



# ADOPTED BUDGET

## VILLAGE OF NORTH PALM BEACH, FL

### FY 2013-2014



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of North Palm Beach  
Florida**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Egan*

Executive Director

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, 2012.

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 2014.

# Guide for Readers

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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 2014 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, 2013 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.

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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 26, 2013

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

**RE: Fiscal Year 2013/14 Annual Budget**

To Honorable Village Mayor and Council,

I am pleased to share this Fiscal Year 2013/14 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 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 depicts our Village managerial and oversight responsibilities as outlined by the Administration's department organizational structure (organizational charts). This managerial structure assigns operating and oversight responsibilities among Village departmental areas. The budget's organization charts incorporate all staffing positions recommended by the Comprehensive Pay and Classification Plan for each Department (the Comprehensive Pay and Classification Plan is included under a separate tab within this budget document).

Village Departments have included 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](http://www.village-npb.org)).

**Budget Goals**

The Village obtains a major portion of its annual general fund financial resources (53.58%) from ad valorem property taxes. The Village does not assess many of the traditional taxes that other municipalities use for generating revenue. Rather, it primarily depends on ad valorem taxes to fund services. As a result, residents are not assessed additional taxes for utility, solid waste, storm water, or fire rescue.

The preparation of this budget document continues to be challenging based on recent property tax reform legislation. However, improved property valuations and an improved state and national economy make the 2013/14 budget year the most promising in recent memory. The following is a brief synopsis of those legislative reform bills that have impacted the Village's budget over the past few years:

- **HB 1B:** Which was enacted in FY 2007/08 limits the authority of local governments to levy ad valorem taxes for the budget years 2007/08 and beyond. For the FY2008/09 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 FY 2007/08 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 2013/14 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 and 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 the 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. Actively pursue Annexation opportunities where and when available.
  
- 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. Enhance communications with residents through mediums such as the Village’s newsletter and website.
  - d. Improve communication and response to the public; encourage suggestions from the public.
  - e. Maintain service levels.
  - f. Update and maintain the Code of Ordinances to match contemporary requirements.
  
- 3. Maintain and improve all Recreational Facilities of the Village**
  - a. Maintain high levels of appearance and condition of Village parks and recreational facilities, including the Country Club.
  - b. Increase involvement in recreational activities by expanding programming for all age groups.
  - c. Actively promote resident and non-resident use of the Country Club facilities.
  - d. Enhance golf membership through increased member events.
  - e. Enhance and promote pool, tennis, and park amenities.
  - f. Enhance and promote organized youth sport leagues and programs within the Village.

#### 4. Enhance the Spirit and Participation of our Community

- a. Encourage Village resident participation in Village Boards, programs and events.
- b. Improve communication with businesses; encourage participation of businesses in Village events.
- c. Encourage Village volunteer service.

#### 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. Support implementation of the Northlake Boulevard Overlay Zoning 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, and Village-owned properties and roads.

#### 6. Continuously Evaluate the Way We Work and the Way We Compensate Our Staff

- a. Evaluate and update procedures and establish performance measures.
- b. Conduct department by department reviews of key work processes to determine what can be improved and implement enhanced procedures.
- c. Develop metrics for evaluation of work processes for eventual integration in a balanced scorecard measurement system.
- d. Build a human resources capability that brings consistency in policies and procedures across all departments while remaining current, relevant, and compliant with federal, state, and local personnel and labor laws.

#### 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 gross taxable property values have increased this year to \$1,527,431,467.

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

- 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 ensure the best and economically provided for community service.
- 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.
- Implement a program of improvements in employee compensation, benefits, personnel administration, and employee appraisals in accordance with discussions and agreements reached with Council.
- Implement changes in both procurement and project management and recommended by staff and external auditors.

The Village's Unassigned 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 occurrences. The General Fund Unassigned Fund Balance at September 30, 2012 is \$11.24 million, which represents 60% of the Fiscal Year 2013/14 General Fund Budget. ***Note: The actual fund balances for fiscal year 2012-2013 will be available upon completion of the Village's annual audit in early 2014.***

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 one-twelfth 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 75% of the Village General Fund budget).

### **Budget Highlights:**

The FY 2013/14 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 will host a variety 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 new Veterans Park will be completed in time for the Veterans Day observance. The park has also been configured so that it will be the focal point for our Holiday celebrations in December.

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. Roadway appearance will be emphasized with improved median and swale plantings. Public Works will also play a key role in our expanded emphasis on both project management and procurement.

The Public Works Department will also continue to evaluate the way we collect our trash. In the last year, a total of 4 accidents with Jitneys have occurred and we need to develop a safer and more cost effective approach to trash collection. With the scheduled replacement of one of our large packer trucks, we see an opportunity to implement a new concept on a test basis that will reduce the risk of injury and ultimately be more cost effective.

The Police Department has continued improvements in neighborhood outreach, crime suppression and crime clearances. For the second consecutive rating period (3 years), the Village's Police Department received the coveted CALEA National Accreditation for law enforcement agencies.

Through diligent efforts of Council and staff, the Country Club finances have stabilized, from the standpoint of both golf and restaurant operations. Village Administration will continue to evaluate both financial and operational aspects of this facility with an aim toward delivering high quality service and an enjoyable recreation experience. For the coming year, Administration and Council will commission a market analysis project that will solicit input from residents on a variety of issues including the future of the County Club facility. Information from that research will help us create a vision for the future which we can integrate into planning for both programs and facility improvements at the clubhouse.

The Administration continues with implementation of an optical records storage system, which will be an ongoing project. 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 are 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 decrease to \$6.8731 mils (*The current millage rate is \$6.9723 mils*). This millage rate reflects an increase in tax revenues of \$128,526 or 1.31% when compared to the current fiscal year. There is an increase of \$1,115,188 or 6.37% in the Village’s operating budget from that of this current year. The Village has no outstanding general obligation bond debt; therefore, the combined total millage rate of the Village would equal 6.8731 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**

Administration will implement the recommendations of the compensation plan completed by Evergreen Consultants. Those recommendations are an integral part of the proposed budget for FY 2013/14 and will include modifications in our approach to administration of compensation and of the appraisal system. Additionally, the Village will apply more resources toward training staff, in order to make sure employees are equipped with the tools they need to offer exemplary service. We will continue emphasis on succession planning to encourage staff to develop their skills and capabilities in preparation for growth within the organization.

There are no personnel changes being recommended this year that would affect a significant number of employees as most of those

types of personnel changes have been made in prior years; however, there are isolated personnel changes recommended to provide for improvements to our organizational structure.

Retirement contribution levels for the General Employee “Defined Benefit” Retirement Plan will increase from 19.86% to 20.82% in the coming year while employee contributions remain at 6%. Retirement rates for Police & Fire will increase from 20.39% to 21.08% while employee contributions are planned to remain at a level of 2%. The Village’s required contribution for the “Defined Contribution” plan, available through **ICMA-RC**, is fixed at 15% with a required 3, 5, 10 or 15% contribution by the participating employee. FPE and Police & Fire pension matters are subject to the Village’s collective bargaining negotiations.

### **Debt Administration**

The Village, in FY 2009/10, 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 Unassigned 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 agreement.

### **Budget Conclusion**

The FY 2013/14 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 2013/14 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 2013/14 budget recommends the following operational funding:

- Establish the Village Operating “**Millage Rate**” at 6.8731 mils
- Utilization of \$442,833 from the General Fund Reserve for Future Tax Relief to reduce the millage rate

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.

Several budget workshop meetings were held during the months of July, August, and September where Council has meticulously pored through the substance and content of this Budget. All refinements are incorporated in this “Final” FY 2013/14 Annual Budget document.

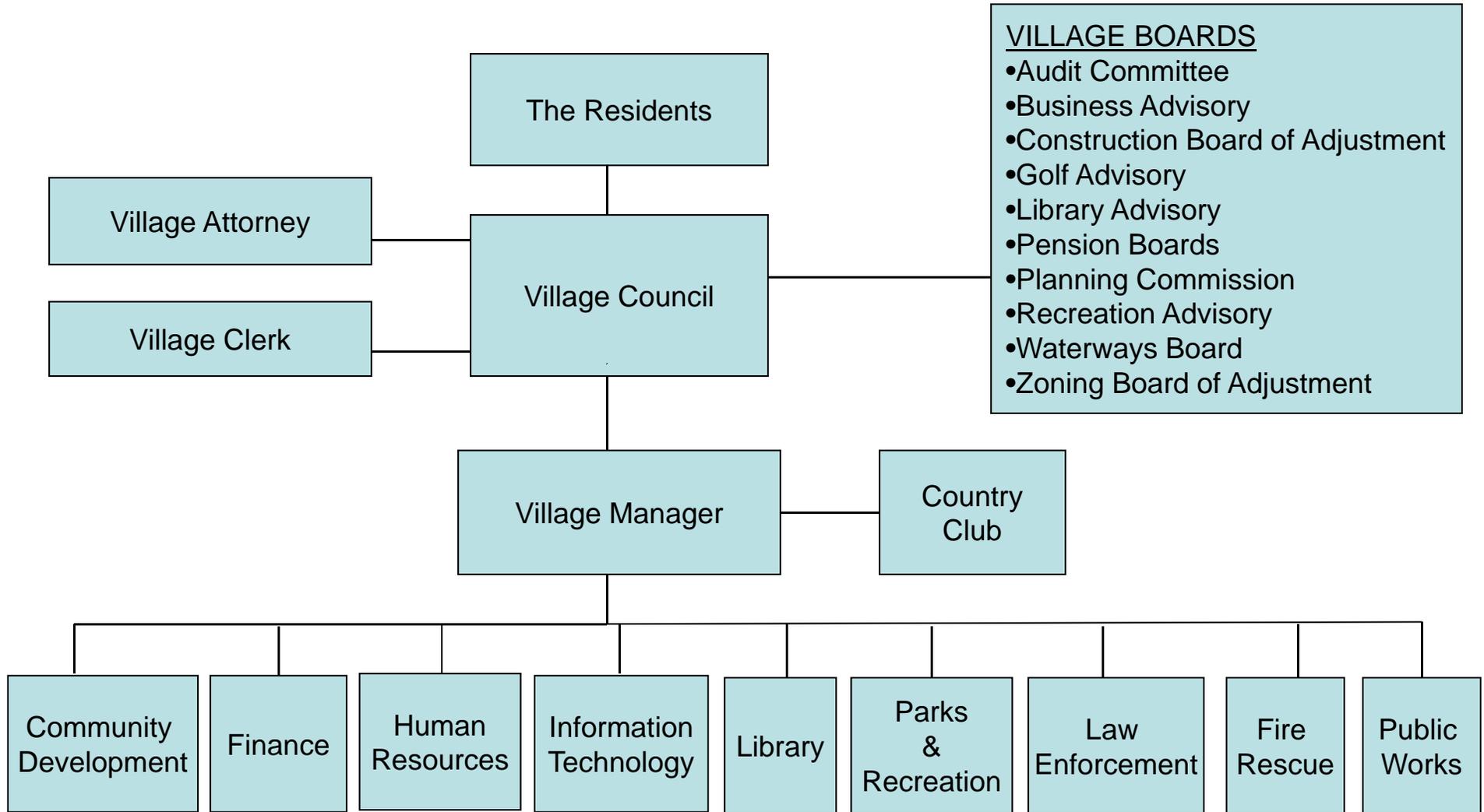
Respectfully submitted,



**Ed Green, Village Manager**  
**Village of North Palm Beach, FL.**

# VILLAGE OF NORTH PALM BEACH

## Organizational Structure



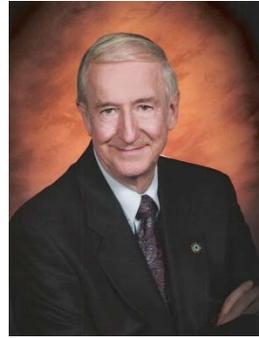
# Village Officials and Administration Staff

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## Village Council:



**Mayor**  
William L. Manuel



**Vice Mayor**  
Darryl C. Aubrey



**President Pro Tem**  
Robert A. Gebbia



**Council Member**  
David B. Norris



**Council Member**  
Doug Bush

## Administrative Staff:

Village Manager .....Ed Green  
 Village Clerk .....Melissa Teal  
 Village Attorney ..... Leonard G. Rubin  
 Chief of Police .....Richard Jenkins  
 Director of Finance .....Samia Janjua  
 Director of Public Works .....Brian Moree  
 Director of Community Development ..... Chuck Huff

Director of Library ..... Betty Sammis  
 Director of Parks & Recreation ..... Mark Hodgkins  
 Director of Human Resources .....Loren Slaydon  
 Director of Information Technology.....Michael Applegate  
 Director of Food & Beverage .....Dave Naumann  
 Director of Golf Operations.....Lee Stroever  
 Fire Chief .....J.D. Armstrong

## 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

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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
- Business Advisory Board
- Construction Board of Adjustment
- Golf Advisory Board
- Library Advisory Board
- General Employees Pension Board
- Police & Fire 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.

### **Business Advisory Board**

The Business Advisory Board serves as a liaison between the owners of businesses within the Village and the Village Council. The Business Advisory Board promotes business development and supports and sustains existing businesses by identifying business opportunities.



conditions, and a wide variety of golf services tailored to 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.

### **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 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.

### **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.

### **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 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 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 makes 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. Prior to annexation and changes to zoning ordinances, the Village Council seeks the advice 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

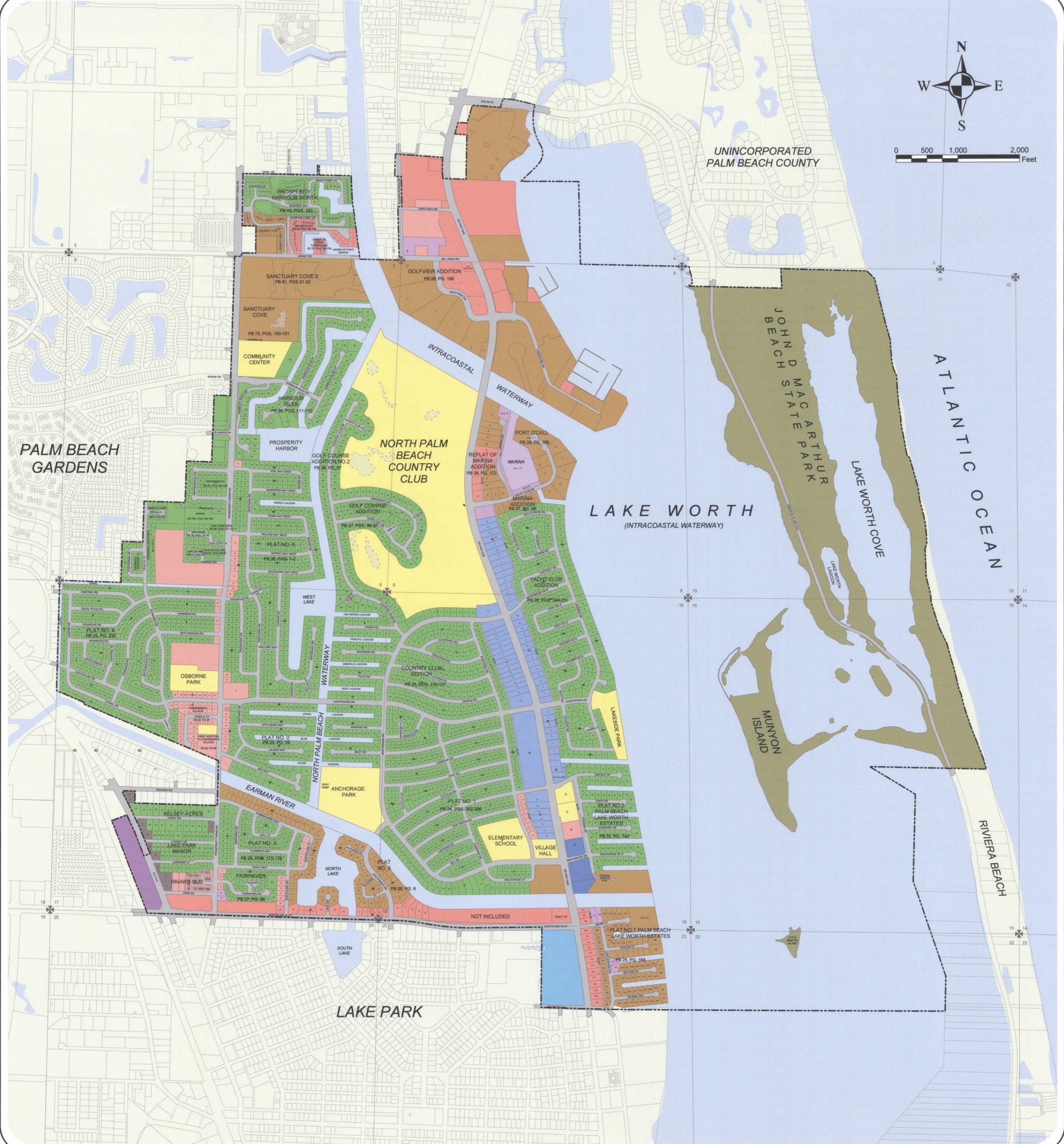
The Village is primarily a residential community with a population of approximately 13,000 which increases to approximately 20,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

## 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

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

*Melissa Teal*  
Village Clerk

**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

Resolution 2006-02

# Village History

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## North Palm Beach Area before Incorporation:

1892 Albert Sawyer 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- 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 Oakes' 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.



Photo by James Tedesco

"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 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.”



2011 The Village Council reinvested money back into the infrastructure of the Village by replacing the concrete street markers and stop signs with new street poles and signs.



The Country Club Pool has been completely renovated with new tile and Diamond Brite. The Pool Pump Room was also renovated replacing a deteriorated ceiling with new concrete and new fencing.

The North Palm Beach Police Department completed the first three-year CALEA (Commission on Accreditation for Law Enforcement) re-accreditation process.



2012 The first runoff election for a Village Council seat in 37 years was held on March 27, 2012. Previously, the last runoff election was in 1975. 1,466 votes were cast in 1975 vs. 1,493 in 2012.

2013 The Veterans Memorial Park dedication and ceremony was held on Veterans Day, November 11, 2013. It is located adjacent to the Village Library and across from Village Hall.



# Village Departments

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## **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 Special Magistrate.
- The Village Attorney provides effective and timely legal representation and advice to the Village Council and

Village Administration. 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](http://www.village-npb.org).

### Public Safety:

The Public Safety services performed by the Village include: law enforcement, fire and emergency medical services. These services, provided by the Law Enforcement and Fire Rescue Departments, are overseen by the Police Chief and Fire Chief respectively to ensure the highest level of public safety services.

- The Law Enforcement Department's primary responsibility is maintaining peace, reducing crime, protecting lives and property, and providing professional service to the community.
- The Fire Rescue 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, and public education.

### 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 accounting and auditing of the golf course, driving range, pro shop and food & beverage day-to-day operations. Legal services and the property & general liability allocation associated with the Enterprise Fund are provided for in the Administration section. The Country Club Contingency is also provided for in the Administration section.

### 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 2014 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

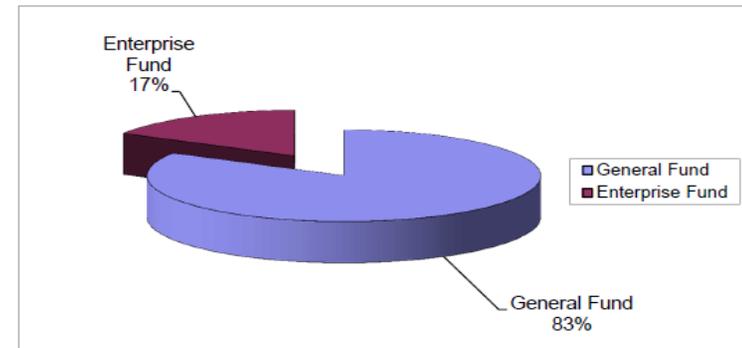
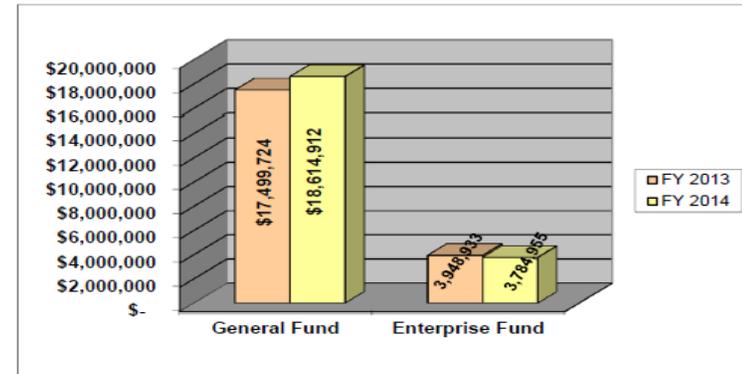
*The total Village-wide fiscal year 2013/2014 budget is shown below:*

	GENERAL FUND	ENTERPRISE FUND (COUNTRY CLUB)	TOTAL
<b>ESTIMATED REVENUES:</b>			
AD VALOREM TAXES	\$ 9,973,280		\$ 9,973,280
UTILITY SERVICE TAXES	2,152,000		2,152,000
FRANCHISE FEES	1,050,000		1,050,000
SALES & USE TAXES	263,935		263,935
LICENSES AND PERMITS	1,092,525		1,092,525
INTERGOVERNMENTAL REVENUE	1,327,964		1,327,964
CHARGES FOR SERVICES	2,142,435	3,688,437	5,830,872
FINES AND FORFEITURES	82,625		82,625
RESERVE FOR FUTURE TAX RELIEF	442,833		442,833
MISCELLANEOUS	87,315	96,518	183,833
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 18,614,912</b>	<b>\$ 3,784,955</b>	<b>\$ 22,399,867</b>
<b>EXPENDITURES / EXPENSES:</b>			
GENERAL GOVERNMENT	\$ 2,272,321		\$ 2,272,321
PUBLIC SAFETY	8,023,558		8,023,558
PUBLIC WORKS	4,234,100		4,234,100
COMMUNITY DEVELOPMENT	1,135,534		1,135,534
PARKS AND RECREATION	1,912,978		1,912,978
LIBRARY	716,291		716,291
NON DEPARTMENTAL	320,130	48,529	368,659
GOLF		2,153,993	2,153,993
FOOD & BEVERAGE		912,325	912,325
COUNTRY CLUB ADMINISTRATION		107,226	107,226
OPERATING TRANSFERS OUT			
OTHER		14,131	14,131
DEBT SERVICE		548,751	548,751
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 18,614,912</b>	<b>\$ 3,784,955</b>	<b>\$ 22,399,867</b>

*\* Note: General Fund Budget is based on a millage rate of \$6.8731 mils*

## FY 2014 vs FY 2013

**Total Budget \$22,399,867**



# 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 2013/2014 budget preparation process:

Task	Date
Village Council sets village-wide goals & objectives	Apr 24
Finance sends budget packages to departments	May 17
Department capital item requests and 5 year capital plan due	May 24
Department organization charts and narratives (including goals, objectives, performance measures & accomplishments) due	May 31
Department operating requests & revenue projections due	June 07
Finance compiles department packages	June 10-21
Departmental budget review meetings with Village Manager	June 24-28
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	July 01-05
Budget Workshop – Country Club Overview	July 10
Budget Workshop – General Fund Overview	July 16

Task	Date
Village Manager presents proposed budget to Village Council <ul style="list-style-type: none"> <li>Village Council sets Tentative Millage Rate</li> <li>Village submits TRIM documents</li> </ul>	July 25
Budget Workshops	Jul 30-Aug 28
First public hearing on proposed budget: <ul style="list-style-type: none"> <li>Announce percentage by which computed millage exceeds roll back rate</li> <li>Adopt tentative budget</li> <li>Amendments (if any)</li> <li>Re-compute proposed millage (if amended)</li> </ul>	Sept. 12
Advertise notice of tax increase and proposed operating budget within 15 days of 1 <sup>st</sup> Public Hearing	Sept. 22
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. 26
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. Each department submits requests in order of priority. These include cost and description, as well as justification for the need. Capital Improvement Projects are forecast in the 5-year Capital Improvement Program (CIP) 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 1<sup>st</sup> 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 5<sup>th</sup>).

- Between 65-80 days from date of certification 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 24<sup>th</sup>).
- Within fifteen (15) days of the tentative budget and millage hearing the Village must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement, a final hearing adopting the budget and millage is held.
- Upon completion of the public hearings and prior to October 1<sup>st</sup>, 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 fund 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.

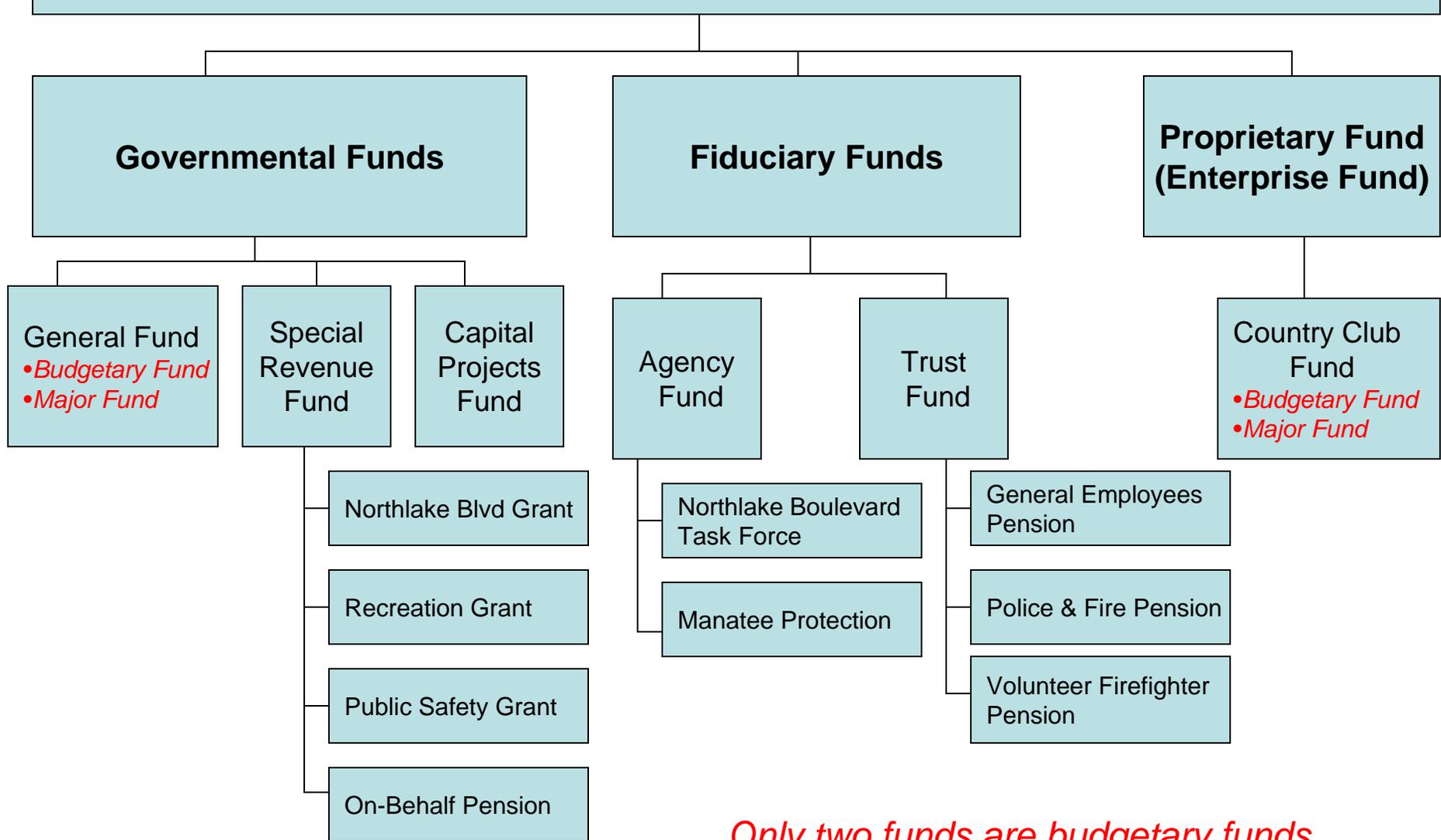
The Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued 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 ordinance/resolution adopted by Council.
2. Transfers up to \$10,000 can be made with authorization by Village Manager.
3. A transfer from the Village's Unassigned Fund Balance Account or the Council Contingency Account, which may be authorized only by ordinance/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 1<sup>st</sup>. 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 1<sup>st</sup>, 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

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## 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, unless otherwise determined by the Village Council.
- 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, unless otherwise determined by the Village Council. 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.
- Any loan obligation above \$500,000 shall require review and comment by the Village's Audit Committee prior to Council Action.
- 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, prepayment penalties, and reserve requirements.

### **Cash Management/Investment Policies:**

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

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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 2013-2014 this would amount to \$76.37 million (tax base of

\$1.5 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, 2012** consists of the following:

General Fund:

The Village's General Fund is debt-free!

Country Club:

Promissory Note	\$ 3,608,294
Capital Lease	<u>106,933</u>
Total Country Club	<u>\$ 3,715,227</u>

**Total Debt** **\$3,715,227**

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

General Fund:

The Village's General Fund is debt free!

Country Club:

The Country Club (Proprietary Fund) has one loan and one capital lease outstanding as of September 30, 2012.

Promissory Note:

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:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	250,391	147,768	398,159
2014	260,934	137,225	398,159
2015	271,920	126,239	398,159
2016	283,040	115,119	398,159
2017	295,287	102,872	398,159
2018-2022	1,673,531	317,264	1,990,795
2023-2024	573,191	24,048	597,239
	<b><u>\$3,608,294</u></b>	<b><u>\$970,535</u></b>	<b><u>\$4,578,829</u></b>

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:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	106,933	1,606	108,539
	<b><u>\$106,933</u></b>	<b><u>\$1,606</u></b>	<b><u>\$108,539</u></b>

# Fund Balance Overview

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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, unless otherwise determined by the Village Council.

The Governmental Accounting Standards Board (GASB) released Statement 54 – “Fund Balance Reporting and Governmental Fund Type Definitions” on March 11, 2009. The Village implemented GASB 54 in its fiscal year 2011 annual financial reports. This statement impacts only governmental funds; it has no impact on proprietary (enterprise) funds or fiduciary funds.

The requirements of this statement are intended to improve financial reporting by providing fund balance categories and classifications that will be more easily understood and applied. The categories are more clearly defined to make the nature and extent of the constraints placed on a government's fund balance more transparent by isolating that portion of fund balance that is unavailable to support the following year's budget.

GASB 54 eliminates the previous categories of “Reserved” and “Unreserved” for all Governmental Fund balances, and replaces these with five new reporting categories. These categories create a hierarchy of constraints that control how specific amounts can be spent. The five new reporting categories are as follows:

- Non-spendable – amounts that are not in a spendable form or are required to be maintained intact (inventories, prepaid items, interfund loans)
- Restricted – amounts constrained to specific purposes by their providers (debt covenants, grant proceeds)
- Committed – amounts constrained to specific purposes by the government itself (disaster recovery, rate stabilization, insurance, encumbrances)
- Assigned – amounts a government intends to issue for a specific purpose
- Unassigned – amounts that are available for any purpose

Fund Balance tables for the General Fund and the Enterprise Fund (two major/budgetary funds) are on the following pages. These tables represent the Village's actual fund balances as of October 01, 2012. The actual fund balances for fiscal year 2012-13 will be available upon completion of the Village's annual audit in early 2014. 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:**

The fund balance of the general fund, one of the governmental funds, is of significance because it is the primary fund financing most functions of the Village. It is used by rating agencies as a measure of the financial strength of the government.

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Budget FY 2013	Budget FY 2014
<b>Beginning Balance</b>	\$ 9,125,550	\$ 9,040,852	\$ 10,621,331	\$ 11,052,909	\$ 11,700,667	\$ 12,197,584	\$ 12,197,584
<b>Revenues</b>							
Taxes	15,424,638	15,680,749	14,784,908	14,090,965	13,618,635	13,315,763	13,439,215
Licenses & Permits	1,047,144	880,016	910,997	959,098	809,642	684,212	1,092,525
Intergovernmental	1,516,624	1,304,391	1,269,509	1,287,638	1,276,129	1,224,939	1,327,964
Charges for Services	1,268,774	1,678,948	1,937,115	1,927,370	1,959,624	2,023,697	2,142,435
Fines & Forfeitures	157,022	146,970	149,098	171,416	133,970	81,115	82,625
Interest	194,652	(1,346)	280,218	97,743	89,242	61,758	77,915
Miscellaneous	137,447	304,595	278,142	59,461	145,962	108,240	452,233
<b>Total</b>	<b>19,746,301</b>	<b>19,994,323</b>	<b>19,609,987</b>	<b>18,593,691</b>	<b>18,033,204</b>	<b>17,499,724</b>	<b>18,614,912</b>
<b>Expenditures</b>							
General Government	2,308,749	1,979,774	2,501,447	2,421,441	2,395,131	2,466,131	2,592,451
Public Safety	6,775,581	6,822,028	6,820,838	6,860,900	7,391,773	7,457,619	8,023,558
Public Works	4,519,756	4,018,543	4,257,704	4,044,641	3,912,146	4,133,850	4,234,100
Community Development & Planning	896,532	784,487	774,121	799,260	918,017	880,740	1,135,534
Leisure Services	3,215,497	3,051,051	2,406,424	2,484,756	2,419,220	2,561,384	2,629,269
Debt Service	859,932	1,439,460	2,254,384	-	-	-	-
<b>Total</b>	<b>18,576,047</b>	<b>18,095,343</b>	<b>19,014,918</b>	<b>16,610,998</b>	<b>17,036,287</b>	<b>17,499,724</b>	<b>18,614,912</b>
<b>Excess /Deficiency of Revenues Over/Under Expenditures</b>	1,170,255	1,898,979	595,069	1,982,693	996,917	-	-
Other financing sources (uses) Transfer In/Out, etc.	(1,254,952)	(318,500)	(163,490)	(1,334,934)	(500,000)	-	-
<b>Net Change in Fund Balances</b>	(84,698)	1,580,479	431,578	647,758	496,917	-	-
<b>Ending Balance</b>	<b>\$ 9,040,852</b>	<b>\$ 10,621,331</b>	<b>\$ 11,052,909</b>	<b>\$ 11,700,667</b>	<b>\$ 12,197,584</b>	<b>\$ 12,197,584</b>	<b>\$ 12,197,584</b>
<b>Components of Fund Balance</b>							
Designated/Reserved	775,339	563,115					
Undesignated	8,265,513	10,058,216					
Nonspendable			167,108	276,924	166,839	166,839	166,839
Restricted			338,457	548,489	658,194	658,194	658,194
Assigned			104,245	186,594	127,574	127,574	127,574
Unassigned			10,443,099	10,688,660	11,244,977	11,244,977	11,244,977
<b>Ending Balance</b>	<b>\$ 9,040,852</b>	<b>\$ 10,621,331</b>	<b>\$ 11,052,909</b>	<b>\$ 11,700,667</b>	<b>\$ 12,197,584</b>	<b>\$ 12,197,584</b>	<b>\$ 12,197,584</b>
<b>Unassigned Fund Balance as a Percent of Original Budget</b>							
Original Budget	19,691,948	19,073,192	18,056,938	17,506,072	17,517,544	17,499,724	18,614,912
Unassigned Fund Balance as a Percent of Original Budget	41.97%	52.73%	57.83%	61.06%	64.19%	64.26%	60.41%

**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.

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Budget FY 2013	Budget FY 2014
<b>Beginning Balance</b>	\$ 2,346,635	\$ 2,695,326	\$ 2,799,026	\$ 2,698,386	\$ 2,586,550	\$ 2,640,622	\$ 2,640,622
<b>Operating Revenue</b>							
Greens fee/cart rentals/membership fees	2,979,324	2,763,538	2,520,364	2,372,336	2,389,526	2,518,616	2,359,455
Tennis revenues							
Golf shop revenues	224,908	208,645	225,699	283,926	318,306	296,664	337,900
Driving range revenues	213,103	208,230	174,929	208,865	257,123	209,026	281,000
Restaurant revenues	125,677	134,060	244,359	700,378	613,099	821,300	799,000
Miscellaneous	73,497	90,386	62,229	5,691	4,707	96,000	-
<b>Total Operating Revenue</b>	<b>3,616,509</b>	<b>3,404,859</b>	<b>3,227,580</b>	<b>3,571,197</b>	<b>3,582,760</b>	<b>3,941,606</b>	<b>3,777,355</b>
<b>Operating Expenses</b>							
Golf course maintenance	1,373,046	1,457,206	1,250,612	1,232,462	1,233,652	1,242,550	1,149,240
Clubhouse grounds	100,823	102,175	103,377	84,485	103,209	108,030	104,574
Tennis							
Golf shop	600,034	617,313	607,452	748,336	803,451	850,071	888,179
Food & beverage	46,608	58,318	452,516	838,519	653,511	830,211	912,325
Administrative & general	287,914	288,913	257,590	104,658	99,055	251,100	121,357
Insurance	150,166	63,247	56,923	40,840	39,864	43,881	48,529
Depreciation	486,651	490,298	476,583	457,746	436,045	-	-
<b>Total Operating Expense</b>	<b>3,045,242</b>	<b>3,077,469</b>	<b>3,205,053</b>	<b>3,507,045</b>	<b>3,368,789</b>	<b>3,325,843</b>	<b>3,224,204</b>
<b>Non-operating revenues (expenses)</b>							
Interest revenue	36,431	7,376	14,686	8,493	7,451	7,327	7,600
Interest expense	(222,237)	(202,061)	(193,153)	(180,125)	(167,351)	-	-
Other revenues	13,609	-	-	-	-	-	-
Other expenses						(623,090)	(560,751)
Gain/(Loss) on disposal of fixed assets	(1,083)	(29,005)	55,300	(4,355)	-	-	-
<b>Total Non-operating revenues (expenses)</b>	<b>(173,279)</b>	<b>(223,690)</b>	<b>(123,167)</b>	<b>(175,987)</b>	<b>(159,901)</b>	<b>(615,763)</b>	<b>(553,151)</b>
<b>Excess/Deficiency of Revenues Over/ Under Expenses</b>	<b>397,987</b>	<b>103,700</b>	<b>(100,640)</b>	<b>(111,836)</b>	<b>54,071</b>	<b>-</b>	<b>-</b>
Operating Transfers Out	(49,296)	-	-	-	-	-	-
<b>Change in Net Assets</b>	<b>348,691</b>	<b>103,700</b>	<b>(100,640)</b>	<b>(111,836)</b>	<b>54,071</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 2,695,326</b>	<b>\$ 2,799,026</b>	<b>\$ 2,698,386</b>	<b>\$ 2,586,550</b>	<b>\$ 2,640,622</b>	<b>\$ 2,640,622</b>	<b>\$ 2,640,622</b>
<b>Components of Fund Balance</b>							
Invested in Capital Assets, net of related debt	2,492,524	2,364,814	2,295,125	2,200,928	2,082,668	2,082,668	2,082,668
Unrestricted	202,802	434,212	403,261	385,622	557,954	557,954	557,954
<b>Ending Balance</b>	<b>\$ 2,695,326</b>	<b>\$ 2,799,026</b>	<b>\$ 2,698,386</b>	<b>\$ 2,586,550</b>	<b>\$ 2,640,622</b>	<b>\$ 2,640,622</b>	<b>\$ 2,640,622</b>

# Strategic Planning

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Strategic Planning is a structured and coordinated approach for developing long-term organizational goals and for developing strategies to accomplish them. It is typically used to facilitate communication, to accommodate divergent interests, and to foster decision making through leadership and consensus building. In municipal government, one of the primary purposes is to set the state for the annual budget process, providing a roadmap for annual resource allocations.

