61	64	67	68	69



	2007	2008	2009	2010	2011
Full Time	19	18	5	5	7
Part Time	25	22	21	21	64

VILLAGE OF NORTH PALM BEACH

Full-Time Equivalent Village Government Employees by Function

LAST TEN FISCAL YEARS (*)

Unaudited

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Number of Employees:										
General Government										
Village Manager - Full-Time	1	1	1	1	1	1	1	1	1	1
Assistant Village Manager - Full-Time	1	1	1	1	0	0	0	0	0	0
Systems Specialist										
Full-Time	1	1	1	1	2	2	2	2	2	2
Part-time	0	0	0	0	0	0	0	1	1	1
Executive Secretary - Full-Time	1	1	1	1	1	1	1	1	1	1
Human Resources - Full-Time	0	0	0	0	2	2	2	2	2	2
Village Clerk - Full-Time	0	0	0	3	3	3	3	3	3	3
Finance										
Full-time	5	5	5	5	5	5	5	5	5	5
Part-Time	0	0	0	0	0	0	1	1	1	1
Public Works										
Full-time	61	61	61	62	54	47	48	38	37	37
Part-Time	4	8	8	6	3	0	0	0	0	0
Public Safety										
Full-time	63	66	66	61	66	68	68	67	67	67
Part-Time	12	14	14	15	14	13	12	11	12	12
Community Development and Planning										
Full-time	0	0	0	0	0	9	10	9	9	9
Part-Time	0	0	0	0	0	1	1	2	2	2
Leisure Services										
Library										
Full-time	9	9	9	8	7	7	7	6	6	6
Part-Time	8	7	7	7	8	8	8	10	10	10
Recreation										
Full-time	5	6	6	5	15	15	17	9	7	6
Part-Time	14	14	14	15	31	39	42	42	42	43
Other Government - Country Club										
Full-time	24	25	25	24	18	19	18	5	5	7
Part-Time	36	27	27	27	24	25	22	21	21	64
Total Number of Employees Budgeted FY Ending	**245**	**246**	**246**	**242**	**254**	**265**	**268**	**236**	**234**	**279**

* Variance exists due to the employment of seasonal and part-time employees

Source: Village of North Palm Beach Budget Report

Capital Improvements Plan

Capital Improvement Plan

INTRODUCTION

Municipal government provides needed and desired services to the public and in order to provide these services, the Village must furnish and maintain capital facilities and equipment. This is accomplished through the use of a Capital Improvement Plan (CIP).

The CIP is a five year projection of future improvements to existing facilities, the acquisition of land and buildings, construction of new facilities and major equipment purchases. This includes the regular replacement of equipment such as vehicles and computer hardware/software. The Village Council adopts the five year plan as a part of the annual budgeting process. **The first year of the plan is then formally adopted as part of the Annual Budget for the current year; it is the only year for which funding may legally be appropriated.** Future years' funding requirements are identified, but are not authorized.

The Village of North Palm Beach defines a "capital outlay" as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. The minimum dollar threshold for a capital outlay is $2,500. **Capital outlays of $10,000 or more are included in the CIP.**

The plan places projects **[valued at $10,000 or more]** in priority order, and schedules the projects for funding and implementation. As presented, it is a five-year forecast that allows the Village to plan ahead for its new capital and renewal and replacement needs.

Programming capital requirements over time can promote better use of the Village's financial resources, reduce costs and assist in the coordination of public and private development. Careful management of its assets keeps the Village poised for flexible and responsive strategic planning that allows the Village to proactively prepare the groundwork for capital projects so when funding opportunities arise, a plan is ready to be implemented. By looking beyond year-to-year budgeting and projecting what, where, when and how capital investments should be made, capital planning enables the Village to maintain an effective level of service for the present and future population.

THE CAPITAL IMPROVEMENT PLAN (CIP)

The result of this continuing planning process is the CIP, which is the Village's five-year roadmap for creating, maintaining, and funding present and future capital requirements. The CIP serves as a planning instrument in conjunction with the Village Comprehensive Plan and the Village Council's Goals to identify needed capital projects and coordinate the financing and timing of improvements in a way that maximizes the return to the public. It provides a planned systematic approach to utilizing the Village financial resources in the most responsive and efficient manner to meet its service and facility needs. It serves as the "blueprint" for the future of the community and is a management and planning tool.

The underlying strategy of the CIP is to plan for capital expenditures necessary for the safe and efficient provision of public services in accordance with Village policies and objectives adopted in the

Village's Comprehensive Plan. It involves conducting needs assessments and allowing for flexibility to take advantage of opportunities for capital investment. Capital planning decisions are made based on an analysis of each project which includes: cost versus benefits, capital renewal strategies, repair-versus-replacement costs and new service demands. A critical element of a balanced CIP is the provision of funds to both preserve or enhance existing facilities and provide new assets to respond to changing service needs.

While the program serves as the long range plan, it is reviewed and revised annually in conjunction with the budget. Projects and their scopes are subject to change as the needs of the community become more defined and projects move closer to final implementation. Priorities may be changed due to funding opportunities or circumstances that cause a more rapid deterioration of an asset. Projects may be revised for significant costing variances.

The adoption of the CIP is neither a commitment to a particular project nor a limitation to a particular cost. As a basic tool for scheduling anticipated capital projects, it is a key element in planning and controlling future capital financing. When adopted, the CIP provides the framework for the Village's management team and the Village Council with respect to investment planning, project planning and managing any debt.

CIP REVIEW

The Village Manager is responsible for reviewing capital project requests and providing recommendations to the Village Council. Each department submits requests for its capital funding requirements to the Village Manager. These requests could be for something as minor as the purchase of a piece of equipment to the complete rebuild/new installation of a piece of infrastructure. The Village Manager, along with the Finance Director and Department Head, conduct an in-depth analysis of the impact of the CIP on cash flow and financial obligations, as well as the Village's ability to finance, process, design and ultimately maintain projects. The fiscal impact for each individual project (including future maintenance and replacement costs), is also analyzed. The overall goal is to develop CIP recommendations that:

- Preserve the past, by investing in the continued upgrade of Village assets and infrastructure;
- Protect the present with improvements to Village facilities and infrastructure;
- Plan for the future.

CIP CRITERIA & CATEGORIES

The CIP is developed through input by professional staff, citizens of North Palm Beach, and elected Village officials. There are typically more proposals than can be funded in the five-year CIP period, so the projects are evaluated and ranked in order of priority according to the following guidelines:

a) Whether the proposed project is financially feasible, in terms of its impact upon Village budget potential;
b) Whether the project is needed to protect public health and safety, to fulfill the Village's legal commitment to provide facilities and services, or to preserve, achieve full use of, or increase the efficiency of existing facilities;

c) Whether the project represents a logical extension of facilities and services within a designated Village Planning Area; and
d) Whether or not the proposed project is consistent with plans of State agencies and the South Florida Water Management.

Further, the projects are broken down into the following categories:

1. The project is urgent and/or mandated, and must be completed quickly. The Village could face severe consequences if the project is delayed, possibly impacting the public health, safety, and welfare of the community, or having a significant impact on the financial well being of the Village. The project must be initiated or financial/opportunity losses will result.
2. The project is important and addressing it is necessary. The project impacts safety, law enforcement, public health, welfare, economic base, and/or quality of life in the community.
3. The project would enhance the quality of life and would provide a benefit to the community. Completion of the project would improve the community providing cultural, recreational, and/or aesthetic effects.
4. The project would be an improvement to the community, but need not be completed within a five-year CIP.

Based on the criteria and category, the project is either included in the CIP or excluded.

CIP POLICIES

- The Village will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.

- The Village will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvements will be projected and incorporated into the current and future operating budgets.

- The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs.

- In making or providing of capital improvements, The Village shall not incur a general obligation debt requiring the full faith and credit and taxing power of the Village that exceeds five (5%) of the property tax base of the Village. For Fiscal Year 2011, this amounts to $77.17 million. The Village has no general obligation debt.

CIP FINANCING/FUNDING ALTERNATIVES

Capital improvements may be funded by a variety of means depending on the nature of the project, availability of funds, and the policies of Village Council. Financing decisions are made based on established Village policies and available financing options directly related to project timing and choice of revenue sources. The funding methodology for the CIP is reliant upon available resources

including regular operating funds, funds from grants and user fees, useful life of the improvement, and sharing the costs between current and future users. While some projects can be delayed until funds from existing revenues are available, others cannot. The Village explores all options such as ad valorem taxes, grants, user fees, bonds, loans, and reserves to fund improvements. The following financing sources are available to fund the CIP:

- Ad Valorem Taxes: The Village does not use these funds as a debt security due largely to the required electoral approval (voter referendum) prior to issuance. Property taxes are directly linked to the assessed value of individual property, not to the consumption of specific goods and services.

- Non-Ad Valorem Revenues: These types of revenues can be pledged to support various types of bond issues. Such bonds are similar to general obligation bonds in that proceeds are often used for general government purposes and repayment is unrelated to the revenue generating capacity of the project being financed. However, unlike general obligation bonds, non-ad valorem revenue bonds are payable solely from revenues derived from the pledged revenue (such as sales tax, local option fuel tax, and the guaranteed portion of municipal sharing).

- User Fees and Charges: These revenues include a variety of license and permit fees, facility and program fees, and fines. They are rarely used as debt security for non-Enterprise Fund capital projects, but could be a source of direct funding of a small capital improvement.

- Enterprise Fund User Fees: These revenues are derived from self-supporting business enterprises (Country Club) which provide services in return for compensation. The enterprise revenue used to secure debt is commonly termed "net-revenue" consisting of gross revenues less operating costs.

- Note: A written, short-term promise to repay a specified amount of principal and interest on a certain date, payable from a defined source of anticipated revenue. Usually notes mature in one year or less. Rarely used by the Village.

- Commercial Paper: Generally defined as short term, unsecured promissory notes issued by organizations of recognized credit quality, usually a bank. Rarely used by the Village.

- Grant: Contribution or gift of cash or other asset from another government to be used or expended for a specific purpose, activity or facility.

- Bond: An issuer's obligation to repay a principal amount on a certain date (maturity date) with interest at a stated rate. Bonds are distinguishable from notes in that notes mature in a much shorter time period.

  General Obligation Bonds: A bond secured by the full faith and credit of the Village's ad valorem taxing power. **These are not used by the Village due to the requirement for a voter referendum.**

Revenue Bonds: Bonds payable from a specific revenue source, not the full faith and credit of an issuer's taxing power and require no electoral approval. Pledged revenues are often generated by the operating or project being financed.

The administrative ability to seek and utilize the best possible source, or combination of sources, from the various alternatives for financing Capital Improvements can maximize the Village's Capital Improvement Plan, saving the cost of inefficiencies, which occur from not adequately addressing capital needs. The future development, growth and general well being of our citizens is directly related to an affordable and realistic Capital Improvement Plan.

THE CIP SCHEDULE AND PROJECT LISTS

The CIP includes a comprehensive listing of all projects contained in the Five-Year CIP. Detailed project request forms are contained in the plan for those projects included in the first year of the CIP. These request forms list the capital item to be undertaken or purchased, the estimated impact on the operating budget, and the method of financing the project.

Projects included in the CIP were evaluated based on the criteria mentioned above. Application of these criteria ensures that each project recommended for Council consideration does indeed support the policy objectives of the Village's long-term planning documents and identifies a basis for scheduling and allocation of resources.

The Fiscal Year 2011-2015 CIP recommends a total investment of $6.59 million in the Village of North Palm Beach's capital facilities and equipment during a five-year period. The first year (2011) is the most active and important year of the CIP. The remaining four years of the CIP lists the capital projects that will be done in the future and their estimated cost. **The total budget (which will be included in the departmental capital outlay allocation in the Annual Budget) for capital improvements in FY 2011 is $361,200**, comprised of the following projects:

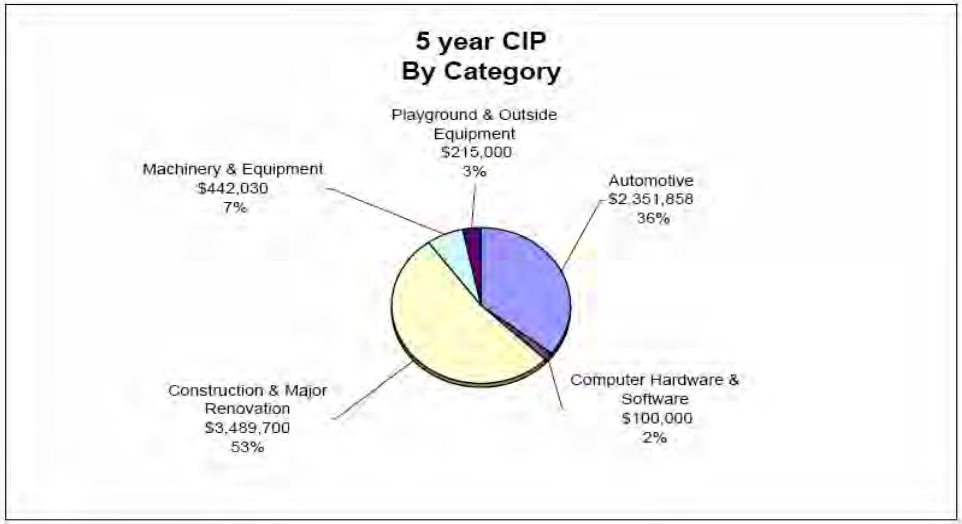
- Perimeter wall around Public Works $85,000
- Country Club Parking Lot $60,309
- Vehicle Replacement $92,449
- Refurbish Library downstairs bathroom $10,642
- Pool Pump Room Renovation $90,000
- Water Well and Pump $11,800
- Lightning Detection System $11,000

The five year CIP is presented in the following pages along with the detailed capital project request forms for the first year of the plan.