## Vision

The initial step in the strategic planning process is the establishment of a collectively shared vision for North Palm Beach's near-term future:

North Palm Beach will be known for our unparalleled amenities and innovative approach to meeting the needs of our safe and secure community through continuous improvement in infrastructure and service delivery as identified by our stakeholders.

## Mission

The mission statement provides the foundation for all remaining portions of the strategic planning process:

We sustain North Palm Beach as the “best place to live under the sun” through:

- Superior services
- Timeless traditions
- Modern amenities

## Core Values

The core values of an organization are the values it holds that form the foundation on which it performs its work and conducts itself. They describe how an organization believes it should act, and how those beliefs should be reflected in its actions:

We create exceptional public service through:

- ❖ Our People  
We care about our people and actively advocate diversity, safety, and personal growth
- ❖ Continuous Improvement  
We are committed to excellence and professionalism.
- ❖ Integrity  
We are transparent, honest, ethical, and have mutual respect for all people.

## Strengths, Weaknesses, Opportunities and Threats

Critical to the strategic planning process is the understanding of the forces, both positive and negative, that impact the Village's ability to achieve its mission.

The Village, as an organization, has certain internal attributes that are recognized as beneficial assets; its strengths. However, the Village also has some internal attributes that are negative; its weaknesses. There are those external forces in the outside world that are beyond the Village's control or influence. Some of these forces create favorable conditions for achievement of the

Village's mission; they are opportunities. Of course, some of the external forces are contrary, and potentially damaging to the Village's interests; these are threats.

The internal organizational strengths and external opportunities represent sources of positive achievement and provide a launching point for development of strategies designed to accomplish the Village's vision.

The internal weaknesses and external threats represent barriers to success but understanding them can also provide inspiration for new strategies.

The results of the Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis are listed on the following page.

**SWOT Analysis:**

<p><i><u>Strengths: (Good now: maintain, build, leverage)</u></i></p>	<p><i><u>Weaknesses: (Bad now: remedy, stop)</u></i></p>
<ul style="list-style-type: none"> <li>❖ Affluent community</li> <li>❖ Strong financial reserves</li> <li>❖ Infrastructure in good condition</li> <li>❖ Taken steps to reduce costs</li> <li>❖ Generally supportive residents</li> <li>❖ Unified Council</li> <li>❖ High quality staff</li> <li>❖ Advisory Board/citizen participation</li> <li>❖ Location/waterways</li> <li>❖ Tradition – 2<sup>nd</sup> &amp; 3<sup>rd</sup> generation residents</li> </ul>	<ul style="list-style-type: none"> <li>❖ State pressures on municipal taxing authority</li> <li>❖ Limited retail</li> <li>❖ No anchor or destination</li> <li>❖ Aged and deteriorated buildings in our business community</li> </ul>
<p><i><u>Opportunities: (Good Future: prioritize, optimize)</u></i></p>	<p><i><u>Threats: (Bad Future: counter)</u></i></p>
<ul style="list-style-type: none"> <li>❖ Seek additional funding sources such as service fees and grants</li> <li>❖ Seek to influence State Legislature</li> <li>❖ Pursue further cost efficiencies</li> <li>❖ Improve relationships with business community</li> <li>❖ Annexation</li> </ul>	<ul style="list-style-type: none"> <li>❖ State and County pressure on home-rule authority of municipalities</li> <li>❖ Increase in unfunded mandates</li> <li>❖ Unfunded liabilities by Federal Government</li> <li>❖ Fragile economy</li> </ul>

## **Long Term Goals**

In the annual strategic planning process, Village Council revisits and refines goals to continually adjust to the current social and economic environment. Overall the general Village goals remain consistent as follows:

- 1. Protect the Financial Integrity of the Village in a Difficult Economic Environment**
- 2. Maintain a High Quality of Life in the Village**
- 3. Maintain and improve all Recreational Facilities of the Village**
- 4. Enhance the Spirit and Participation of our Community**
- 5. Improve the Overall Appearance of the Village**
- 6. Continuously Evaluate the Way we Work and the Way we Compensate our Staff**

The Annual Budget has been developed with these goals in mind. The budget goals provide the overall framework for the budget process. Village departments have reviewed their department goals for the upcoming year to assure that the overall long-term Village goals were addressed in their priorities for program, service and facility requests.

## **Performance Measures**

Performance measures form the foundation for the strategic planning process because they are really what assure goal accomplishment. Some measures track outputs or number of units of service delivered over time. Others measure efficiency or how

well resources are leveraged. Each type of measure is significant within the performance measurement system.

Village departments have included performance measures in their department plans. Performance measures allow Village departments to monitor implementation of projects, programs, initiatives, and services funded through the budget; measure their success in meeting the targeted performance; identify opportunities to improve service delivery; inform Council as they make strategic adjustments; and provide data to support decisions for future resource allocation.

## **Conclusion**

The Village integrates the annual budgeting process with the strategic planning process. The Strategic Plan helps to prioritize how the Village will use current and future resources to achieve identified goals. In this way the strategic plan drives budget preparation decisions and service delivery implementation.

The Village's ongoing strategic planning process is an affirmation and continuation of a time honored credo that we are the "*best place to live under the sun.*"

# Long Range Planning

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The long-range planning for the Village of North Palm Beach is outlined in the following policy documents:

1. The Comprehensive Plan.
2. The Annual Budget.

The Comprehensive Plan was adopted in 1989, in compliance with the Florida Statutes Chapter 163, Department of Community Affairs. The Plan guides future growth and development and provides an overall vision for the Village. The Plan contains the following elements:

1. Future Land Use
2. Transportation
3. Housing
4. Infrastructure
5. Coastal Management
6. Conservation
7. Recreation and Open Space
8. Intergovernmental Coordination
9. Capital Improvements
10. Public School Concurrency
11. Annexation (Optional Element)

Each element of the plan provides an inventory of existing conditions, an analysis of needs along with goals, objectives and policies to guide the growth of the Village. Levels of Service (LOS) are also established in the comprehensive plan to ensure that infrastructure and services will be available to accommodate new residential and commercial developments. The LOS analysis and resultant capital expenditures are included in the Capital Improvement element which provides the continuity between the goals and objectives of the Comprehensive Plan and the Annual

Budget through the five (5) year Capital Improvement Plan (CIP). The CIP identifies projects and their associated costs and is reviewed and updated annually in both documents.

## Long-Term Financial Plan

The Annual Budget contains a five year CIP and an analysis of total projected revenues and expenditures for the same time periods as the CIP. The projections assist management in the planning and allocation of resources to achieve the Village Council goals of maintaining a financially secure municipal government.

The results of the long-range financial plan for the major operating funds (General Fund and Country Club) are provided on the following pages. **The long-range financial plan should not be confused with the Village's budget. The budget is the Village's legal authority for spending. The budget focuses on the near-term future; it is very detailed, and it must be balanced between resources and requirements. In comparison, the long-range financial plan has a longer time-frame, is less detailed and is only used to help management develop budget strategies and prioritize the use of limited resources.**

General Fund:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2015-2018 period
2. Property Taxes will represent approximately 54% of total General Fund revenues
3. Personnel Costs will represent 75% of total General Fund revenues
4. Operating Costs will represent 25% of total General Fund revenues
5. Capital Outlay will represent the totals in the CIP Plan

**General Fund Projections (assumes 3% growth rate)**

Revenues (Sources):	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Property Taxes	\$ 9,973,280	\$ 10,353,614	\$ 10,664,222	\$ 10,984,149	\$ 11,313,674
Other Revenue	8,641,632	8,819,745	9,084,338	9,356,868	9,637,574
Total Revenue	18,614,912	19,173,359	19,748,560	20,341,017	20,951,247
Expenses (Uses):					
Personnel	13,960,473	14,380,020	14,811,420	15,255,763	15,713,436
Operating	4,654,439	4,793,340	4,937,140	5,085,254	5,237,812
Capital Outlay	-	1,558,792	928,913	1,539,712	565,000
Debt Service	-	-	-	-	-
Reserves/Contingencies	-	-	-	-	-
Total Expenses	18,614,912	20,732,151	20,677,473	21,880,729	21,516,247
Net Revenue / Expense	\$ -	\$ (1,558,792)	\$ (928,913)	\$ (1,539,712)	\$ (565,000)

Country Club:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2015-2018 period
2. Golf Revenues will represent approximately 79% of total Country Club revenues
3. Personnel Costs will represent 29% of total Country Club revenues
4. Operating Costs will represent 55% of total Country Club revenues
5. Capital Outlay will represent the totals in the CIP Plan

**Country Club Projections (assumes 3% growth rate)**

Revenues (Sources):	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Golf	\$ 2,978,355	\$ 3,079,818	\$ 3,172,212	\$ 3,267,379	\$ 3,365,400
Food & Beverage	799,000	810,889	835,215	860,272	886,080
Administration	7,600	7,797	8,031	8,272	8,520
Total Revenue	<u>3,784,955</u>	<u>3,898,504</u>	<u>4,015,459</u>	<u>4,135,923</u>	<u>4,260,000</u>
Expenses (Uses):					
Personnel	1,114,124	1,130,566	1,164,483	1,199,418	1,235,400
Operating	2,095,949	2,144,177	2,208,502	2,274,757	2,343,000
Capital Outlay	12,000	-	-	-	27,000
Debt Service	548,751	548,751	548,751	548,751	548,751
Reserves/Contingencies	14,131	14,424	14,857	15,303	15,762
Total Expenses	<u>3,784,955</u>	<u>3,837,919</u>	<u>3,936,594</u>	<u>4,038,229</u>	<u>4,169,913</u>
Net Revenue / Expense	<u>\$ -</u>	<u>\$ 60,585</u>	<u>\$ 78,865</u>	<u>\$ 97,694</u>	<u>\$ 90,087</u>



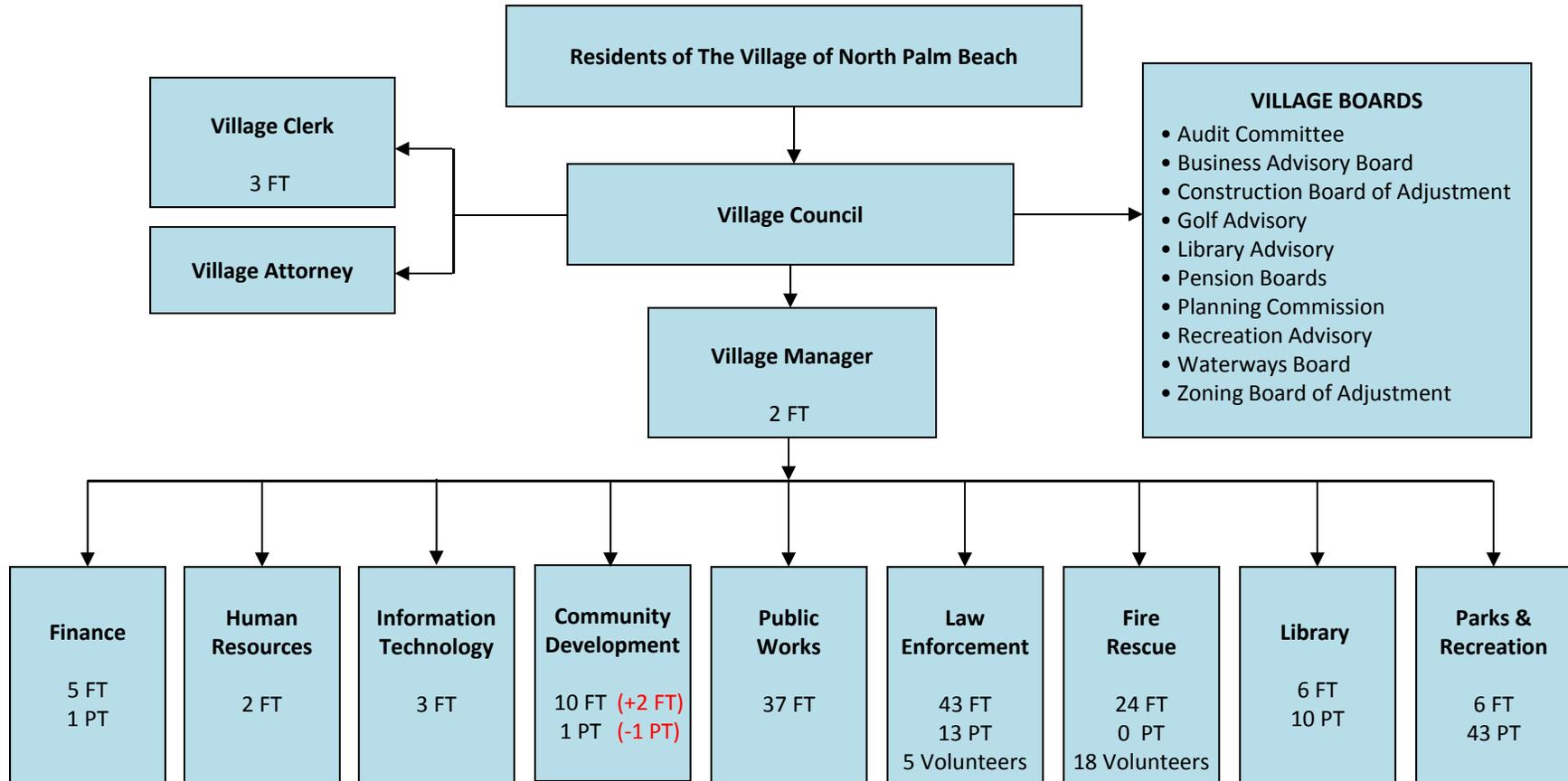
# ADOPTED GENERAL FUND BUDGET

*VILLAGE OF NORTH PALM BEACH, FL*

FY 2013-2014

# General Fund Organization Chart

FY 2013-2014



Summary:	Change:
141 FT	+2 FT
68 PT	-1 PT
23 Volunteers	

**The Village of North Palm Beach  
General Fund Budget Summary  
Fiscal Year 2013-2014**

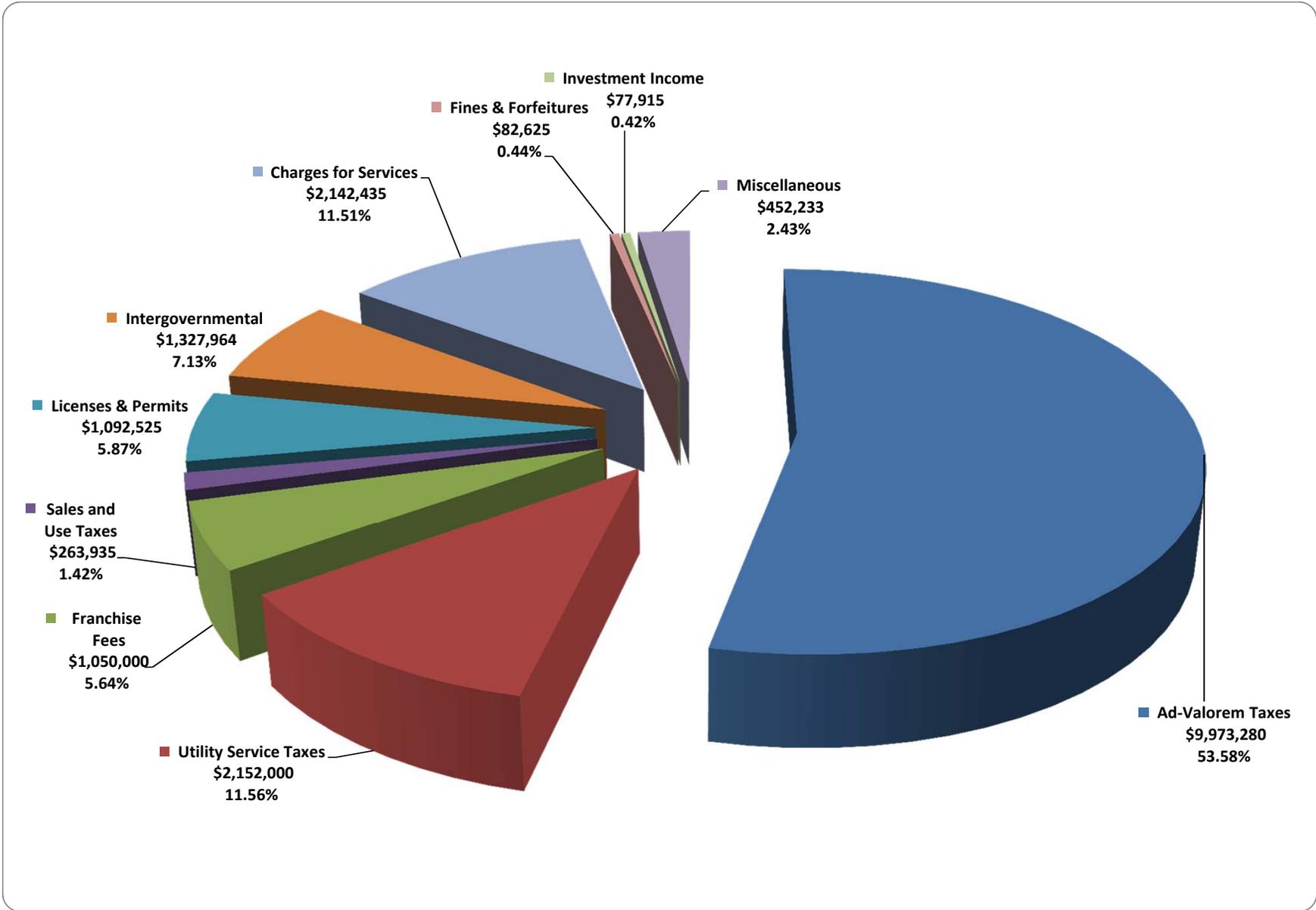
	Fiscal Year 2013-2014	Original Fiscal Year 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Revenues</b>						
Taxes:						
Ad-Valorem Taxes	9,973,280	\$ 9,844,754	1.31%	\$ 10,011,748	\$ 10,441,869	\$ 11,053,128
Utility Service Taxes	2,152,000	2,119,414	1.54%	2,164,920	2,198,148	2,261,375
Franchise Fees	1,050,000	1,085,589	-3.28%	1,178,598	1,191,154	1,204,328
Sales & Use Taxes	263,935	266,006	-0.78%	263,369	259,794	266,077
Licenses & Permits	1,092,525	684,212	59.68%	809,642	959,098	910,997
Intergovernmental	1,327,964	1,224,939	8.41%	1,276,129	1,287,638	1,269,509
Charges for Services	2,142,435	2,023,697	5.87%	1,959,624	1,927,370	1,937,115
Fines & Forfeitures	82,625	81,115	1.86%	133,970	171,416	149,098
Interest	77,915	61,758	26.16%	89,242	97,743	280,218
Reserve for Future Tax Relief	442,833	-	0.00%	-	-	-
Appropriated Fund Balance	-	95,000	-100.00%	-	-	-
Miscellaneous	9,400	13,240	-29.00%	145,962	59,461	278,142
<b>Total Revenues:</b>	<b>18,614,912</b>	<b>17,499,724</b>	<b>6.37%</b>	<b>18,033,204</b>	<b>18,593,692</b>	<b>19,609,985</b>
<b>Expenditures</b>						
General Government:						
Village Council	141,880	144,170	-1.59%	125,877	131,637	120,125
Village Manager	316,709	270,547	17.06%	279,587	332,848	290,024
Human Resources	293,419	278,789	5.25%	237,286	226,868	233,169
Finance	578,952	548,589	5.53%	514,753	499,456	495,766
Information Technology	348,122	335,013	3.91%	330,337	289,297	285,410
Village Attorney	160,000	164,437	-2.70%	149,700	159,692	153,356
Village Clerk	321,879	298,377	7.88%	291,024	268,039	273,630
General Services-Village Hall	111,360	2,272,321	111,209	140,539	105,595	95,376
Public Safety:						
Law Enforcement	4,890,150	4,591,169	6.51%	4,486,759	4,200,373	4,158,345
Fire Rescue	3,007,418	2,764,051	8.80%	2,755,657	2,545,461	2,541,563
General Services-Public Safety	125,990	8,023,558	102,399	149,358	115,066	120,930
Public Works:						
Public Works Admin	326,813	361,589	-9.62%	380,901	353,248	343,822
Sanitation	1,521,240	1,470,061	3.48%	1,397,999	1,372,658	1,397,688
Facility Services	602,879	617,126	-2.31%	563,304	548,564	620,140
Streets & Grounds	1,311,257	1,248,690	5.01%	1,151,776	1,413,441	1,545,841
Vehicle Maintenance	471,911	4,234,100	436,384	418,166	356,730	350,213
Community Development & Planning:						
Community Planning	335,039	245,775	36.32%	308,548	241,625	217,798
Building	626,092	503,348	24.39%	505,369	462,171	460,089
Code Enforcement	174,403	1,135,534	131,617	104,099	95,464	96,234
Leisure Services:						
Library	716,291	674,994	6.12%	660,274	635,861	685,936
Recreation	965,676	960,840	0.50%	969,708	935,580	933,273
Park Maintenance	-	-	0.00%	-	-	-
Pool	338,515	363,414	-6.85%	314,729	440,259	306,581
Special Events	90,500	87,000	4.02%	88,777	76,068	77,666
Tennis	518,287	2,629,269	475,136	385,732	396,988	402,968
Reserves & Other:						
Debt service	-	-	0.00%	-	-	2,254,384
Contingency	-	-	0.00%	34,829	14,089	43,162
Transfer In/Out	-	-	0.00%	500,000	1,334,934	163,490
Non-Departmental	320,130	320,130	315,000	291,198	393,920	511,429
<b>Total Expenditures</b>	<b>18,614,912</b>	<b>17,499,724</b>	<b>6.37%</b>	<b>17,536,287</b>	<b>17,945,934</b>	<b>19,178,407</b>
<b>Net Revenue Over Expense</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 496,917</b>	<b>\$ 647,758</b>	<b>\$ 431,578</b>



# Revenues



Village of North Palm Beach  
 General Fund Revenues  
 Fiscal Year 2013-2014



**Total Revenues = \$ 18,614,912**

**The Village of North Palm Beach  
General Fund Revenue Analysis  
Fiscal Year 2013-2014**

		Fiscal Year 2013-2014	Original Fiscal Year 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Taxes:</b>							
Ad-Valorem Taxes		9,973,280	\$ 9,844,754	1.31%	\$ 10,011,748	\$ 10,441,869	\$ 11,053,128
Franchise Fees:	Electricity	750,000	771,909	-2.84%	858,495	904,190	924,671
	Gas	20,000	30,861	-35.19%	39,026	7,459	14,458
	Water	280,000	282,819	-1.00%	281,077	279,506	265,199
Utility Service Taxes:	Electricity	988,000	968,500	2.01%	1,030,127	1,017,774	1,034,593
	Gas	74,000	68,938	7.34%	60,560	60,037	70,887
	Telecommunication	775,000	763,143	1.55%	758,446	797,566	852,013
	Water	315,000	318,833	-1.20%	315,787	322,771	303,882
Sales & Use Taxes	Local Option Taxes	263,935	266,006	-0.78%	263,369	259,794	266,077
		<b>13,439,215</b>	<b>13,315,763</b>	<b>0.93%</b>	<b>13,618,635</b>	<b>14,090,966</b>	<b>14,784,907</b>
<b>Licenses &amp; Permits:</b>							
Building Permits		862,825	440,000	96.10%	408,816	475,047	422,104
Developer Fees		-	-	0.00%	175,000	250,000	250,000
Occupational Licenses		224,000	227,000	-1.32%	223,948	227,582	236,091
Other Licenses, Fees, Permits		5,700	17,212	-66.88%	1,878	6,469	2,802
		<b>1,092,525</b>	<b>684,212</b>	<b>59.68%</b>	<b>809,642</b>	<b>959,098</b>	<b>910,997</b>
<b>Intergovernmental</b>							
Shared Revenue	Other Local Units	91,848	49,651	84.99%	113,318	124,408	96,231
State Shared Revenue	Local Govt 1/2 Ct Sales Tax	859,697	810,291	6.10%	787,394	794,209	768,743
	State Revenue Share Proceeds	338,996	329,442	2.90%	328,907	326,578	324,037
	Other State Shared Revenue	17,400	18,257	-4.69%	21,796	19,958	22,166
Other	Other Intergov Revenue	20,023	17,298	15.75%	24,714	22,485	58,333
		<b>1,327,964</b>	<b>1,224,939</b>	<b>8.41%</b>	<b>1,276,129</b>	<b>1,287,638</b>	<b>1,269,509</b>
<b>Charges for Services</b>							
Community Development		247,033	235,400	4.94%	200,746	147,648	140,345
Library		1,515	1,815	-16.53%	1,687	1,683	1,856
Recreation	Pool	200,500	182,500	9.86%	189,180	169,107	198,474
	Recreation	466,000	465,750	0.05%	476,421	509,038	486,991
	Tennis	489,567	399,222	22.63%	342,135	352,373	360,462
Public Safety	Ambulance Fees	275,000	275,000	0.00%	280,047	259,779	268,554
	Other	75,900	80,700	-5.95%	75,365	86,097	75,339
Public Works	Solid Waste Collection	365,000	365,000	0.00%	375,714	388,939	368,376
	Other	12,000	12,000	0.00%	8,748	8,361	32,773
Village Clerk		9,920	6,310	57.21%	9,580	4,346	3,946
		<b>2,142,435</b>	<b>2,023,697</b>	<b>5.87%</b>	<b>1,959,624</b>	<b>1,927,370</b>	<b>1,937,115</b>
<b>Fines &amp; Forfeitures</b>							
Community Development		25,825	21,540	19.89%	70,553	96,117	20,176
Library		7,500	9,275	-19.14%	9,058	10,672	16,336
Public Safety		49,300	50,300	-1.99%	54,359	64,626	112,586
		<b>82,625</b>	<b>81,115</b>	<b>1.86%</b>	<b>133,970</b>	<b>171,416</b>	<b>149,098</b>
<b>Miscellaneous</b>							
Insurance Refunds		-	-	0.00%	29,488	10,970	178,244
Sales of Surplus		-	-	0.00%	4,000	9,100	63,810
Other		9,400	13,240	-29.00%	112,473	39,391	36,088
		<b>9,400</b>	<b>13,240</b>	<b>-29.00%</b>	<b>145,962</b>	<b>59,461</b>	<b>278,142</b>
<b>Interest</b>		<b>77,915</b>	<b>61,758</b>	<b>26.16%</b>	<b>89,242</b>	<b>97,743</b>	<b>280,218</b>
<b>Reserve for Future Tax Relief</b>		<b>442,833</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Appropriated Fund Balance</b>		<b>-</b>	<b>95,000</b>	<b>-100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues:</b>		<b>\$ 18,614,912</b>	<b>\$ 17,499,724</b>	<b>6.37%</b>	<b>\$ 18,033,204</b>	<b>\$ 18,593,692</b>	<b>\$ 19,609,985</b>

# General Fund Revenues

**\$18,614,912**

This section includes a discussion regarding revenue sources for the Village's FY 2013/14 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 **\$9,973,280**

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 53.58% of the total budget. The taxable property value increased from \$1.486 billion to \$1.527 billion. At the millage rate of 6.8731 mils, this will generate gross taxes for FY 2013/14 of \$10.5 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$9,973,280.

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, 2013 Palm Beach County notified the Village that the preliminary taxable valuation was \$1,524,253,727. The final taxable valuation received on July 1 showed a valuation of \$1,527,431,467. This includes \$7,499,745 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2013/14, are discussed in the following paragraphs. Please note that the Village's current millage rate is 6.9723 mils.

### **Methodology for increasing Millage Rate:**

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2013/14 when setting its millage rate:

#### 6.8034 Mils (Rolled-Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 6.8034 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.

#### 6.8035 – 8.7591 Mils (Majority Vote Maximum Millage Rate):

A simple majority vote is also all that is required to approve a rate above the rolled-back rate, up to 8.7591 mils (*This rate is calculated by adjusting the rolled-back rate by the growth in Florida per capita personal income*). However, since this is higher than the rolled-back rate, it must be advertised as a tax increase.

#### 8.7592 – 9.6350 Mils (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.

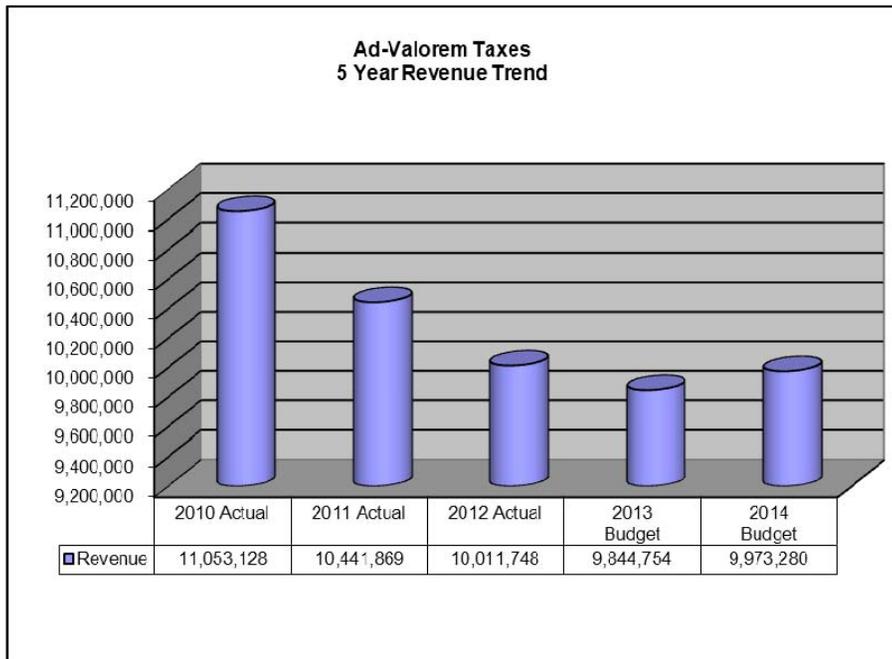
#### 9.6351 – 10.0000 Mils (Unanimous Vote Maximum Millage Rate):

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 mils.

**Millage Rate Impact:**

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

Millage Rate	Description	Ad-Valorem Revenue FY 2013/14	Ad-Valorem Revenue FY 2012/13 (as adopted)	Increase (Decrease)
6.8034	Rolled-Back Rate	9,872,141	9,844,754	27,387
6.9723	Current Millage	10,117,225	9,844,754	272,471
8.7591	Majority Vote Maximum	12,709,979	9,844,754	2,865,225
9.6350	Two-Thirds Vote Maximum	13,980,962	9,844,754	4,136,208
10.0000	Statutory Maximum	14,510,599	9,844,754	4,665,845



**Franchise Fees**

**\$1,050,000**

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 2013/14 franchise fees represent 5.64% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

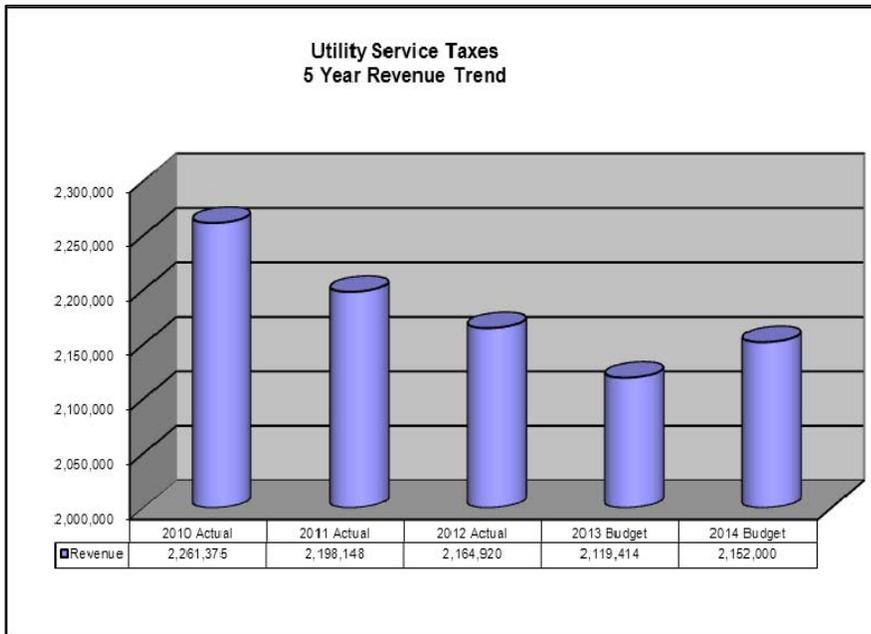
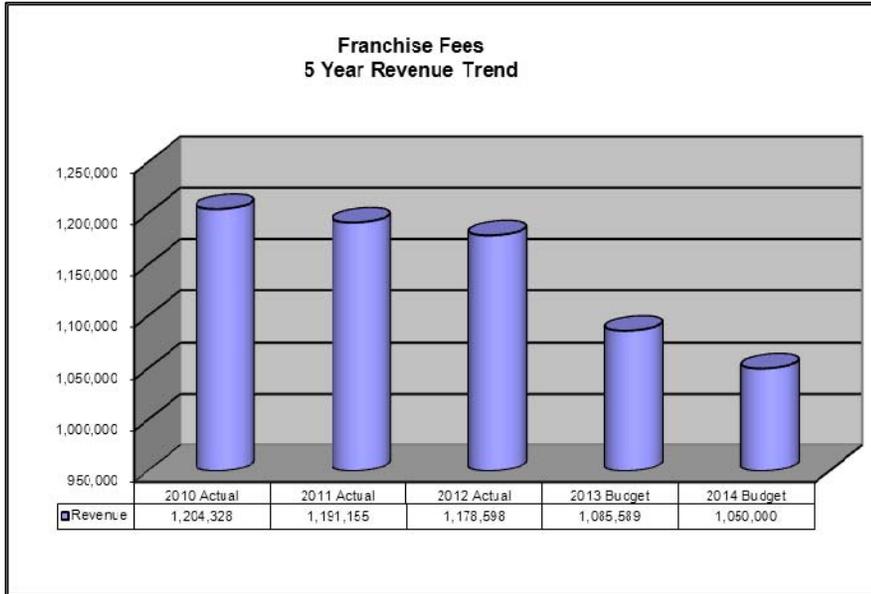
- Electric Franchise Fees (\$750,000):**  
 A thirty year franchise (established by Ordinance No. 14-80 on July 10, 1980 for thirty years) was amended on August 28, 2008 (Ordinance 2008-09). The new agreement requires Florida Power & Light to pay a franchise fee of 5.9% from sales of electricity, with no deductions for ad valorem property taxes or non-ad valorem assessments. Payments are received monthly from Florida Power & Light.
- Gas Franchise Fees (\$20,000):**  
 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 (\$280,000):**  
 A franchise fee of 5% (less 0.7% administrative fees) 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**

**\$2,152,000**

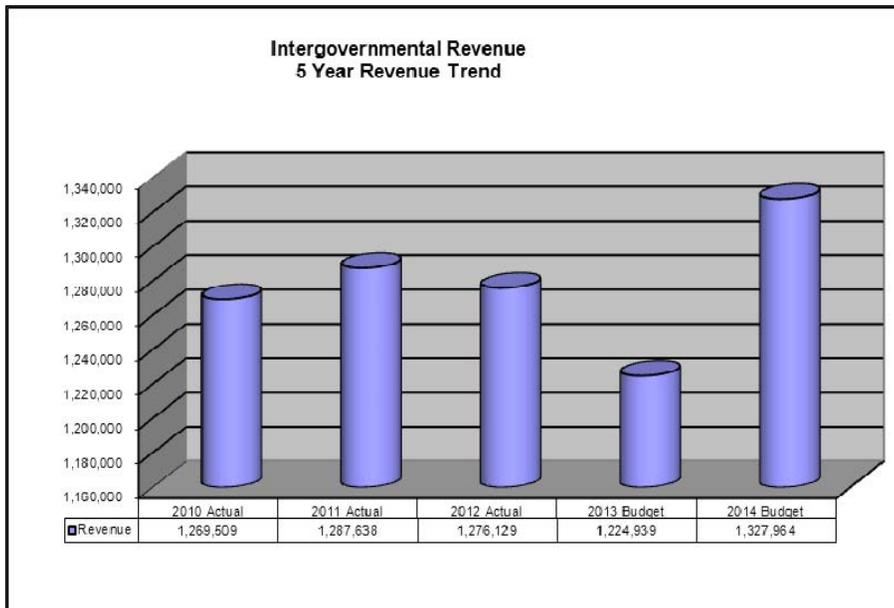
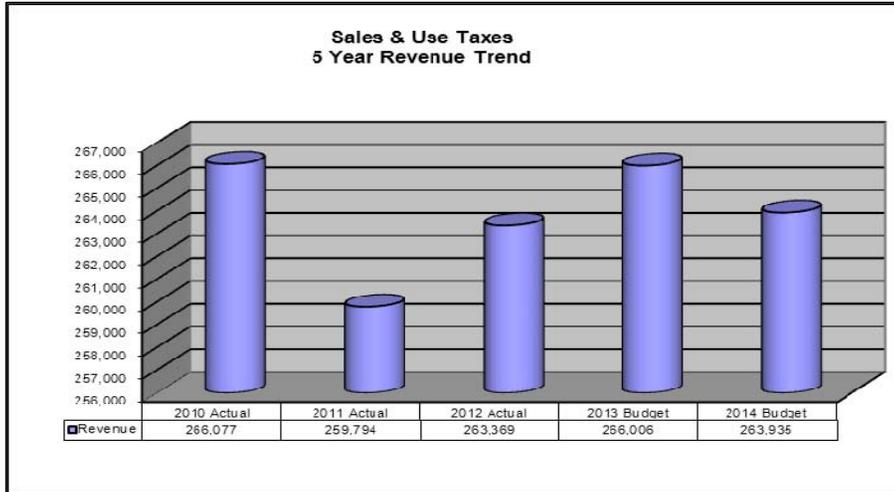
Utility taxes are levied on consumer consumption of utility services provided in the Village. The tax is levied as a percentage of gross receipts. Utility taxes represent 11.56% of the total General Fund revenues. The estimates are prepared based on past experience and information received from the utility companies. The Village has the following Utility Service Taxes:

- Electric Utility Tax (\$988,000):  
The rate is set at 10% of electric sales generated by FPL.
- Water Utility Tax (\$315,000):  
The rate is 10% of water service sales generated by Seacoast Utility Authority.
- Telecommunication (\$775,000):  
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 (\$74,000):  
The rate is 10% of natural gas sales.



**Sales & Use Taxes (Local Option Fuel Taxes) \$263,935**

Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.42% 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 \$1,327,964**

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 7.13% 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 (\$859,697) :*  
 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 (\$338,996):*  
 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 following 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 \$10,000:*  
 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**

**\$2,142,435**

Charges for Services represent 11.51% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$247,033  
Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.
- Village Clerk \$9,920  
The Clerk’s office makes available various records and publications and collects the filing fees from candidates for public office.
- Public Works \$377,000  
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 (\$365,000): Charge to commercial establishments for collection services. Rates are based on type of business at property and square footage.  
Reimbursement - Country Club Services (\$12,000): 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 \$350,900  
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 (\$275,000): Fee for ambulance transport provided by the Village. The fee applies to residents and non-residents.  
Fire Inspection Fees (\$35,000): 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.

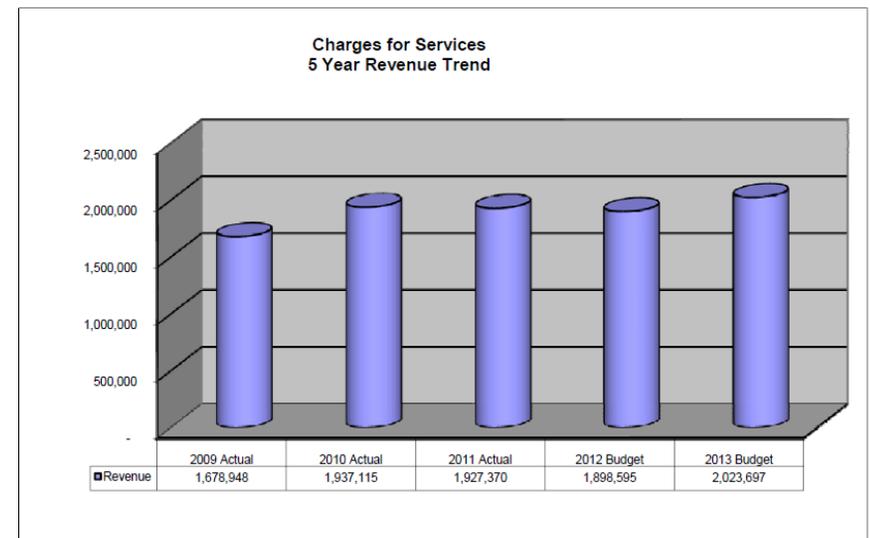
Alarm Users Permit Fee (\$21,500): All operating alarms require a permit. The fee is \$25, which is collected once a year.

- Recreation \$1,156,067  
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 \$404,000:  
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 \$178,000:  
This includes the amount paid to the Village for wet slip boat dockage, dry storage space and marina ramp usage.

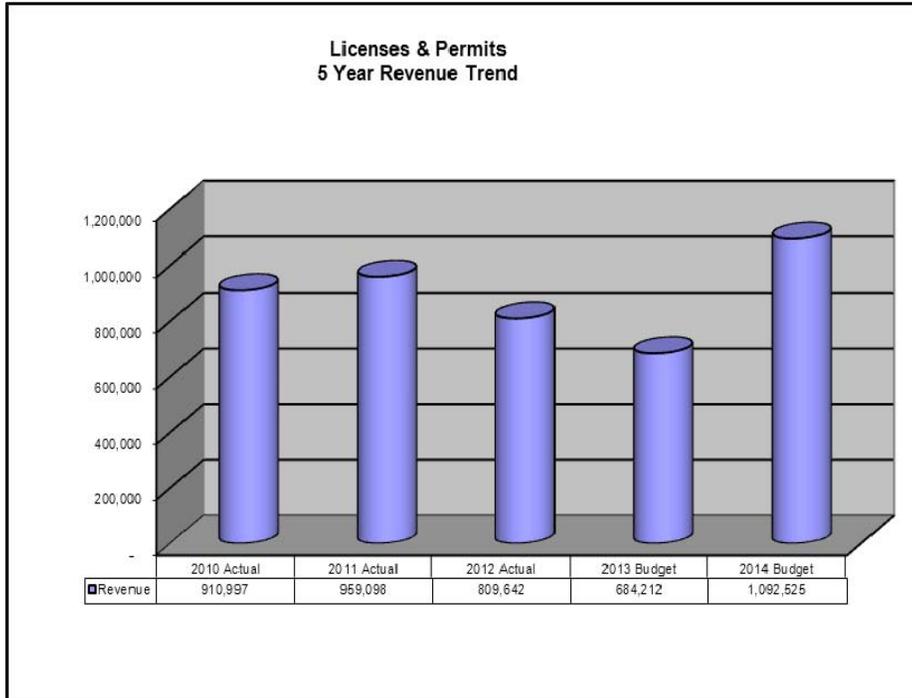
Memberships \$103,245:  
This amount includes year-round membership for the Tennis and Pool Facilities.



**Licenses and Permits**

**\$1,092,525**

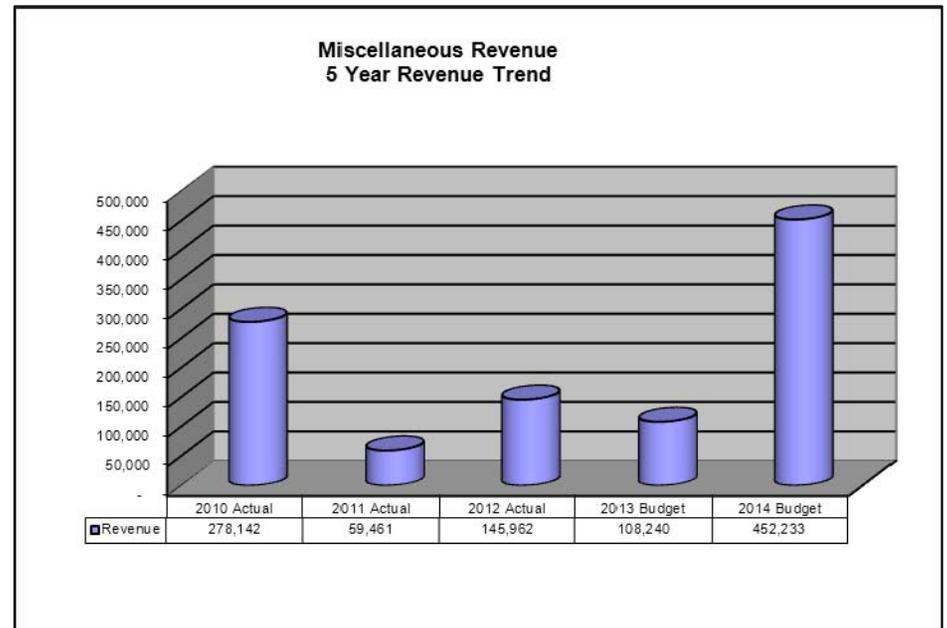
Licenses and Permits consist of Building Permits, Contractor Registration, Village Business Tax Receipts, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 5.87% of the total General Fund Revenues. These types of revenues are directly related to the rate of growth and development in the Village.



**Miscellaneous Revenues**

**\$452,233**

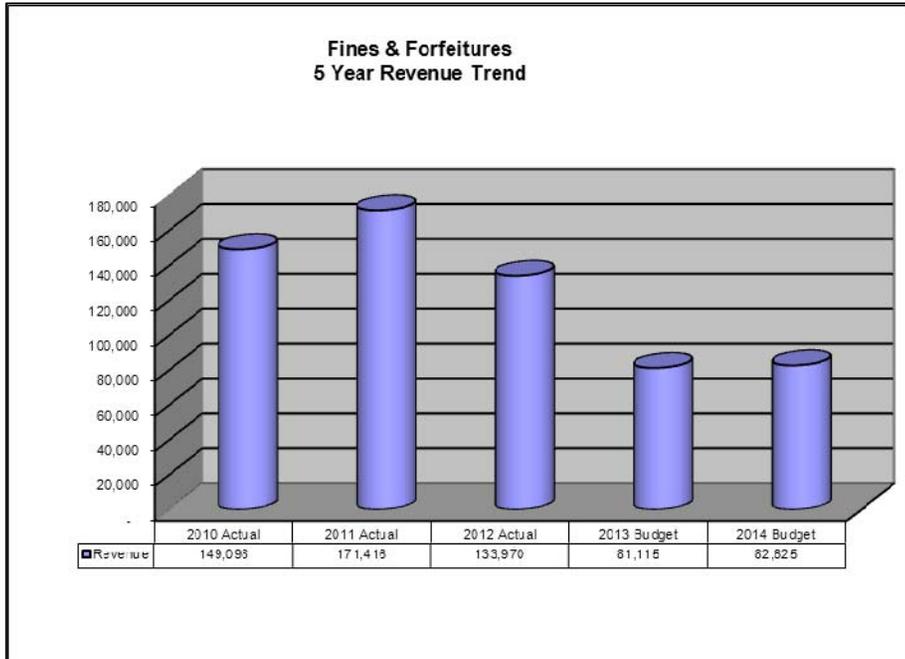
The miscellaneous revenue classification represents 2.43% of total General Fund Revenues. This classification includes items such as public records requests, requests for bid documents, vending machines, NSF fees, insurance refunds, sales of surplus, use of developer contributions, use of reserves that have been set aside for future tax relief, etc. In 2014, the Village plans to utilize \$442,833 of its reserve for future tax relief in order to reduce the millage rate.



**Fines and Forfeitures**

**\$82,625**

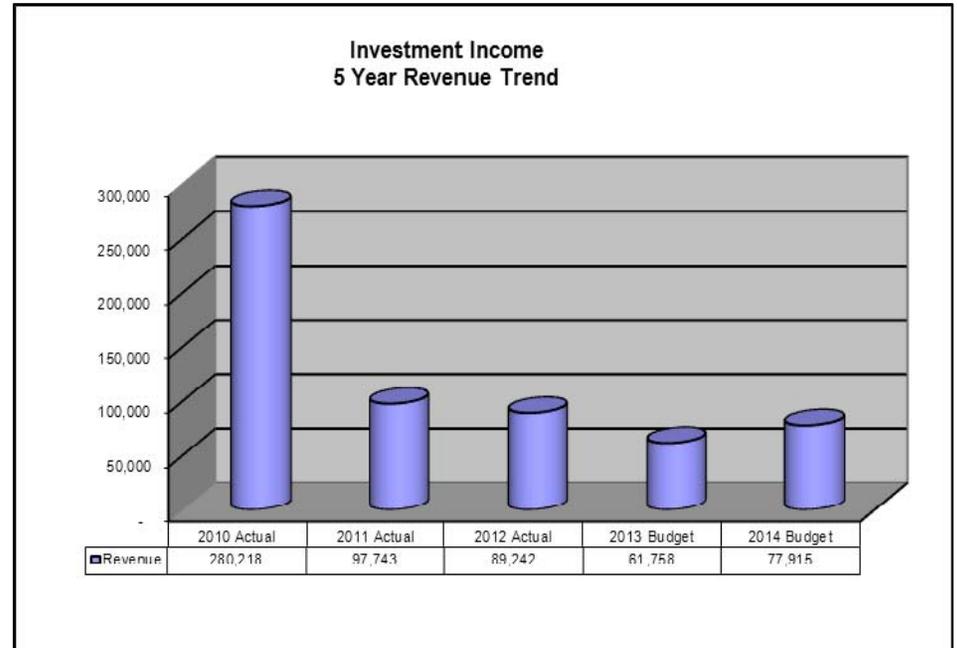
Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.44% of total General Fund revenues. This category was increased due to past experience.



**Investment Income**

**\$77,915**

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 0.42% of total General Fund Revenues. There is a significant decline in this revenue source due to the downturn in the economy.

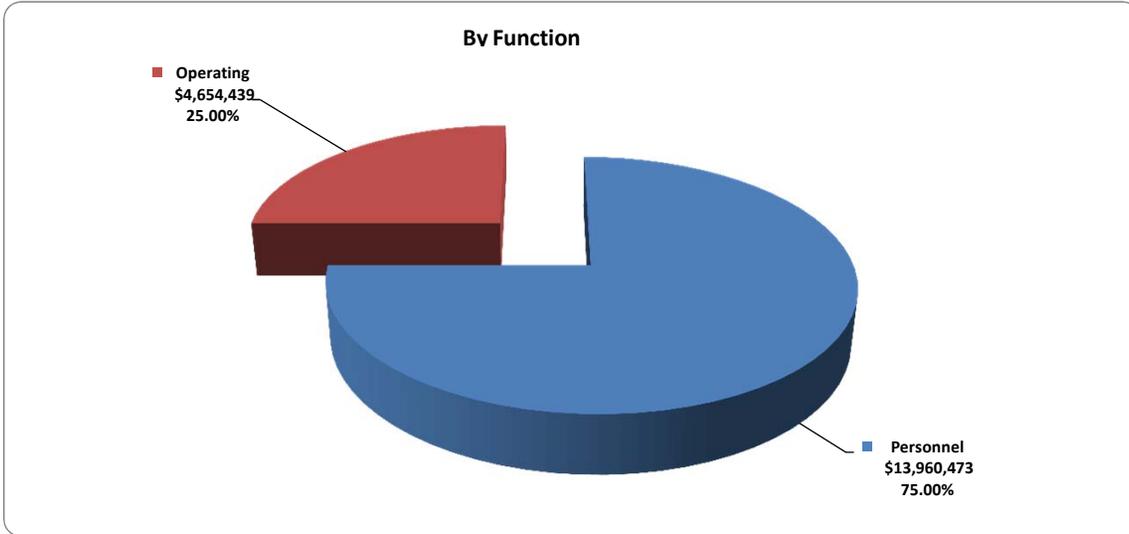
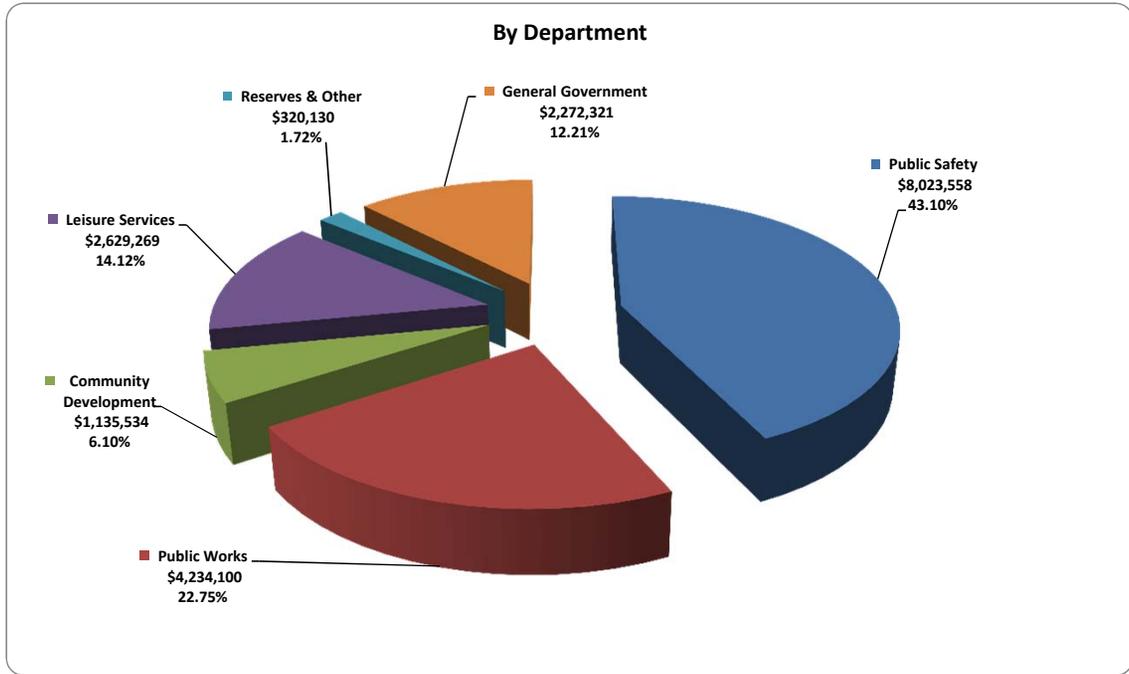




# Expenses



Village of North Palm Beach  
 General Fund Expenditures  
 Fiscal Year 2013-2014



**Total Expenses = \$ 18,614,912**

# General Fund Expenditures

**\$18,614,912**

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 2013/14 General Fund budget, how much of the total budget it comprises, and assumptions used in determining the projections.

**Personal Services \$13,960,473:**

Employee salary and benefits represent 75% 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 .....20.82%
- Police and Fire Employees .....21.08%

The ICMA-RC pension employer contributions were budgeted at 15%.

**Health Insurance:**

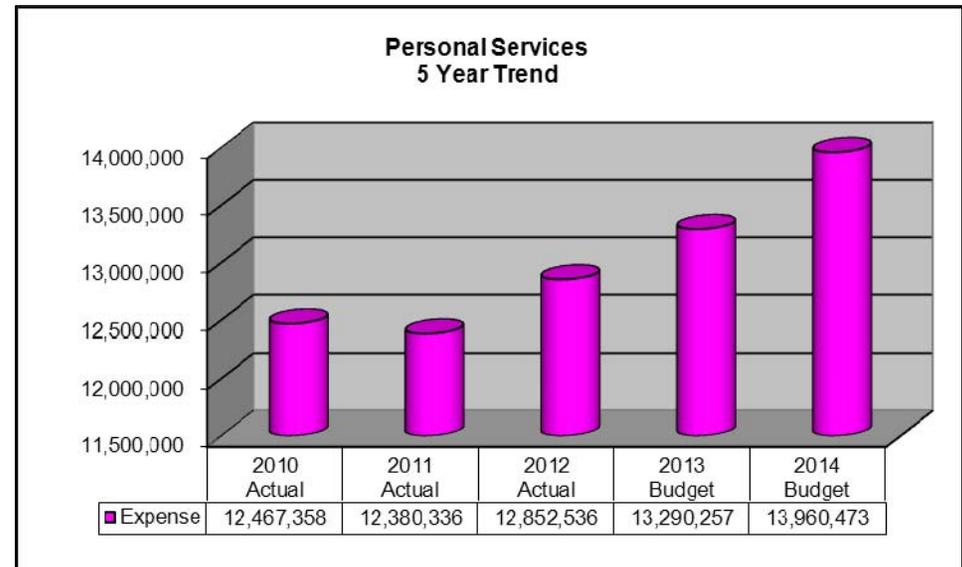
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

**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.

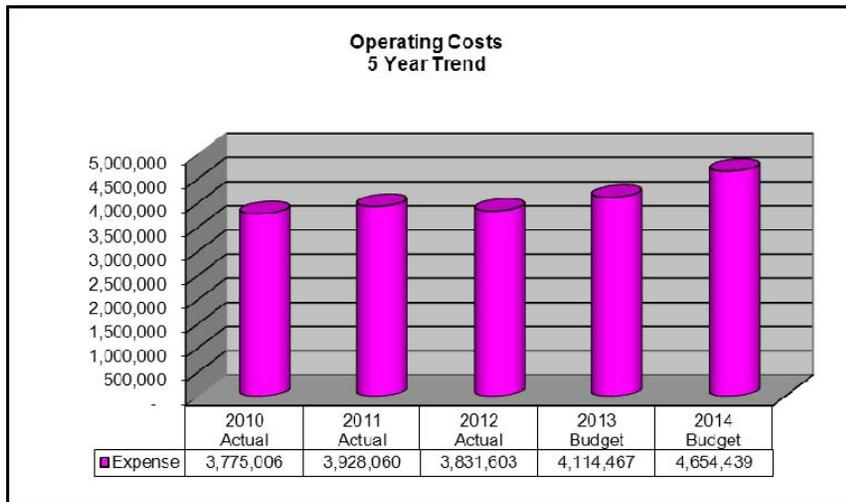


**Operating Costs**

**\$4,654,439**

Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 25% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$927,942
- Utilities \$493,509
- Program Expenses *(offset with Program Revenue)* \$522,150
- Legal Fees \$160,000
- Materials & Supplies \$666,087
- Gas, Oil & Lubricants \$255,020
- Repairs & Maintenance \$287,200
- Solid Waste Disposal \$ 78,000
- Property/General Liability \$320,130
- Professional Services \$298,400
- Travel, Training & Conferences \$ 79,325
- Uniforms \$ 62,630
- Special Events \$ 93,500



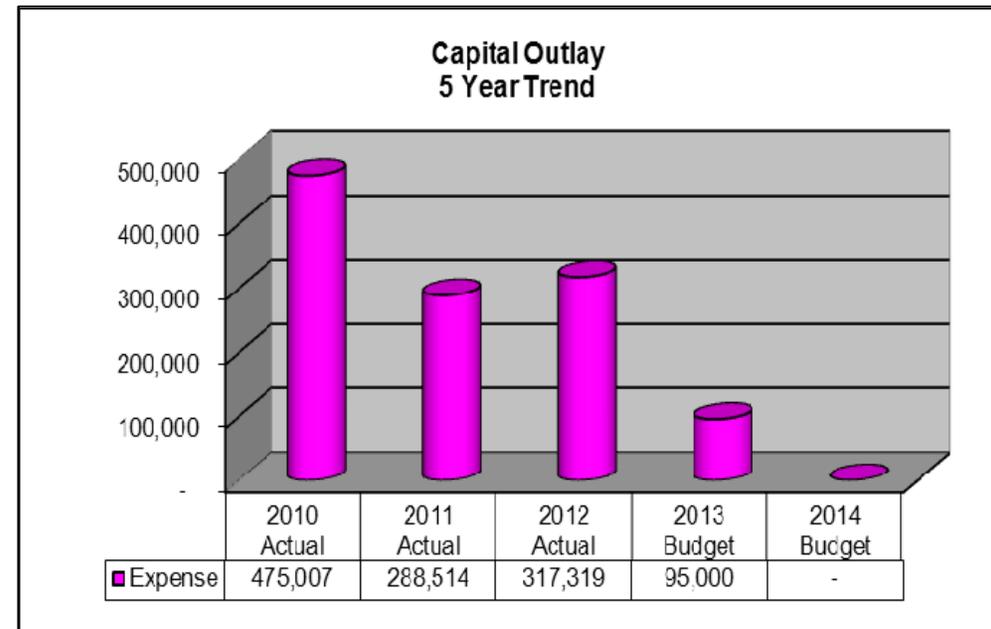
**Capital Outlay**

**\$0**

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.

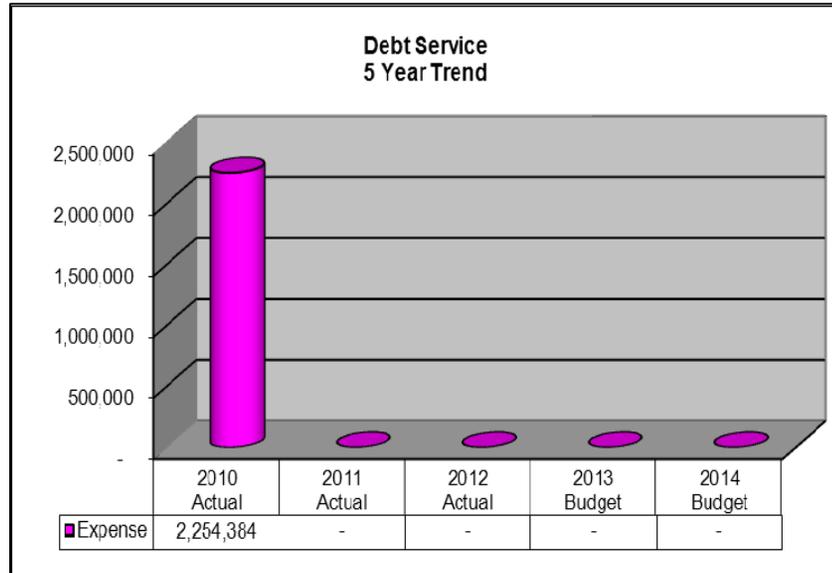
Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. For FY 2013/14, there is no capital outlay in the general fund budget; all capital items are to be funded with CIP funds.



**Debt Service**

**\$0**

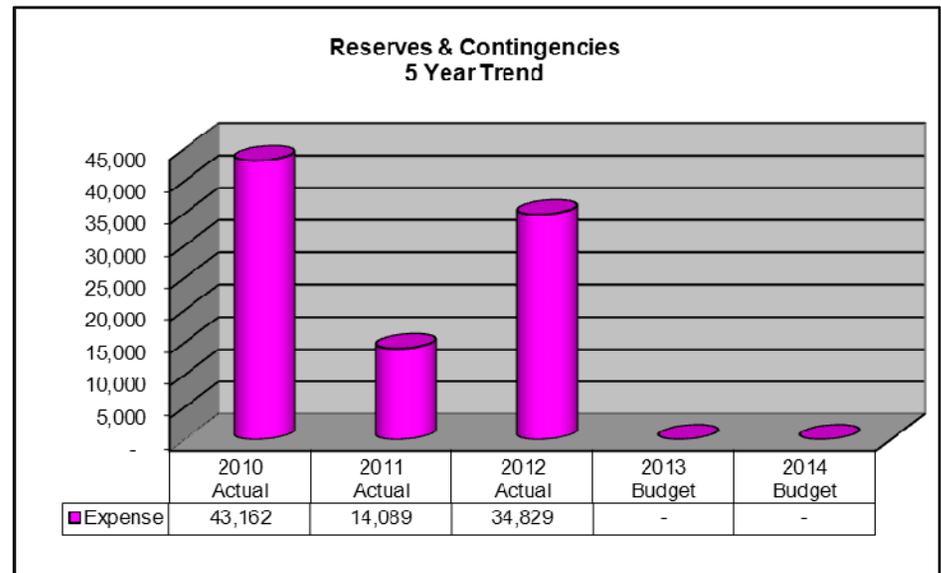
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The Village began accelerating its debt refunding in order to pursue “debt-free status” in 2009. The last outstanding loan instrument was paid off in Fiscal Year 2010 and therefore there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



**Reserves & Contingencies**

**\$0**

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2013/14 budget, the Contingency category represents 0% of the overall general fund budget. Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.



**The Village of North Palm Beach  
Fiscal Year 2013-2014 Budget  
General Fund Operating Highlights**

<u>Description</u>	<u>Amount</u>
Contractual Services	\$ 927,942
* Street Maintenance Contract (\$120k)	
* Park Maintenance Contract (\$290k + CPI adjustment)	
* Pool - Independent Contractor (\$50,083)	
* Custodial Services (\$106,164)	
* Market analysis study (\$31k)	
* Facility Services - Outside Repairs	
* Various software support agreements, etc.	
Utilities	493,509
* Electricity (\$298,205)	
* Gas (\$36,689)	
* Telephone & Data (\$78,627)	
* Water & Sewer (\$79,988)	
Materials & Supplies	666,087
* Materials & Supplies (\$394,087)	
* Office Supplies (\$43,700)	
* Computer Supplies (\$35,500)	
* Auto Parts Supplies (\$109,000)	
* Library Materials (\$83,800)	
Recreation Program Expenses (offset with Recreation Program Revenues)	522,150
Property/General Liability	320,130
Gas, Oil & Lubricants	255,020
Repairs & Maintenance	287,200
* R & M Automotive (\$85,100)	
* R & M Building & Grounds (\$101,350)	
* R & M Machinery & Equipment (\$33,200)	
* R & M P.A. & Communication Systems (\$13,500)	
* R & M Storm Drainage System (\$20,000)	
* R & M Irrigation System (\$10,500)	
* Tree Trimming (\$10,000)	
Legal Fees	160,000
Solid Waste Disposal	78,000
Uniforms	62,630
Travel, Training & Conferences	79,325
Special Events	93,500
Professional Services	298,400
* Phase 1 - LDR Ordinance Update (\$75,000)	
* On-Line Performance Review Implementation & Employee Handbook Revision (\$25,000)	
* Tennis Court Maintenance (\$38,000)	
* Building Department Inspection Services (\$15,000)	
* Grant Management Services (\$15,000)	
* Professional Services for Streets & Grounds Maintenance (\$110,000)	
* EMS Director Fee (\$14,400)	

**Total Fiscal Year 2013-2014 Operating Costs**

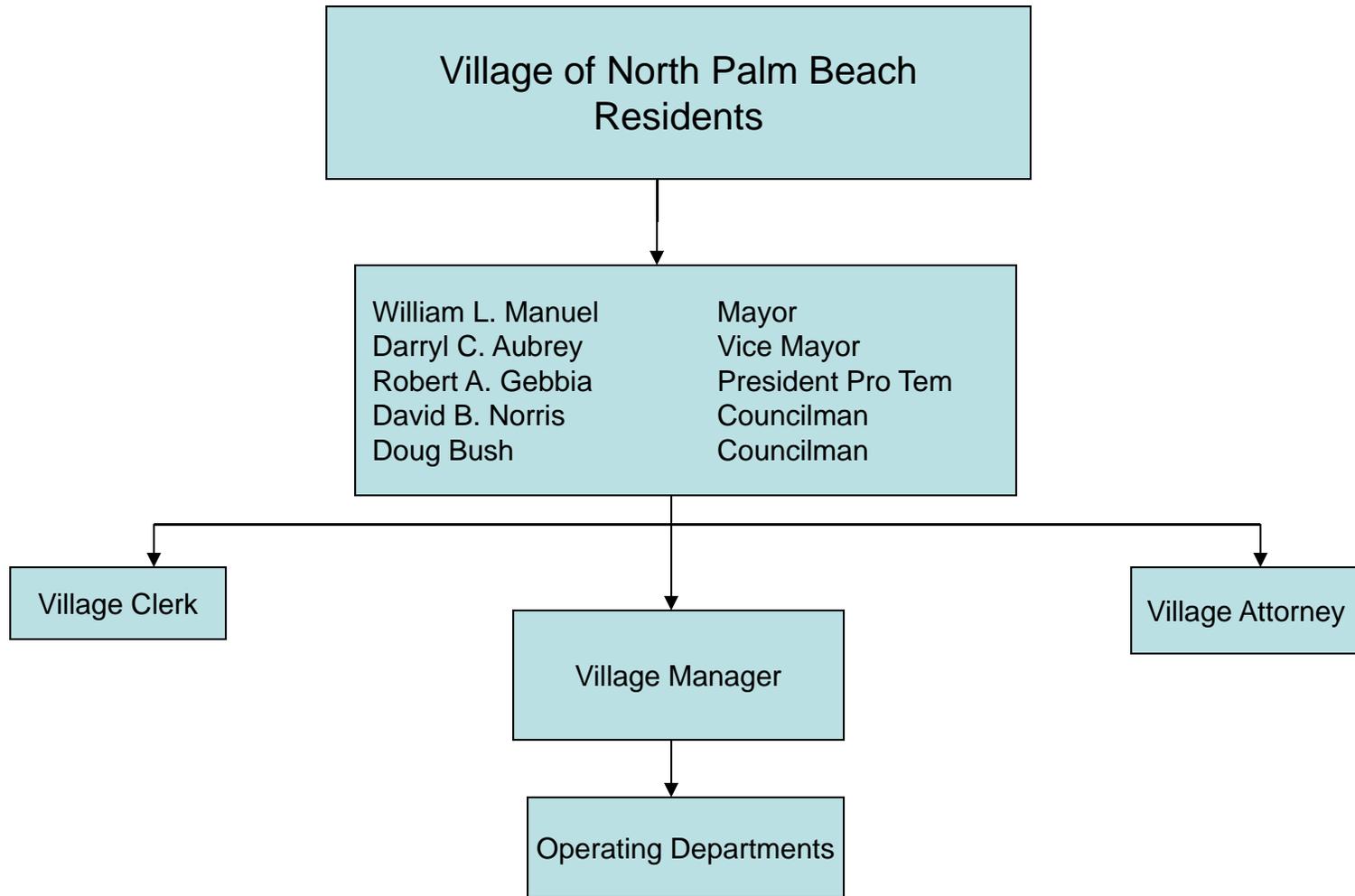
**\$ 4,654,439**



# *Department Summaries*



# Village Council



# Village Council

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## 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

Serving 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 Groups 2 and 4 are elected in odd years. At the first Regular Session after 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 other meetings as needed to conduct the business of the Village.

Council members keep abreast of legislative developments through the Florida League of Cities (FLC), the Palm Beach County League of Cities, and meetings with federal, state, and local officials. Council members represent the Village on these boards:

- FLC Intergovernmental Relations Legislative Policy Committee
- FLC Finance and Taxation Legislative Policy Committee
- Palm Beach County League of Cities Board of Directors
- PBC Multi-Jurisdictional Issues Coordination Forum
- North County Governmental Committee
- Treasure Coast Regional Planning Council
- Regional Hazardous Materials Oversight Committee
- Lake Worth Lagoon Initiative Board
- Southeast Florida Ocean Reef Task Force
- Northlake Boulevard Corridor Task Force

Council members attend monthly meetings of Village boards on a rotation basis in order to remain apprised of the recommendations and activities of board members.

The Council establishes Village goals and objectives in its annual budget 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 2012/2013, the Council enacted legislation, set policies, and approved projects and expenditures that met its goals and objectives and provided for the health, safety, and welfare of Village residents.

- Maintained high appearance standards in the Village through streetscape enhancements including installation of sidewalks and streetlights in the Southwest Neighborhood.
- Maintained services levels while keeping millage at the same rate since Fiscal Year 2010/2011 – 6.9723 mils, a reduction of \$59,530 in ad valorem taxes from Fiscal Year 2011/2012 and less than the rolled-back rate for Fiscal Year 2012/2013.
- Funded capital expenditures through the Five-Year Capital Improvement Plan, including the purchase of police vehicles and Fire Rescue self-contained breathing apparatus.
- Enhanced leisure activities with equipment/product upgrades including playground equipment for Osborne Park and golf carts and a beverage cart for the golf course.
- Approved the construction of Veterans Memorial Park.
- Advanced Anchorage Park Phase 2 plans by pursuing grant funding and approving demolition of the old module buildings.
- Continued to promote a business-friendly atmosphere by granting Special Use Permits for similar uses in a zoning district and approving/amending planned unit developments.

Goals and Objectives

The Village Council is committed to these 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 the 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 to promote economic development.
- d. Actively pursue annexation opportunities where and when available.

**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. Enhance communication with residents through mediums such as the Village Newsletter and website.
- d. Improve communication and response to the public; encourage suggestions from the public.
- e. Maintain service levels.
- f. Update and maintain the Code of Ordinances to match contemporary requirements.

**Goal:**

**Maintain and improve all recreational facilities of the Village**

**Objectives:**

- a. Maintain high level of appearance and condition of Village parks and recreational facilities, including the Country Club.
- b. Increase involvement in recreational activities by expanding programming for all age groups.
- c. Actively promote resident and non-resident use of the Country Club facilities.
- d. Enhance golf membership through increased member events.
- e. Enhance and promote pool, tennis, and park amenities.
- f. Enhance and promote organized youth sport leagues and programs within the Village.

**Goal:**

**Enhance the spirit and participation of our community**

**Objectives:**

- a. Encourage Village resident participation in Village Boards, programs, and events.
- b. Improve communication with businesses; encourage participation of businesses in Village events.
- c. Encourage Village volunteer service.

*continued on next page*

**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. Support implementation of the Northlake Boulevard Overlay Zoning 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, and Village-owned properties and roads.