Village of North Palm Beach

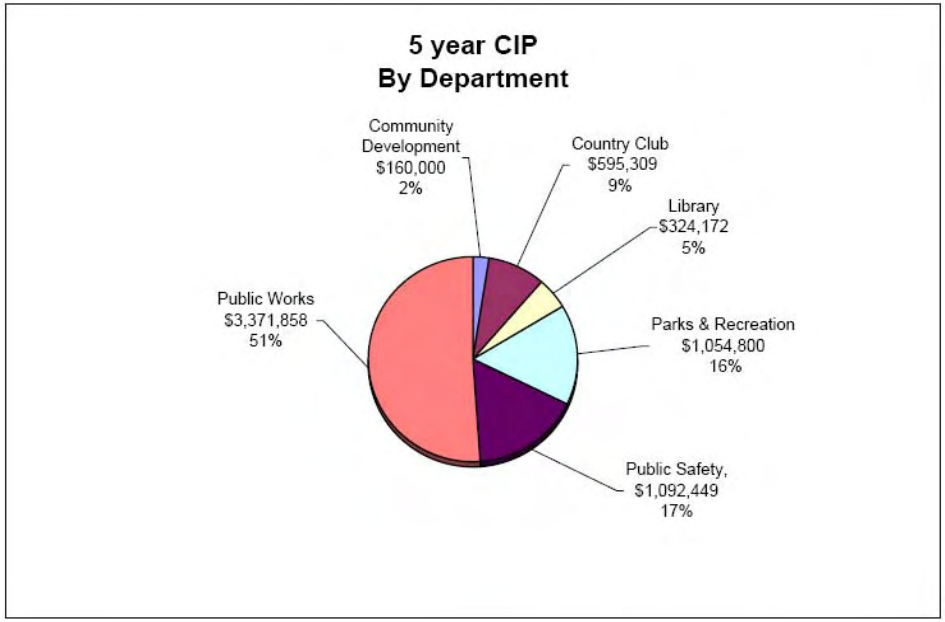
5 Year CIP Summary

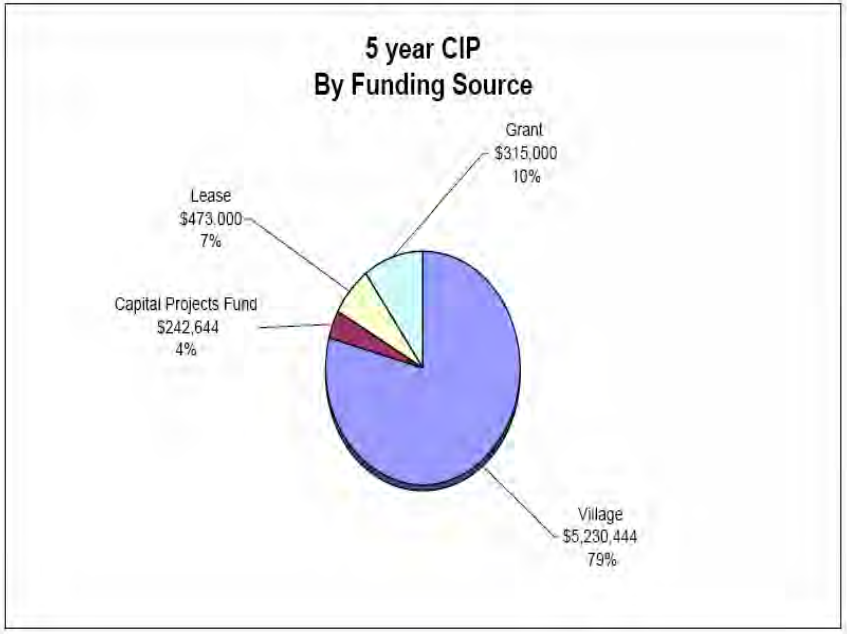
FY 2011-2015



Total 5 Year CIP

$6,598,588





Village of North Palm Beach
5 Year Capital Improvement Plan Summary
FY 2011-2015

Cost by CIP Year	FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Category/Department						
Automotive:						
Country Club			473,000	12,000		$ 485,000
Community Development		40,000	20,000			$ 60,000
Parks & Recreation	19,000	53,000				$ 72,000
Public Safety	73,449	304,000	29,000	206,000	295,000	$ 907,449
Public Works		280,000	208,500	189,909	149,000	$ 827,409
						$ -
Subtotal Automotive:	**92,449**	**677,000**	**730,500**	**407,909**	**444,000**	**$ 2,351,858**
Computer Hardware & Software:						
Community Development				100,000		$ 100,000
						$ -
Subtotal Computer Hardware & Software:	**-**	**-**	**-**	**100,000**	**-**	**$ 100,000**
Construction & Major Renovation:						
Country Club	60,309		25,000			$ 85,309
Library	10,642	259,300				$ 269,942
Parks & Recreation	90,000	545,000	10,000		10,000	$ 655,000
Public Works	327,644	897,739	418,022	418,022	418,022	$ 2,479,449
						$ -
Subtotal Construction & Major Renovation	**488,595**	**1,702,039**	**453,022**	**418,022**	**428,022**	**$ 3,489,700**
Machinery & Equipment:						
Country Club			25,000			$ 25,000
Library		54,230				$ 54,230
Parks & Recreation	22,800	90,000				$ 112,800
Public Safety		35,000	100,000	50,000		$ 185,000
Public Works			15,000	50,000		$ 65,000
						$ -
Subtotal Machinery & Equipment	**22,800**	**179,230**	**140,000**	**100,000**	**-**	**$ 442,030**
Playground & Outside Equipment:						
Parks & Recreation		155,000	30,000		30,000	$ 215,000
						$ -
Subtotal Playground & Outside Equipment	**-**	**155,000**	**30,000**	**-**	**30,000**	**$ 215,000**
Estimated Total Cost	**$ 603,844**	**$ 2,713,269**	**$ 1,353,522**	**$ 1,025,931**	**$ 902,022**	**$ 6,598,588**

Funding Source	FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village	**361,200**	**2,060,769**	**880,522**	**1,025,931**	**902,022**	**$ 5,230,444**
Lease			**473,000**			**$ 473,000**
Grant		**652,500**				**$ 652,500**
Capital Projects Fund	**242,644**					**$ 242,644**
Estimated Total Funding	**$ 603,844**	**$ 2,713,269**	**$ 1,353,522**	**$ 1,025,931**	**$ 902,022**	**$ 6,598,588**

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: Country Club **Department:** Golf **Division:** Golf Course Maintenance

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Construction & Major Renovation:								
Synthetic Turf for Driving Range		3 years			25,000			$ 25,000
Subtotal Construction & Major Renovation			-	-	**25,000**	-	-	**$ 25,000**
Estimated Total Cost			$ -	$ -	$ 25,000	$ -	$ -	**$ 25,000**

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	-	25,000	-	-	**$ 25,000**
Grant							**$ -**
Other							**$ -**
Estimated Total Funding		$ -	$ -	$ 25,000	$ -	$ -	**$ 25,000**

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: Country Club **Department:** Golf **Division:** Golf Shop

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive								
Golf carts w/ GPS systems (80)	2010 (80)	3 years			440,000			**$ 440,000**
Carry Alls (2)	2010 (2)	3 years			18,000			**$ 18,000**
Subtotal Automotive			-	-	**458,000**	-	-	**$ 458,000**
Estimated Total Cost			$ -	$ -	$ 458,000	$ -	$ -	**$ 458,000**

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	-	-	-	-	**$ -**
Grant							**$ -**
Lease				458,000			**$ 458,000**
Estimated Total Funding		$ -	$ -	$ 458,000	$ -	$ -	**$ 458,000**

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: Country Club **Department:** Golf **Division:** Clubhouse Building and Grounds

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
Driving Range Cart	2010 (1)	4 years				12,000		$ 12,000
								$ -
Subtotal Automotive			-	-	-	12,000	-	$ 12,000
Construction & Major Renovation:								
Country Club Parking Lot (40%)		10 years	60,309					$ 60,309
								$ -
Subtotal Construction & Major Renovation			60,309	-	-	-	-	$ 60,309
Estimated Total Cost			$ 60,309	$ -	$ -	$ 12,000	$ -	$ 72,309

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		60,309	-	-	12,000	-	$ 72,309
Grant							$ -
Other							$ -
Estimated Total Funding		$ 60,309	$ -	$ -	$ 12,000	$ -	$ 72,309

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund (60%) Country Club (40%)
Department: Public Works / Country Club
Project Title: Country Club Parking Lot Overlay/Improvements
Division: Streets & Grounds / Clubhouse Grounds

Description/Detail: Overlay of parking lot and installation of exfiltration trench in (3) areas to reduce flooding and runoff.

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	150,773.00	$	150,773.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 150,773.00	$	150,773.00

Estimated Useful Life in Years: 10

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 90,464.00	Village (*)	$ 60,309.00	Village-Country Club
	Grant		Developer Fees
	Debt Service		Lease

Operating Impact:

None

Other Comment:

Parking lot was seal coated back at the time of the course renovation.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: Country Club **Department:** Food & Beverage Operations **Division:** Food & Beverage

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
Beverage Cart	2007 (1)	4 years			15,000			$ 15,000
								$ -
Subtotal Automotive			-	-	15,000	-	-	$ 15,000
Machinery & Equipment:								
Range Hood & Ansul System		10-15 years			25,000			$ 25,000
Subtotal Machinery & Equipment			-	-	25,000	-	-	$ 25,000
Estimated Total Cost			$ -	$ -	$ 40,000	$ -	$ -	$ 40,000

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	-	25,000	-	-	$ 25,000
Grant							$ -
Lease				15,000			$ 15,000
Estimated Total Funding		$ -	$ -	$ 40,000	$ -	$ -	$ 40,000

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Community Development **Division:** Community Planning

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								$ -
Sport Utility Vehicle	2006 (1)	7 Years / 100k miles			20,000			$ 20,000
								$ -
Subtotal Automotive:			-	-	20,000	-	-	$ 20,000
								$ -
Estimated Total Cost			$ -	$ -	$ 20,000	$ -	$ -	$ 20,000

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	-	20,000			$ 20,000
Grant							$ -
Other							$ -
Estimated Total Funding		$ -	$ -	$ 20,000	$ -	$ -	$ 20,000

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact; Vehicle Replacement

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Community Development **Division:** Building

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								$ -
S10 Pickup	2009 (2)	7-10 years						$ -
Sport Utility Vehicle	2008 (1)	7-10 years						$ -
Subtotal Automotive:			-	-	-	-	-	$ -
Computer Hardware & Software:								$ -
New Software		10 years				100,000		$ **100,000**
Subtotal Computer Hardware & Software			-	-	-	**100,000**	-	$ **100,000**
								$ -
Estimated Total Cost			$ -	$ -	$ -	$ 100,000	$ -	$ **100,000**

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	-	-	100,000	-	$ **100,000**
Grant							$ -
Other							$ -
Estimated Total Funding		$ -	$ -	$ -	$ **100,000**	$ -	$ **100,000**

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact; Replacement

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Community Development **Division:** Code Enforcement

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								$ -
S10 Pickup	2000 (1)	10-15 years		20,000				$ 20,000
S10 Pickup	2002 (1)	10-15 years		20,000				$ 20,000
Subtotal Automotive:			-	40,000	-	-	-	$ 40,000
								$ -
Estimated Total Cost			$ -	$ 40,000	$ -	$ -	$ -	$ 40,000

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	40,000	-	-	-	$ 40,000
Grant							$ -
Other							$ -
Estimated Total Funding		$ -	$ 40,000	$ -	$ -	$ -	$ 40,000

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact; Vehicle Replacement

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Library **Division:** N/A

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Construction & Major Renovation:								
Refurbish upstairs staff kitchen & restroom		40 years		14,300				$ 14,300
Roof replacement		30-39 years		145,000				$ 145,000
Replace lobby windows		40 years		100,000				$ 100,000
Refurbish downstairs restrooms		40 years	10,642					$ 10,642
Subtotal Construction & Major Renovation			**10,642**	259,300	-	-	-	$ 269,942
Machinery & Equipment:								
Replace A/C Handlers		10-15 years		54,230				$ 54,230
Subtotal Machinery & Equipment			-	54,230	-	-	-	$ 54,230
Estimated Total Cost			**10,642**	313,530	-	-	-	$ 324,172

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		**10,642**	313,530	-	-	-	$ 324,172
Grant							$ -
Other							$ -
Estimated Total Funding		**10,642**	313,530	-	-	-	$ 324,172

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund **Department:** Library

Project Title: Refurbish downstairs public restrooms

Description/Detail: Replace partitions, tile flooring with base, new chrome flushing valves for the commodes, new sinks, and faucets, new mirrors, new drop ceiling and lighting, and painting.

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
X	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 2

	Per Unit		Total
Purchase Price	5,321.00	$	10,642.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 5,321.00	$	10,642.00

Estimated Useful Life in Years: 40 years

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$10,642.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact: No operating Impact

Other Comment:
These are original to the building and are showing their age. The fixtures tend to leak. The partitions are dard and since lighting is poor, the facilities can feel claustrophobic. The work requested would include new partitions, new VCT tile flooring with base, new chrome flushing valves for the commodes, new sinks & faucets, new mirrors, new drop ceiling & lighting, and painting.