**Goal:**

**Continuously evaluate the way we work and the way we compensate our staff**

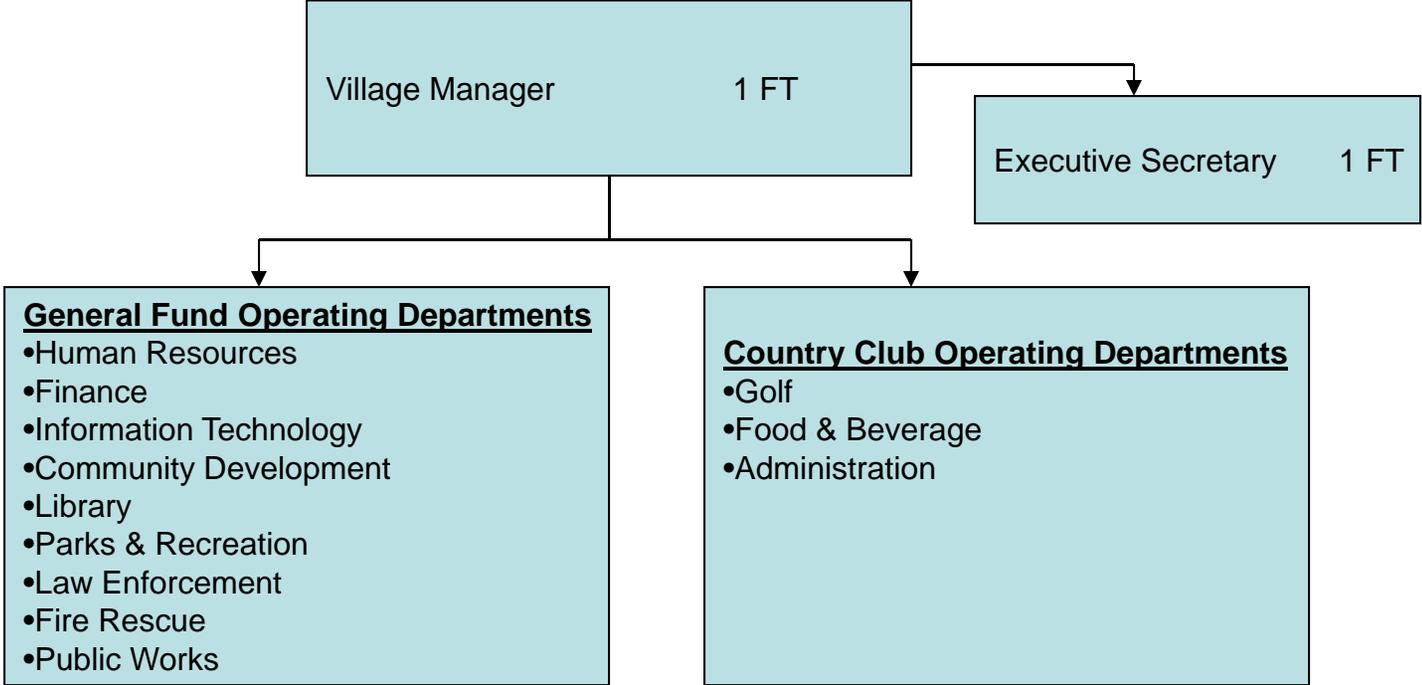
**Objectives:**

- a. Evaluate and update procedures and establish appropriate performance measures.
- b. Conduct a department-by-department review of key work processes to determine what can be improved and implement improved procedures.
- c. Develop metrics for evaluation of work processes for eventual integration in a balanced scorecard measurement system.
- d. Build a human resources capability that brings consistency in policies and procedures across all departments while remaining current, relevant, and compliant with federal, state, and local personnel and labor laws.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Village Council**

	<b>Fiscal Year 2013-2014</b>	<b>Original Fiscal Year 2013 Budget</b>	<b>% Increase / (Decrease) over 2013 Budget</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 46,800	\$ 46,800	0.00%	\$ 46,050	\$ 46,800	\$ 46,800
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<b>46,800</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	-	-	0.00%	-	-	-
Health Insurance	-	-	0.00%	-	-	-
FICA/Medicare	3,581	3,581	0.00%	3,523	3,580	3,580
Worker's Compensation	75	81	-7.41%	69	75	90
Other	-	-	0.00%	-	-	-
	<b>3,656</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 50,456</b>	<b>\$ 50,462</b>	<b>-0.01%</b>	<b>\$ 49,642</b>	<b>\$ 50,455</b>	<b>\$ 50,470</b>
<b>Operating</b>						
Accounting & Auditing	24,000	28,000	-14.29%	33,144	23,644	31,248
Advertising	10,500	10,000	5.00%	5,313	7,333	7,595
Advisory Board Dinner	6,000	5,000	20.00%	4,178	4,569	5,077
Conferences & Seminars	1,825	2,345	-22.17%	1,063	1,300	1,800
Contractual Services	1,400	1,400	0.00%	1,355	805	0
Council Donations	4,000	4,000	0.00%	2,100	3,000	3,000
Employee Relations	-	0	0.00%	0	6,310	2,175
Inspector General Expenses	16,500	16,048	2.82%	4,012	4,123	0
Membership & Dues	10,429	10,312	1.13%	10,008	10,046	10,710
Materials & Supplies	600	3,200	-81.25%	1,084	5,644	727
Professional Services	6,000	5,300	13.21%	4,943	4,230	3,517
Special Events	3,000	0	0.00%	0	2,858	0
Travel	7,170	8,103	-11.51%	9,036	7,319	3,805
Other Operating Costs	-	0	0.00%	0	0	(0)
	<b>91,424</b>	<b>93,708</b>	<b>-2.44%</b>	<b>76,235</b>	<b>81,181</b>	<b>69,654</b>
<b>Capital</b>						
Capital	-	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 141,880</b>	<b>\$ 144,170</b>	<b>-1.59%</b>	<b>\$ 125,877</b>	<b>\$ 131,637</b>	<b>\$ 120,125</b>

# Village Manager



Summary:    Change:  
2 FT

# Village Manager

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## 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:

- Creating a strategic focus for the organization that incorporates goals of the Council;
- Developing organizational goals that serve the community;
- Strengthening and guiding the Village organization to meet public needs and to 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 2012/2013:

1. The Village’s General Fund budget has been reduced by \$1,573,468.00 or 8.25% over the past five (5) years. (\$19,073,192.00 in Fiscal Year 2009 to \$17,499,724.00 adopted in Fiscal Year 2013).
2. The Village’s ad-valorem taxes have been reduced by 16.27% or \$1,912,743.00 since Fiscal Year 2009 (\$11,757,497.00 in Fiscal Year 2009 to \$9,844,754.00 adopted in Fiscal Year 2013).
3. The Village’s full-time workforce has only been reduced by 3 positions or 2.03% since Fiscal Year 2009 with absolutely no negative impact upon municipal provided services [148 full-time in Fiscal Year 2009 to 145 full-time in Fiscal Year 2013].
4. The Village’s Finance Department was the recipient of the Government Finance Officer’s Association – Certificate of Achievement Award for its Certified Annual Financial Report [with no written comments] and the Distinguished Budget Award for its Budget Document.
5. The Village of North Palm Beach Police Department received National Accreditation for the second consecutive rating period (3 years) through C.A.L.E.A.

New Initiatives and Goals for FY 2013/2014

In 2013, Council and staff developed a strategic plan, which identified 6 specific objectives, and 19 improvement projects that support those objectives. Many of those improvement projects are underway and many will be commissioned in 2014. Following is a review of those improvement projects.

- **Unfunded Liabilities** This project was part of the Council's *Financial Integrity* objective and dealt with evaluating the status and health of each of our defined benefit retirement plans. We have had extensive discussions with the actuaries and investment advisors for each plan and have found that both the Police and Fire and the General Employee Pension Funds have dramatically increased their plan funding over the past two years. Part of the reason for this is a policy change that prohibits employees from getting a cash payout at retirement. The other factor has been the marked improvement in investment results. Consequently, the Police and Fire fund is now above the 80% funded benchmark, which is an industry standard depicting the financial health of a plan. The General Fund is currently at 70%; this represents an increase in funded value of approximately 30% over the past couple of years. Council is committed to continued monitoring of this critical financial benchmark.
- **Business Friendly Environment** This project was part of the Council's objective to *Enhance the Spirit and Participation of our Community*. Council approved the formation of the Business Advisory Board and that group has begun various initiatives to encourage the continued growth of existing businesses and attraction of new firms to our community.
- **Ordinance Update** This project is a specific element of Council's objective to *Maintain a High Quality of Life in the Village*. As a complete re-write of all ordinances would be cost prohibitive for one budget year, our goal for FY 2013/2014 is to develop a plan that addresses land use codes in 2014 and 2015 and provides funding for contract and legal support.

- **Market Analysis of Resident Preferences** This Project is another element of the Council objective to *Maintain a High Quality of Life in the Village*. Key to any strategic plan is the development of an environmental scan. A market analysis involving stakeholders is an excellent way to ascertain the priorities of our residents. A consultant agreement will be awarded in Fiscal Year 2012/2013, with the contract performance period beginning in Fiscal Year 2013/2014. Plans are to have results of this analysis presented to Council in January 2014.
- **Anchorage Park, Phase II** This project relates to Council's objective to *Improve all Recreational Facilities of the Village*. The Administration has been evaluating various approaches to improvements in storage of boats and trailers at the park. A key to this project is to minimize the reduction in green space, while at the same time enhancing the set of amenities that are available for recreation. The concept for this design was approved by Council in 2013. The Village has applied for four grants to defray the cost of this project; funding from one grant is pending. The first such grant will be used, in part, to accomplish final design and the development of bid specs for the project. We plan to proceed with that work in 2014 with construction following in 2015 and 2016.
- **Completion of Veterans Park** This project is associated with Council's objective to *Improve all Recreational Facilities of the Village*. The plans and specification for the memorial have been prepared and a contract for construction has been awarded. The project will be completed by November 11, 2013 – in time for our annual Veterans Day Observance.

[continued on next page]

- **Work Process Improvements** This project and all remaining improvement projects are part of a new Council objective that *Continuously Evaluates the Way We Work*. Our plan is to involve one department at a time in mapping of work processes. Public Works is the first department that will accomplish this task in Fiscal Year 2013/2014.
  - **Evaluation of personnel policies** Funding for this policy update has been included in the Fiscal Year 2013/2014 budget. If approved, this work will be accomplished by the end of 2014.
  - **Compensation Study** The compensation study has been completed and recommendations have been integrated into the Fiscal Year 2013/2014 budget plan.
  - **Appraisals and Evaluations** A new web-based appraisal system is included in this year's budget and, if approved, will be applied in Fiscal Year 2013/2014.
  - **Timekeeping system** The new automated timekeeping system was implemented in Fiscal Year 2012/2013.
  - **Safety** A robust Village-wide safety program has been established. The initial focus was an evaluation of all facilities. We are continuing to accomplish safety upgrades identified in those safety audits and plan to have all of them completed in 2014. The second phase will be to review all major work processes, and evaluate and correct safety concerns in these work processes. This will be an ongoing project for the remainder of 2014 and 2015.
  - **Wellness** Wellness programs provide excellent benefits for individual employees and result in significant savings to an organization. With that in mind, we have commissioned a wellness program that will become an integral part of our operations.

### 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.

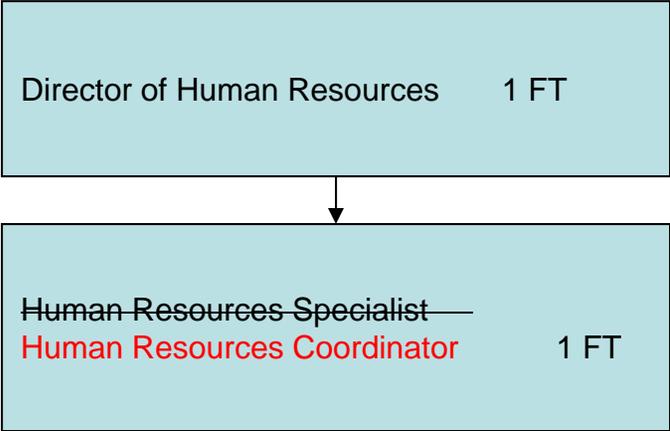
Performance Measures

<b>Performance Measure</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Estimated</b>
Attended Council Regular meetings, Workshops, and Special meetings	21 Regular 17 Workshop 10 Special	22 Regular 28 Workshop 6 Special	22 Regular 24 Workshop 4 Special
Staffing levels:			
Full-time	144	145	149
Part-time	124	123	133
Millage Rate	6.9723	6.9723	6.8731
Village Newsletter circulation	101,400	101,400	109,200

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Village Manager**

	<b>Fiscal Year 2013-2014</b>	<b>Original Fiscal Year 2013 Budget</b>	<b>% Increase / (Decrease) over 2013 Budget</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 196,055	\$ 187,213	4.72%	\$ 205,419	\$ 255,503	\$ 210,279
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<b>196,055</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	30,849	29,523	4.49%	15,951	30,405	32,626
Health Insurance	31,140	23,392	33.12%	12,571	21,900	23,933
FICA/Medicare	14,999	14,322	4.73%	15,662	14,925	12,328
LTD Insurance	848	808	4.95%	635	910	960
Life Insurance	696	696	0.00%	439	801	864
Worker's Compensation	314	323	-2.79%	189	338	403
Other	-	-	0.00%	-	-	-
	<b>78,846</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 274,901</b>	<b>\$ 256,277</b>	<b>7.27%</b>	<b>\$ 250,867</b>	<b>\$ 324,781</b>	<b>\$ 281,393</b>
<b>Operating</b>						
Advertising	200	0	0.00%	0	0	0
Books & Publications	150	150	0.00%	0	0	0
Conferences & Seminars	-	1,000	-100.00%	88	25	0
Contractual Services	33,258	2,258	1372.90%	787	1,823	883
Materials & Supplies	3,000	3,000	0.00%	1,957	1,301	1,455
Memberships & Dues	2,800	2,800	0.00%	770	1,751	914
Printing & Binding	1,000	800	25.00%	518	450	198
Professional Services	1,200	1,200	0.00%	1,167	1,165	1,136
Travel & Training	-	2,862	-100.00%	2,871	771	0
Utilities	-	0	0.00%	0	200	3,422
Other Operating Costs	200	200	0.00%	20,563	582	623
	<b>41,808</b>	<b>14,270</b>	<b>192.98%</b>	<b>28,721</b>	<b>8,067</b>	<b>8,631</b>
<b>Capital</b>						
Capital	-	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 316,709</b>	<b>\$ 270,547</b>	<b>17.06%</b>	<b>\$ 279,587</b>	<b>\$ 332,848</b>	<b>\$ 290,024</b>

# Human Resources



Summary:    Change:  
FT=2

# Human Resources

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## Mission Statement

To deliver customer focused services and support to all Village departments and employees with competency, care, and quality in support of the Village's mission and strategic priorities.

## Service Levels Narrative

The Human Resources (HR) Department supports all other Village Departments through the implementation and management of comprehensive employee benefit programs, development and administration of safety and workers' comp programs, ensuring of current and compliant personnel policies and procedures, supervision of performance and compensation programs, and support of all employee relations issues. Development and administration of these programs in one office ensures consistency and objectivity in their administration.

Human Resources works to ensure all other Village departments have the necessary resources and support to best manage their human capital. Our department provides centralized personnel administration and record keeping, background screening, training and development programs, collective-bargaining support, workers' compensation case management, and uniform application and consideration of State and Federal labor laws and of the Village's Personnel Rules and Regulations. Our department strives to stay abreast of all state and federal legal changes in order to ensure full compliance across the Village.

The Village employs 149 full-time and 133 part-time (both year-round and seasonal) positions. Additionally, the Village offers a benefits package to all full-time staff. Our health and welfare benefits consist of employer-funded medical and dental coverage to all employees, as well as optional employer-subsidized dependent coverage.

The self-funded retirement plan options offered by the Village are extremely generous. In addition, we offer a Flexible Spending Account, Life and AD&D insurance, Long-Term Disability, Vision, and other optional insurance programs. The Village also offers Education Assistance and a completely confidential Employee Assistance Program. HR is responsible for delivering these programs equitably across our full-time employee workforce and in full compliance of all Federal and State healthcare regulations, (i.e., PPACA, COBRA, HIPAA, Medicare, etc.).

Currently the HR Department is staffed with one (1) Director of Human Resources and one (1) full-time Human Resources Coordinator. The HR Director oversees and supervises all areas of HR and risk management. This includes providing advice and guidance regarding personnel support and regulation, policy development and legal compliance, employee benefit management, hiring administration, development of training programs, objective investigation and analysis of personnel matters, disciplinary actions, and employee complaints, to ensure that Village policies are enforced fairly and consistently.

The HR Director is also the Village's designated Safety Coordinator under its Village Safety Policy. As such, the HR Director chairs all Safety Committee meetings, and ensures OSHA-level standards are met for reporting, accident investigations, and safety improvements.

The HR Coordinator works closely with the HR Director to develop and implement full-employment cycle support programs for all employees, and helps to ensure the maintenance of a neutral and confidential environment for all Village Employees. The Human Resources Coordinator serves as a front-line liaison for the department, administering new-hire orientation, answering employee and vendor inquiries, maintaining confidential department records, providing project support, resolving

employee issues, and educating employees regarding their rights and responsibilities.

The Human Resources Department maintains the Village's Comprehensive Pay and Classification Plan and position descriptions for all Village jobs. Accordingly, HR conducts market-research on these issues and recommends modifications to Village methods and programs as appropriate.

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

- Renewal of workers' compensation and group insurance plans;
- Labor relations and collective bargaining with Federation of Public Employees (FPE), Police Benevolent Association (PBA), and International Association of Fire Fighters (IAFF) unions;
- Managing all workers' compensation cases with workers' compensation carrier and health clinic/providers; and
- Coordination of all annual employee performance evaluations.

Federal and State Human Resource Laws are in a constant state of flux. This being the case, it is imperative that the Village HR Department keeps a pulse on the current regulatory changes in order to ensure that these changes are consistently communicated and implemented across all departments. Our staff attends regular human resource and benefit training sessions to stay up-to-date and support the Village accordingly.

HR has partnered with the Village's Agent of Record (and health insurance broker) to keep abreast of the changes in healthcare regulations as mandated by the federal Affordable Care Act, including noticing, coverage, and minimum levels of care requirements. HR continues to work closely with the Village's broker to negotiate the best pricing for group health insurance with a quality carrier that has a viable network and a balanced benefits package.

Traditionally the Village has offered both an HMO and POS (or PPO) option to its employees to offer a choice of healthcare maintenance programs with a combination of network discounts and in-and out-of-network pricing. The average cost for single (employee-only) coverage has risen steadily for several years. These increases are due to a combination of market-related inflation and the Village's claims experience.

With less than 500 full-time employees, the Village is not a large enough employer to be rated by the carriers on claims experience alone. However, we recognize that keeping a positive claims experience can help to reduce the rate at which premiums increase. In the coming year, HR has developed an emerging Employee Wellness Program in order to foster a cultural shift that develops employee engagement with regard to health and wellness.

An agency's workers' compensation experience modification rating (MOD) measures the ratio of expenses to premiums paid and is often used as an indicator of an employer's safety record. The norm would be a rating of 1.0 with ratings over 1.0 indicating a high ratio of workers' compensation expenses (i.e. injury-related payments) and a rating under 1.0 indicating a low ratio of expenses. MOD ratings also affect workers' compensation premiums; with MOD ratings over 1.0 increasing an agency's premiums and ratings under 1.0 discounting them. The Village's MOD for the current year is 1.14. It is vital to focus on employee safety practices and safety programs in order to lower our Workers Comp premiums to manageable levels.

### Personnel Changes

The personnel/title changes for Fiscal Year 2013/2014 are:

- Reclassification of one HR Specialist to HR Coordinator

Current Year Accomplishments and New Initiatives

In addition to the projects outlined above, during Fiscal Year 2012/2013, the HR Department also accomplished the following:

- Commissioned a comprehensive Compensation Study in order to review the status of the current compensation plan and practices of the Village.
- Supported our Village Manager in developing and implementing a Strategic Plan for the Village.
- Developed a new Education Assistance Program that supports and facilitates employee career development and enhancement.
- Created a Student Community Service Program that enables resident children to obtain much needed credits for school while supporting our local community.
- Created a holiday gift basket program to show Council and Management support for our employees.

Additionally, in Fiscal Year 2013/2014 the HR Department plans to:

- Implement a new Village Pay and Classification Plan with changes recommended by our vendor.
- Review existing employee insurance plans, benefits levels, and methods of implementation in order to lower employer costs;
- Implement a new on-line Employee Evaluation System, which will enable employees to monitor and track their career objectives and allow Managers and Directors to create job competency-based criteria on which to evaluate employees.
- Create and distribute a new Employee Personnel Manual.
- Complete union negotiations for all three Village employee unions.

Goals and Objectives

In the coming year, the Human Resources 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:

**Minimize the Village’s exposure to employer-liability issues and maintain excellent employee/employer relations through staff and supervisor knowledge of and compliance with all State and Federal employment laws and Village policies.**

Objectives:

- a. Complete all Union Negotiations in a timely and professional manner.
- b. Ensure HR Staff monitors and implements all legal changes immediately.
- c. Administer new Comprehensive Pay and Classification Plan.
- d. Maintain/revise job descriptions for all Village positions and create new ones as required.
- e. Revise and distribute the Village Policy and Procedure Manual to all Village Employees.
- f. Develop and Distribute a Quarterly Employee Newsletter.

Department Goal:

**Minimize adverse financial impacts to the Village by providing the highest possible levels of employee health, dental, vision, disability, and life insurance, while managing premiums and focusing on improving employee wellness.**

Objectives:

- a. In coordination with our Benefits Broker, negotiate optimal pricing for current employee health & wellness programs.
- b. Develop continual wellness initiatives to reinforce importance of employee health on a year-round basis.

Council Goal:

<b>Maintain a high quality of life in the Village</b>
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Department Goal:

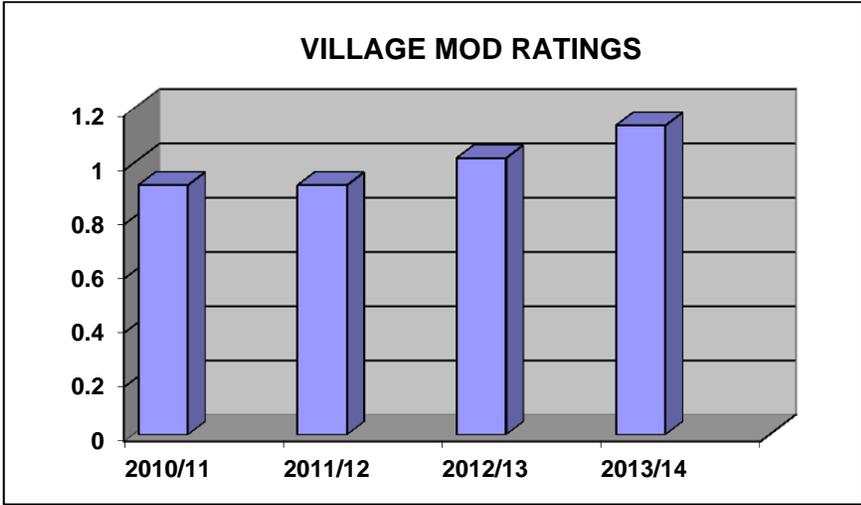
**Provide the highest quality customer service and seek to maintain/improve employee job-satisfaction and retention rates through the speedy recruitment of strong employees in the pursuit of excellence throughout the Village.**

Objectives:

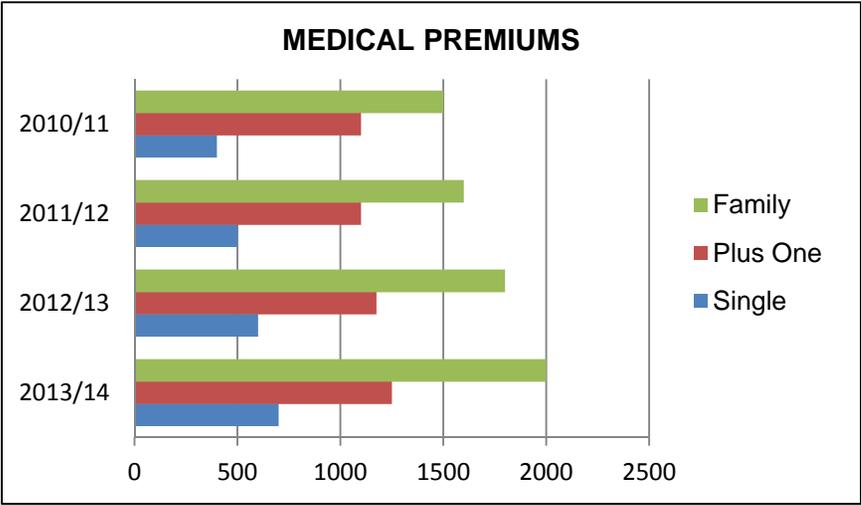
- a. Obtain/maintain high quality, flexible benefit programs that are responsive to employee needs and provide quality and value.
- b. Implement consistent safety program across the Village.

Performance Measures

Performance Measure	FY 2012 Actual	FY 2013 Projected	FY 2014 Estimated
Increase the number of training programs offered to general staff:			
HR	2	4	6
General knowledge	2	4	6
Percent Change			
Supervisory	N/A	+100%	+50%
General knowledge	N/A	+100%	+50%
Increase the number of Revised PPM policies	4	4	8
Percent Change	N/A	0%	200%
Increase participation in Employee Wellness & Benefits Fair			
Number of Employees	67	100	150
Number of Vendors	16	18	20
Percent Change			
Employees	N/A	149%	+150%
Vendors	N/A	112%	+111%
Scan all employee files			
Number of current employee files	N/A	300	20
Number of termed employee files	N/A	50	700
Percent Change	N/A		
Increase opportunities for and participation in "Lunch & Learns."			
Number of Sessions	4	4	6
Av. Number of Participants	6	6	8
Percent Change			
Number of Sessions	N/A		150%
Av. Number of Participants	N/A		133%



As illustrated above, the Village’s workers’ compensation experience modification rating (MOD) was .92 in Fiscal Years 2011 and 2012, and began to creep back up to 1.02 in Fiscal Year 2013. It is currently at 1.14 for the 2014 Fiscal Year. The Village needs to focus on safety training and programs for the coming year in order to control Workers’ Compensation Costs.

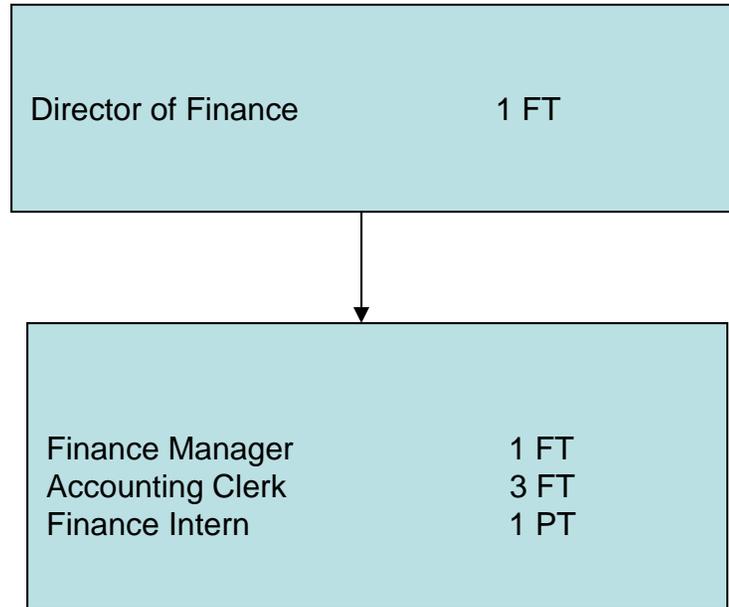


Medical premiums have increased by an average of 31% over the past several years. The costs mandated by the Affordable Care Act enforce the Village’s continual need to prioritize wellness in an effort to maintain a positive claims experience and to reduce the rate at which premiums increase going forward.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Human Resources**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 147,311	\$ 139,686	5.46%	\$ 138,522	\$ 142,061	\$ 134,908
Overtime Pay	-	-	0.00%	338	-	1,675
Part-time Pay	-	-	0.00%	-	-	-
	<u>147,311</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	27,516	25,710	7.02%	20,489	20,858	27,708
Health Insurance	31,140	34,027	-8.48%	28,301	31,864	31,720
FICA/Medicare	11,270	10,686	5.47%	9,904	9,773	9,093
LTD Insurance	663	629	5.41%	751	825	813
Life Insurance	174	174	0.00%	201	217	219
Worker's Compensation	236	241	-2.07%	236	223	257
Other	-	4,675	-100.00%	6,325	-	-
	<u>70,999</u>	<u>4,675</u>	<u>-100.00%</u>	<u>6,325</u>	<u>-</u>	<u>-</u>
	<b>\$ 218,310</b>	<b>\$ 215,828</b>	<b>1.15%</b>	<b>\$ 205,066</b>	<b>\$ 205,820</b>	<b>\$ 206,393</b>
<b>Operating</b>						
Contractual Services	1,160	1,160	0.00%	1,134	931	789
Printing & Binding	700	700	0.00%	445	177	760
Postage	150	100	50.00%	0	80	0
Employee Assistance Program	3,032	4,700	-35.49%	2,966	2,960	2,960
Employee Physical Exams	8,369	5,268	58.86%	5,409	2,246	3,784
Employee Relations	25,000	10,000	150.00%	9,729	10,102	9,681
Materials & Supplies	1,300	800	62.50%	6,287	1,539	1,833
Professional Services	25,000	30,750	-18.70%	757	560	2,792
Books, Publications & Subscriptions	3,943	3,943	0.00%	1,235	810	2,044
Memberships & Dues	1,105	1,040	6.25%	600	676	525
Conferences & Seminars	500	500	0.00%	0	0	0
Travel & Training	4,500	4,000	12.50%	3,179	968	1,338
Utilities	-	0	0.00%	0	0	268
Other Operating Costs	350	0	0.00%	478	0	(0)
	<u>75,109</u>	<u>62,961</u>	<u>19.29%</u>	<u>32,220</u>	<u>21,048</u>	<u>26,776</u>
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital</b>						
Computer Hardware & Software	-	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<b><u>\$ 293,419</u></b>	<b><u>\$ 278,789</u></b>	<b><u>5.25%</u></b>	<b><u>\$ 237,286</u></b>	<b><u>\$ 226,868</u></b>	<b><u>\$ 233,169</u></b>

# Finance



Note: The Finance Director also oversees the following positions:

- One full-time Country Club Accounting Clerk
- One full-time Project and Procurement Manager (located in the Public Works Department)

<u>Summary:</u>	<u>Change:</u>
FT = 5	
PT = 1	

# Finance

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## Mission Statement

To establish and maintain adequate internal controls that safeguard the Village's assets and ensure they are efficiently and effectively allocated, to help maintain the Village's strong financial condition by maintaining revenue levels that are sufficient to carry out Council priorities and goals, and to support staff in providing citizens with the appropriate service levels that they have come to expect.

## Service Levels Narrative

As the largest support department, Finance provides administrative, operational and financial assistance to management, elected officials and the Village's residents. The Department's responsibilities primarily relate to the administration, control and reporting of all Village finances. The Department monitors the Village's fund balances, prepares the Village's annual budget document, invests the Village's excess cash balances, reports on Village grants, and prepares the Village's financial reports – including the Comprehensive Annual Financial Report (“CAFR”). The Village's CAFR has received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association (“GFOA”) for 25 consecutive years.

Prudent financial management has contributed to the increase in the Unassigned Fund Balance for the Village General Fund. This gives the Village an adequate and important financial “cushion” to meet unexpected financial hardships. The General Fund Unassigned Fund Balance at September 30, 2012 is unused and unbudgeted in this proposed budget - remaining at a level of \$11.24 million.

The Finance Director oversees and supervises all areas of the Finance Department. This includes providing oversight, guidance, financial policy, cash/investment management, debt management, and the monitoring and developing of financial strategies. The Director also enforces policies that ensure adequate financial procedures, fiscal solvency, and financial statement integrity through the maintenance of proper internal controls.

The Director is responsible for: preparing and distributing the various financial reports of the Village; overseeing quarterly financial analyses; tracking performance indicators and financial trends; establishing standard operating procedures for the fiscal operation of the Village; tracking payment schedules; securing financing for vehicles and large capital expenditures (e.g., leases, capital improvement projects, etc.), and developing procedures for monitoring and facilitating timely debt payment.

The Finance Manager assists the Director by overseeing the Finance Department's day-to-day operations and is responsible for financial reporting and internal controls.

The Project and Procurement Manager reports to the Finance Director and is responsible for coordinating large improvement projects and facilitating the procurement process. The Project and Procurement Manager is located at the Public Works Facility

The Country Club Accounting Clerk reports to the Finance Director and is responsible for processing and recording financial transactions related to the Country Club. The Country Club Accounting Clerk is located in the Finance Department.

The Department is responsible for the following functions:

- Preparing, recording, analyzing and monitoring all of the Village's financial transactions;
- Preparing various Village financial reports;
- Monitoring and improving all Village internal financial controls;
- Verifying accuracy, completeness, legitimacy, and proper account recording for all Village expenditures;
- Ensuring that payment is remitted timely and accurately in accordance with Village procurement policies;
- Processing all payroll-related functions including direct deposit and the issuance of payroll checks to Village employees;
- Reconciling quarterly pension statements and submitting all payroll reports;
- Coordinating and preparing the Village's Annual Budget and performance measures; and
- Coordinating and preparing the Annual Audit Report a/k/a CAFR (Comprehensive Annual Financial Report) with the Village Auditor.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2012/2013, the Finance Department achieved the following new initiatives and goals for improvement:

- Facilitated the annual independent audit process resulting in an unqualified opinion with no management letter comments;
- Received the GFOA (Government Finance Officers Association) Distinguished Budget Award for the 4<sup>th</sup> consecutive year [**previously this award had not been received since 1995**];
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 25<sup>th</sup> consecutive year;
- Completed and filed all Federal, State, and local reports on a timely basis;

- Completed monthly, quarterly and annual reports of Village fiscal affairs; and
- Collaborated with IT and HR to implement an automated employee time and attendance system

Goals and Objectives

In the coming year, the Finance 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:

**Maintain the Village's financial systems in conformance with all State and Federal laws, Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Boards (GASB), and the Government Finance Officers Association (GFOA).**

Objectives:

- a. Continue to facilitate the annual audit process ensuring that the Village maintains its compliance with State and Federal agencies, without exception, and that the financial statements are presented fairly and accurately.
- b. Facilitate the implementation of new accounting and auditing standards, as applicable, issued by the Governmental Accounting Standards Board (GASB).
- c. Prepare the annual budget meeting GASB requirements and timelines, and Florida Truth in Millage (TRIM) regulations.
- d. Maintain compliance with the GFOA in order to receive the GFOA Distinguished Budget Award and the GFOA Certificate of Achievement Award each year.

Department Goal:

**Prepare a balanced budget that effectively addresses the Village’s goals, accurately reflects the Village’s financial position, provides appropriate information to interested parties, and supports sound financial decisions.**

Objectives:

- a. Provide services and reports related to resource allocation, fiscal analysis, and financial forecasting to assist the Village Council, Village Manager, and Village departments in establishing priorities and allocating resources appropriately.
- b. Oversee and report on a timely and accurate basis all budgetary information in the Village’s annual budget to ensure proper management and reporting of the Village’s fiscal resources.
- c. Continue building and refining the Village’s budget information to facilitate a more comprehensive review of the Village’s budget, which contributes to more effective policy discussions and decisions.

Department Goal:

**Manage the accounting, budgeting and financial processes, to ensure accuracy, timeliness, and adherence to established practices and guidelines.**

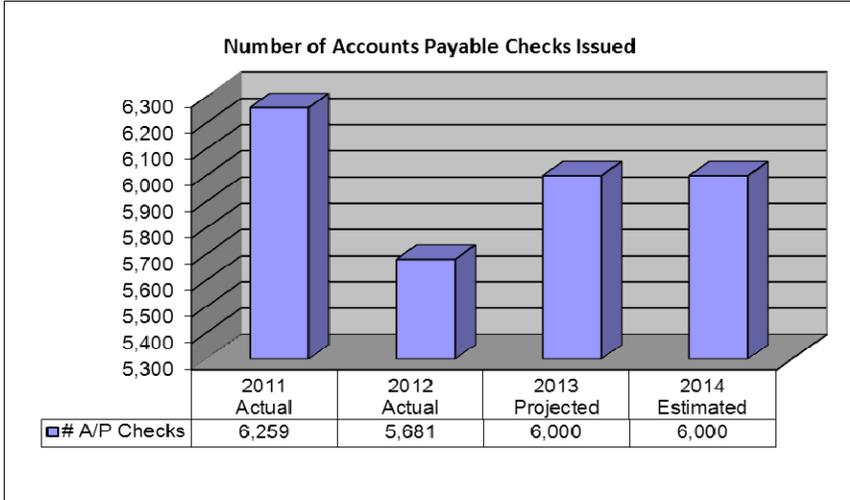
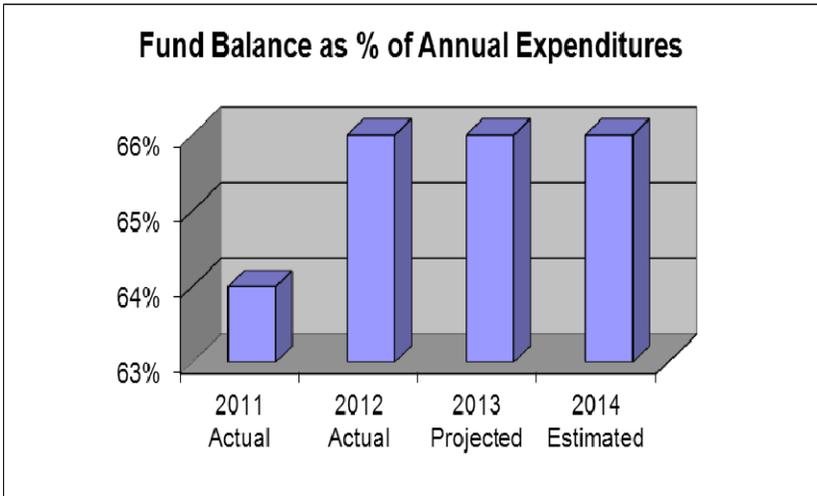
Objectives:

- a. Process accurate financial and budgetary transactions, reports, analyses and provide customer assistance in a timely manner.
- b. Produce relevant, accurate, and timely financial reports online (current) monthly, quarterly, and annually.
- c. Ensure timely and accurate issuance of all vendor checks, payroll disbursements, and procurement and renewal of goods and services for the Village.
- d. Continue to streamline internal processes and enhance service levels.

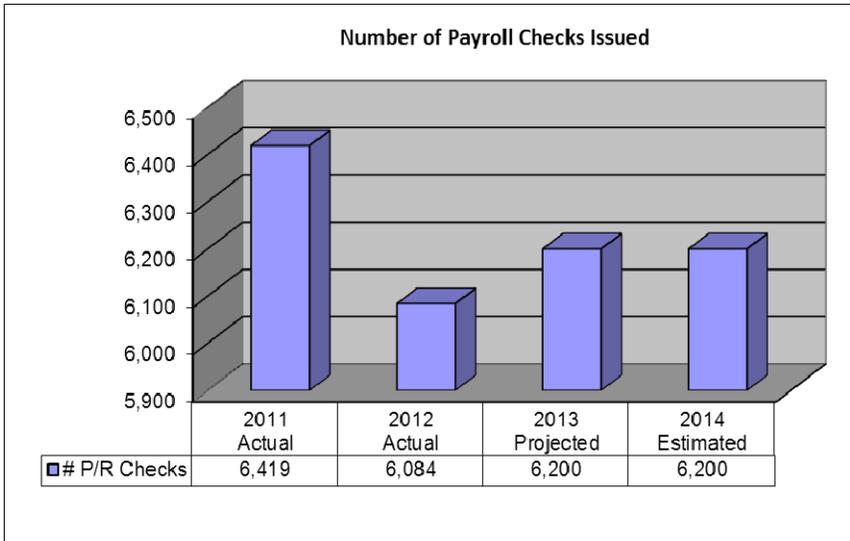
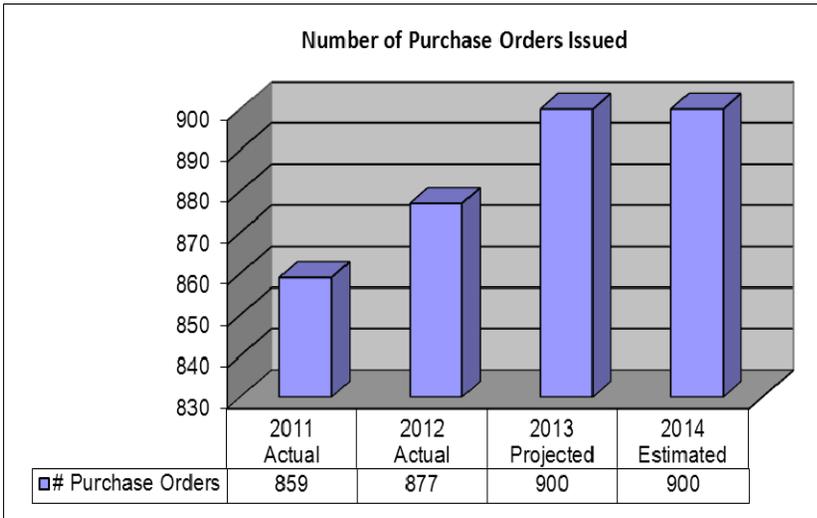
Performance Measures

<b>Performance Measure</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Estimated</b>
Number of Years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	24	25	26
Receive an unqualified audit opinion each year	Yes	Yes	Yes
Number of Management Letter Comments in the audit	0	0	0
Number of Years awarded the “Distinguished Budget Award” by GFOA	3	4	5

The general fund is the chief operating fund of the Village. As a measure of the general fund's liquidity, it is useful to compare the unassigned fund balance to total fund expenditures:



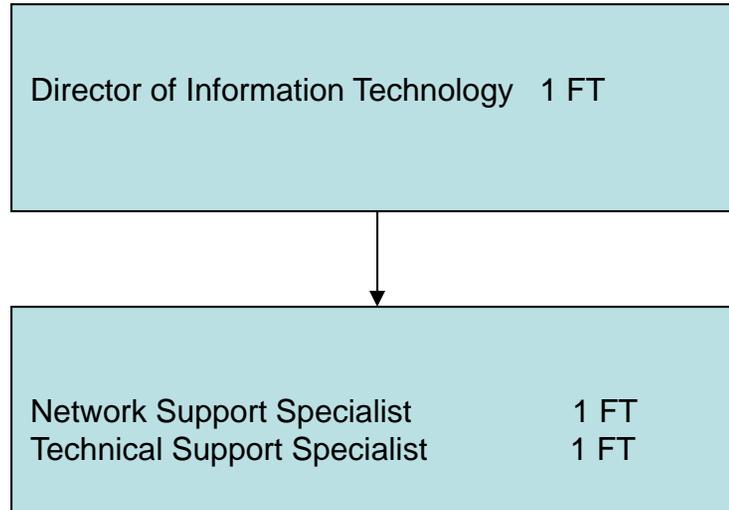
The following charts illustrate some departmental workload indicators:



**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Finance**

	<b>Fiscal Year 2013-2014</b>	<b>Original Fiscal Year 2013 Budget</b>	<b>% Increase / (Decrease) over 2013 Budget</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 347,903	\$ 329,250	5.67%	\$ 317,706	\$ 306,840	\$ 297,770
Overtime Pay	6,000	6,000	0.00%	4,363	3,062	2,678
Part-time Pay	10,754	11,117	-3.27%	9,226	9,781	14,576
	<b>364,657</b>					
Benefits:						
Pension	73,516	68,197	7.80%	61,011	60,607	70,643
Health Insurance	57,897	53,163	8.90%	50,874	49,669	47,573
FICA/Medicare	27,897	26,497	5.28%	23,360	22,531	22,187
LTD Insurance	1,566	1,482	5.67%	1,870	1,806	1,736
Life Insurance	435	435	0.00%	537	539	537
Worker's Compensation	584	598	-2.34%	494	529	600
Other	-	-	0.00%	-	-	-
	<b>161,895</b>					
	<b>\$ 526,552</b>	<b>\$ 496,739</b>	<b>6.00%</b>	<b>\$ 469,442</b>	<b>\$ 455,364</b>	<b>\$ 458,300</b>
<b>Operating</b>						
Books, Publications & Subscriptions	300	300	0.00%	100	295	839
Conferences & Seminars	700	700	0.00%	29	0	115
Contractual Services	30,000	30,000	0.00%	22,500	22,591	21,437
Materials & Supplies	14,500	14,500	0.00%	16,297	14,998	7,354
Memberships & Dues	450	450	0.00%	450	450	463
Postage	100	100	0.00%	380	238	162
Printing & Binding	4,000	4,000	0.00%	4,191	4,576	4,117
Professional Services	1,000	700	42.86%	667	945	894
Travel & Training	1,100	1,100	0.00%	0	0	0
Utilities	0	0	0.00%	0	0	1,941
Other Operating Costs	250	0	0.00%	698	(0)	144
	<b>52,400</b>	<b>51,850</b>	<b>1.06%</b>	<b>45,312</b>	<b>44,092</b>	<b>37,466</b>
<b>Capital</b>						
Capital	0	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 578,952</b>	<b>\$ 548,589</b>	<b>5.53%</b>	<b>\$ 514,753</b>	<b>\$ 499,456</b>	<b>\$ 495,766</b>

# Information Technology



<u>Summary:</u>	<u>Change:</u>
FT = 3	
PT = 0	

# Information Technology

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## 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. Departmental 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 guidance to department heads on all technology-related purchases.

The IT Department provides Village residents with services such as online golf tee-times and reservations, online registration for Parks and Recreation activities, and online public records requests. The IT Department is continuing its efforts to provide additional, convenient online services to our residents and business community through the Village website, including checking the status of building permits, and submitting payments for business tax receipts.

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

- Support of Public Safety 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;
- Fiber optic and voice cabling;
- Website and graphic design; and
- Electronic Public Records Requests.

Currently the IT Department is staffed with one (1) Director of Information Technology, one (1) full-time Network Support Specialist, and one (1) full-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, software, and warranties are up-to-date.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2012/2013, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Installation of new audio and video equipment in Public Safety Multi-Purpose room for training classes;
- Upgrade to latest Microsoft Email Server Software;
- Installation of surveillance cameras at Public Works facility;
- Installation of new wireless antennas at the Village Pool;
- Upgrade of Laserfiche software to version 8.2;
- Implementation of Village wide Time Keeping system;
- Installation of 2 new servers for Golfrac and Rectrac software;
- Installation of 4 new computers in the Library Computer Lab;
- Installation of new spam filtering for email system;
- Upgrade of Munis financial software to version 10;
- Installation of new mobile camera in Council Chambers;
- Upgrade of Public Safety Police eforms software;
- Upgrade of Webroot web filtering software to prioritize and manage network bandwidth;
- Installation of new Antivirus software;
- Upgrade of Sirsi software for North Palm Beach Library;
- Implementation of Tracs report writing software;
- Installation of 2 new network copiers in Village Hall;
- Upgrade of Public Safety door lock security system;
- Completed an average of 20 IT related work orders per 24-hour period.

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. Continue to build and provide additional online access to Village services.
- b. Use in-house email databases to inform residents of Village events and activities.
- c. Provide a virtual tour of the Village amenities for potential businesses and residents.
- d. Provide online access to Village events via a smart phone application.

Council Goal:

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

Department Goal:

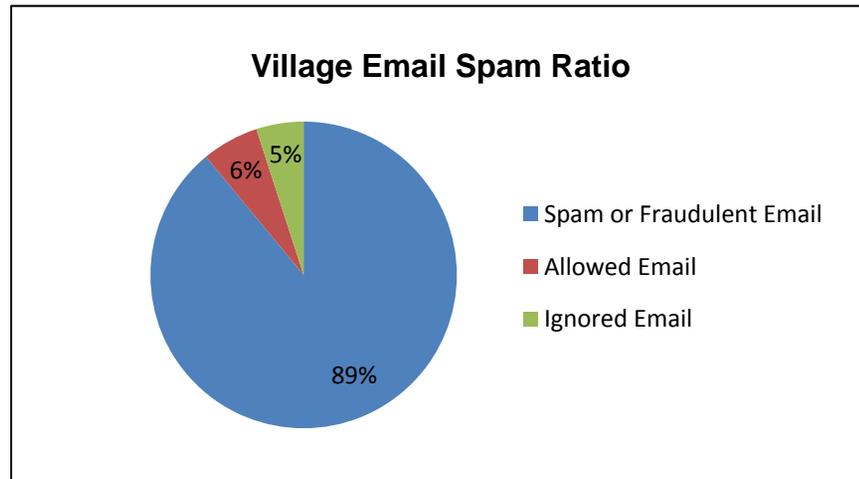
**Reduce the support costs of Village communications and technology by utilizing more efficient systems.**

Objectives:

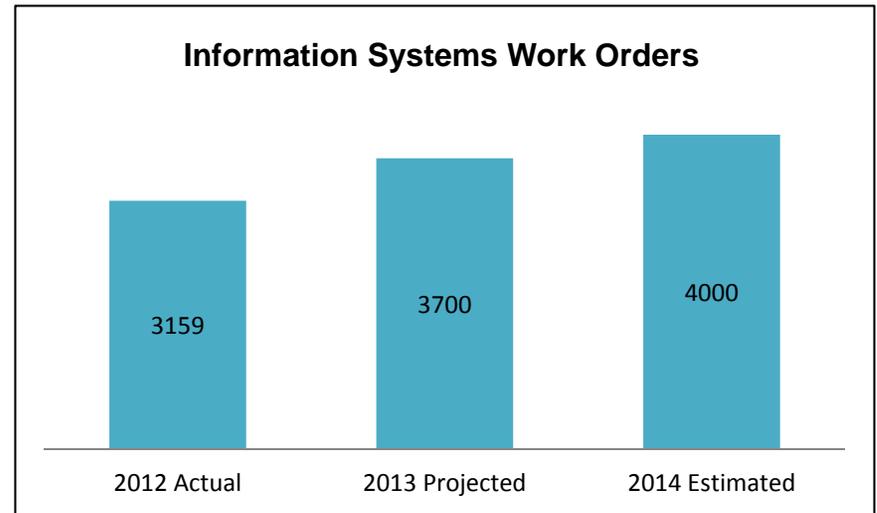
- a. Decrease Village network infrastructure costs.
- b. Reduce downtime of department related systems.
- c. Continue to implement more web-based systems to streamline department workloads and cut costs.

*Performance Measures*

Performance Measure	FY 2012 Actual	FY 2013 Projected	FY 2014 Estimated
Reduce the number of virus attacks on Village network	1	1	2
Continue maintenance schedule for Village computers to reduce the amount of hardware related work orders	Followed monthly schedule	Continue with monthly maintenance schedule	Continue with monthly maintenance schedule. Replace server and desktop hardware as needed.
Increase number of online citizen services	4	6	8



**Email Transmissions:** As shown above, 89% of the Village’s email transmissions are spam or virus related. Only 11% of emails sent to the Village are allowed entry, which in turn, protects Village computers from unwanted spyware and harmful virus attacks. State and Local Government entities are highly targeted by spammers and hackers.



**IT Work Orders:** In 2012, the Information Systems Department completed 3,159 IT related work orders. (Not including special projects or server related issues). As shown above, Village work orders have increased this current year, mainly due to the implementation of new software and hardware, and more preventative maintenance measures. The Information Systems department has weekly schedules to perform quality assurance checks on servers, camera systems, and nightly backups.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Information Technology**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 224,715	\$ 217,173	3.47%	\$ 217,585	\$ 173,652	\$ 171,033
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	26,503	18,826
	<u>224,715</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>26,503</u>	<u>18,826</u>
Benefits:						
Pension	40,334	38,395	5.05%	27,520	23,158	31,893
Health Insurance	32,171	24,339	32.18%	23,234	16,717	17,038
FICA/Medicare	17,191	16,614	3.47%	16,142	14,905	14,115
LTD Insurance	990	956	3.56%	1,228	990	967
Life Insurance	261	261	0.00%	323	216	216
Worker's Compensation	360	375	-4.00%	322	315	363
Other	-	-	0.00%	-	-	-
	<u>91,307</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 316,022</u>	<u>\$ 298,113</u>	<u>6.01%</u>	<u>\$ 286,354</u>	<u>\$ 256,455</u>	<u>\$ 254,450</u>
<b>Operating</b>						
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	7,000	8,000	-12.50%	6,642	3,603	1,211
Materials & Supplies	14,100	18,000	-21.67%	9,387	10,013	4,478
Memberships & Dues	0	0	0.00%	0	0	0
Professional Services	6,900	6,900	0.00%	6,900	6,900	4,600
Repairs & Maintenance	3,000	3,000	0.00%	1,195	1,658	4,786
Travel & Training	100	0	0.00%	140	0	0
Utilities	1,000	1,000	0.00%	961	962	10,781
Other Operating Costs	0	0	0.00%	11	0	(0)
	<u>32,100</u>	<u>36,900</u>	<u>-13.01%</u>	<u>25,236</u>	<u>23,136</u>	<u>25,855</u>
<b>Capital</b>						
Computer Hardware & Software	0	0	0.00%	18,748	9,706	5,105
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>18,748</u>	<u>9,706</u>	<u>5,105</u>
<b>Total Expenses</b>	<u><u>\$ 348,122</u></u>	<u><u>\$ 335,013</u></u>	<u><u>3.91%</u></u>	<u><u>\$ 330,337</u></u>	<u><u>\$ 289,297</u></u>	<u><u>\$ 285,410</u></u>

# Village Attorney

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## 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 firms of Leonard G. Rubin, P.A. and the Law Office of Glen J. Torcivia and Associates, P.A. have served in the capacity of Village Attorney since 2006.
- Jim Cherof of the law firm of Goren, Cherof, Doody and Ezrol, P.A. represents the Village as 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 matters.

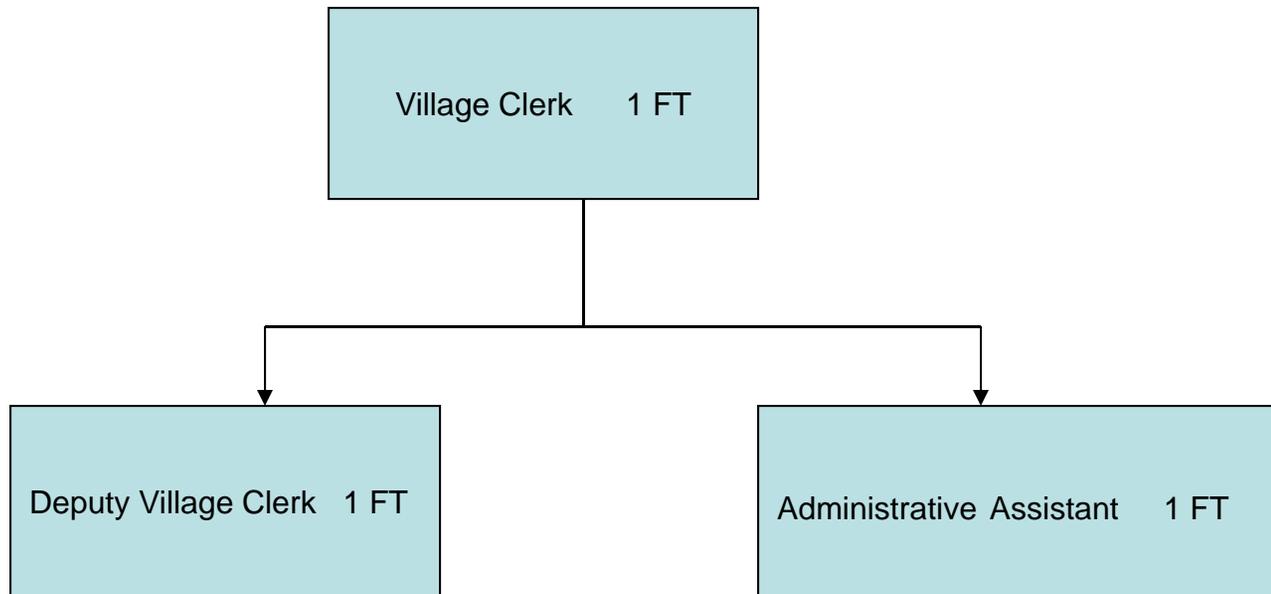
During Fiscal Year 2009-2010, the Village transitioned from a Code Enforcement Board to a Special Magistrate for the enforcement of Village Codes. The Special Magistrate alone now hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community Development Department. The Special Magistrate is paid from the existing budget for Village Attorney-related services, in lieu of the former arrangement, in which the Village Attorney served as legal counsel to the Code Enforcement Board.

Thomas J. Baird, of the firm Jones, Foster, Johnston & Stubbs, P.A. has served in the capacity of Special Magistrate since 2010.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Village Attorney**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Operating</b>						
Legal Services-Village Attorney	110,000	114,437	-3.88%	119,783	105,155	111,540
Legal Services-Special	20,000	20,000	0.00%	21,418	22,938	18,029
Legal Services-Labor	30,000	30,000	0.00%	8,499	31,599	23,787
	<b>160,000</b>	<b>164,437</b>	<b>-2.70%</b>	<b>149,700</b>	<b>159,692</b>	<b>153,356</b>
<b>Total Expenses</b>	<b><u>\$ 160,000</u></b>	<b><u>\$ 164,437</u></b>	<b><u>-2.70%</u></b>	<b><u>\$ 149,700</u></b>	<b><u>\$ 159,692</u></b>	<b><u>\$ 153,356</u></b>

# Village Clerk



<u>Summary:</u> <u>Change</u> FT = 3 PT = 0
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# Village Clerk

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## 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 provides these services to the Village Council, Administration, and residents:

- Council agenda preparation, compilation, and distribution, including publication of agendas and backup materials on the Village website and Council iPads;
- Attendance at all Village Council meetings and transcription of minutes;
- Legal advertisement and codification of ordinances;
- Execution and distribution of ordinances, resolutions, agreements, contracts, and proclamations;
- Village election administration;
- Management of Council correspondence;
- Notice of Council and advisory board meetings, public hearings, and collective bargaining sessions through public postings and publication in the Village Newsletter, on the website and in newspapers of general circulation;
- Code Enforcement Special Magistrate administrative support, including preparation, distribution, filing, and recording of hearing notices, orders, liens, and lien releases;
- Issuance of certification of Village liens and assessments in response to real property transactions;
- Coordination and facilitation of public records requests;
- Notary public services;
- Records retention, including digital imaging, indexing and online publication in the electronic records database, and records disposal in compliance with statutory requirements;
- Publication of advisory board vacancies, solicitation of new applicants, notification to board members of appointments and term expirations, and preparation of associated reports;
- Attendance at bid openings, retention and online publication of bids and proposals received by the Village;
- Implementation of Council special events, including the Advisory Board Dinner and hosting the PBC League of Cities General Membership meeting;
- Preparation and distribution of Village Guide to Services informational packets to new residents; and
- Coordination of the Village's support program for our adopted military unit in partnership with Support Our Troops USA, Inc.

While 2012 saw the first runoff election for a Village Council seat in 37 years, no election was held in 2013, as councilmen in Groups 2 and 4 were re-elected without opposition. The number of registered voters in March 2013 increased to 10,207 from 9,897 in March 2012.

Support Our Troops USA, Inc., a not-for-profit corporation with 501c3 status, is an organization of unpaid volunteers that delivers goods and services to our military personnel using donations from area residents. The Village of North Palm Beach supplies facilities and resources as needed, in partnership with Support Our Troops USA, Inc., to raise the morale of our adopted military unit, the soldiers of the 2-27 Infantry, "Wolfhounds" and other fostered units.

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2012/2013, the Clerk's office provided services and initiated new programs on behalf of the Council, Administration, and residents, as follows:

- Completed digital archiving and online publication of all Village zoning maps and plats;
- Implemented an informational screen in the Village Hall lobby with an ongoing, changing slideshow of Village meetings, activities, and events;
- Created a public seating area in the Village Hall lobby;
- Attended and transcribed minutes for 48 Village Council meetings in Fiscal Year 2011/2012 including 21 Regular Sessions, 11 Workshop Sessions, 6 Budget Workshop Sessions, and 10 Special Sessions; 56 meetings are anticipated in Fiscal Year 2012/2013 – totals through May include 14 Regular Sessions, 13 Workshop Sessions, and 2 Special Sessions;
- Processed 14 ordinances and 72 resolutions in Fiscal Year 2011/2012, including 30 associated contracts/agreements; at Fiscal Year 2012/2013 mid-point, 10 ordinances and 51 resolutions with 20 associated contracts/agreements have been processed;
- Provided administrative support in Fiscal Year 2011/2012 for Code Enforcement Special Magistrate Hearings, including preparation of 100 case files, 17 liens and 12 releases recorded; at Fiscal Year 2012/2013 mid-point, support included preparation of 43 case files, 9 liens and 7 releases recorded;
- Provided Council agendas and backup materials online; updated Council, Clerk, Advisory Board, and Community Calendar web pages (28) on a weekly basis or as necessary.

- Published notice of Council and Advisory Board meetings, advertised board openings, election information, and Support Our Troops activities in the Village Newsletter, Village Hall slideshow, and on the website; and
- Acknowledged the service of outgoing advisory board members at Council meetings; publicized volunteer opportunities online and in the local newspaper, recognized volunteers and promoted public participation with board member profiles, articles, and photos in the Newsletter.

The Clerk's office conducted two elections for the General Employees Retirement Board in which general employee members of the pension plan elected two employee members of the five-member Board.

A digital and print photographic archive of our Mayors from 1956 to the present day will be completed in 2013. Digital imaging and online publication of large-format site plans and photographs is planned for Fiscal Year 2013/2014.

### Goals and Objectives

The Clerk's office is committed to making Village public records available online through digital imaging of bids, proposals, contracts, leases, agreements, plats, site plans, land development studies, zoning orders, and historic documents in order to facilitate ease of access by the public.

The Clerk's office will continue to promote public participation, volunteer opportunities, and public service. An application and database will be developed to help match volunteers with single or recurring options for public service in the areas of recreational activities, leisure services, and clerical assistance.

Council Goal:

**Enhance the spirit and participation of our community**

Department Goal:

**Encourage resident participation in Village Boards and programs.**

Objectives:

- a. Publicize volunteer opportunities through the Village newsletter, website, local newspaper, and direct mail notifications.
- b. Promote volunteerism and public participation through articles and photos in the Village newsletter, local newspaper, Village Hall slideshow, and on the website.
- c. Recognize volunteers at Village Council meetings and special events.
- d. Provide information on public service options in the areas of recreational activities, leisure services, and clerical assistance.

Council Goal:

**Maintain a high quality of life in the Village**

Department Goal:

**Enhance communication with residents through the Village Newsletter and website.**

Objectives:

- a. Expand online availability of Village records by increasing digital imaging of permanent/long-term records.
- b. Continue collaboration with Village Historian to increase online availability of archived historical records.
- c. Publish informational articles in the Newsletter regarding Village government, policies, procedures, and history.

Department Goal:

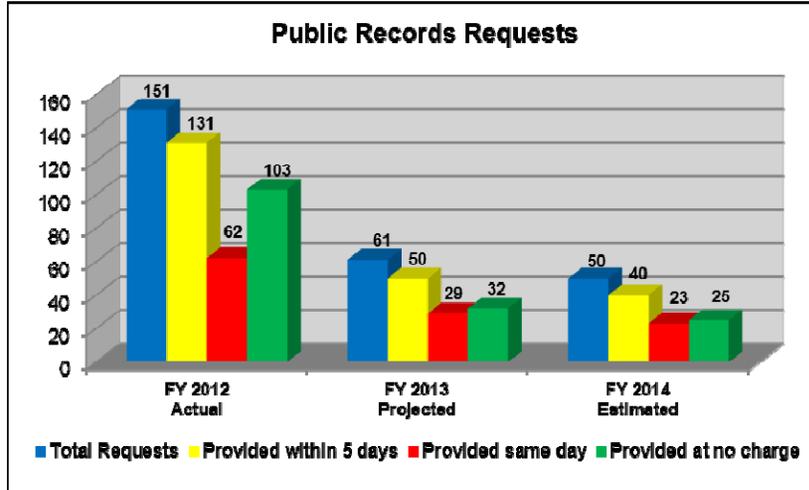
**Improve communication and response to the public and encourage suggestions from the public.**

Objectives:

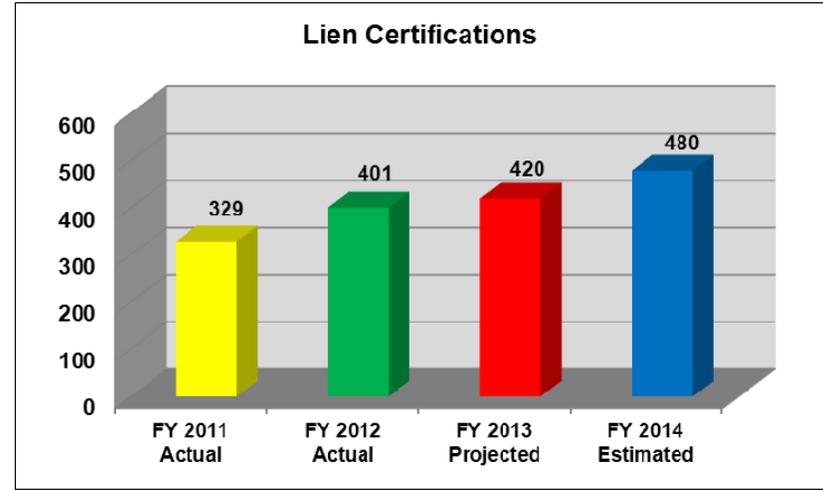
- a. Assist Council, Manager, and consultant with market research and focus groups initiative to determine resident priorities.
- b. Track suggestions received, responses issued, actions taken, and/or programs initiated.
- c. Update and expand request list for email notifications about Village issues and events.

Performance Measures

<b>Performance Measure</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Estimated</b>
Articles/postings regarding volunteer opportunities	36	36	40
Number of applications received for Village Boards or public service options	20	30	35
Percentage of public records provided within five (5) business days of receipt	131/151 87%	50/61 82%	40/50 80%
Percentage of public records provided on the same day as requested	62/151 41%	29/61 48%	23/50 46%
Percentage of public records provided at no charge	103/151 68%	32/61 52%	25/50 50%



**Public Records Requests:** The public may review or obtain copies of records by searching the online public records database, or contacting the Clerk’s office or relevant department. Clerk’s office staff ensures that documents are provided to the requestor in a timely manner. Records that are available electronically are provided at no charge via email or online, whenever practicable.



**Lien Certifications:** Title companies submit requests to the Clerk’s office for a records search to determine if there are any outstanding Village liens or assessments against a property. Liens may be imposed for Code violation fines or a property may be subject to an assessment for water lines. The number of lien certifications issued is a general indication of property sales, refinances, or transfers of ownership.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Village Clerk**

	<b>Fiscal Year 2013-2014</b>	<b>Original Fiscal Year 2013 Budget</b>	<b>% Increase / (Decrease) over 2013 Budget</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 206,710	\$ 192,714	7.26%	\$ 187,558	\$ 178,703	\$ 172,044
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<b>206,710</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	42,624	38,403	10.99%	34,068	33,212	39,279
Health Insurance	25,442	24,339	4.53%	17,893	22,287	22,504
FICA/Medicare	15,814	14,743	7.26%	13,438	12,744	12,130
LTD Insurance	917	854	7.38%	1,079	1,042	998
Life Insurance	261	261	0.00%	324	324	324
Worker's Compensation	331	333	-0.60%	280	282	328
Other	-	-	0.00%	-	-	-
	<b>85,389</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 292,099</b>	<b>\$ 271,647</b>	<b>7.53%</b>	<b>\$ 254,639</b>	<b>\$ 248,595</b>	<b>\$ 247,606</b>
<b>Operating</b>						
Books, Publications & Subscriptions	0	0	0.00%	0	0	115
Conferences & Seminars	325	310	4.84%	50	255	235
Contractual Services	5,400	2,500	116.00%	2,325	3,001	1,866
Election Expense	17,500	17,500	0.00%	27,537	180	16,084
Materials & Supplies	3,400	3,400	0.00%	4,474	3,176	3,732
Memberships & Dues	465	545	-14.68%	541	488	530
Printing & Binding	600	500	20.00%	453	727	530
Professional Services	100	100	0.00%	33	33	101
Special Events	0	0	0.00%	0	731	0
Support Our Troops	0	0	0.00%	0	0	194
Travel & Training	990	975	1.54%	178	516	736
Utilities	0	0	0.00%	0	0	1,080
Other Operating Costs	1,000	900	11.11%	794	842	821
	<b>29,780</b>	<b>26,730</b>	<b>11.41%</b>	<b>36,385</b>	<b>9,949</b>	<b>26,024</b>
<b>Capital</b>						
Capital	0	0	0.00%	0	9,495	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>9,495</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 321,879</b>	<b>\$ 298,377</b>	<b>7.88%</b>	<b>\$ 291,024</b>	<b>\$ 268,039</b>	<b>\$ 273,630</b>

# General Services - Village Hall

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## *Mission Statement*

This Division of the General Fund is for the express 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:

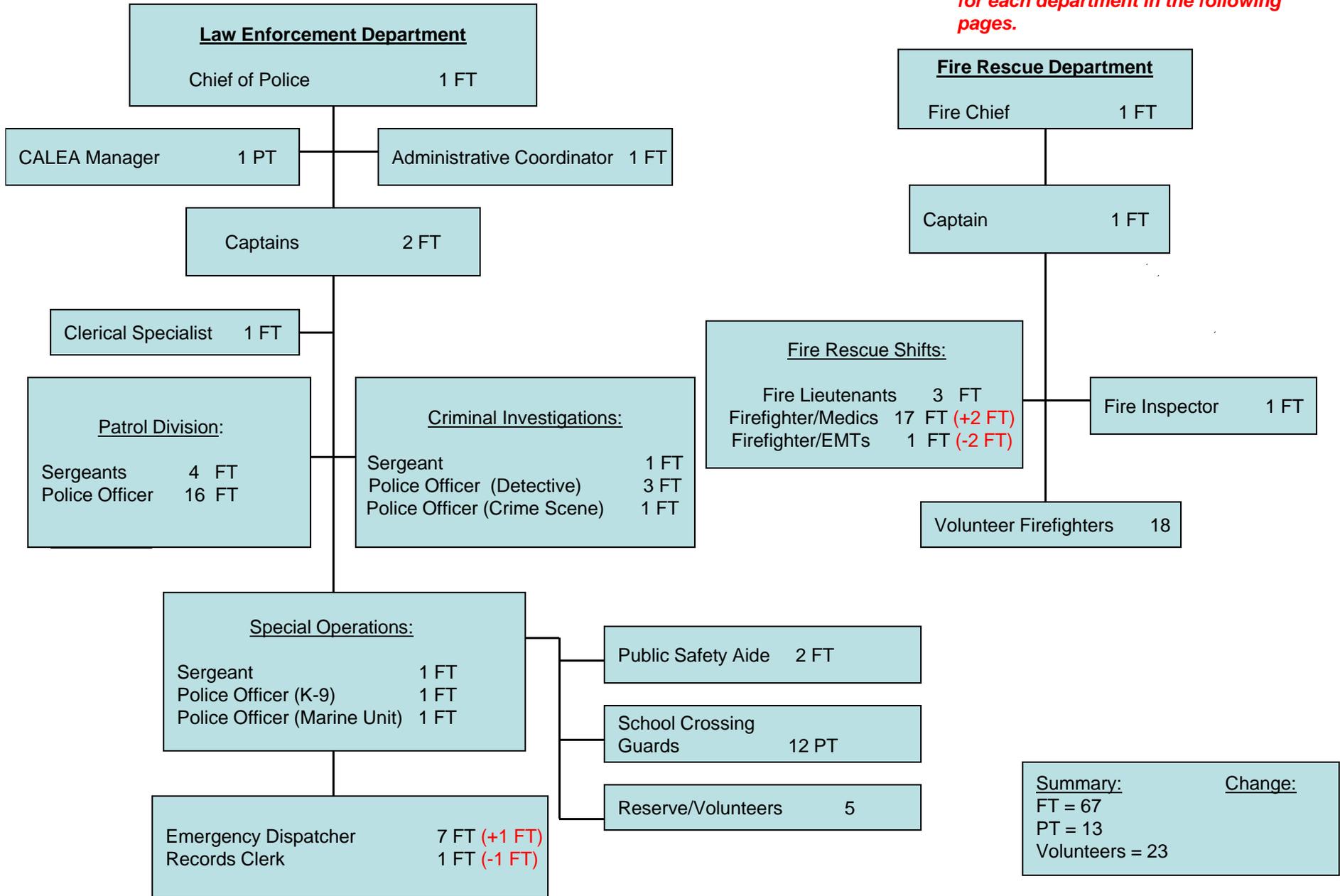
- Village Newsletter
- Village Historian
- Village Hall Copier and Postage Machine Rental
- Village Hall Utilities (Telephone, Electric, Water & Sewer)
- General Supplies for Village Hall

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
General Services-Village Hall**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Operating</b>						
Historian	1,000	1,000	0.00%	520	431	0
Materials & Supplies	5,800	5,000	16.00%	5,000	3,621	3,916
Newsletter	30,000	30,000	0.00%	26,254	34,956	30,266
Postage	35,000	35,000	0.00%	25,117	24,882	26,266
Rental	8,250	8,600	-4.07%	6,408	9,764	6,600
Utilities	31,230	31,529	-0.95%	29,281	31,865	28,329
Other Operating Costs	80	80	0.00%	135	76	0
	<b>111,360</b>	<b>111,209</b>	<b>0.14%</b>	<b>92,714</b>	<b>105,595</b>	<b>95,376</b>
<b>Capital</b>						
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	47,825	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>47,825</b>	<b>0</b>	<b>0</b>
Total Expenses	<u><u>\$ 111,360</u></u>	<u><u>\$ 111,209</u></u>	<u><u>0.14%</u></u>	<u><u>\$ 140,539</u></u>	<u><u>\$ 105,595</u></u>	<u><u>\$ 95,376</u></u>

# Public Safety

*This is a combined organization chart for Public Safety. Please refer to the organization charts provided for each department in the following pages.*

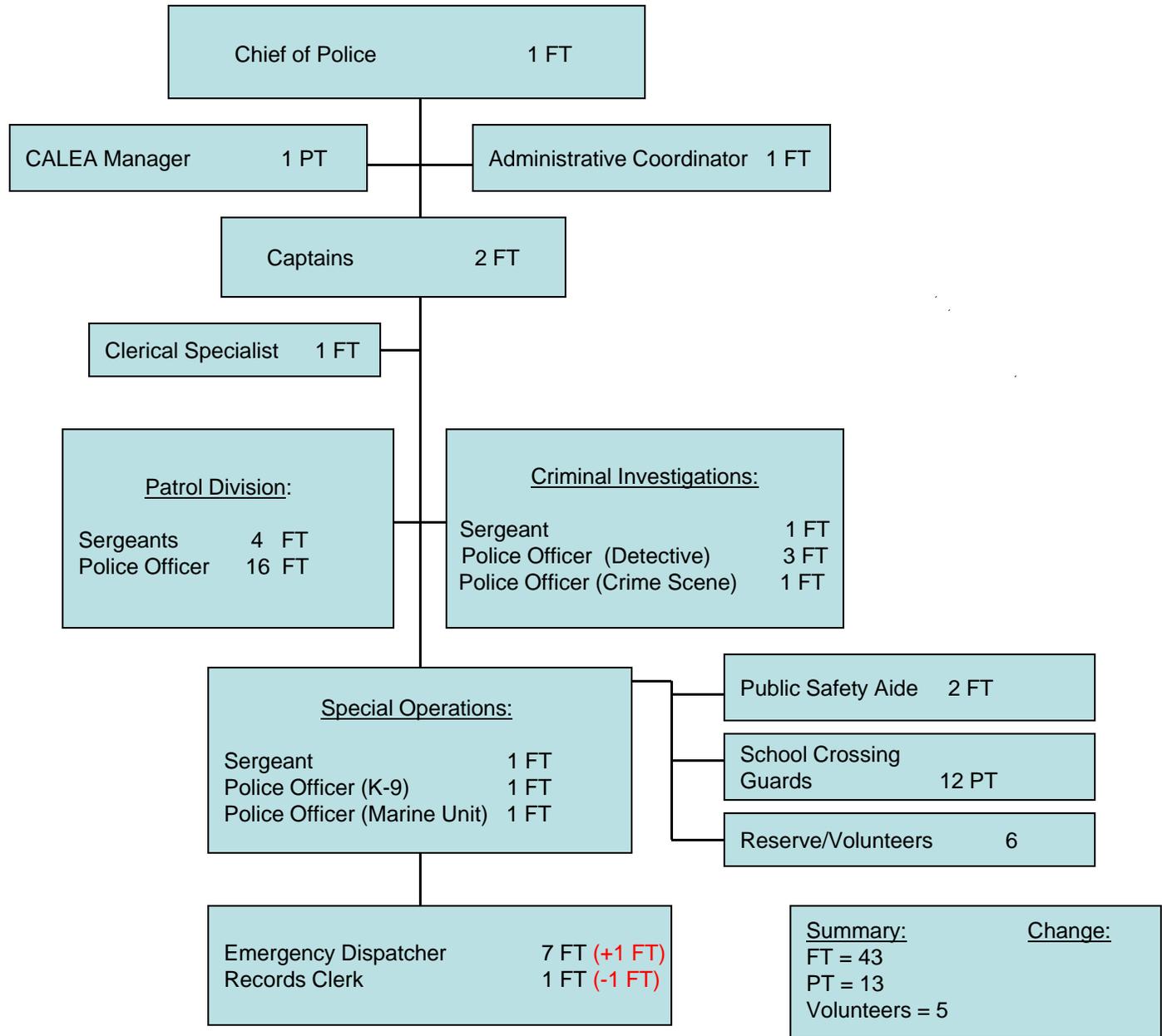


<b>Summary:</b>	<b>Change:</b>
FT = 67	
PT = 13	
Volunteers = 23	

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Public Safety (combined)**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 4,628,082	\$ 4,453,590	3.92%	\$ 4,302,414	\$ 4,170,333	\$ 4,101,513
Overtime Pay	243,000	242,800	0.08%	310,084	206,057	302,581
Part-time Pay	<u>95,628</u>	67,386	41.91%	55,596	60,342	51,162
	<b>4,966,710</b>					
Benefits:						
Pension	1,005,284	982,461	2.32%	896,869	783,529	818,691
Health Insurance	813,156	670,555	21.27%	678,383	653,190	598,965
FICA/Medicare	379,954	364,430	4.26%	337,637	322,093	323,600
LTD Insurance	20,224	19,479	3.82%	23,293	23,267	22,640
Life Insurance	5,829	5,829	0.00%	6,959	7,074	7,092
Worker's Compensation	120,589	111,777	7.88%	91,535	84,605	94,164
Other	-	-	0.00%	4,953	1,650	8,522
	<u>-</u>	<u>-</u>		<u>4,953</u>	<u>1,650</u>	<u>8,522</u>
	<b>\$ 7,311,746</b>	<b>\$ 6,918,307</b>	<b>5.69%</b>	<b>\$ 6,707,723</b>	<b>\$ 6,312,140</b>	<b>\$ 6,328,931</b>
<b>Operating</b>						
Advertising	150	250	-40.00%	714	25	-
Books, Publications & Subscriptions	2,495	1,850	34.86%	1,138	1,514	1,283
Conferences & Seminars	700	700	0.00%	-	-	-
Contractual Services	57,720	38,544	49.75%	43,488	31,951	26,493
Employee Relations	1,700	1,500	13.33%	1,254	212	454
Gas, Oil & Lubricants	148,930	119,170	24.97%	124,292	111,936	97,920
Law Enforcement Trust (Operating)	0	0	0.00%	7,915	4,000	14,088
Licenses & Fees	1,350	1,626	-16.97%	462	2,188	5,988
Materials & Supplies	164,187	86,552	89.70%	103,659	70,793	55,240
Memberships & Dues	2,045	1,669	22.53%	1,691	1,568	1,299
Postage	1,300	1,300	0.00%	1,282	1,120	1,148
Printing & Binding	3,700	3,100	19.35%	1,571	1,213	1,453
Professional Services	15,200	15,600	-2.56%	15,498	14,911	15,613
Rental	20,500	20,200	1.49%	17,485	18,563	16,378
Repairs & Maintenance	91,450	65,657	39.28%	58,057	60,436	37,241
Travel & Training	39,100	37,310	4.80%	26,934	23,476	22,502
Uniforms	46,000	28,100	63.70%	25,155	18,384	19,409
Utilities	106,155	105,304	0.81%	101,963	103,875	109,141
Volunteer Firefighter Drill Pay	9,000	10,800	-16.67%	9,251	8,475	11,800
Other Operating Costs	<u>130</u>	<u>80</u>	<u>62.50%</u>	<u>34,670</u>	<u>1,933</u>	<u>258</u>
	<b>711,812</b>	<b>539,312</b>	<b>31.99%</b>	<b>576,479</b>	<b>476,572</b>	<b>437,710</b>
<b>Capital</b>						
Automotive	0	0	0.00%	57,582	72,187	54,196
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Capital-Law Enforcement Trust	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>49,990</u>	<u>0</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>107,572</b>	<b>72,187</b>	<b>54,196</b>
<b>Total Expenses</b>	<b><u>\$ 8,023,558</u></b>	<b><u>\$ 7,457,619</u></b>	<b><u>7.59%</u></b>	<b><u>\$ 7,391,773</u></b>	<b><u>\$ 6,860,900</u></b>	<b><u>\$ 6,820,837</u></b>

# Law Enforcement



# Police Department

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## Mission Statement

To provide the highest quality of police 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 Police Department consists of thirty-one (31) sworn law enforcement officers, eight (8) communications personnel (one of which serves as a Records Clerk), two (2) police aides, and two (2) full-time clerical personnel. The Department currently has sixteen (16) Reserve Officers and five (5) non-sworn volunteers.