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Parks & Recreation **Division:** Recreation

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
Sport Utility Vehicle / Blazer	2002 (1)	10 years	19,000					$ 19,000
15 passenger van	2000 (1)	12 years		25,000				$ 25,000
S-10 Pick Up	2003 (1)	9 years		14,000				$ 14,000
Subtotal Automotive:			19,000	39,000	-	-	-	$ 58,000
Machinery & Equipment:								
Relight Osborne Park		20 years		90,000				$ 90,000
Subtotal Machinery & Equipment			-	90,000	-	-	-	$ 90,000
Playground & Outside Equipment:								
Playground Equipment		12 years		30,000	30,000		30,000	$ 90,000
Subtotal Playground & Outside Equipment			-	30,000	30,000	-	30,000	$ 90,000
Construction & Major Renovation:								
Memorial Park		20 years		150,000				$ 150,000
Osborne Park Fencing		10 years		60,000				$ 60,000
Playground Resurfacing		5 years		10,000	10,000		10,000	$ 30,000
Subtotal Construction & Major Renovation			-	220,000	10,000	-	10,000	$ 240,000
Furniture & Fixtures:								
								$ -
Subtotal Furniture & Fixtures			-	-	-	-	-	$ -
Estimated Total Cost			$ 19,000	$ 379,000	$ 40,000	$ -	$ 40,000	$ 478,000

Funding Source	FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village	19,000	176,500	40,000	-	40,000	$ 275,500
Grant	-	202,500				$ 202,500
Other						$ -
Estimated Total Funding	$ 19,000	$ 379,000	$ 40,000	$ -	$ 40,000	$ 478,000

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Parks & Recreation
Project Title: Vehicle Replacement
Division: Recreation

Description/Detail: Replace Director's 2002 Blazer

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
X	Automotive (#66410)		Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
X	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	19,000.00	$	19,000.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 19,000.00	$	19,000.00

Estimated Useful Life in Years: 10 years

Replaced item(s):

Item	Disposition Method
Unit # 50	Auction

Funding Source (List Amount):

$ 19,000.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:
No Operating Impact; Vehicle Replacement

Other Comment:
Vehicle has 90,000 miles

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Parks and Recreation **Division:** Tennis

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive								
Maintenance cart		8 years		14,000				$ 14,000
Subtotal Automotive			-	**14,000**	-	-	-	**$ 14,000**
Machinery & Equipment:								
Pump & well		10 years	11,800					$ 11,800
Subtotal Machinery & Equipment			**11,800**	-	-	-	-	**$ 11,800**
Estimated Total Cost			**$ 11,800**	$ 14,000	$ -	$ -	$ -	**$ 25,800**

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		**11,800**	14,000	-	-	-	$ 25,800
Grant							$ -
Other							$ -
Estimated Total Funding		**$ 11,800**	$ 14,000	$ -	$ -	$ -	**$ 25,800**

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Parks & Recreation
Project Title: Water Well and Pump
Division: Tennis

Description/Detail: Purchase and installation of pump and well at tennis facility

Capital Category (Check Appropriate):

X	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)		Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
	Construction/Major Improvement
new	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	11,800.00	$	11,800.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 11,800.00	$	11,800.00

Estimated Useful Life in Years: 10 years

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 11,800.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:
No operating impact

Other Comment:
Improve court irragation. Save on maintenenace supplies and cost.

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Parks and Recreation **Division:** Pool

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Construction & Major Renovation:								
Wading Pool Renovation		20 years		100,000				$ 100,000
Pool Resurfacing		15 years		225,000				$ 225,000
Pump Room Renovation		25 years	90,000					$ 90,000
Subtotal Construction & Major Renovation			**90,000**	**325,000**	**-**	**-**	**-**	**$ 415,000**
Playground & Outside Equipment:								
Pool Slides		10 years		125,000				$ 125,000
Subtotal Playground & Outside Equipment			**-**	**125,000**	**-**	**-**	**-**	**$ 125,000**
Machinery & Equipment:								
Lightning Detection System		10 years	11,000					$ 11,000
Subtotal Machinery & Equipment			**11,000**	**-**	**-**	**-**	**-**	**$ 11,000**
Estimated Total Cost			**$ 101,000**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ 551,000**

Funding Source	FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village	**101,000**		-	-	-	**$ 101,000**
Grant		450,000				**$ 450,000**
Other						**$ -**
Estimated Total Funding	**$ 101,000**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ 551,000**

Annual Operating Cost Increases Created by Project: **$ -**

Description of Operating Impact: **No operating Impact**

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Parks & Recreation
Project Title: Pool Lightning detection system
Division: Pool

Description/Detail: Purchase and Install a lightning detection warning system at the Village pool

Capital Category (Check Appropriate):

X	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)		Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
	Construction/Major Improvement
New	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	11,000.00	$	11,000.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 11,000.00	$	11,000.00

Estimated Useful Life in Years: 10 years

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 11,000.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:
No operating impact.

Other Comment:
Pool lightning detection warning system will increase safety at the pool

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Parks & Recreation
Project Title: Pool Pump Room Renovation
Division: Pool

Description/Detail: Pool Pump Room Renovation

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	90,000.00	$	90,000.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 90,000.00	$	90,000.00

Estimated Useful Life in Years: **25 years**

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 90,000.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:
No operating impact

Other Comment:
There are safety concerns in the room in regards to the ceiling and work needs to be done to either repair or replace the existing room that houses the pumps, chlorinators and filters.

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Public Safety **Division:** Law Enforcement

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
Patrol / Vehicles	2010 (3); 2008 (1); 2007 (5); 2006 (1); 2005 (4); 2004 (2); 2003 (1)	7 years or 100,000 miles	27,167	170,000	29,000	145,000	29,000	$ **400,167**
Undercover Patrol	1993 (1)	7 years or 100,000 miles						$ -
Patrol Boat	1999 (1)	15 years						$ -
Undercover Vehicles	2008 (3); 2007 (1); 2005 (1); 2004 (2); 1993 (1)	7 years or 100,000 miles	46,282	51,000		26,000	52,000	$ **175,282**
Replacement Boat Engines	2009 (2)	3 years						$ -
Marine Unit Truck	2002 (1)	7 years or 100,000 miles		28,000				$ **28,000**
K-9 Vehicles	2008 (1)	7 years or 100,000 miles					29,000	$ **29,000**
Crime Scene Vehicle	1996 (1)	10 years						$ -
								$ -
Subtotal Automotive:			**73,449**	249,000	29,000	171,000	110,000	$ **632,449**
Machinery & Equipment:								
800 MHZ Radio System	2008	10 years						$ -
Subtotal Machinery & Equipment			-	-	-	-	-	$ -
Estimated Total Cost			**$ 73,449**	**$ 249,000**	**$ 29,000**	**$ 171,000**	**$ 110,000**	**$ 632,449**

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		**73,449**	**249,000**	**29,000**	**171,000**	**110,000**	**$ 632,449**
Grant							**$ -**
Other							**$ -**
Estimated Total Funding		**$ 73,449**	**$ 249,000**	**$ 29,000**	**$ 171,000**	**$ 110,000**	**$ 632,449**

Annual Operating Cost Increases Created by Project: **$ -**

Description of Operating Impact: **No operating Impact**

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Public Safety
Project Title: Vehicle Replacement
Division: Law Enforcement

Description/Detail: Vehicle Replacement

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
X	Automotive (#66410)		Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

X	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	27,167.00	$	27,167.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 27,167.00	$	27,167.00

Estimated Useful Life in Years: 5-7 years

Replaced item(s):

Item	Disposition Method
234	Auction

Funding Source (List Amount):

$ 27,167.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:
No operating impact

Other Comment:

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Public Safety
Project Title: Vehicle replacement
Division: Law Enforcement

Description/Detail: Vehicle replacement

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
X	Automotive (#66410)		Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

X	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 2

	Per Unit		Total
Purchase Price	23,141.00	$	46,282.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 23,141.00	$	46,282.00

Estimated Useful Life in Years: 7 years

Replaced item(s):

Item	Disposition Method
UNIT 222	Auction
UNIT 227	Auction

Funding Source (List Amount):

$ 46,282.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:
No operating impact

Other Comment:

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Public Safety **Division:** Fire Rescue

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
Fire Engine	2003 (2)	20 years						$ -
Yukon	2004 (1)	10 years				35,000		$ 35,000
Suburban	2002 (1)	10 years		35,000				$ 35,000
Support Truck	1987 (1)	30 years						$ -
S-10 Pick-Up Truck	2002 (1)	10 years		20,000				$ 20,000
Quintuplet Fire Apparatus	1996 (1)	20 years						$ -
Ambulance	2003 (1) 2010 (1)	5 years					185,000	$ 185,000
Subtotal Automotive:			-	55,000	-	35,000	185,000	$ 275,000
Machinery & Equipment:								
Breathing Air Compressor	1999 (1)	20 years						$ -
Cardiac Monitor/Defibrillator	2009 (2)	5 years				50,000		$ 50,000
Self-contained Breathing Apparatus	2005 (25)	12 years			100,000			$ 100,000
Hydraulic Extriction Tools	1979 (1)	15 years						$ -
Thermal Imaging Camera	2002 (2)	10 years		35,000				$ 35,000
Subtotal Machinery & Equipment			-	35,000	100,000	50,000	-	$ 185,000
Estimated Total Cost			$ -	$ 90,000	$ 100,000	$ 85,000	$ 185,000	$ 460,000