Patrol officers work a twelve-hour shift schedule and communications personnel work a ten-hour shift, with a minimum staffing requirement to provide appropriate law enforcement coverage.

## Organization

The Chief of Police serves as part of the Village Management team reporting to the Village Manager and is responsible for the overall operation and performance of all Police personnel. The Chief communicates on a regular basis with the Village Manager, other Village Department Directors and Village Council on all police related matters.

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

The Police Department consists of two (2) divisions: an Operations Division and an Operations Support Division.

Each Division is commanded by a Police Captain who is responsible for overseeing: Patrol; Criminal Investigations; Specialized Units; Communications; Records; and other administrative duties. The current organizational structure has streamlined internal communications and processes thereby improving responsiveness and overall customer service.

## Uniform Patrol

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

The Village of North Palm Beach, being a boating community, has a number of waterways within its jurisdiction. Since the Village borders Lake Worth, the Intracoastal Waterway and Earman River, 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

A Police Sergeant is certified as a crime prevention practitioner and is responsible for coordination of community programs, residential and business security surveys, and acts as primary advisor to our Police Explorers.

### Training

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

#### **Traffic Crashes:**

- 2011 total is 295
- 2012 total is 314

#### **Enforcement Initiatives:**

2011 2,566 citations, 495 warnings  
2012 3,726 citations, 654 warnings

## Crime Scene

The Department'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 or suspects. The vehicle is also outfitted to serve as a mobile command post if the need arises.

### Technology

The Department 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 Department with crime prevention and detection. Each police vehicle is equipped with its own laptop for report writing and easy access to crime and records information. In-car technology includes a CAD alert system, which details significant events.

### National Accreditation

The Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA®) proudly announced that on July 30, 2011 the North Palm Beach Police Department received its first national re-accreditation by meeting the commission's highly regarded and broadly recognized body of law enforcement standards established by CALEA.

The North Palm Beach Police Department continued in the re-accreditation process, which began four years ago after receiving our initial accreditation in 2008. The accreditation core team continued the daunting challenge of reviewing and ensuring compliance with all policies as well as completing inventories and task analyses to bring the police department into compliance with the high standards set by CALEA.

By choosing to be accredited through CALEA, your Police Department voluntarily accepted the challenge to meet the most rigorous set of standards designed for law enforcement in the United States. The Police Department agreed to meet all the standards applicable to the largest size agency defined by CALEA, and to prove compliance with those standards on a continual basis through documentation and inspection. Inspections occur both internally and every three years by a team of law enforcement professionals chosen by CALEA from non-bordering jurisdictions.

CALEA standards apply to patrol, investigations, administration, crime prevention, property and evidence, the Reserves, the Explorers programs, and all areas of Police Department operations.

### Communications

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

### **Community Programs:**

#### Explorer Program

The Explorer program is for individuals between the ages of 14 and 21. The participants are introduced to the many facets of law enforcement and emergency services.

The Explorers work hand-in-hand with the Police 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 eight (8) 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 Department. Upon successful completion of applicant processing, candidates must attend an Academy and pass a state exam to become certified as Auxiliary (Reserve) Officers. They assist full-time officers in every aspect of their jobs and provide assistance during special events. The program currently has sixteen (16) Reserve Officers.

#### Volunteers in Policing

A trained group of volunteers assist with recent victim re-contact in the detective bureau and other administrative tasks throughout the agency. This program currently has five (5) participants.

#### 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 fifty-six (56) security surveys in 2012.

#### 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 forty-two (42) 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 Police Officers of participation in the program. Currently there are three-hundred ninety (390) participants enrolled in the C.A.T. program.

### 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 Department distributed five-thousand (5,000) flyers in 2012.

### Cell Phones to Seniors

Cell phones are collected and then given out to senior citizens throughout the area for emergency use. The Department distributed ninety (90) phones in 2012.

### 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 Department distributed one-thousand (1,000) gun locks in 2012.

### 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 Department conducted (two-hundred) 200 meetings in 2012.

### 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 Department'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 Department attended sixty- two (62) meetings throughout 2012.

### 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 Department conducted sixty-five (65) seminars in 2012.

### 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. Workers on Watch participants reported eight (8) incidents.

### 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 law enforcement to provide quick and accurate response in the event of a crisis. A total of 500 children were fingerprinted in 2012.

### D.A.R.E. Program

Drug Abuse Resistance Education (D.A.R.E.) is offered in community schools by specially trained officers. In 2012 we graduated 100 sixth grade students from the program.

### Personnel Changes

The personnel/title changes for Fiscal Year 2013/2014 are:

- Addition of one (1) full-time Emergency Dispatcher position
- Deletion of one (1) full-time Records Clerk position

### Current Year Accomplishments and 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.

### Transitional Neighborhood Teams

Transitional Neighborhood teams (TNT) consist of one detective, one K-9 Officer, one police officer and one code enforcement officer working part-time towards the goal of addressing those transitional neighborhoods identified through crime trends and quality of life issues as being at-risk portions of the community.

- The focus of TNT is to address Section 8 housing fraud in partnership with HUD and the County housing authority. This approach yields positive results in removing felons from our community.
- Increased traffic enforcement in targeted transitional neighborhoods, which leads to other offense enforcement.
- Truant interdiction partners TNT with school police and parents engaging on truants who become at risk for committing property crimes when absent from school.

The desired outcome of TNT is neighborhood stabilization and improved quality of life.

During Fiscal Year 2012-2013, the Law Enforcement Department achieved the following new initiatives and improvement goals:

- Increased community participation/meetings;
- Increased code enforcement actions;
- Exceeded goals on traffic enforcement; and
- Increased case clearance.

Goals and Objectives

In the coming year, the Police Department 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:

- Maintain ratio of UCR Part I crimes reported at current clearance rate (currently exceeds State & Palm Beach County average).
- Enhance traffic safety for Village residents through education and enforcement efforts to reduce crashes.
- Increase participation with community groups through meetings, events, and resident participation.
- Focus on transitional neighborhoods using both community policing philosophies and transitional neighborhood team initiatives to reduce crime and improve the quality of life.

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:

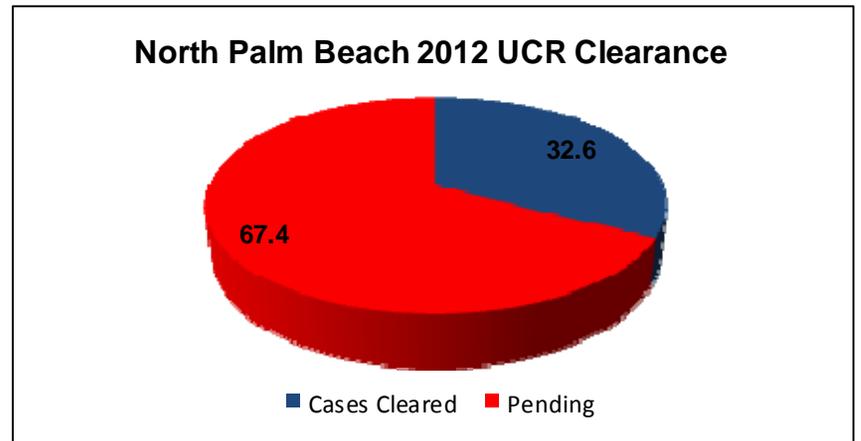
- Continued educational efforts with Village residents on code requirements with emphasis on quality of life issues.
- Increase code compliance on quality of life issues.

Performance Measures

Performance Measure	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
Increase flyer distribution and community campaigns	4,850	5,000	4,500
Number of code compliance issues	356	321	300
Ratio of UCR Part I crime and clearance	34%	36%	38%
Increase number of warnings issued for traffic stops by 10%	4,380	4,820	4,500
Reduce traffic crash reports by 10%	314	283	255

**UCR (Uniform Crime Reporting) Clearance Rate Part 1 Crimes:**

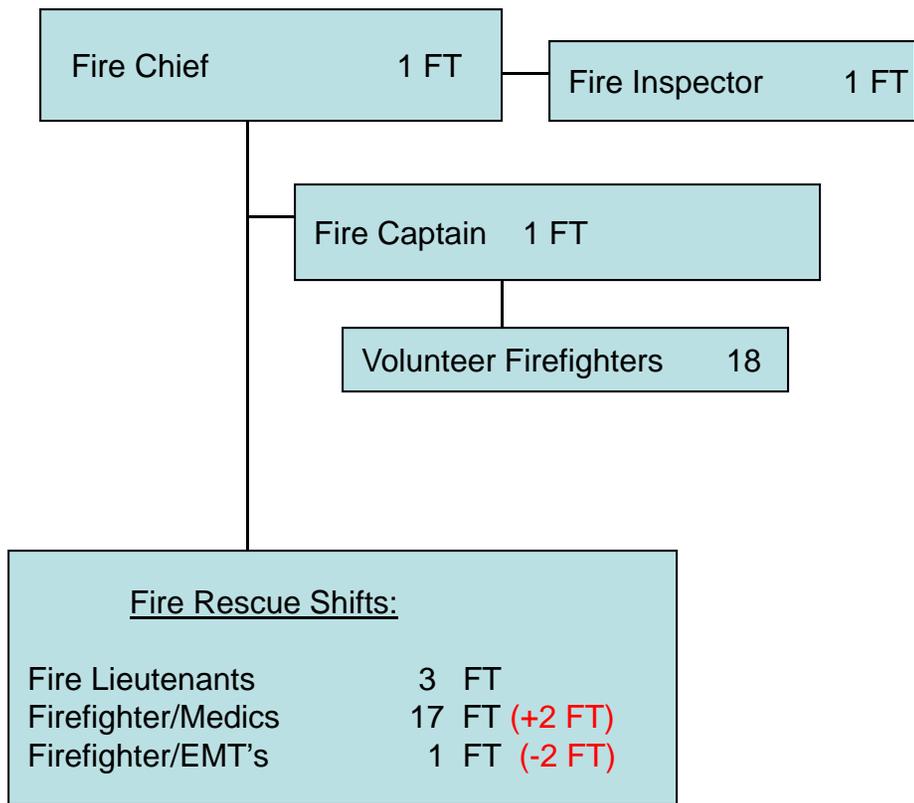
This chart represents the total clearance of the Village’s most serious criminal offenses. The Police Department has achieved 32.6% for the year, which exceeds the State average of approximately 20%.



**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Law Enforcement**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 2,855,144	\$ 2,761,408	3.39%	\$ 2,629,660	\$ 2,579,854	\$ 2,552,924
Overtime Pay	150,000	150,000	0.00%	221,575	134,751	163,111
Part-time Pay	<u>95,628</u>	67,386	41.91%	55,596	60,342	51,162
	<b>3,100,772</b>					
Benefits:						
Pension	614,400	604,426	1.65%	542,432	478,687	512,008
Health Insurance	482,455	444,134	8.63%	400,600	388,752	356,729
FICA/Medicare	237,209	227,878	4.09%	210,253	201,851	201,260
LTD Insurance	12,387	12,007	3.16%	14,213	14,377	14,004
Life Insurance	3,741	3,741	0.00%	4,394	4,509	4,545
Worker's Compensation	63,779	61,797	3.21%	49,817	48,283	55,142
Other	<u>-</u>	-	0.00%	4,953	1,650	8,522
	<b>1,413,971</b>					
	<b>\$ 4,514,743</b>	<b>\$ 4,332,777</b>	<b>4.20%</b>	<b>\$ 4,133,494</b>	<b>\$ 3,913,057</b>	<b>\$ 3,919,407</b>
<b>Operating</b>						
Advertising	150	250	-40.00%	714	25	0
Books, Publications & Subscriptions	700	900	-22.22%	74	681	538
Conferences & Seminars	700	700	0.00%	0	0	0
Contractual Services	28,820	13,544	112.79%	17,344	8,773	7,839
Employee Relations	1,700	1,500	13.33%	1,254	212	454
Gas, Oil & Lubricants	118,000	95,000	24.21%	101,946	89,834	78,841
Law Enforcement Trust (Operating)	0	0	0.00%	7,915	4,000	14,088
Licenses & Fees	450	446	0.90%	347	568	2,582
Materials & Supplies	100,587	25,735	290.86%	39,746	25,077	20,949
Memberships & Dues	1,180	850	38.82%	807	1,074	605
Printing & Binding	3,200	2,500	28.00%	1,101	918	1,058
Rental	18,900	18,600	1.61%	9,673	8,400	5,850
Repairs & Maintenance	48,200	49,107	-1.85%	44,527	43,562	24,056
Travel & Training	18,900	20,600	-8.25%	12,225	13,048	8,857
Uniforms	21,500	16,600	29.52%	12,651	7,819	9,056
Utilities	12,420	12,060	2.99%	10,884	9,347	9,710
Other Operating Costs	<u>0</u>	0	0.00%	34,475	1,792	258
	<b>375,407</b>	<b>258,392</b>	<b>45.29%</b>	<b>295,683</b>	<b>215,129</b>	<b>184,742</b>
<b>Capital</b>						
Automotive	0	0	0.00%	57,582	72,187	54,196
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Capital-Law Enforcement Trust	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	<u>0</u>	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>57,582</b>	<b>72,187</b>	<b>54,196</b>
<b>Total Expenses</b>	<b>\$ 4,890,150</b>	<b>\$ 4,591,169</b>	<b>6.51%</b>	<b>\$ 4,486,759</b>	<b>\$ 4,200,373</b>	<b>\$ 4,158,345</b>

# Fire Rescue



Note:

*Two of the current FF/EMT's are State certified paramedics and can transition into FF/Medics with no need to hire additional personnel. This will make better use of their training and skills, and provide a higher level of service to our residents*

<u>Summary:</u>	<u>Change:</u>
FT = 24	
PT = 0	
Volunteers = 18	

# Fire Rescue

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## Mission Statement

The North Palm Beach Fire Rescue Department is committed to providing exceptional life safety services through the delivery of quality, professional fire suppression, emergency medical services, fire code enforcement and community education.

## Service Levels Narrative

The Fire Rescue Department consists of a fire chief, fire captain, a fire inspector, three fire rescue lieutenants, seventeen firefighter/paramedics, one firefighter/EMT and eighteen volunteers.

The Fire Chief serves as part of the Village management team reporting to the Village Manager. The Fire Chief manages the resources of the Fire Rescue Department, performing administrative duties such as budget preparation and long term planning. The Fire Chief coordinates with other Village departments, most often Community Development, to minimize conflicts between code issues that might affect projects within the Village. The Fire Chief may serve in any capacity up to and including incident commander during a man-made or natural disaster.

The Fire Captain serves as training officer and liaison to other fire and EMS organizations. As such, the Captain represents the department at various countywide association meetings. The Captain arranges training required to maintain certification and skills, and maintains the training records necessary to comply with county and state laws.

The Fire Inspector is responsible for all annual existing business inspections as well as inspecting new construction for code compliance. In addition, the Fire Inspector reviews all building plans and permits for code compliance.

The Fire Rescue Lieutenants are each assigned a six-personnel shift. Each shift works a 24-hour on duty/48-hour off-duty schedule with each member having an additional scheduled day off every three weeks; this averages to a 48-hour work week. Mandatory minimum daily staffing is five people, with two on an ambulance and three on a fire engine. The Lieutenants are responsible for the day-to-day operations; responding to emergency calls, in-house training drills, apparatus and equipment maintenance and station maintenance. The Lieutenants are also called upon to provide public/group tours of the fire station and present fire safety information to school groups and citizen organizations.

Our volunteers are required to hold the same certifications as our career personnel; Firefighter II and EMT or paramedic certification. They are also required to attend at least two monthly fire drills and ride a minimum of twenty-four hours per month with our career personnel. They can be assigned any duty for which they are certified, and supplement, but never replace career personnel.

## Personnel Changes

The personnel/title changes for Fiscal Year 2013/2014 are:

- Addition of two (2) full-time Firefighter/Medic positions
- Deletion of two (2) full-time Firefighter/EMT positions

Current Year Accomplishments and New Initiatives

During Fiscal Year 2013, the Fire Rescue Department achieved the following new initiatives and goals for improvement:

- Recertified all personnel in CPR and ACLS (Advanced Cardiac Life Support);
- Served as a host location for the first annual countywide Hands-only CPR training event;
- Replaced twelve year old Self-Contained Breathing Apparatus with modern equipment;
- Installed new medical inventory equipment purchased through EMS grant; and
- Participated in a number of Village and countywide events including our Annual Safety Fair, Heritage Day, U.S. Coast Guard Open House, 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 countywide 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:

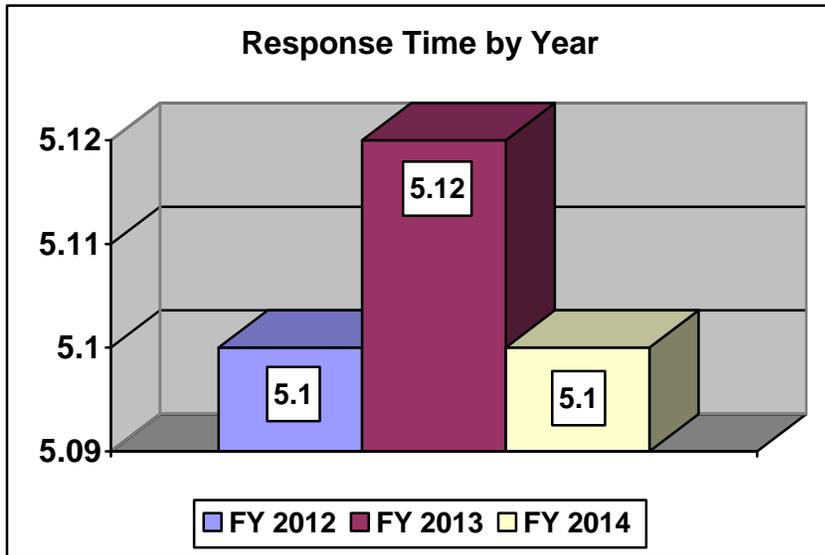
**Encourage and improve both resident and business involvement in Village programs and events.**

Objectives:

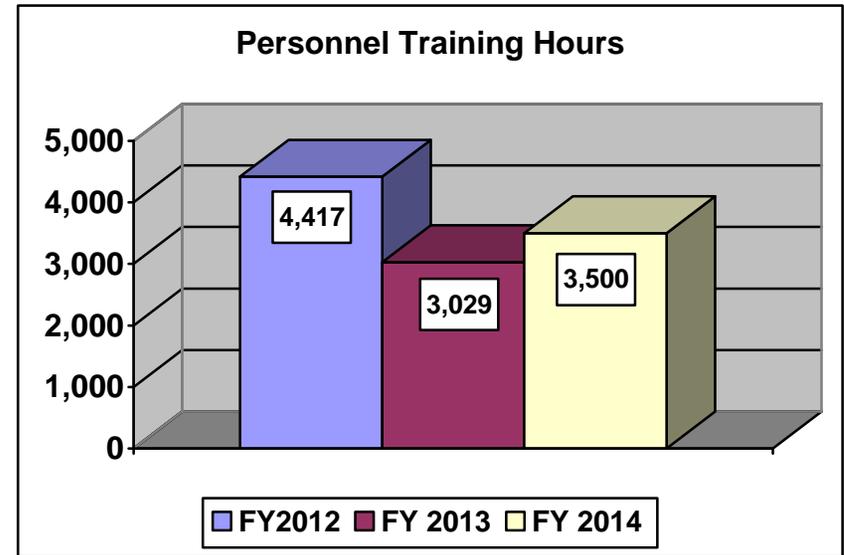
- a. Increase attendance at annual Safety Fair.
- b. Increase number of Village businesses represented at the annual Safety Fair.

Performance Measures

Performance Measure	FY 2012 Actual	FY 2013 Projected	FY 2014 Estimated
Village Businesses involved in the Safety Fair	10	8	8
Media advertising for the Safety Fair	4	4	4
8 minute response time 80% of the time	5.10	5.12	5.10
Personnel Training Hours	4,416.5	3,029	3,500



**Response Times:** As depicted in the above graph, the average response time is well below the eight-minute county maximum limit and we anticipate a continued trend well below the county goal.



**Personnel Training Hours:** This graph depicts our current training pattern. With recertifications scheduled on bi-annual and tri-annual schedules training hour cycle accordingly.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Fire Rescue**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 1,772,938	\$ 1,692,182	4.77%	\$ 1,672,754	\$ 1,590,479	\$ 1,548,589
Overtime Pay	93,000	92,800	0.22%	88,509	71,306	139,470
Part-time Pay	-	-	0.00%	-	-	-
	<u>1,865,938</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	390,884	378,035	3.40%	354,437	304,842	306,683
Health Insurance	330,701	226,421	46.06%	277,782	264,438	242,236
FICA/Medicare	142,745	136,552	4.54%	127,384	120,241	122,340
LTD Insurance	7,837	7,472	4.88%	9,080	8,890	8,636
Life Insurance	2,088	2,088	0.00%	2,565	2,565	2,547
Worker's Compensation	56,810	49,980	13.67%	41,718	36,322	39,023
Other	-	-	0.00%	-	-	-
	<u>931,065</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 2,797,003</b>	<b>\$ 2,585,530</b>	<b>8.18%</b>	<b>\$ 2,574,229</b>	<b>\$ 2,399,084</b>	<b>\$ 2,409,524</b>
<b>Operating</b>						
Books, Publications & Subscriptions	1,795	950	88.95%	1,064	833	745
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	28,900	25,000	15.60%	26,143	23,178	18,654
Gas, Oil & Lubricants	30,930	24,170	27.97%	22,346	22,102	19,079
Licenses & Fees	900	1,180	-23.73%	115	1,620	3,406
Materials & Supplies	62,600	60,817	2.93%	63,914	45,716	23,462
Memberships & Dues	865	819	5.62%	884	494	694
Printing & Binding	500	600	-16.67%	470	294	395
Professional Services	15,200	15,600	-2.56%	15,498	14,911	15,613
Rental	1,600	1,600	0.00%	331	0	0
Repairs & Maintenance	12,600	8,000	57.50%	13,530	6,959	13,186
Travel & Training	20,200	16,710	20.89%	14,709	10,428	13,645
Uniforms	24,500	11,500	113.04%	12,504	10,565	10,354
Utilities	775	775	0.00%	609	737	1,006
Volunteer Firefighter Drill Pay	9,000	10,800	-16.67%	9,251	8,475	11,800
Other Operating Costs	50	0	0.00%	60	65	0
	<u>210,415</u>	<u>178,521</u>	<u>17.87%</u>	<u>181,427</u>	<u>146,378</u>	<u>132,039</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<u><u>\$ 3,007,418</u></u>	<u><u>\$ 2,764,051</u></u>	<u><u>8.80%</u></u>	<u><u>\$ 2,755,657</u></u>	<u><u>\$ 2,545,461</u></u>	<u><u>\$ 2,541,563</u></u>

# General Services-Public Safety

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## *Mission Statement*

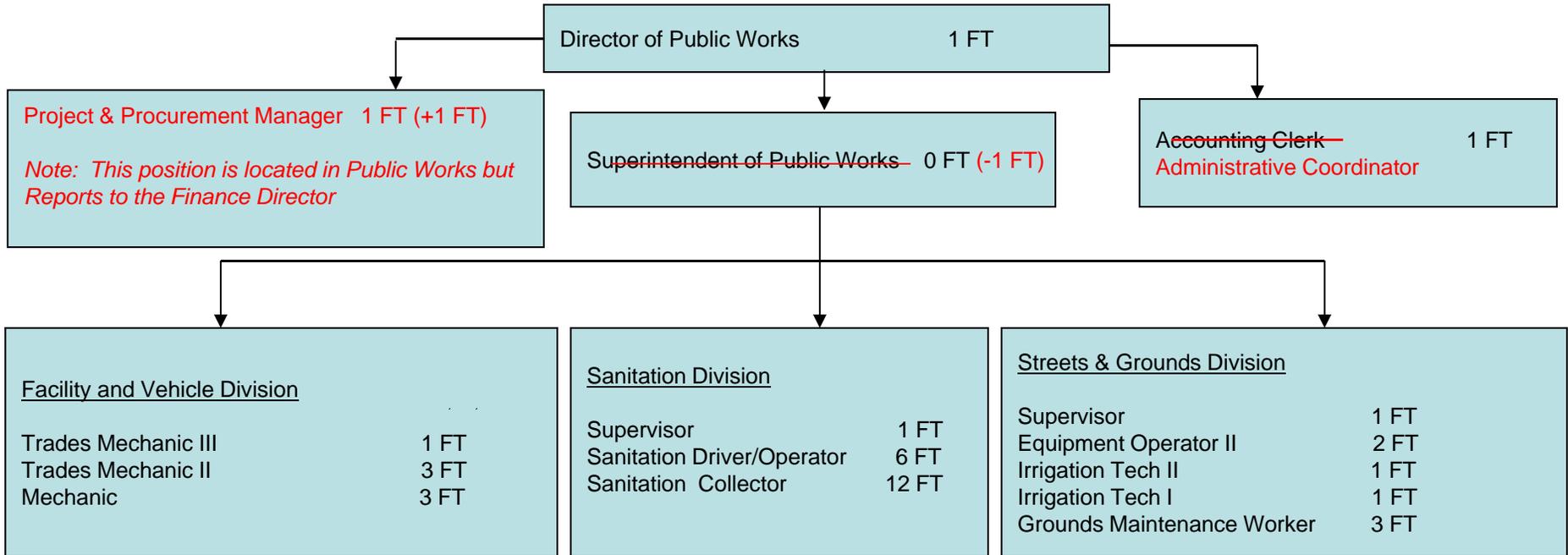
This Division of Public Safety is for the express purpose of accounting for expenditures related to the Public Safety Building that cannot be directly associated with or easily identified to Law Enforcement or Fire Rescue. Some of the items accounted for within this Division include the following:

- Postage
- Utilities (Telephone, Electric, Water and Sewer)
- General Supplies
- General Repairs and Maintenance.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
General Services-Public Safety**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Operating</b>						
Materials & Supplies	1,000	0	0.00%	0	0	10,829
Postage	1,300	1,300	0.00%	1,282	1,120	1,148
Rental	0	0	0.00%	7,482	10,163	10,528
Repairs & Maintenance	30,650	8,550	258.48%	0	9,915	0
Utilities	92,960	92,469	0.53%	90,470	93,792	98,424
Other Operating Costs	80	80	0.00%	135	76	0
	<b>125,990</b>	<b>102,399</b>	<b>23.04%</b>	<b>99,368</b>	<b>115,066</b>	<b>120,930</b>
<b>Capital</b>						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	49,990	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>49,990</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 125,990</b>	<b>\$ 102,399</b>	<b>23.04%</b>	<b>\$ 149,358</b>	<b>\$ 115,066</b>	<b>\$ 120,930</b>

# Public Works



<u>Summary:</u>	<u>Change:</u>
FT= 37	
PT= 0	

# Public Works

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## 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 and one (1) full-time Administrative Coordinator. The department also includes one (1) full-time Project and Procurement Manager who reports to the Village's Finance Director. 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 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 staff. The Director 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 Administrative Coordinator 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 Project and Procurement Manager is responsible for coordinating large improvement projects and facilitating the procurement process.

The Facility and Vehicle 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 buildings and facilities including Village Hall, Public Safety, Library, the Community Center, Anchorage Park and Marina, Osborne Park, Lakeside Park, Public Works Complex, Tennis Facility, Country Club clubhouse, and all Village-maintained 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 assists in the repair of irrigation pump motors.

The Facilities Division provides general maintenance for the Golf Pro Shop, Restaurant/Lounge and Country Club Administrative offices. These labor charges are submitted to the Country Club Administration for reimbursement to the General Fund. No tax dollars are utilized for facilities at the North Palm Beach Country Club, which are included in the Enterprise Fund operations.

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;

- Investigate energy saving equipment and devices to reduce electrical consumption throughout the Village;
- Research alternatives to existing signage that will enhance communications with Village residents; and
- Continuing the program for painting, landscaping and lighting facilities to maintain a high quality of appearance.

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 98 licensed vehicles and numerous pieces of off-road and small equipment (i.e. chain saws, generators, grinders, pumps, etc.). Another aspect of the division is the renovation of the three wheel carts that are utilized for the collection of garbage in the Village. Fleet provides fabrication and welding for the various departments. This division also maintains various carts used in the driving range operations at the Country Club. Those labor charges are then reimbursed by the Country Club.

Major Fleet Maintenance renovation priorities for the proposed budget include:

- Oversight of vehicle purchases to ensure equipment is compatible with its intended use.

The Sanitation Division currently consists of one (1) Supervisor, six (6) Sanitation Driver/Operators, and twelve (12) Sanitation Collectors.

The Division provides side door 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 costly level of service when compared to surrounding municipalities.

Sanitation continues to be impacted by substantial rises in fuel costs, vehicle maintenance costs, personnel injuries, and the cost of capital equipment. In FY 2014, Administration will explore and perform limited trial tests of alternative methods of collecting household garbage and waste throughout the Village. This action is in response to the deteriorating condition of the jitneys and compounded by the inability to purchase new units or procure adequate repair parts. The transition to alternative means of collection will be done with an understanding that the residents still receive 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 seek to purchase one tandem-axle rear-loading packer truck to replace the remaining single axle truck in the fleet. Tandem-axle trucks reduce the number of trips to the landfill, which improves staff productivity and lowers fuel costs. It also has reduced the number of overweight tickets, which was prevalent with the single axle.

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 to hold safety programs for staff throughout the year.

The Street Maintenance Division is comprised of one (1) 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, inspections 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.

During the coming year, the Street Maintenance Division plans to:

- Develop a median revitalization plan to provide for visually attractive landscaping while reducing water consumption;
- Continue with the very successful outsourcing of maintenance of all Village parks and landscape areas; and
- Be proactive in its approach to the guidelines of the NPDES, which emphasizes monitoring of the Village's storm water system and to be vigilant for illicit spills and discharges.

### Personnel Changes

The personnel/title changes for Fiscal Year 2013/14 are:

- Reclassification of one Accounting Clerk to Administrative Coordinator
- Addition of one full-time Project and Procurement Manager position (reports to the Village's Finance Director)
- Deletion of one full-time Superintendent of Public Works

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. Regular inspection of shop and work areas.
- c. Process mapping of position functions.
- d. Complete Job Safety Analysis for positions.

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. Continued education and encouragement of recycling to reduce disposal fees.
- c. Effective scheduling of personnel and equipment to specific tasks.
- d. Observation of Village activity.
- e. Adhering to collection schedule.
- f. Enforce the Village’s vegetative debris ordinance.

Department Goal:

**Reduction of fuel consumption.**

Objectives:

- a. Perform regular maintenance of vehicles to ensure performance at the optimum levels.
- b. Fleet conversion to more fuel efficient configurations.

Council Goal:

**Improve the Overall Appearance of the Village**

Department Goal:

**Increase lineal footage of sidewalk repairs.**

Objectives:

- a. Prepare priority list based on a comprehensive evaluation of all Village infrastructure will be completed during FY 2014.
- 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:

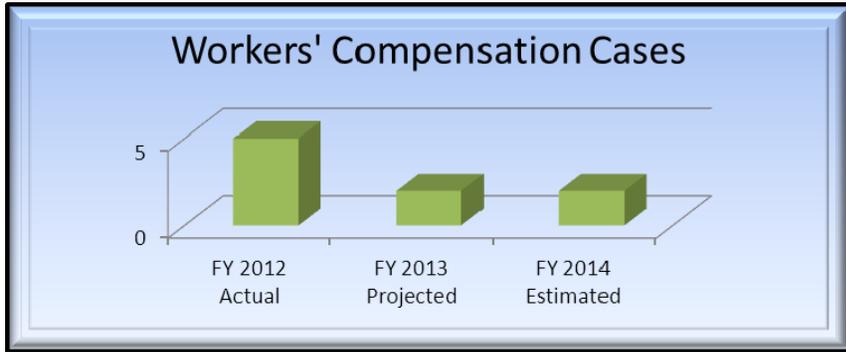
**Improve the appearance of medians and Village grounds.**

Objectives:

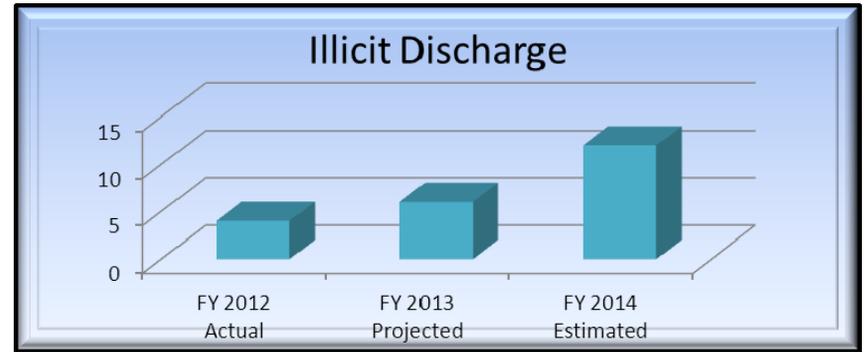
- a. Replacement of dead or damaged vegetation.
- b. Develop planting scheme.
- c. Work with landscape contractor to ensure adherence to contract.

Performance Measures

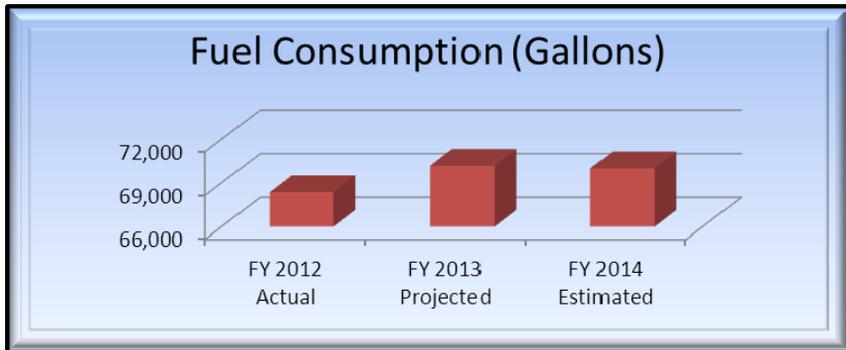
Performance Measure	FY 2012 Actual	FY 2013 Estimated	FY 2014 Projected
Workers’ Compensation Cases	5	2	2
Fuel Consumption(gallons)(Full Fleet)	68,365	70,179	70,000
Illicit Discharge (NPDES)	4	6	12
Sidewalk Repairs (Linear Feet)	320	1,600	200
Solid Waste Collection (tons)	6,720	7,138	7,200
Paper & Cardboard Recycling (tons)	844	864	871
Glass & Plastic Recycling (tons)	522	542	550
Missed Collection Calls	62	59	60



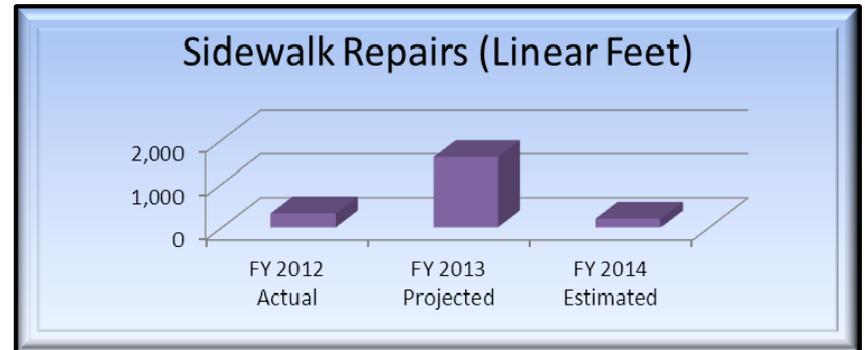
**Workers' Compensation Cases:** These cases are related to injuries sustained in the work place. Thorough investigation into each incident provides valuable information that can be utilized in preventative measures in the future.