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	90,000	100,000	85,000	185,000	$ 460,000
Grant							$ -
Other							$ -
Estimated Total Funding		$ -	$ 90,000	$ 100,000	$ 85,000	$ 185,000	$ 460,000

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact; Equipment Replacement

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Public Works **Division:** Facility Services

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
Colorado	2006 (1)	10 years						$ -
Bucket Truck	2000 (1)	12 years		50,000				$ 50,000
Dodge 2500 RAM	2002 (1); 2006 (1); 2010 (1)	10 years			26,000			$ 26,000
Subtotal Automotive:			-	50,000	26,000	-	-	$ 76,000
Construction & Major Renovation:								
Re-roof storage building		20 years		50,000				$ 50,000
Perimeter wall around PW		20 years	85,000					$ 85,000
Public Works Drainage		20 years		23,350				$ 23,350
Asphalt Overlay-PW Parking Lot		15 years		32,000				$ 32,000
Subtotal Construction & Major Renovation			85,000	105,350	-	-	-	$ 190,350
Machinery & Equipment								
Pallete Racks for storage	2010	10 years						$ -
Subtotal Machinery & Equipment			-	-	-	-	-	$ -
Estimated Total Cost			$ 85,000	$ 155,350	$ 26,000	$ -	$ -	$ 266,350

Funding Source	FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village	85,000	155,350	26,000	-	-	$ 266,350
Grant						$ -
Other						$ -
Estimated Total Funding	$ 85,000	$ 155,350	$ 26,000	$ -	$ -	$ 266,350

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Public Works
Project Title: Concrete wall at Public Works
Division: Facility Services

Description/Detail: Remove existing chain link fence and slide panel wall. Replace with 8' precast "Cut Coral" wall.

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	85,000.00	$	85,000.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 85,000.00	$	85,000.00

Estimated Useful Life in Years: 20

Replaced item(s):

Item	Disposition Method
Panel wall/chain link fence	Trash

Funding Source (List Amount):

$ 85,000.00	Village		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:

None

Other Comment:

Panel wall will be similar in type with the exisiting wall that runs along Corsair Road behind the Public Safety Building. This will enhance security and segregate the Public Works compound from the neighboring homes.

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Public Works **Division:** Fleet Maintenance

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
3/4 Ton Utility Vehicle	2007 (1)	7 years				26,000		$ 26,000
Subtotal Automotive:			-	-	-	**26,000**	-	**$ 26,000**
Construction & Major Renovation:								
Fuel Tank Replacement	2007	20 years						$ -
Subtotal Construction & Major Renovation			-	-	-	-	-	$ -
Machinery & Equipment								
Generator	2006 (1)	15 years						$ -
Subtotal Machinery & Equipment			-	-	-	-	-	$ -
Estimated Total Cost			-	-	-	**26,000**	-	**$ 26,000**

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	-	-	26,000	-	**$ 26,000**
Grant							$ -
Other							$ -
Estimated Total Funding		-	-	-	26,000	-	**$ 26,000**

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Public Works **Division:** Sanitation

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
Garbage Trucks	2001 (1); 2002 (1); 2004 (1); 2006 (1); 2007 (2); 2009 (1)	10 years	-	150,000	154,500	163,909		$ 468,409
Lightning Loader	2003 (1)	7 years					125,000	$ 125,000
S-10 Pick-Up	2000 (1)	7 years			14,000			$ 14,000
Subtotal Automotive:			-	150,000	168,500	163,909	125,000	$ 607,409
Machinery & Equipment:								$ -
Sanitation Utility Vehicle	1995 (1); 1997 (2); 1998 (1); 1999 (2); 2001 (4)	4 years						$ -
								$ -
Subtotal Machinery & Equipment			-	-	-	-	-	$ -
Estimated Total Cost			$ -	$ 150,000	$ 168,500	$ 163,909	$ 125,000	$ 607,409

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village		-	150,000	168,500	163,909	125,000	$ 607,409
Grant							$ -
Other							$ -
Estimated Total Funding		$ -	$ 150,000	$ 168,500	$ 163,909	$ 125,000	$ 607,409

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2011-2015

Fund: General Fund **Department:** Public Works **Division:** Streets & Grounds

Cost by CIP Year			FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Description	**Current Inventory**	**Estimated Life**						
Automotive:								
3/4 Ton Truck (1/2 Ton)	2002 (1)	10 years		22,000				$ 22,000
Dump Truck	2006 (1)	12 years						$ -
Small Dump Truck	2000 (1)	12 years		30,000				$ 30,000
F450 Crew Cab Truck	2000 (1)	12 years		28,000				$ 28,000
S-10 Pick-up	2001(1)	12 years			14,000			$ 14,000
F350 Truck	1995 (1)	20 years					24,000	$ 24,000
Ram 3500 Flatbed	2007(1)	15 years						$ -
Subtotal Automotive:			-	80,000	14,000	-	24,000	$ 118,000
Construction & Major Renovation:								
Stormwater Improvements		30 years	69,850	94,873	94,873	94,873	94,873	$ 449,343
Country Club Parking Lot (60%)		10 years	90,464					$ 90,464
Sink holes along bulhead		20 years	25,000					$ 25,000
Sidewalk Replacement		20 years	20,000	43,057	43,057	43,057	43,057	$ 192,229
Asphalt Overlay		10 years	37,330	240,591	280,092	280,092	280,092	$ 1,118,197
Anchorage Marina Pathways		20 years		12,051				$ 12,051
Service Alley Wall		20 years		391,000				$ 391,000
Additional Trailer Parking at Anchorage Park		10 years		10,815				$ 10,815
Subtotal Construction & Major Renovation			242,644	792,388	418,022	418,022	418,022	$ 2,289,099
Machinery & Equipment:								
Back Hoe	1999 (1)	15 years				50,000		$ 50,000
Case Tractor	case 1988 (1)	25 years			15,000			$ 15,000
Ford Tractor	2006 (1)	25 years						$ -
Subtotal Machinery & Equipment			-	-	15,000	50,000	-	$ 65,000
Estimated Total Cost			$ 242,644	$ 872,388	$ 447,022	$ 468,022	$ 442,022	$ 2,472,099

Funding Source		FY 2011 Budget Year (Year # 1)	FY 2012 (Year # 2)	FY 2013 (Year # 3)	FY 2014 (Year # 4)	FY 2015 (Year # 5)	Total
Village-General Fund		-	872,388	447,022	468,022	442,022	$ 2,229,455
Grant							$ -
Village-Capital Projects Fund	**(*) see note below**	242,644					$ 242,644
Estimated Total Funding		$ 242,644	$ 872,388	$ 447,022	$ 468,022	$ 442,022	$ 2,472,099

Annual Operating Cost Increases Created by Project: $ -

Description of Operating Impact: No operating Impact

(*) Note: These projects will be paid from the accumulated savings in the Village's Capital Projects Fund- Streets Account and therefore are not budgeted in the General Fund as Capital Outlay

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund (60%) Country Club (40%)
Department: Public Works / Country Club
Project Title: Country Club Parking Lot Overlay/Improvements
Division: Streets & Grounds / Clubhouse Grounds

Description/Detail: Overlay of parking lot and installation of exfiltration trench in (3) areas to reduce flooding and runoff.

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	150,773.00	$	150,773.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 150,773.00	$	150,773.00

Estimated Useful Life in Years: 10

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 90,464.00	Village (*)	$ 60,309.00	Village-Country Club
	Grant		Developer Fees
	Debt Service		Lease

Operating Impact:

None

Other Comment:

Parking lot was seal coated back at the time of the course renovation.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund:	**General Fund**	**Department:**	**Public Works**
Project Title:	**Sidewalk Renovation**	**Division:**	**Streets & Grounds**
Description/Detail:	**Replacement of damage sidewalk at various locations.**		

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: **1**

	Per Unit		Total
Purchase Price	**20,000.00**	**$**	**20,000.00**
Plus: Installation or other costs	**-**	**$**	**-**
Less: Trade-in or other discount	**-**	**$**	**-**
Net Purchase Cost	**$ 20,000.00**	**$**	**20,000.00**

Estimated Useful Life in Years: **20**

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 20,000.00	Village (*)		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:

None

Other Comment:

Part of the ongoing repairs outsourced due to increased productivity and cost savings.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund:	**General Fund**	**Department:**	**Public Works**
Project Title:	**Sink hole repair at Yacht Club Drive Bulkhead.**	**Division:**	**Streets & Grounds**
Description/Detail:	**Chemical grouting of seawall.**		

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: **1**

	Per Unit		Total
Purchase Price	**25,000.00**	**$**	**25,000.00**
Plus: Installation or other costs	**-**	**$**	**-**
Less: Trade-in or other discount	**-**	**$**	**-**
Net Purchase Cost	**$ 25,000.00**	**$**	**25,000.00**

Estimated Useful Life in Years: **20**

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 25,000.00	Village (*)		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:

Reduced maintenance

Other Comment:

Chemical grouting at this location will eliminate the constant loss of soil through the panel joints. Clean fill material and sod to be provided and installed by Village forces.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund
Department: Public Works
Project Title: Asphalt Overlay
Division: Streets & Grounds

Description/Detail: Asphalt Overlay of Service Alley (Between Yacht Club Drive & Seven-Eleven (7-11))
Asphalt overlay at 1 1/4". Including striping of (4) stop bars, 400 ' of double yellow line and adjustment of exit at U.S Hwy 1.
Note: Includes a minor repair at the West Service Alley (S. of Post Office)

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	37,330.00	$	37,330.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 37,330.00	$	37,330.00

Estimated Useful Life in Years: 10

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 37,330.00	Village (*)		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:

None

Other Comment:

This encompasses the service alley that runs behind Baer's Furniture and the the 7-11. It also addresses the roadway between the 7-11& the Camelot Motel, from Marian Drive to U.S. 1.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund

Department: Public Works

Division: Streets & Grounds

Project Title: Stromwater Improvements

Description/Detail: Storm Drain-313 Lake Circle/Northlake Condominium

Replace 20' of 15' RCP pipe with 18' HDPE pipe at sea wall by the outfall of the storm drain system.

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	6,430.00	$	6,430.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 6,430.00	$	6,430.00

Estimated Useful Life in Years: 30

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

6,430.00	Village (*)		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:

None

Other Comment:

Pipe damaged by ficus tree planted nearby many years ago.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund

Department: Public Works

Division: Streets & Grounds

Project Title: Stormwater Improvements

Description/Detail: Storm Drain-356 Golfview Road
42" outfall RCP with concrete structure include additional rip-rap and SFWMD permits.

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	50,000.00	$	50,000.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 50,000.00	$	50,000.00

Estimated Useful Life in Years: 30

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 50,000.00	Village (*)		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:

None

Other Comment:

Outfall exposed by years of erosion. Support structure has deteriorated.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Village of North Palm Beach
Capital Request Form
FY 2010-2011

Fund: General Fund

Department: Public Works

Division: Streets & Grounds

Project Title: Stormwater Improvements

Description/Detail: Storm Drain-400 Lighthouse Drive
Dewater and expose existing structure and pipe joint and seal structure as needed.

Capital Category (Check Appropriate):

	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	X	Construction & Major Renovation (#66210)

Purpose of Expenditure (Check Appropriate):

	Scheduled replacement
	Present equipment obsolete
	Replace worn-out equipment
	Improve procedures, records, etc.
	Increased safety
X	Construction/Major Improvement
	Other (Please specify)

Cost:

Number of units requested: 1

	Per Unit		Total
Purchase Price	13,420.00	$	13,420.00
Plus: Installation or other costs	-	$	-
Less: Trade-in or other discount	-	$	-
Net Purchase Cost	$ 13,420.00	$	13,420.00

Estimated Useful Life in Years: 30

Replaced item(s):

Item	Disposition Method

Funding Source (List Amount):

$ 13,420.00	Village (*)		Lease
	Grant		Developer Fees
	Debt Service		Other

Operating Impact:

None

Other Comment:

Pipe has separated from catch basin.

(*) funded from accumulated savings in Village's Capital Projects Fund-Street Account

Statistics

VILLAGE OF NORTH PALM BEACH

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS (1)

Unaudited

FUNCTION/PROGRAM	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT										
Number of Residential Units	7,349	-	-	-	-	-	-	7,564	7,422	7,472
PUBLIC WORKS										
Street Maintenance (No. of lane miles maintained)	31.155	31.155	31.155	31.155	31.155	31.155	31.155	31	31	31
Sanitation (Tons of Refuse Collected)	-	11,633	12,996	13,136	18,842	14,037	13,203	12,085	11,974	10,667
No. of collection units for solid waste (residential)	7,019	7,241	7,328	7,434	7,470	7,519	7,558	7,564	7,569	7,591
Number of vehicles maintained	93	93	95	95	95	95	95	104	104	110
Number of repair overlays completed	0.662	0.662	2.840	3.787	5.587	2.462	2.935	2	3	2.5
PUBLIC SAFETY										
Number of arrests by police officers	272	381	246	320	315	331	410	545	549	448
Number of traffic citations issued	5,506	6,502	3,936	2,564	3,110	5,743	4,272	4,269	5,520	6,305
EMS average response times (minutes)	3.04	5.43	3.33	2.94	4.42	3.98	4.69	4.73	5.17	5.01
Number of EMS calls	744	812	853	922	1,066	965	1,056	1,034	1,114	1,214
COMMUNITY DEVELOPMENT & PLANNING										
Building Department - Number of Permits	251	278	205	224	201	201	(2)	1,875	1,619	1,548
Number of code enforcement violations	-	-	-	-	-	-	1,767	1,617	729	613
Number of code violations brought to board (Calendar Yr End)	-	-	101	120	145	165	144	126	115	73
RECREATION										
Number of community events presented	13	13	13	14	15	22	21	24	23	28
Number of registrants in athletic programs	2,100	2,185	2,185	1,750	1,575	1,400	1,520	1,600	1,400	1,125
LIBRARY										
Library - Number of Volumes	44,686	45,700	47,339	47,960	47,531	54,074	47,371	42,372	33,122	35,681
OTHER GOVERNMENT										
Country Club										
Number of Golf Members	-	-	-	-	-	-	365	579	389	297
Number of Tennis Members	-	-	-	-	-	-	136	171	171	180

(1) Available information for fiscal years 2000 through 2009 is presented.
(2) An accurate number of building permits issued for 2006 is not available - computer systems crash.

Source: Village of North Palm Beach
U.S. Census Bureau

VILLAGE OF NORTH PALM BEACH

PRINCIPAL EMPLOYERS

unaudited

Employer	Employees	Percentage of Total Employment
School Board	21,718	3.46%
Palm Beach County	6,713	1.07%
Tenet Healthcare Corp.	5,127	0.82%
HCA (Hospital Corp. of America)	4,150	0.66%
Florida Power & Light (Hdqtrs)	3,658	0.58%
Wackenhut Corporation	3,000	0.48%
Florida Atlantic University	2,776	0.44%
Bethesda Memorial Hospital	2,300	0.37%
Veterans Health Administration	2,205	0.35%
Boca Raton Resort & Club	2,200	0.35%
Total	53,847	8.57%

VILLAGE OF NORTH PALM BEACH

NET ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

		Real Property				
Fiscal Year End - Sept 30	Tax Role Year	Residential Property	Commercial Property	Personal Property	Total Net Market - Assessed Value	Total Direct Tax Rate
2002	2001	823,286,154	124,216,202	42,791,419	990,293,775	5.60
2003	2002	963,091,506	128,216,552	44,276,499	1,135,584,557	5.80
2004	2003	1,092,433,722	147,927,933	44,914,124	1,285,275,779	6.80
2005	2004	1,180,028,585	208,240,338	49,767,286	1,438,036,209	7.27
2006	2005	1,441,249,707	179,827,665	44,422,817	1,665,500,189	6.80
2007	2006	1,700,678,282	235,776,768	45,084,335	1,981,539,385	6.30
2008	2007	1,744,202,888	229,300,592	43,735,861	2,017,239,341	6.10
2009	2008	1,574,009,215	226,633,291	41,382,076	1,842,024,582	6.6977
2010	2009	1,394,954,867	221,443,121	40,552,276	1,656,950,264	6.90
2011*	2010	1,298,629,233	208,226,357	36,452,830	1,543,308,420	6.9723

Note: Assessed values are established by the Palm Beach Property Appraiser's office as of January 1, each year. Assessments were increased to 100% of market value as of 1980.

Property in the Village is reassessed each year. Property is assessed at actual value, therefore the assessed values are equal to actual value. Tax rates are per $1,000 of assessed value.

Source: Palm Beach County Property Appraiser

***** 2010 Preliminary Recapitulaton of the Ad Valorem Assessment Tax Rolls.

VILLAGE OF NORTH PALM BEACH

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Unaudited

Function/Program:	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government									
No. of General Government Buildings	11	11	11	11	11	11	11	23	23
Public Works									
Square Miles	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18
Miles of Streets	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Number of Street Lights	425	425	425	425	425	425	513	513	513
Public Safety									
Fire:									
Number of Stations	1	1	1	1	1	1	1	1	1
Number of Fireman & Officers	8	8	8	8	-	-	-	-	-
Number of Fireman/Paramedics	-	-	-	-	23	23	23	23	22
Police/EMS Protection:									
Number of Stations	2	1	1	1	1	1	1	1	1
Number of Policemen & Officers	33	35	35	35	33	32	32	31	28
EMS Protection	13	13	13	13	-	-	-	-	-
Leisure Services									
Recreation									
Number of Parks	4	4	4	4	4	4	4	4	4
Public Tennis Courts	4	4	4	4	2	2	2	2	2
Swimming Pool	1	1	1	1	1	1	1	1	1
Number of Marinas	1	1	1	1	1	1	1	1	1
Library									
Number of Libraries	1	1	1	1	1	1	1	1	1
Number of Volumes	47,339	47,960	47,531	54,074	47,371	42,372	33,122	35,681	*
Other Government									
Country Club									
Golf Course	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1
Tennis Courts	10	10	10	10	10	10	10	10	10
Restaurant/Snack Bar	-	-	-	-	-	-	-	-	-

* Information is not available at this time.