**Illicit Discharge:** Public Works monitors catch basins, outfalls, and waterways within the corporate limits of the Village. Proposed increases in staff training and monitoring of work within the public right-of-way is anticipated to escalate the number of illicit discharges discovered and mitigated.



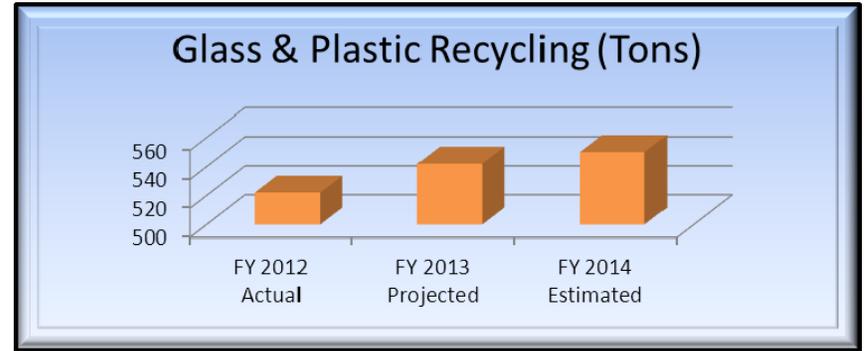
**Fuel Consumption:** This is the amount of fuel consumed by the entire Village fleet of vehicles and assorted pieces of machinery and equipment. Public Works vehicle purchases requested for FY 2014 and beyond will replace older vehicles with more fuel-efficient models.



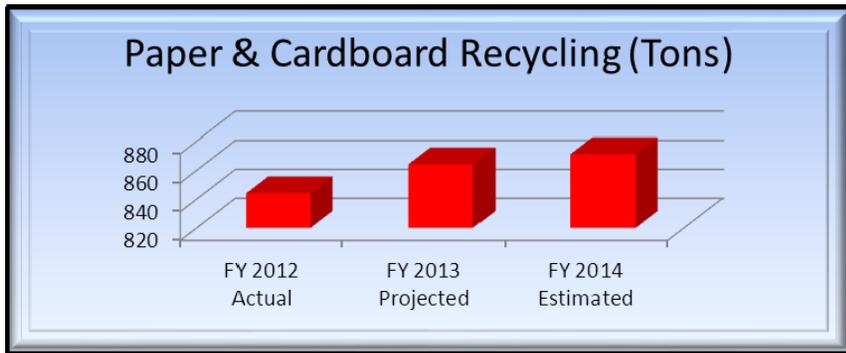
**Sidewalk Repairs:** Throughout the year, staff surveys sidewalks Village-wide and prepares a list of pending repairs. Information submitted by the residents is also included in these estimates. A comprehensive evaluation of all Village infrastructure will be completed during FY 2014. This evaluation will develop a 5-year maintenance schedule for sidewalks based on risk mitigation and aesthetic preservation strategies. The infrastructure evaluation will dictate the capital and operations budget requests for FY 2015 and beyond.



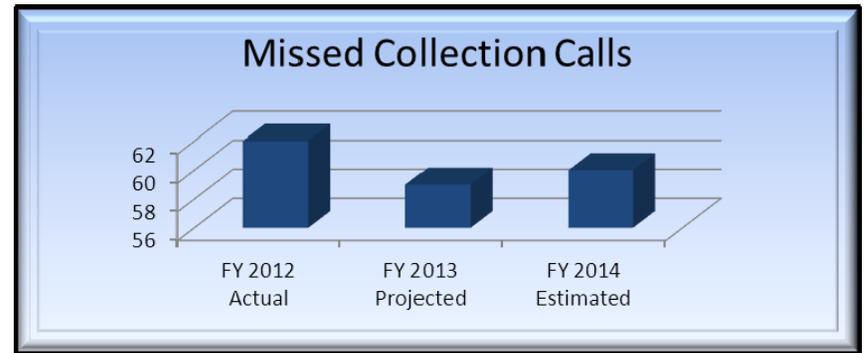
**Solid Waste Collection:** The number of tons of garbage and trash that are collected on an annual basis. The trend of less refuse being collected was reversed during FY 2013. This is most likely attributed to improvement of the economic environment.



**Glass & Plastic Recycling:** Indicators support that more individuals are making a conscientious effort to help to reduce the amount of recyclable material that eventually ends up at the landfill.



**Paper & Cardboard Recycling:** Indicators support that more individuals are making a conscientious effort to help to reduce the amount of recyclable material that eventually ends up at the landfill.



**Missed Collection Calls:** These are calls received regarding garbage not collected from a residence or business on the anticipated schedule. Several factors are considered in response to the complaints, such as time of call in relation to the schedule of the crews, location of container and obstructions. All complaints are resolved within 24 hours.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Public Works (combined)**

	<b>Fiscal Year 2013-2014</b>	<b>Original Fiscal Year 2013 Budget</b>	<b>% Increase / (Decrease) over 2013 Budget</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 1,609,990	\$ 1,656,676	-2.82%	\$ 1,664,149	\$ 1,635,687	\$ 1,602,353
Overtime Pay	20,500	16,000	28.13%	14,770	7,995	19,442
Part-time Pay	-	-	0.00%	-	-	-
	<b>1,630,490</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	315,977	345,823	-8.63%	312,693	319,069	381,249
Health Insurance	459,387	403,673	13.80%	365,039	385,764	380,505
FICA/Medicare	124,735	127,963	-2.52%	118,740	115,275	113,189
LTD Insurance	7,206	7,413	-2.79%	9,333	9,468	9,183
Life Insurance	3,219	3,219	0.00%	3,910	3,996	3,950
Worker's Compensation	80,327	87,258	-7.94%	73,952	74,376	85,616
Other	-	-	0.00%	(95)	(345)	28,580
	<b>990,851</b>	<b>-</b>	<b>0.00%</b>	<b>(95)</b>	<b>(345)</b>	<b>28,580</b>
	<b>\$ 2,621,341</b>	<b>\$ 2,648,025</b>	<b>-1.01%</b>	<b>\$ 2,562,491</b>	<b>\$ 2,551,284</b>	<b>\$ 2,624,068</b>
<b>Operating</b>						
Advertising	1,500	1,400	7.14%	1,103	1,103	1,155
Contractual Services	649,800	621,800	4.50%	577,449	577,465	573,479
Employee Relations	100	100	0.00%	-	-	-
Equipment Rental	3,500	3,600	-2.78%	1,364	1,038	6,897
Gas, Oil & Lubricants	133,600	122,150	9.37%	124,987	118,484	94,988
Licenses & Fees	800	650	23.08%	347	3,011	1,131
Materials & Supplies	274,350	264,650	3.67%	271,994	446,147	223,600
Memberships & Dues	1,000	400	150.00%	195	15	450
NPEDS Permitting	15,000	15,000	0.00%	9,046	10,965	10,643
Postage	250	250	0.00%	141	365	239
Printing & Binding	125	125	0.00%	69	26	178
Professional Services	110,000	1,200	9066.67%	4,068	2,847	93
Repairs & Maintenance	164,500	192,200	-14.41%	121,953	113,996	120,390
Solid Waste Disposal	78,000	79,524	-1.92%	39,170	43,165	45,815
Uniforms	9,980	12,230	-18.40%	11,404	12,877	12,716
Utilities	164,254	169,846	-3.29%	159,997	161,756	166,577
Other Operating Costs	6,000	700	757.14%	910	100	4,616
	<b>1,612,759</b>	<b>1,485,825</b>	<b>8.54%</b>	<b>1,324,198</b>	<b>1,493,358</b>	<b>1,262,966</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	19,804
Capital	0	0	0.00%	0	0	2,640
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	345,116
Machinery & Equipment	0	0	0.00%	25,457	0	3,111
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>25,457</b>	<b>0</b>	<b>370,671</b>
<b>Total Expenses</b>	<b>\$ 4,234,100</b>	<b>\$ 4,133,850</b>	<b>2.43%</b>	<b>\$ 3,912,146</b>	<b>\$ 4,044,642</b>	<b>\$ 4,257,705</b>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Public Works Administration**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 201,242	\$ 231,535	-13.08%	\$ 255,890	\$ 228,635	\$ 222,456
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>201,242</u>					
Benefits:						
Pension	32,347	46,158	-29.92%	41,213	42,176	49,819
Health Insurance	31,140	29,771	4.60%	30,909	27,810	26,555
FICA/Medicare	15,395	17,713	-13.09%	18,329	16,190	15,493
LTD Insurance	884	1,021	-13.42%	1,315	1,305	1,274
Life Insurance	261	261	0.00%	324	324	324
Worker's Compensation	322	1,915	-83.19%	1,662	1,729	1,950
Other	-	-	0.00%	-	-	-
	<u>80,349</u>					
	<u>\$ 281,591</u>	<u>\$ 328,374</u>	<u>-14.25%</u>	<u>\$ 349,642</u>	<u>\$ 318,170</u>	<u>\$ 317,871</u>
<b>Operating</b>						
Contractual Services	18,800	6,800	176.47%	6,306	6,413	6,332
Employee Relations	100	100	0.00%	0	0	0
Gas, Oil & Lubricants	0	0	0.00%	0	0	30
Licenses & Fees	250	0	0.00%	0	2,798	906
Materials & Supplies	2,000	1,700	17.65%	1,138	1,214	1,724
Memberships & Dues	1,000	400	150.00%	195	15	450
Postage	250	250	0.00%	141	365	239
Printing & Binding	125	125	0.00%	69	26	178
Repairs & Maintenance	0	0	0.00%	0	0	52
Uniforms	300	300	0.00%	281	281	491
Utilities	21,097	23,540	-10.38%	23,128	23,967	15,549
Other Operating Costs	1,300	0	0.00%	0	(0)	(0)
	<u>45,222</u>	<u>33,215</u>	<u>36.15%</u>	<u>31,259</u>	<u>35,079</u>	<u>25,951</u>
<b>Capital</b>						
Automotive	0	0	0.00%	-	-	-
Computer Hardware & Software	0	0	0.00%	-	-	-
Construction & Major Renovation	0	0	0.00%	-	-	-
Machinery & Equipment	0	0	0.00%	-	-	-
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<u><u>\$ 326,813</u></u>	<u><u>\$ 361,589</u></u>	<u><u>-9.62%</u></u>	<u><u>\$ 380,901</u></u>	<u><u>\$ 353,248</u></u>	<u><u>\$ 343,822</u></u>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Facility Services**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 181,042	\$ 196,139	-7.70%	\$ 200,775	\$ 187,883	\$ 180,686
Overtime Pay	1,500	1,500	0.00%	1,806	1,166	1,489
Part-time Pay	-	-	0.00%	-	-	-
	<u>182,542</u>					
Benefits:						
Pension	32,537	42,131	-22.77%	39,983	39,637	45,148
Health Insurance	50,699	41,123	23.29%	34,395	37,915	40,413
FICA/Medicare	13,965	15,120	-7.64%	14,051	12,993	12,275
LTD Insurance	813	881	-7.72%	1,112	1,079	1,038
Life Insurance	348	348	0.00%	432	432	413
Worker's Compensation	5,525	5,660	-2.39%	4,792	4,455	5,710
Other	-	-	0.00%	-	-	12,964
	<u>103,887</u>					
	<b>\$ 286,429</b>	<b>\$ 302,902</b>	<b>-5.44%</b>	<b>\$ 297,345</b>	<b>\$ 285,560</b>	<b>\$ 300,137</b>
<b>Operating</b>						
Contractual Services	175,000	175,000	0.00%	143,701	148,859	153,327
Equipment Rental	1,500	1,600	-6.25%	1,244	969	6,593
Gas, Oil & Lubricants	10,800	10,150	6.40%	10,845	10,268	8,796
Licenses & Fees	150	150	0.00%	125	75	75
Materials & Supplies	36,100	36,900	-2.17%	29,802	29,482	43,093
Repairs & Maintenance	62,500	59,000	5.93%	50,817	46,526	56,006
Solid Waste Disposal	28,000	29,524	-5.16%	27,800	25,868	25,044
Uniforms	900	1,200	-25.00%	964	959	1,319
Other Operating Costs	1,500	700	114.29%	660	(0)	196
	<u>316,450</u>	<u>314,224</u>	<u>0.71%</u>	<u>265,959</u>	<u>263,004</u>	<u>294,449</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	19,804
Capital	0	0	0.00%	0	0	2,640
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	3,111
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>25,555</u>
<b>Total Expenses</b>	<u><b>\$ 602,879</b></u>	<u><b>\$ 617,126</b></u>	<u><b>-2.31%</b></u>	<u><b>\$ 563,304</b></u>	<u><b>\$ 548,564</b></u>	<u><b>\$ 620,140</b></u>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Vehicle Maintenance**

	<b>Fiscal Year 2013-2014</b>	<b>Original Fiscal Year 2013 Budget</b>	<b>% Increase / (Decrease) over 2013 Budget</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 142,743	\$ 136,697	4.42%	\$ 130,930	\$ 126,042	\$ 121,565
Overtime Pay	1,500	1,500	0.00%	298	491	652
Part-time Pay	-	-	0.00%	-	-	-
	<b>144,243</b>					
Benefits:						
Pension	31,880	29,606	7.68%	27,424	27,316	30,659
Health Insurance	39,899	17,960	122.15%	17,168	16,717	17,038
FICA/Medicare	11,035	10,573	4.37%	9,405	9,072	8,712
LTD Insurance	641	614	4.40%	769	738	699
Life Insurance	261	261	0.00%	324	324	324
Worker's Compensation	3,072	2,893	6.19%	2,386	2,364	2,627
Other	-	-	0.00%	-	-	-
	<b>86,788</b>					
	<b>\$ 231,031</b>	<b>\$ 200,104</b>	<b>15.46%</b>	<b>\$ 188,704</b>	<b>\$ 183,064</b>	<b>\$ 182,276</b>
<b>Operating</b>						
Contractual Services	5,000	5,000	0.00%	1,109	1,778	2,144
Gas, Oil & Lubricants	2,800	3,500	-20.00%	3,442	3,117	3,117
Licenses & Fees	400	500	-20.00%	222	138	150
Materials & Supplies	173,500	167,750	3.43%	178,848	136,710	124,242
Repairs & Maintenance	57,000	58,200	-2.06%	44,913	30,968	27,424
Uniforms	780	1,130	-30.97%	927	954	919
Utilities	200	200	0.00%	0	0	9,942
Other Operating Costs	1,200	0	0.00%	0	(0)	(0)
	<b>240,880</b>	<b>236,280</b>	<b>1.95%</b>	<b>229,462</b>	<b>173,666</b>	<b>167,938</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 471,911</b>	<b>\$ 436,384</b>	<b>8.14%</b>	<b>\$ 418,166</b>	<b>\$ 356,730</b>	<b>\$ 350,213</b>

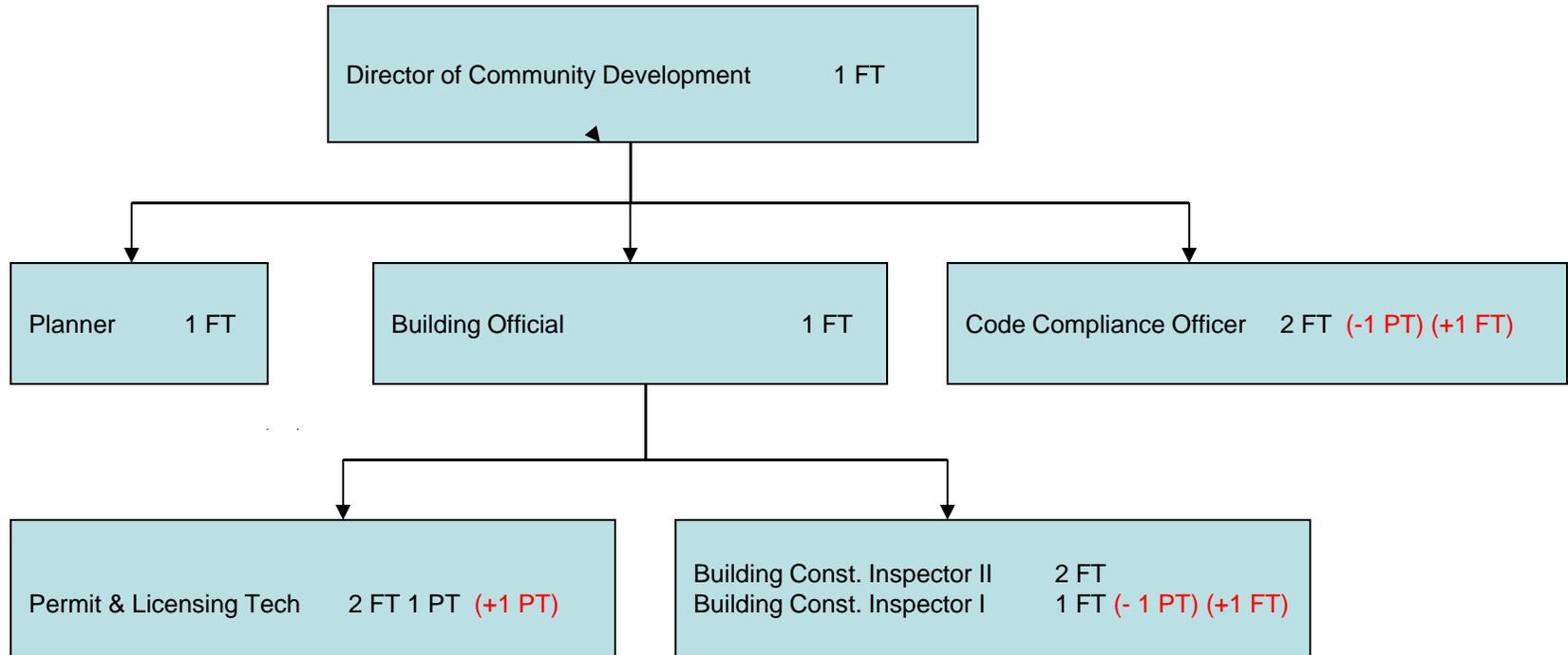
**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Sanitation**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 797,203	\$ 777,367	2.55%	\$ 762,418	\$ 765,335	\$ 750,025
Overtime Pay	14,500	10,000	45.00%	11,014	5,235	15,230
Part-time Pay	-	-	0.00%	-	-	-
	<u>811,703</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	170,022	163,732	3.84%	147,057	146,414	180,597
Health Insurance	241,666	232,055	4.14%	213,489	216,062	215,022
FICA/Medicare	62,096	60,234	3.09%	54,132	53,600	53,318
LTD Insurance	3,580	3,491	2.55%	4,368	4,436	4,343
Life Insurance	1,653	1,653	0.00%	2,016	2,052	2,061
Worker's Compensation	55,270	61,029	-9.44%	51,934	51,771	59,278
Other	-	-	0.00%	-	(275)	4,483
	<u>534,287</u>	<u>-</u>		<u>-</u>	<u>(275)</u>	<u>4,483</u>
	<b>\$ 1,345,990</b>	<b>\$ 1,309,561</b>	<b>2.78%</b>	<b>\$ 1,246,427</b>	<b>\$ 1,244,630</b>	<b>\$ 1,284,358</b>
<b>Operating</b>						
Advertising	1,500	1,400	7.14%	1,103	1,103	1,155
Contractual Services	1,000	0	0.00%	0	5,266	0
Gas, Oil & Lubricants	100,000	87,500	14.29%	91,287	83,626	66,632
Materials & Supplies	15,750	14,600	7.88%	14,969	12,131	13,228
Repairs & Maintenance	0	0	0.00%	0	0	0
Solid Waste Disposal	50,000	50,000	0.00%	11,370	17,297	20,771
Uniforms	6,000	7,000	-14.29%	7,137	8,505	7,374
Other Operating Costs	1,000	0	0.00%	250	100	4,170
	<u>175,250</u>	<u>160,500</u>	<u>9.19%</u>	<u>126,115</u>	<u>128,029</u>	<u>113,330</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	25,457	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>25,457</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<b><u>\$ 1,521,240</u></b>	<b><u>\$ 1,470,061</u></b>	<b><u>3.48%</u></b>	<b><u>\$ 1,397,999</u></b>	<b><u>\$ 1,372,658</u></b>	<b><u>\$ 1,397,688</u></b>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Streets & Grounds**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 287,760	\$ 314,938	-8.63%	\$ 314,135	\$ 327,792	\$ 327,620
Overtime Pay	3,000	3,000	0.00%	1,653	1,103	2,071
Part-time Pay	-	-	0.00%	-	-	-
	<u>290,760</u>					
Benefits:						
Pension	49,191	64,196	-23.37%	57,016	63,526	75,027
Health Insurance	95,983	82,764	15.97%	69,078	87,260	81,477
FICA/Medicare	22,244	24,323	-8.55%	22,824	23,420	23,390
LTD Insurance	1,288	1,406	-8.39%	1,769	1,910	1,830
Life Insurance	696	696	0.00%	814	864	828
Worker's Compensation	16,138	15,761	2.39%	13,179	14,056	16,051
Other	-	-	0.00%	(95)	(70)	11,133
	<u>185,540</u>					
	<u>\$ 476,300</u>	<u>\$ 507,084</u>	<u>-6.07%</u>	<u>\$ 480,373</u>	<u>\$ 519,861</u>	<u>\$ 539,426</u>
<b>Operating</b>						
Contractual Services	450,000	435,000	3.45%	426,332	415,148	411,676
Equipment Rental	2,000	2,000	0.00%	120	69	305
Gas, Oil & Lubricants	20,000	21,000	-4.76%	19,412	21,473	16,412
Materials & Supplies	47,000	43,700	7.55%	47,237	266,609	41,313
NPEDS Permitting	15,000	15,000	0.00%	9,046	10,965	10,643
Professional Services	110,000	1,200	9066.67%	4,068	2,847	93
Repairs & Maintenance	45,000	75,000	-40.00%	26,222	36,503	36,907
Uniforms	2,000	2,600	-23.08%	2,097	2,178	2,613
Utilities	142,957	146,106	-2.16%	136,869	137,788	141,086
Other Operating Costs	1,000	0	0.00%	0	(0)	250
	<u>834,957</u>	<u>741,606</u>	<u>12.59%</u>	<u>671,403</u>	<u>893,580</u>	<u>661,299</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	345,116
Machinery & Equipment	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>345,116</u>
<b>Total Expenses</b>	<u><u>\$ 1,311,257</u></u>	<u><u>\$ 1,248,690</u></u>	<u><u>5.01%</u></u>	<u><u>\$ 1,151,776</u></u>	<u><u>\$ 1,413,441</u></u>	<u><u>\$ 1,545,841</u></u>

# Community Development



**Note:**

*The changes in this department are necessary to meet the increased demand for building permits and maintain the level of customer service.*

<u>Summary:</u>	<u>Change:</u>
FT=10	+ 2 FT
PT=1	- 1 PT

# Community Development

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## 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 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 maintaining the community's overall appearance.

The Community Development Administration consists of the Director of Community Development, one (1) full-time Planner and (1) full-time Building Official. 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, Construction Board of Adjustment and Appeals, and serving as a liaison to the Business Advisory Board.

The Building Division consists of one (1) full-time Building Official, one (1) full-time Building Construction Inspector I, two (2) full-time Building Construction Inspector II's, two (2) full-time Permit & Licensing Technicians, and (1) part-time Permit & Licensing Technician position.

The Building Official is responsible for overseeing the day-to-day operations of the Building Division, including plan review, providing technical support to the contractors and homeowners, insuring projects comply with federal and state regulations, and maintaining budgetary controls. The Building Inspectors are responsible for conducting daily inspections of the permitted projects within the Village. The Inspectors also work closely with contractors and homeowners, providing guidance to complete projects in a timely and professional manner. The Permit & Licensing Technicians are responsible for processing and issuing building permits, scheduling inspections, scanning and maintaining lot files, and issuing business tax receipts and registrations. This includes preparing the necessary financial reports and daily deposits.

The Code Compliance Division consists of two (2) full-time Code Compliance Officer positions.

The Code Compliance Officers 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.

### Personnel Changes

The personnel/title changes for Fiscal Year 2013/2014 are:

- Addition of one (1) full-time Building Construction Inspector 1 position  
Deletion of one (1) part-time Building Construction Inspector 1 position
- Addition of one (1) full-time Code Compliance Officer position  
Deletion of one (1) part-time Code Compliance Officer position
- Addition of one (1) part-time Permit & Licensing Technician position

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2013, the Community Development Department accomplished a significant amount of special projects including:

- Installation of sidewalks and streetlights in the Southwest Residential Neighborhood;
- Adoption of the Water Club Residential Planned Unit Development, consisting of 168 multi-family units;
- Adoption of the Benjamin School Large-Scale Comprehensive Plan Amendment and Rezoning;
- Amendment of Chapter 6, Signs and Outdoor Displays, of the Code of Ordinances to establish material standards and permitting requirements for temporary signage;
- Establishment of monthly meeting schedule with the newly-formed Business Advisory Board;
- Amendment of Chapter 6 of the Code of Ordinances to ensure compliance with Florida Statutes and reinstate the Village's Construction Board of Adjustment and Appeals;
- Reconfiguration of the Building Division offices to expedite the permitting process and facilitate customer service; and
- Amendment of Appendix C, Zoning, of the Code of Ordinances to establish guidelines regulating the placement of mechanical equipment within the R-1 and R-2 residential zoning districts.

Goals and Objectives

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

Council Goal:

**Maintain a high quality of life in the Village**

Department Goal:

**Enhance the quality of life by increasing customer service during the permitting and inspection process.**

Objectives:

- a. Remodel the Community Development Department including the permitting office to facilitate better customer service and comply with ADA regulations.
- b. Continue to provide inspection-scheduling flexibility for contractors and homeowners to expedite projects on time.
- c. Establish an electronic submittal for commercial projects.
- d. Reduce bulk record storage and turn around time for record requests.
- e. Continue to update inspection checklists for accuracy and consistency.

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. Continue to promote the local business community through partnership with local governmental agencies, and seeking grant-funding opportunities.
- b. Establish special event guidelines to promote local businesses.
- c. Create a visionary plan for the Village’s future annexation area along Ellison Wilson Road.
- d. Review zoning codes and make recommendations to the Village Council for ordinance changes.
- e. Conduct a comprehensive sign code study and make recommendations to the Village Council for ordinance changes to enhance our business community.

Council Goal:

**Improve the overall appearance of the Village**

Department Goal:

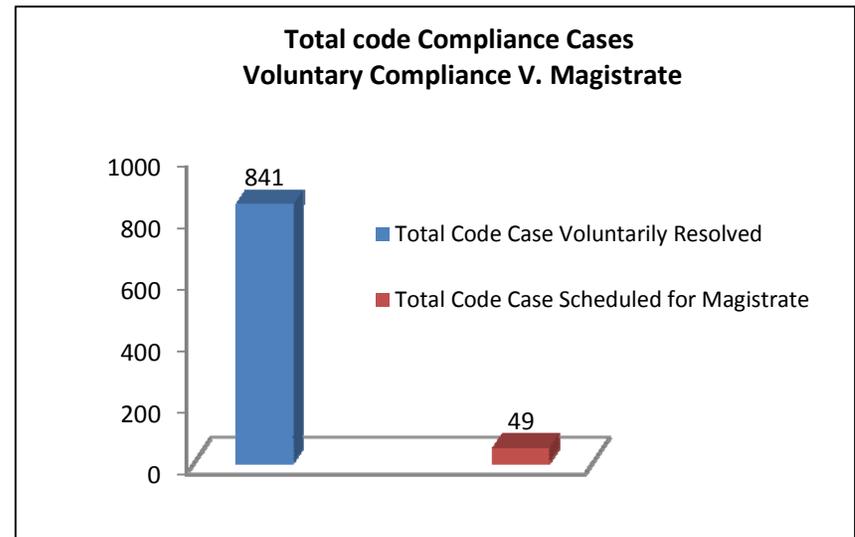
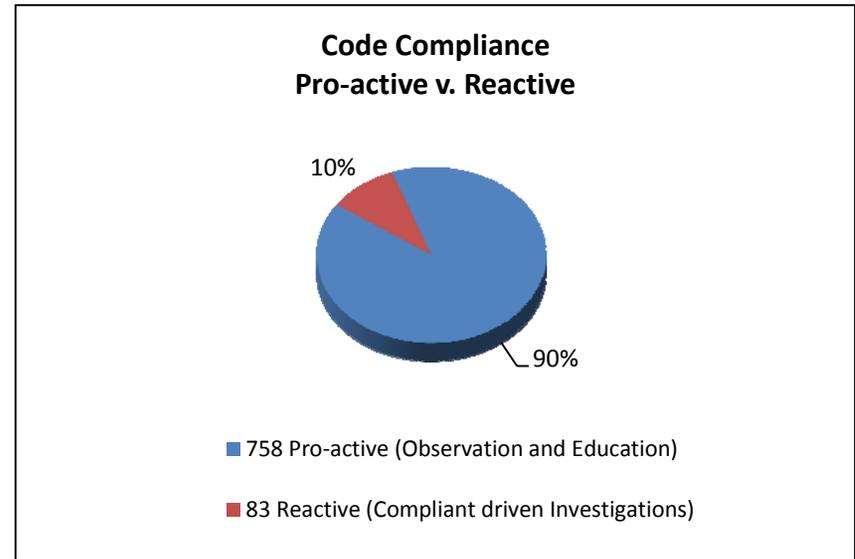
**To affirm and uphold the aesthetic standards of our community through consistent application of the Village Code in cooperation with residents and businesses alike.**

Objectives:

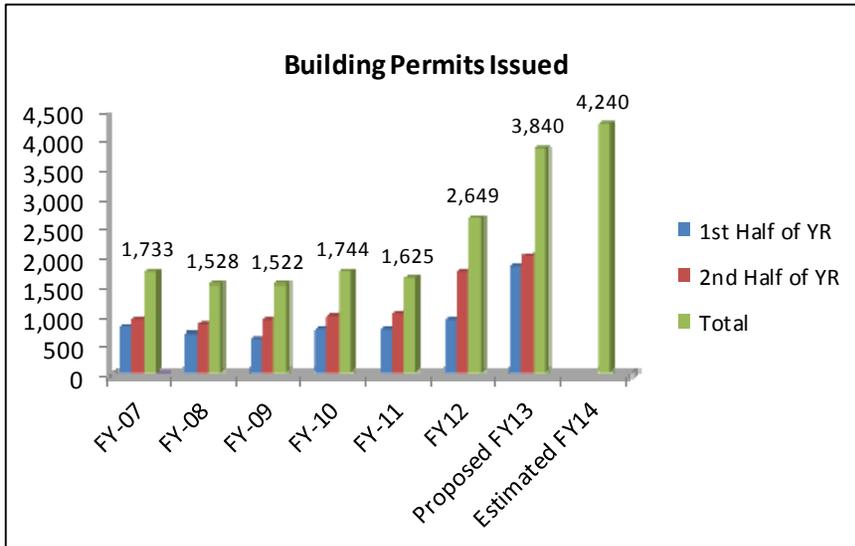
- a. Continue to be pro-active in obtaining voluntary code compliance prior to issuing written violations.
- b. Maintain the Village’s property values and general appearance.
- c. Decrease the number of code enforcement cases brought before the Special Magistrate through education and alternative methods.
- d. Continue pro-active investigation of potential vacant and/or abandoned properties.

Performance Measures

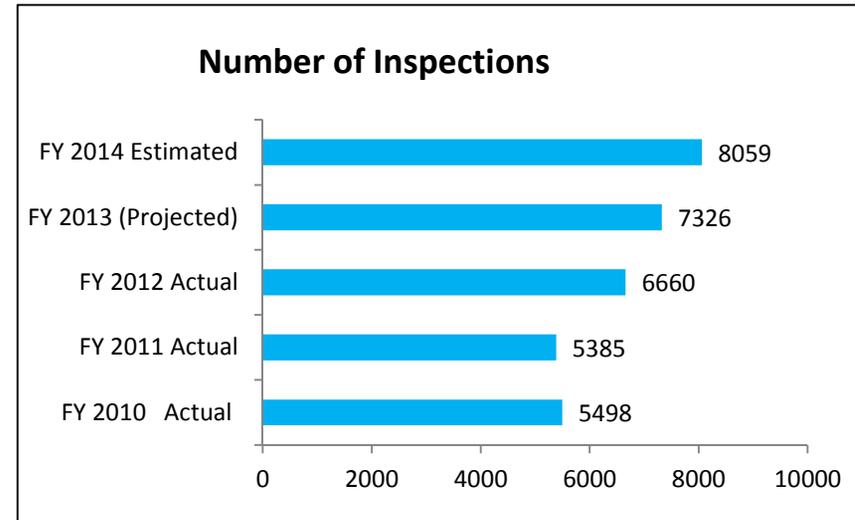
Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Estimated
number of inspections	5,385	6,660	7,326	8,059
number of building permits issued	1,625	2,649	3,840	4,244
number of new businesses	91	108	138	140
Increase number of business forums	1	1	0	2
Number of Code Enforcement Special Magistrate Cases	84	49	60	50
Increase voluntary Code compliance	N/A	771	750	700



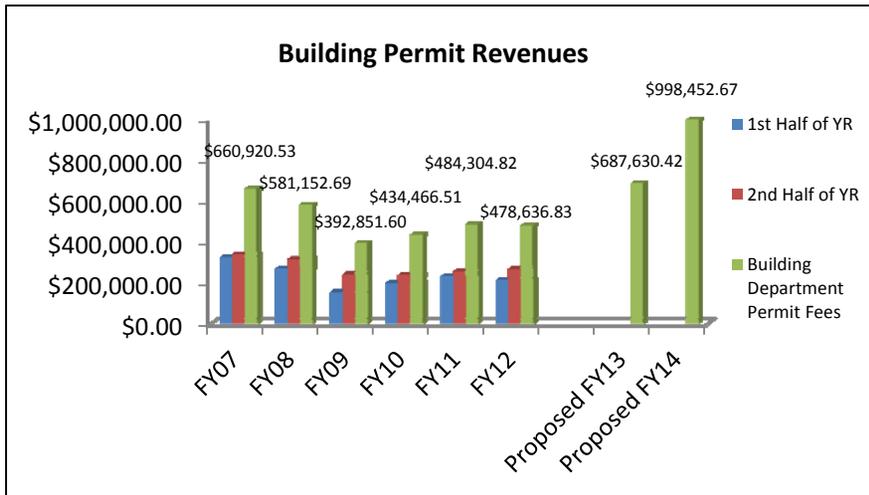
**Code Compliance Cases:** The Code Officers collaborate with residents and businesses in an effort to gain voluntary compliance through education and alternative code methods, which in turn reduces the number of Magistrate Hearings.



**Building Permits:** Historically more building permits are issued during the second-half of the fiscal year. Building permits, inspections, and revenues are all anticipated to increase in Fiscal Year 2013/2014 based on construction of a new multi-family community and commercial redevelopment.



**Number of Inspections:** The total number of building permits issued has been slowly increasing due to the steadily rising demand for residential and commercial redevelopment and is projected to increase again next year. The number of inspections required varies, depending on the complexity of the construction project.