Source: Village of North Palm Beach

VILLAGE OF NORTH PALM BEACH

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Unaudited

Fiscal Year Ended September 30,	Governmental Activities		Business-type Activities				
	Loans Payable	Capital Leases	Loans Payable	Capital Leases	Total	Percent of Median Personal Income (1)	Per Capita (1)
2000	5,481,150	298,552	280,000		6,059,702	11.33%	506.03
2001	8,067,736	245,059	785,781		9,098,576	N/A	745.91
2002	7,334,853	736,967	651,058		8,722,878	N/A	715.11
2003	6,947,633	587,792	513,472		8,048,897	N/A	659.85
2004	6,376,387	433,855	411,573		7,221,815	N/A	592.05
2005	5,754,677	275,840	454,131		6,484,648	N/A	513.31
2006	4,941,765	209,224	5,185,978		10,336,967	17.20%	786.20
2007	4,280,842	81,100	5,026,895		9,388,837	14.67%	715.61
2008	3,605,639	40,097	4,662,833	192,892	8,501,461	12.92%	692.64
2009	2,250,000	-	4,383,033	97,049	6,730,082	10.14%	583.15

N/A Data not available.

VILLAGE OF NORTH PALM BEACH

PRINCIPAL PROPERTY TAXPAYERS

Unaudited

Taxpayers	Taxable Assessed Value	Rank	Percentage of Total Village Net Taxable Assessed Value
WCI Communities Limited Partnership			
Olen Residential Realty	$ 18,000,000	1	0.97%
Crystal Tree NPB	17,030,531	2	0.92%
Pulte Home Corporation			
Sanctuary Bay Trust Corporation	14,000,300	3	0.76%
Greater Fla Inv Co &	12,911,802	4	0.70%
CF02 Palm Beach III LP	11,000,000	5	0.60%
Interevest Crystal Tree			
Domani Development, LLC	9,213,927	6	0.50%
North Palm Properties, LTD			
Village Shoppers at US 1 LLC	7,896,575	7	0.43%
Old Port Cove Holding, Inc	7,706,522	8	0.42%
Riverside National Bank of Florida	6,044,474	9	0.33%
701 US One, Inc	5,839,803	10	0.32%
Pavilion Office Center	5,000,000	11	0.27%
Transcontinental Atrium, Inc.			
Roschman, M. Elaine TR			
Old Port Cove Dev.			
Total	$ 114,643,934		6.21%

Source: Palm Beach Country Appraiser

Note: Assessed values are established by the Palm Beach Property Appraiser's offices as of January

VILLAGE OF NORTH PALM BEACH

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN CALENDAR YEARS

Unaudited

Fiscal Year Ending Sept 30,	Tax Roll Year	Total Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy		Amount	Percent of Levy
2001	2000	5,196,021	5,013,269	96.48%	4,687	5,017,956	96.57%
2002	2001	5,562,239	5,357,206	96.31%	12,175	5,369,381	96.53%
2003	2002	6,597,909	6,359,478	96.39%	5,522	6,365,000	96.47%
2004	2003	8,825,061	8,441,383	95.65%	10,401	8,451,784	95.77%
2005	2004	10,463,873	10,059,478	96.14%	9,476	10,068,954	96.23%
2006	2005	11,329,648	10,690,869	94.36%	172,744	10,863,613	95.89%
2007	2006	12,624,307	11,802,457	93.49%	228,352	12,030,809	95.30%
2008	2007	12,360,135	11,546,732	93.42%	333,756	11,880,487	96.12%
2009	2008	12,401,519	11,530,384	92.98%	349,642	11,880,026	95.79%
2010*	2009	11,564,281	10,683,829	92.39%	284,004	10,967,833	94.84%

Source: Palm Beach County Property Appraiser

***** Any further distributions for tax year 2009 will be considered Deliquent Tax

VILLAGE OF NORTH PALM BEACH

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

Unaudited

			Overlapping Rates (1)			
Fiscal Year	Tax Roll Year	Village of N. Palm Beach General Operations	Palm Beach County School District	Palm Beach County	Special Districts	Total Direct and Overlapping Rates
2002	2001	5.600	8.95	4.935	2.456	21.941
2003	2002	5.800	8.78	4.808	2.488	21.876
2004	2003	6.800	8.57	4.791	2.556	22.717
2005	2004	7.270	8.43	4.768	2.526	22.994
2006	2005	6.800	8.11	4.719	2.504	22.129
2007	2006	6.300	7.87	4.480	2.325	20.975
2008	2007	6.100	7.36	3.981	2.131	19.568
2009	2008	6.6977	7.25	3.966	2.257	20.171
2010	2009	6.9000	7.983	4.5574	2.4938	21.9342
2011*	2010	6.9723	8.1540	4.9960	2.5549	22.6772

Note: All millage rates are based on $1 for every $1,000 of assessed value.

Source: North Palm Beach: Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

(1) Overlapping rates are those of local and county governments that apply to property owners within the Village of North Palm Beach. Not all overlapping rates apply to all Village of North Palm Beach property owners (i.e. The rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.)

* 2010 Preliminary Recapitulation of the Ad Valorem Assessment Tax Rolls.

Appendix

Glossary

The definitions of terms listed are provided to assist the reader in the understanding of terminology used throughout the text of the budget document.

Account:
A term used to identify an individual asset, liability, expenditure, control, revenue control, encumbrance control or fund balance.

Accountability:
The condition, quality, fact or instance of being obliged to report for actions or outcomes.

Accounting System:
The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting:
The basis of accounting under which transactions are recognized when they occur, regardless of the timing of the related cash flows.

Accumulated Depreciation:
The total depreciation taken for an asset since it was placed in service.

Actuarial:
A methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Taxes:
A tax based on the assessed value of property, to include real and personal property.

Adopted Budget:
The budget as it is approved by the Village Council prior to the beginning of each fiscal year.

Amended Budget:
The adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

Annexation:
The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Appropriation:
An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation:
A valuation set upon real estate or other property by the county assessor and the state as a basis for levying taxes.

Asset:
Resources owned or held by a government which has monetary value.

Audit:
A test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. It concludes in a written opinion of its findings.

Available Fund Balance:
Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Sheet:
A statement of financial condition as of a given date.

Balanced Budget:
A budget in which planned funds available equal planned expenditures.

Budget:
An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.

Budget Amendment:
The process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it.

Budget Calendar:
A schedule of key dates which the Village follows in the preparation, adoption and administration of the budget.

Budget Message:
A general discussion of the proposed budget as presented in writing by the Village Manager to the Village Council.

Budget Transfer:
An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting increases and decreases in budgeted line items.

Budgetary Basis:
The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budgetary Control:
The management and control of the budget within limitation of the approved appropriations and available resources.

Budget Document:
The official written statement-document which presents the proposed budget to the council/legislative body.

Budget Summary:
Categories of expenditures or revenue classified by major function and category.

Capital Improvement Plan (CIP):
A multi-year plan of proposed capital outlays to be incurred each year over a period of five years to meet capital needs arising from the Village's long-term needs. The minimum threshold for a capital outlay to be included in the CIP is $10,000.

Capital Outlay:
The cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. The minimum dollar threshold for a capital outlay is **$2,500**.

Capital Projects Fund:
Type of Governmental Fund established to account for the acquisition or construction of major capital facilities, other than those accounted for in proprietary or trust funds.

Comprehensive Annual Financial Report (CAFR):
Prepared at the close of each fiscal year to show the actual audited condition of the Village's funds and serve as the official public record of the Village's financial status and activities.

Consumer Price Index (CPI):
A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living.

Contingency:
An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Contractual Services:
A cost related to a legal agreement.

Cost-of-Living Adjustment (Market Adjustment):
An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Limit:
The maximum amount of gross or net debt which is legally permitted.

Debt Ratios:
Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population.

Debt Service:
Principal and interest requirements on outstanding debt according to a predetermined payment schedule.

Deficit:
The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period.

Defined Benefit Plan:
A pension plan that has terms specifying the amount of benefits to be provided after separation of employment; to be distinguished from a defined contribution plan in which the plan specifies the amount of the contribution to the plan.

Department:
A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the Village is responsible.

Depreciation:
The decrease in value of physical assets due to use and the passage of time.

Designated Fund Balance:
Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.

Division:
A section of a department or government that is responsible for dealing with a particular area of policy or administration, or a particular task or function.

Economic Development:
The process of attracting new businesses by use of incentives or innovative financing methods.

Effectiveness:
Producing a decided, decisive or desired effect.

Efficiency:
Effective operation as measured by a comparison of production with cost.

Employer Contribution:
A term used to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer (in the context of pension benefits).

Encumbrance:
Obligations in the form of purchase orders, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund:
A self supporting fund used to account for operations that provide a service to citizens financed primarily by a user charge. Net income is sufficient for capital maintenance, public policy, management control, accountability or other purposes.

Environmental Protection Agency (EPA):
The Federal agency charged with protecting human health and with safeguarding the natural environment: air, water, and land.

Evaluation and Appraisal Report (EAR):
A State-mandated report which evaluates how successful a community has been in addressing major community land-use planning issues through implementation of its comprehensive plan.

Expenditures:
Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

Federal Emergency Management Association (FEMA):
Agency of the US Government tasked with Disaster Mitigation, Preparedness, Response & Recovery planning.

Fiduciary Funds:
Trust and/or agency funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Fines and Forfeitures:
Revenues derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty; for example, confiscated property.

Fiscal Year (FY):
A twelve month period of time to which the annual budget applies and at the end of which a government determines its financial position and results of operations. The fiscal year for the Village is October 1 to September 30.

Fixed Assets:
Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

Florida Department of Environmental Protection (FDEP):
A federal agency charged with proposing and enforcing environmental law.

Florida Department of Transportation (FDOT):
The agency charged with the establishment, maintenance, and regulation of public transportation in the state of Florida.

Florida Department of Revenue (FDOR):
The lead agency in state government for the collection of general tax administration.

Florida League of Cities (FLC):
Comprised of City officials who wished to unite the municipal governments in Florida for the purpose of shaping legislation, sharing the advantages of cooperative action, and exchanging ideas and experiences established the League in 1922.

Florida Municipal Insurance Trust (FMIT):
A trust designed to provide cost effective insurance coverage for Florida's not for profit agencies.

Florida Recreation Development Assistance Program (FRDAP):
A competitive grant program that provides financial assistance to local governments for development or acquisition of land for public outdoor recreational purposes.

Franchise Fees:
Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation by the governing body.

FTE:
Full-Time Equivalent, which is calculated on the basis of the number of hours that have been budgeted for a particular position.

Full-Time Position:
A position which qualifies for full Village benefits, usually required to work 40 hours per week.

Fund:
An independent fiscal and accounting entity with self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance:
The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures.

Fund Type:
In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service and Trust & Agency.

General Fund:
A fund used to account for the receipt and expenditure of resources traditionally associated with local government.

General Obligation Bonds:
When a government pledges its full faith and credit to the repayment of the bonds it issues, those bonds are referred to as general obligation bonds.

General Revenue:
The revenues of a government other than those derived from and retained in an enterprise.

Generally Accepted Accounting Principles (GAAP):
Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting principles at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

Goal:
A statement of broad direction, purpose or intent based on the needs of a community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Government Finance Officers Association (GFOA):
The professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB):
An established national board, which governs financial reporting standards on state and local government levels throughout the United States of America, with its main headquarters in Chicago, IL.

Governmental Funds:
Funds that account for the activities of a local government's operations. They can be classified into four generic fund types: general fund, special revenue funds, capital projects funds, and debt service funds.

Grants:
Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Interfund Transfers:
The movement of moneys between the funds of a governmental entity.

Intergovernmental Revenues:
Revenues collected by one government and distributed to another level of government.

International City Management Association (ICMA):
The professional and educational organization for chief appointed managers, administrators and assistants in cities, towns, counties and regional entities.

Infrastructure:
The physical assets of a government (i.e. streets, water, sewer, public buildings and parks).

Legislative Committee on Intergovernmental Relations (LCIR):
The State of Florida's Legislative Committee on Intergovernmental Relations; provides some intergovernmental revenue estimates for budgetary purposes.

Level of Service (LOS):
Services or products which comprise actual or expected output of a given program.

Local Option Gas Tax:
A tax established in 1983 to fund transportation-related improvements.

Long-Term Debt:
Debt liability due after one year or longer.

Major Fund:
A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

Maximum Millage Rate:
The maximum millage that a county or municipality may levy with a simple majority vote of the governing body; other voting requirements will allow a municipality to adopt a millage rate in excess of the maximum millage rate.

Mill:
The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Millage:
Property tax levy stated in terms of dollars and cents for every thousand dollars of assessed property value.

Mission:
The mission statement is a brief summary of why a program exists and what it is trying to achieve. It tells what the department does, who they do it for and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

Modified Accrual Basis:
The accrual basis of accounting adopted for the governmental fund type. In this basis of accounting, expenditures are recognized when the goods or services are received and revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current period.

MUNIS:
The Village's financial software system

Municipality:
A primarily urban political unit having corporate status and usually powers of self-government.

National Incident Management System (NIMS):
Core set of doctrine, concepts, principles, terminology, and organizational processes that enables effective, efficient, and collaborative incident management across all emergency management and incident response organizations and disciplines.

Non-major Fund:
A fund that does not meet the definition of a major fund (see definition for major fund).

Non-operating Expenses:
Expenses which are not directly related to the fund's primary service activities.

Non-operating Revenues:
Revenues which are incidental to, or by-products of, the fund's primary service activities.

Objective:
A simply stated, readily measurable statement of the aim of expected accomplishment within the fiscal year.

Operating Budget:
Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary

means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is required by law.

Operating Expenses:
Expenses which are directly related to the fund's primary service activities.

Operating Revenues:
Funds that the government received as income to pay for ongoing operation. Includes such items as taxes, fees from specific services, interest earnings and grant revenues.

Ordinance:
A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Original Budget:
The first complete appropriated budget which is approved at the second public hearing in September.

Other Financing Sources:
Governmental fund general long-term debt proceeds, operating transfers out, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other Post Employment Benefits (OPEB):
Post Employment Benefits other than pension benefits. OPEB consist primarily of health care benefits, and may include other benefits such as life insurance, long term care and similar benefits.

Part-Time:
Employees who work less than 30 hours per week and are not entitled to full-time employee benefits.

Pension Fund:
Account for the accumulation of resources to be used for retirement benefit payments to the Village's employees.

Performance Measure:
Data collected to determine how effective and/or efficient a program is in achieving its objectives.

Personnel Costs:
Costs directly associated with employees, including salaries and fringe benefits.

Property Tax:
A tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.

Proprietary Fund Types:
Account for activities that are common in the private sector, which the government operates in a manner similar to their counterparts in the commercial world. The primary source of revenues for this fund type is user charge. Proprietary funds can be classified into two fund types; enterprise funds and internal service funds.

Public Hearing:
An open public meeting called by a recipient government to provide all residents (without regard to taxpaying, voting status, or handicap) with an opportunity to offer written and oral comments regarding the subject to be discussed.

Purchase Order:
A document which authorizes the delivery of specified merchandise or the rendering of certain services.

Reclassification:
The moving of an existing position from one personnel classification to another based upon the different performance of duties.

Reserves:
A portion of the fund balance or retained earnings legally segregated for specific purposes.

Resolution:
A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings:
An equity account reflecting the accumulated earnings of an Enterprise or Internal Service fund.

Retirement Benefit Multiplier:
The rate applied to the average compensation multiplied by the employee's years of accrual service to yield the amount payable under the normal retirement pension.

Revenues:
Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers.

Roll-Back Rate (RBR):
That millage rate that will generate the same Ad Valorem tax Revenue as was levied during the prior year when calculated against the current year's tax base exclusive of new construction.

Service:
A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

Solid Waste Authority:
The agency responsible for providing an integrated solid waste management and recycling system for Palm Beach County, Florida.

South Florida Water Management District (SFWMD):
The agency responsible for regional flood control, water supply and water quality protection as well as ecosystem restoration.

Special Assessment:
A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.

Special Revenue Fund:
Fund used to account for the proceeds of specific revenue sources which are restricted by law or policy to finance specific activities.

Standard Operating Procedures (SOP's):
A set of instructions having the force of a directive, covering those features of operations that lend themselves to a definite or standardized procedure without loss of effectiveness.

Statute:
A written law enacted by a duly organized and constituted legislative body.

Surplus:
The excess of assets of a fund over its liabilities. The excess of revenues over expenditures during an accounting period.

Tax:
A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

Taxable Value:
The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Temporary Position:
A position that is filled for a specific period of time, is not permanent in nature, and does not qualify for regular Village benefits.

Trust Funds:
Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

Truth in Millage (TRIM) :
The Florida TRIM serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

Undesignated/Unreserved Fund Balance:
Unrestricted funds available to be designated as a budget-funding source.

User Charges:
The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Taxes:
Taxes imposed by the Village on each and every purchase of a public service within the corporate limits of the Village. Public services include electricity, gas, fuel oil, telephone services and telecommunications.

Acronyms

The following is a list of acronyms used throughout the text of the budget document. A definition can be found in the Glossary immediately following this section.

CAFR…….Comprehensive Annual Financial Report
CIP……..Capital Improvement Program
CPI……Consumer Price Index
COLA……Cost of Living Adjustment
EPA……...Environmental Protection Agency
EAR……Evaluation and Appraisal Report
FEMA…….Federal Emergency Management Association
FDEP……..Florida Department of Environmental Protection
FDLE……..Florida Department of Law Enforcement
FDOT……...Florida Department of Transportation
FLC……...Florida League of Cities
FMIT…….Florida Municipal Insurance Trust
FRDAP...Florida Recreation Development Assistance Program
FTE……Full Time Equivalent
GAAP……..Generally Accepted Accounting Principles
GASB…….Governmental Accounting Standards Board
GFOA……...Government Finance Officers Association
IAFF……...International Association of Fire Fighters
ICMA…….International City Management Association
IT……...Information Technology
LCIR…Legislative Committee on Intergovernmental Relations
LOS……Level of Service
NIMS…….National Incident Management System
NPDES……..National Pollutant Discharge Elimination System
OPEB……..Other Post-Employment Benefits
RBR…….Roll-Back Rate
SFWMD……...South Florida Water Management District
SOP……..Standard Operating Procedure
TRIM…….....Truth In Millage