**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Community Development(combined)**

	<u>Fiscal Year 2013-2014</u>		<u>Original Fiscal</u>	<u>% Increase /</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
			<u>Year 2013</u>	<u>(Decrease)</u>	<u>09/30/12</u>	<u>09/30/11</u>	<u>09/30/10</u>
			<u>Budget</u>	<u>over 2013</u>			
				<u>Budget</u>			
<b>Personnel</b>							
Salary:							
Regular Pay	\$ 619,356		\$ 509,460	21.57%	\$ 518,768	\$ 483,001	\$ 470,794
Overtime Pay	-		-	0.00%	211	-	-
Part-time Pay	<u>22,698</u>	<b>642,054</b>	<u>58,957</u>	<u>-61.50%</u>	<u>45,364</u>	<u>31,350</u>	<u>31,067</u>
Benefits:							
Pension	112,790		97,900	15.21%	89,317	79,492	88,457
Health Insurance	132,292		103,715	27.55%	96,273	96,380	97,206
FICA/Medicare	49,117		43,485	12.95%	40,533	36,640	35,806
LTD Insurance	2,775		2,277	21.87%	2,927	2,798	2,713
Life Insurance	870		696	25.00%	890	864	864
Worker's Compensation	7,266		6,558	10.80%	5,367	5,828	6,037
Other	-	<u>305,110</u>	-	0.00%	-	443	8,525
	<b>\$ 947,164</b>		<b>\$ 823,048</b>	<b>15.08%</b>	<b>\$ 799,649</b>	<b>\$ 736,796</b>	<b>\$ 741,469</b>
<b>Operating</b>							
Advertising	1,500		2,000	-25.00%	533	5,007	3,329
Books, Publications & Subscriptions	863		620	39.19%	1,170	570	808
Charge Card Fees	5,075		2,000	153.75%	1,187	-	-
Comp Plan Amendments	2,000		1,500	33.33%	-	3,000	2,500
Conferences & Seminars	1,370		600	128.33%	349	300	360
Contractual Services	51,700		18,700	176.47%	10,583	4,842	3,960
Developer Fees	0		0	0.00%	-	-	-
Engineering Fees	0		0	0.00%	0	0	0
Gas, Oil & Lubricants	12,000		8,700	37.93%	8,651	7,539	6,984
Materials & Supplies	3,700		2,800	32.14%	5,104	10,737	2,575
Memberships & Dues	1,482		1,847	-19.76%	883	1,070	985
Postage	400		1,500	-73.33%	208	0	0
Printing & Binding	600		800	-25.00%	223	609	424
Professional Fees	75,000		10,000	650.00%	0	7,318	5,985
Repairs & Maintenance	0		0	0.00%	0	2,089	84
Small Business Grant	0		0	0.00%	10,420	5,000	0
Travel & Training	12,010		3,305	263.39%	2,275	2,711	875
Uniforms	3,300		1,400	135.71%	694	815	752
Utilities	12,220		1,420	760.56%	1,201	1,423	2,581
Other Operating Costs	<u>5,150</u>		<u>500</u>	<u>930.00%</u>	<u>1,615</u>	<u>1,110</u>	<u>450</u>
	<b>188,370</b>		<b>57,692</b>	<b>226.51%</b>	<b>45,097</b>	<b>54,141</b>	<b>32,652</b>
<b>Capital</b>							
Automotive	0		0	0.00%	0	0	0
Computer Hardware & Software	0		0	0.00%	73,271	8,323	0
Construction & Major Renovation	0		0	0.00%	0	0	0
Machinery & Equipment	<u>0</u>		<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>		<b>0</b>	<b>0.00%</b>	<b>73,271</b>	<b>8,323</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 1,135,534</b>		<b>\$ 880,740</b>	<b>28.93%</b>	<b>\$ 918,017</b>	<b>\$ 799,260</b>	<b>\$ 774,121</b>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Community Planning**

	Fiscal Year 2013-2014	Original Fiscal Year 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 159,256	\$ 148,149	7.50%	\$ 147,825	\$ 137,219	\$ 132,470
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<b>159,256</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	29,315	26,800	9.38%	22,640	19,208	25,940
Health Insurance	37,056	34,027	8.90%	32,456	31,735	31,606
FICA/Medicare	12,183	11,334	7.49%	10,534	9,766	9,374
LTD Insurance	715	665	7.52%	832	804	773
Life Insurance	174	174	0.00%	215	216	216
Worker's Compensation	255	256	-0.39%	219	217	252
Other	-	-	0.00%	-	-	-
	<b>79,698</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 238,954</b>	<b>\$ 221,405</b>	<b>7.93%</b>	<b>\$ 214,721</b>	<b>\$ 199,165</b>	<b>\$ 200,630</b>
<b>Operating</b>						
Advertising	1,000	2,000	-50.00%	533	5,007	3,329
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Comp Plan Amendments	2,000	1,500	33.33%	0	3,000	2,500
Conferences & Seminars	500	200	150.00%	0	0	0
Contractual Services	4,900	5,500	-10.91%	2,395	2,929	978
Developer Fees	0	0	0.00%	0	0	0
Engineering Fees	0	0	0.00%	0	0	0
Gas, Oil & Lubricants	4,800	3,100	54.84%	3,554	2,552	2,222
Materials & Supplies	900	500	80.00%	2,361	6,685	360
Memberships & Dues	665	550	20.91%	421	501	532
Printing & Binding	200	300	-33.33%	17	123	93
Professional Services	75,000	10,000	650.00%	0	7,318	5,985
Repairs & Maintenance	0	0	0.00%	0	0	0
Small Business Grant	0	0	0.00%	10,420	5,000	0
Travel & Training	5,250	0	0.00%	4	0	0
Utilities	720	720	0.00%	824	1,023	1,144
Other Operating Costs	150	0	0.00%	27	0	25
	<b>96,085</b>	<b>24,370</b>	<b>294.28%</b>	<b>20,556</b>	<b>34,137</b>	<b>17,168</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	73,271	8,323	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>73,271</b>	<b>8,323</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 335,039</b>	<b>\$ 245,775</b>	<b>36.32%</b>	<b>\$ 308,548</b>	<b>\$ 241,625</b>	<b>\$ 217,798</b>

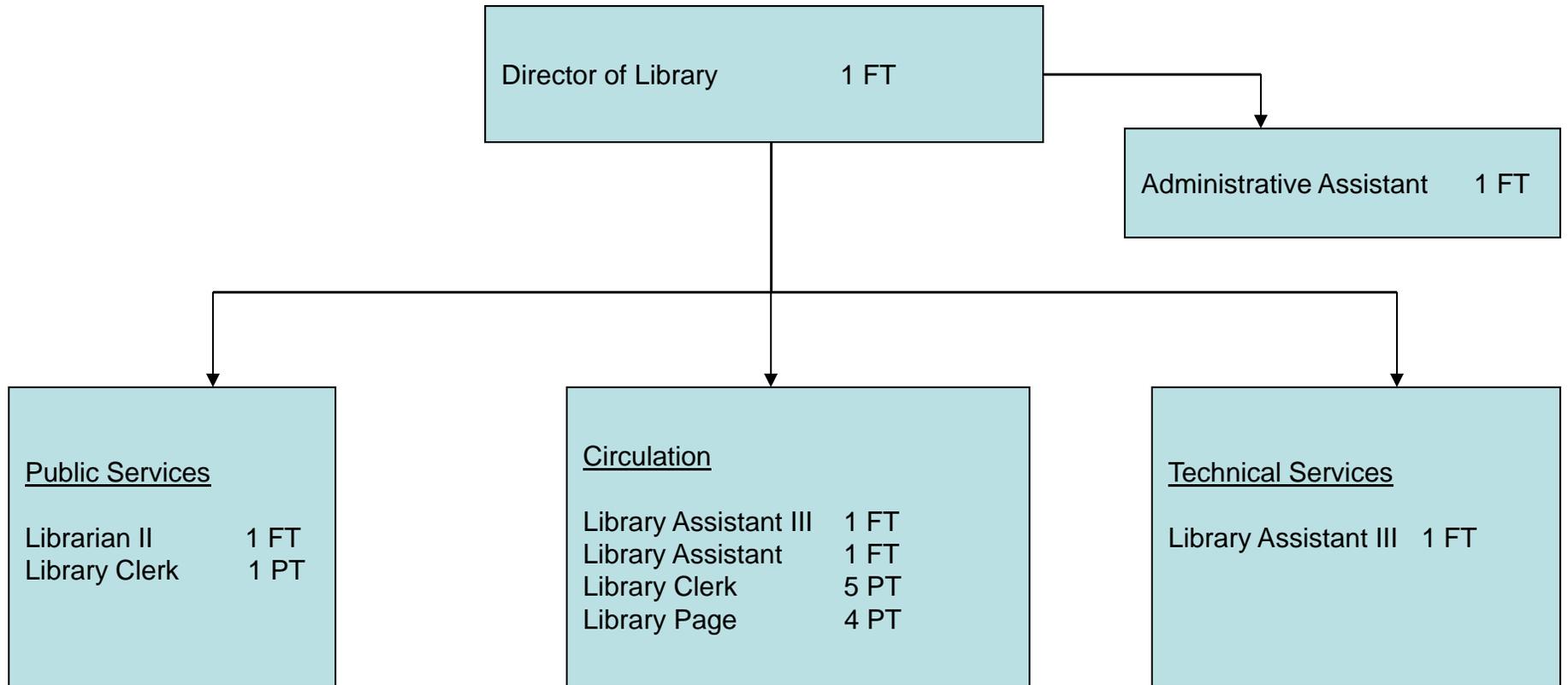
**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Building**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 361,982	\$ 304,667	18.81%	\$ 313,795	\$ 293,687	\$ 287,412
Overtime Pay	-	-	0.00%	211	-	-
Part-time Pay	<u>22,698</u>	31,137	-27.10%	38,447	30,492	31,067
Benefits:						
Pension	63,829	59,130	7.95%	55,396	49,069	49,789
Health Insurance	58,180	52,674	10.45%	47,531	48,777	49,797
FICA/Medicare	29,428	25,689	14.55%	25,612	23,288	23,045
LTD Insurance	1,623	1,362	19.16%	1,784	1,693	1,650
Life Insurance	522	435	20.00%	567	540	540
Worker's Compensation	5,215	4,757	9.63%	4,178	4,325	4,802
Other	<u>-</u>	-	0.00%	-	-	1,048
	<b>\$ 543,477</b>	<b>\$ 479,851</b>	<b>13.26%</b>	<b>\$ 487,522</b>	<b>\$ 451,872</b>	<b>\$ 449,150</b>
<b>Operating</b>						
Advertising	500	0	0.00%	0	0	0
Books, Publications & Subscriptions	863	420	105.48%	1,170	570	808
Charge Card Fees	5,075	2,000	153.75%	1,187	0	0
Conferences & Seminars	870	400	117.50%	349	300	0
Contractual Services	42,500	8,900	377.53%	6,094	1,248	2,191
Gas, Oil & Lubricants	4,000	2,800	42.86%	2,758	2,799	2,702
Materials & Supplies	2,500	2,000	25.00%	2,708	1,829	1,955
Memberships & Dues	697	927	-24.81%	407	439	378
Postage	400	1,500	-73.33%	208	0	0
Printing & Binding	300	300	0.00%	5	485	245
Repairs & Maintenance	0	0	0.00%	0	0	84
Travel & Training	6,010	2,550	135.69%	1,588	1,800	875
Uniforms	2,700	800	237.50%	522	522	578
Utilities	11,200	400	2700.00%	302	306	1,124
Other Operating Costs	<u>5,000</u>	500	900.00%	550	0	0
	<b>82,615</b>	<b>23,497</b>	<b>251.60%</b>	<b>17,847</b>	<b>10,299</b>	<b>10,939</b>
<b>Capital</b>						
Automotive	0	0	0.00%	-	-	-
Computer Hardware & Software	0	0	0.00%	-	-	-
Construction & Major Renovation	0	0	0.00%	-	-	-
Machinery & Equipment	<u>0</u>	0	0.00%	-	-	-
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b><u>\$ 626,092</u></b>	<b><u>\$ 503,348</u></b>	<b><u>24.39%</u></b>	<b><u>\$ 505,369</u></b>	<b><u>\$ 462,171</u></b>	<b><u>\$ 460,089</u></b>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Code Enforcement**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 98,118	\$ 56,644	73.22%	\$ 57,147	\$ 52,095	\$ 50,913
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	27,820	-100.00%	6,917	858	-
	<u>98,118</u>					
Benefits:						
Pension	19,646	11,970	64.13%	11,281	11,215	12,728
Health Insurance	37,056	17,014	117.80%	16,285	15,867	15,803
FICA/Medicare	7,506	6,462	16.16%	4,387	3,586	3,386
LTD Insurance	437	250	74.80%	311	301	290
Life Insurance	174	87	100.00%	108	108	108
Worker's Compensation	1,796	1,545	16.25%	970	1,286	983
Other	-	-	0.00%	-	443	7,477
	<u>66,615</u>					
	<b>\$ 164,733</b>	<b>\$ 121,792</b>	<b>35.26%</b>	<b>\$ 97,406</b>	<b>\$ 85,759</b>	<b>\$ 91,688</b>
<b>Operating</b>						
Books, Publications & Subscriptions	0	200	-100.00%	0	0	0
Conferences & Seminars	0	0	0.00%	0	0	360
Contractual Services	4,300	4,300	0.00%	2,094	665	792
Gas, Oil & Lubricants	3,200	2,800	14.29%	2,339	2,189	2,060
Materials & Supplies	300	300	0.00%	35	2,223	260
Memberships & Dues	120	370	-67.57%	55	130	75
Printing & Binding	100	200	-50.00%	202	0	87
Repairs & Maintenance	0	0	0.00%	0	2,089	0
Travel & Training	750	755	-0.66%	684	911	0
Uniforms	600	600	0.00%	172	293	174
Utilities	300	300	0.00%	75	94	312
Other Operating Costs	0	0	0.00%	1,037	1,110	425
	<u>9,670</u>	<u>9,825</u>	<u>-1.58%</u>	<u>6,693</u>	<u>9,705</u>	<u>4,545</u>
<b>Capital</b>						
Automotive	0	0	0.00%	-	-	-
Computer Hardware & Software	0	0	0.00%	-	-	-
Construction & Major Renovation	0	0	0.00%	-	-	-
Machinery & Equipment	0	0	0.00%	-	-	-
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<b><u>\$ 174,403</u></b>	<b><u>\$ 131,617</u></b>	<b><u>32.51%</u></b>	<b><u>\$ 104,099</u></b>	<b><u>\$ 95,464</u></b>	<b><u>\$ 96,234</u></b>

# Library



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

Today there are over 44,500 traditional items in the North Palm Beach Library and over 6000 electronic titles and devices, 4.2 items per capita. Formats include print books, large print, DVD, music CD, books on CD, books in MP3 format, downloadable e-audio books, e-books, downloadable music, magazines, and newspapers. We also circulate twelve (12) e-readers containing current bestsellers and fifteen (15) children's handheld video players.

The North Palm Beach Library is open 60 hours per week, seven days per week. Staff orders, catalogs, and maintains books and materials for the collection, and periodically purges outdated or worn materials to sell 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, summer reading programs, a foreign film club, 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 four (4) computers with educational software and games for pre-K children. The Library has a Computer Lab downstairs with sixteen (16) computers available for public use – all of which have genealogy, Microsoft Office, and Internet access. The Library has WI-FI throughout the building.

The Obert Room is now used as additional space for laptop users when programs are not scheduled.

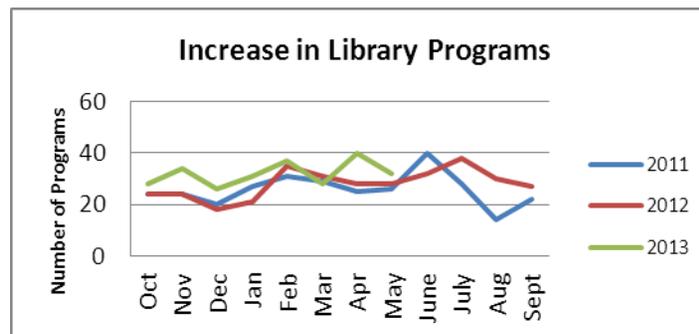
There are 16 staff members (10 FTE) in the library; two are librarians with a Master's Degree in Library Science.

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.

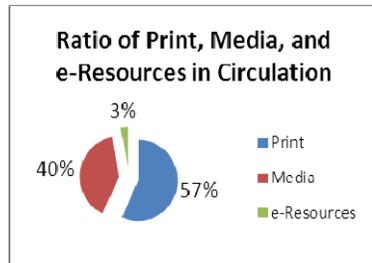
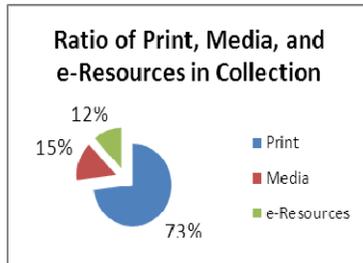
## Current Year Accomplishments and New Initiatives

During Fiscal Year 2012-2013, the Library achieved the following new initiatives and goals for improvement:

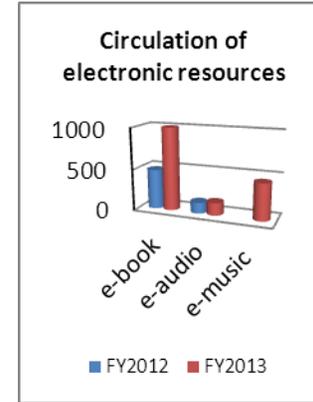
- The Library continues to focus on providing a variety of programs for adults and children throughout the year.
- The annual Mystery Night continues to be a success. It is anticipated that there will be an increase in library programming for adults and children of 11% in FY 2013.



- Over 120 children between the ages of 5 and 12 signed up for the Summer Reading Program in 2012. Special programs, family movies, and crafts were offered during the eight week program.
- During the summer of 2012 the Library utilized 19 teen volunteers for a total of 488 hours to assist with the children’s summer reading program. The Library anticipates from 20 to 25 teen volunteers during the summer of 2013.
- The Library replaced six (6) older computers in 2013. The Library’s goal is to maintain a regular schedule for hardware replacement to ensure we stay current with the latest technology.
- In April of 2012 the Library went live with downloadable electronic books through Overdrive. We currently offer over 1800 titles 24/7 that can be downloaded to a computer or compatible device. Our downloadable audio book collection now numbers slightly over 4100 titles.



- In February 2013, the Library added a new downloadable music service, Freegal, in cooperation with the Palm Beach County Library System and several other municipal libraries.
- The Library added two (2) new Nook e-readers with popular Young Adult titles and four (4) Kindle e-readers with adult titles.



- With a recent upgrade to the Library’s automation system SIRSI and the new “cloud” server, patrons automatically receive reminders and overdue notifications via e-mail. Patrons can also now search, hold, renew and view their accounts on their mobile device with the BookMyne app.
- The Library continues a Facebook page to relay current information on library services and programs and encourage feed back. It is anticipated that users will have visited the site 6800 times in the current Fiscal Year.
- In FY 2012/2013 it is anticipated that over 20,000 individuals will have signed up to use the public computers, an average of 1,800 per month.

The Friends of the Library continue to actively support the Library. Through their annual author luncheon, book sale, bake sale, and continuing in-house book sale shelf, they have donated funds for the purchase of furniture, equipment, and library programs not covered through the Library’s regular operating budget.

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 Library patrons.**

Objectives:

- a. Increase memberships by 3%.
- b. Continue encouraging local businesses to offer free programs to Library patrons (i.e. tax and legal advice, health and welfare, etc.).
- c. Continue utilizing teen volunteers to assist with the children’s Summer Reading Program and to develop more active teen programming.
- d. Increase library program brochures for distribution around the Village.

Council Goal:

**Maintain a high quality of life in the Village**

Department Goal:

**Maintain a high quality of Library services.**

Objectives:

- a. Increase self-services with new library automation (i.e. email alerts, news, renewals, and requests).
- b. Increase use of electronic resources: e-books and downloadable audio books and video by 10%.
- c. Enhance communication with residents through social networking sites (i.e. Facebook, Twitter).
- d. Enhance computer lab facilities and training classes focusing on one-on-one instruction with individual devices.
- e. Avail staff opportunities to participate in customer service and training Webinars and workshops.

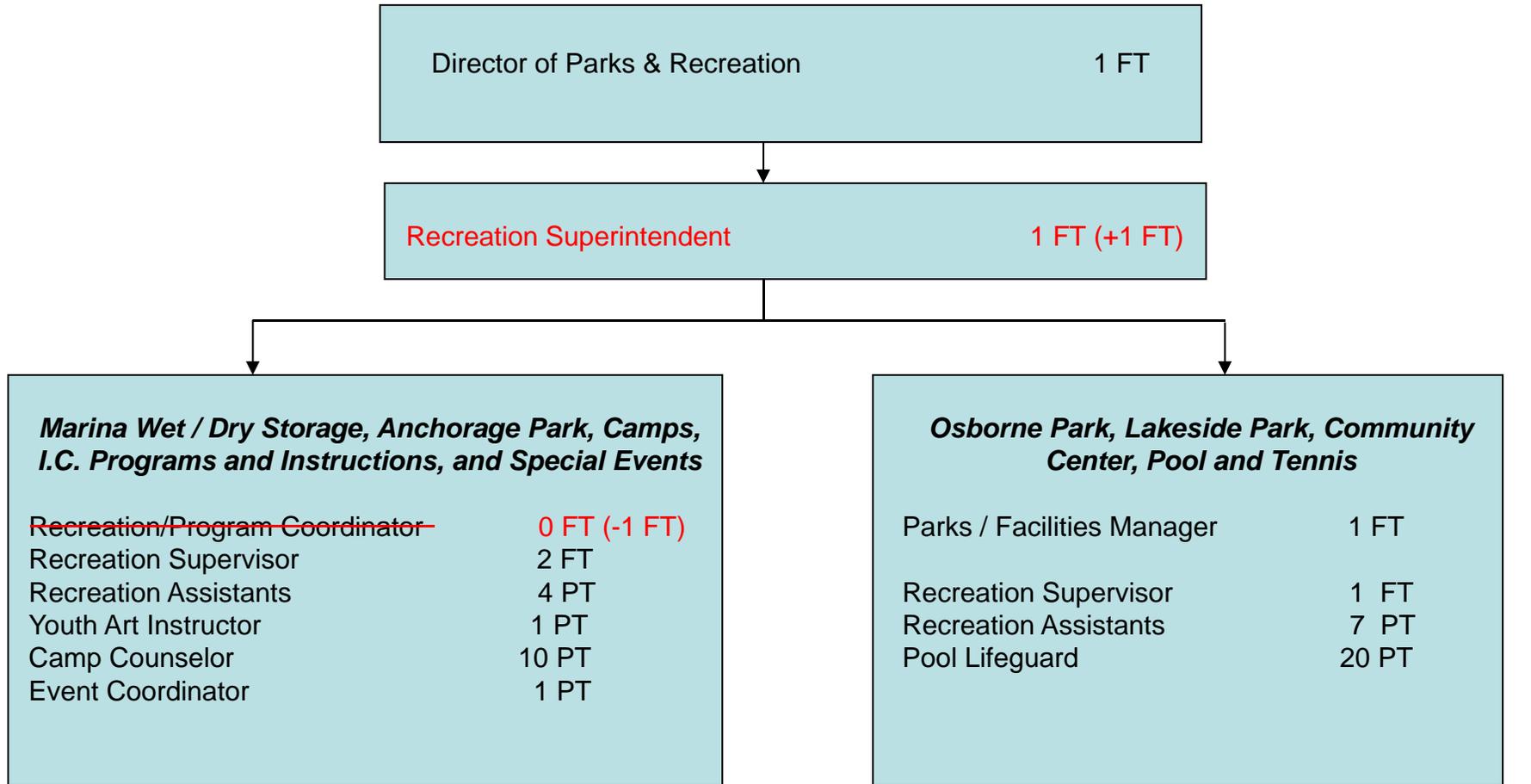
Performance Measures

<b>Performance Measure</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Estimated</b>
Increased membership	10,079	10,158	10,462
Increase use of self services	2,486	2,560	2,816
Increase number of programs	Adult 144 Child 192 Teen 0	Adult 190 Child 223 Teen 10	Adult 195 Child 229 Teen 12
Increase teen volunteer applicants	19	22	25
Social Media Total Reaches	3,555	6,858	13,716
Increase circulation of Electronic resources	671	2,620	5,240

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Library**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 300,260	\$ 278,794	7.70%	\$ 268,799	\$ 260,401	\$ 255,544
Overtime Pay	-	-	0.00%	4	-	-
Part-time Pay	<u>111,279</u>	<u>104,777</u>	<u>6.21%</u>	<u>99,105</u>	<u>100,526</u>	<u>102,698</u>
Benefits:						
Pension	55,179	50,656	8.93%	39,958	34,596	48,756
Health Insurance	47,695	43,995	8.41%	43,533	50,566	52,603
FICA/Medicare	31,514	29,344	7.40%	27,485	26,866	26,247
LTD Insurance	1,352	1,255	7.73%	1,582	1,527	1,429
Life Insurance	522	522	0.00%	648	648	603
Worker's Compensation	7,669	7,588	1.07%	6,303	6,228	7,089
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 555,470</b>	<b>\$ 516,931</b>	<b>7.46%</b>	<b>\$ 487,417</b>	<b>\$ 481,359</b>	<b>\$ 494,971</b>
<b>Operating</b>						
Books, Publications & Subscriptions	443	405	9.38%	405	405	404
Contractual Services	30,221	27,792	8.74%	29,335	25,729	52,646
Library Collections:						
Audio Visual Materials	22,800	21,500	6.05%	19,959	25,044	21,329
Books	32,000	34,650	-7.65%	34,728	32,447	33,787
Electronic Resources	20,000	17,650	13.31%	16,814	3,768	3,623
Magazines	3,000	3,000	0.00%	2,142	2,981	2,830
Reference Materials	6,000	7,000	-14.29%	6,649	8,154	10,114
Library Gift Account	0	0	0.00%	1,644	2,114	2,314
Licenses & Fees	1,072	1,025	4.59%	1,000	275	250
Materials & Supplies	11,800	11,800	0.00%	12,324	8,186	11,397
Postage	1,063	1,600	-33.56%	1,503	1,553	2,050
Rental	6,000	6,000	0.00%	6,532	6,061	5,563
Repairs & Maintenance	0	0	0.00%	13,682	11,378	1,447
Conferences & Seminars	350	340	2.94%	379	0	254
Memberships & Dues	3,070	570	438.60%	425	410	395
Travel & Training	285	275	3.64%	203	341	4,848
Utilities	22,717	24,456	-7.11%	25,133	25,656	28,053
Other Operating Costs	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
	<b>160,821</b>	<b>158,063</b>	<b>1.74%</b>	<b>172,856</b>	<b>154,502</b>	<b>181,304</b>
<b>Capital</b>						
Capital	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	9,661
Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>9,661</b>
<b>Total Expenses</b>	<b><u>\$ 716,291</u></b>	<b><u>\$ 674,994</u></b>	<b><u>6.12%</u></b>	<b><u>\$ 660,274</u></b>	<b><u>\$ 635,861</u></b>	<b><u>\$ 685,936</u></b>

# Parks & Recreation



<u>Summary:</u>	<u>Change:</u>
FT = 6	
PT = 43	

# Parks & Recreation

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## 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, children’s playground, 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, children’s playground, two (2) batting cages, two (2) baseball fields, concession stand, and picnic area.
- Anchorage Park – 603 Anchorage Drive  
Features multi-purpose building, children’s playground, 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, children’s playground area.

- NPB Pool Facility – 951 US Highway 1  
Features an Olympic-size swimming pool, dive tower, 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 7 – 15 years of age. Activities are also offered on days the public schools are not in session.

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 January’s Car Show & Chili Cook-off to the July 4<sup>th</sup> fireworks to the Holiday Lights Trolley rides. The Department also offers seasonal events as well as activities unique to the Village, such as our annual Heritage Day, Puppy Love, Village-Wide Garage Sale, and Arts & Crafts Festival.

### Sports

Adult recreational sports league opportunities are offered including softball, volleyball, pickle ball and basketball. Youth recreational tennis, basketball, flag football, volleyball and soccer are also operated within the Department.

### 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 2013/2014 are:

- Addition of one (1) full-time Recreation Superintendent position
- Deletion of one (1) full-time Recreation Program Coordinator position

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2012-2013, the Parks & Recreation Department achieved the following new initiatives and goals for improvement:

#### Parks & Recreation

- Continued improvement in the overall appearance of Village parks and facilities;
- Increased Heritage Day business expo participation by 17%;
- Created new Touch-a-Truck Event which drew 1,000 attendees;
- Increased Gazebo and Tiki rentals;
- Continued bi-monthly direct marketing of events and activities via Constant Contact/departement E-News to over 3,000 contacts;
- Trained staff on how to identify potential safety issues;
- Appointed staff member to serve on Village Safety committee;
- Added teen adventure camp;
- Added Adult Pickle Ball; and
- Added Youth and Adult personal training program.

#### Village Pool

- Added additional ADA approved pool lift;
- Installed separate filtration system in kiddie pool area; and
- Purchased scoreboard through a private donation to enhance swim meet capabilities.

#### Tennis Facility

- Conducted customer service and key messaging training with all part time staff and pros;
- Resurfaced courts 1 and 2;
- Increased tennis member events by 10%;
- Increased evening participation with round-robin leagues/socials;
- Created women's and men's member-guest tournaments; and
- Addressed drainage problems along east side.

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 and community participation in recreation events.**

Objectives:

- a. Add a new special event (Hook a Kid on Fishing) and invite local organizations to participate.
- b. Invite local businesses to participate in more of the existing special events.
- c. Increase advertising of recreation events via social networks.
- d. Increase the use of parks and facilities by local businesses and organizations.
- e. Add a new special event (Travel Social) and invite local organizations to participate.

Council Goal:

**Maintain and improve all Recreational Facilities of the Village**

Department Goal:

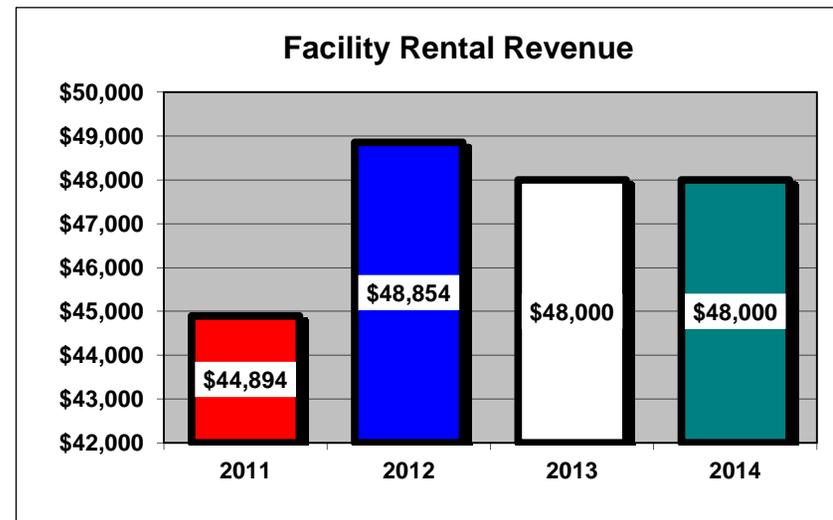
**Update the current facilities within the Village.**

Objectives:

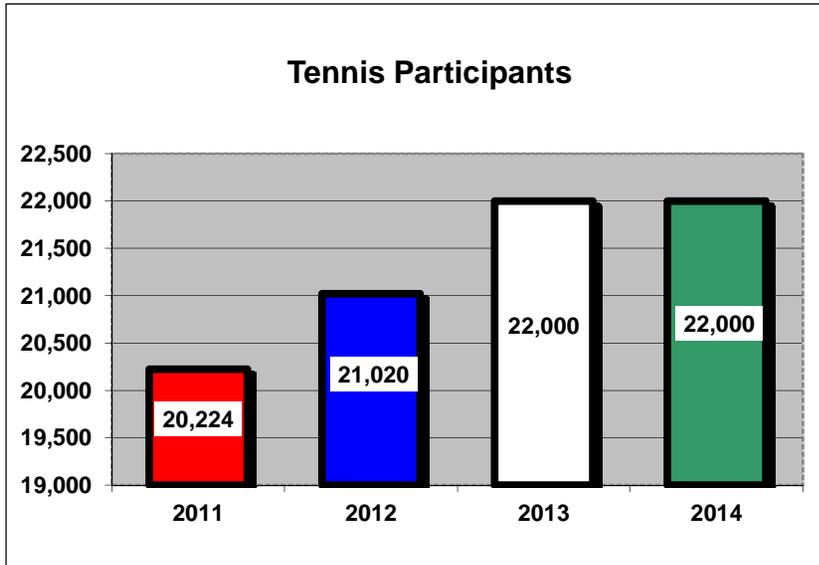
- a. Continue to update playground equipment throughout the Village
- b. Create a user survey to gain input from the actual users of the facilities
- c. Create a better working relationship with the independent cleaning contracted company.

Performance Measures

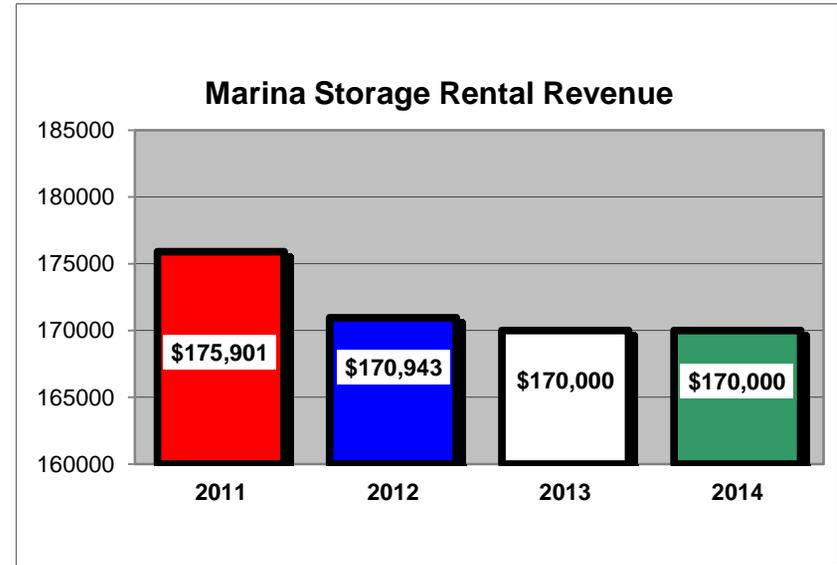
Performance Measure	FY 2011 Actual	FY 2012 Projected	FY 2013 Estimated
Increase facility rental income by 10%	\$40,000	\$44,000	\$48,000
Increase daily usage memberships by 5%	130 – Pool 180 - Tennis	135 – Pool 190 - Tennis	140 – Pool 200 - Tennis
Increase business participation by 10%	40	45	50
Increase school/organization participation by 10%	8	10	12



**Facility Rental Revenue:** In 2010, the Village successfully implemented a rental fee plan for the Community Center, Anchorage Park and Osborne Park activities buildings, and the gazebos at Anchorage and Lakeside parks. The use of the facilities is starting to level out. School rentals have decreased due to the new athletic facility at St. Mark’s Episcopal School.



**Tennis Participants:** Court play increased gradually after facility renovations in 2009. With only ten courts, our facility has reached capacity, especially during the weekday morning times. Participation data was obtained from daily court registration sheets.



**Marina Storage Revenue:** Residents lease storage spaces (both dry and wet) at the Anchorage Park marina. Revenue has decreased slightly due to the economy. Only Village residents may purchase storage spaces. At the current time, there is no waiting list for spaces.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Parks & Recreation (combined)**

	<u>Fiscal Year 2013-2014</u>		<u>Original Fiscal Year 2013 Budget</u>		<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Personnel</b>								
Salary:								
Regular Pay	\$ 361,842		\$ 343,969	5.20%	\$ 361,045	\$ 353,447	\$ 355,595	
Overtime Pay	8,800		10,000	-12.00%	5,119	3,785	4,955	
Part-time Pay	248,073	<b>618,715</b>	234,962	5.58%	230,869	225,961	233,247	
Benefits:								
Pension	77,014		72,473	6.27%	66,516	68,606	73,516	
Health Insurance	88,005		75,380	16.75%	60,583	50,975	53,017	
FICA/Medicare	47,356		45,054	5.11%	43,350	42,313	43,353	
LTD Insurance	1,629		1,549	5.16%	1,943	2,034	2,029	
Life Insurance	522		522	0.00%	617	645	657	
Worker's Compensation	13,171		10,971	20.05%	9,128	9,520	12,835	
Other	-	<b>227,697</b>	-	0.00%	76	-	102	
	<b>\$ 846,412</b>		<b>\$ 794,880</b>	<b>6.48%</b>	<b>\$ 779,246</b>	<b>\$ 757,286</b>	<b>\$ 779,305</b>	
<b>Operating</b>								
Advertising	2,500		2,500	0.00%	1,687	1,521	949	
Books, Publications & Subscriptions	0		0	0.00%	96	-	96	
Charge Card Fee	10,700		10,700	0.00%	11,146	10,734	8,796	
Conferences & Seminars	1,000		1,000	0.00%	-	176	-	
Contractual Services	60,283		58,800	2.52%	57,530	56,262	58,902	
Developer Fees Expense	0		0	0.00%	14,115	-	-	
Gas, Oil & Lubricants	9,000		5,000	80.00%	5,019	2,892	2,531	
Licenses & Fees	250		250	0.00%	250	274	250	
Materials & Supplies	85,550		77,400	10.53%	76,379	57,899	47,214	
Memberships & Dues	1,500		1,400	7.14%	1,333	930	535	
Merchandise	0		0	0.00%	90	987	1,858	
Postage	750		678	10.62%	578	883	793	
Printing & Binding	500		500	0.00%	194	455	968	
Professional Services	53,000		40,500	30.86%	44,127	36,556	47,573	
Program Expense	560,400		522,150	7.33%	477,125	492,993	493,930	
Repairs & Maintenance	28,250		21,650	30.48%	8,531	14,322	5,705	
Special Events	90,500		87,000	4.02%	88,777	76,068	77,666	
Travel & Training	1,800		1,500	20.00%	292	-	91	
Uniforms	3,150		3,150	0.00%	3,485	2,053	1,924	
Utilities	155,933		162,332	-3.94%	143,797	141,568	155,373	
Other Operating Costs	1,500		0	0.00%	703	6,233	652	
	<b>1,066,566</b>		<b>996,510</b>	<b>7.03%</b>	<b>935,254</b>	<b>902,806</b>	<b>905,807</b>	
<b>Capital</b>								
Automotive	0		0	0.00%	0	18,970	0	
Computer Hardware & Software	0		0	0.00%	0	0	0	
Construction & Major Renovation	0		0	0.00%	0	136,401	35,375	
Developer Fees Expense-Capital	0		95,000	-100.00%	44,446	0	0	
Donations Expense-Capital	0		0	0.00%	0	0	0	
Furniture & Fixtures	0		0	0.00%	0	5,061	0	
Machinery & Equipment	0		0	0.00%	0	28,371	0	
Playground & Outside Equipment	0		0	0.00%	0	0	0	
	<b>0</b>		<b>95,000</b>	<b>-100.00%</b>	<b>44,446</b>	<b>188,803</b>	<b>35,375</b>	
<b>Total Expenses</b>	<b>\$ 1,912,978</b>		<b>\$ 1,886,390</b>	<b>1.41%</b>	<b>\$ 1,758,947</b>	<b>\$ 1,848,895</b>	<b>\$ 1,720,488</b>	

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Recreation & Special Events**

	Fiscal Year 2013-2014	Original Fiscal Year 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 315,461	\$ 299,818	5.22%	\$ 316,950	\$ 311,933	\$ 307,077
Overtime Pay	8,800	10,000	-12.00%	5,119	3,785	4,553
Part-time Pay	110,610	105,671	4.67%	105,511	115,628	118,124
	<b>434,871</b>					
Benefits:						
Pension	69,321	65,130	6.43%	61,117	65,299	67,108
Health Insurance	69,477	63,798	8.90%	49,050	40,199	42,342
FICA/Medicare	33,283	31,785	4.71%	30,738	31,022	30,990
LTD Insurance	1,420	1,350	5.19%	1,692	1,793	1,801
Life Insurance	435	435	0.00%	509	537	558
Worker's Compensation	9,185	7,698	19.32%	6,477	6,998	9,511
Other	-	-	0.00%	76	-	-
	<b>183,121</b>					
	<b>\$ 617,992</b>	<b>\$ 585,685</b>	<b>5.52%</b>	<b>\$ 577,240</b>	<b>\$ 577,195</b>	<b>\$ 582,066</b>
<b>Operating</b>						
Advertising	2,000	2,000	0.00%	1,549	1,101	949
Books, Publications & Subscriptions	0	0	0.00%	96	0	96
Charge Card Fee	3,200	3,200	0.00%	4,714	4,502	4,275
Conferences & Seminars	1,000	1,000	0.00%	0	176	0
Contractual Services	8,300	7,800	6.41%	9,018	7,557	14,078
Developer Fees Expense	0	0	0.00%	7,195	0	0
Gas, Oil & Lubricants	9,000	5,000	80.00%	5,019	2,892	2,531
Materials & Supplies	28,200	27,400	2.92%	32,155	13,719	14,894
Memberships & Dues	1,200	1,200	0.00%	788	780	500
Postage	600	528	13.64%	578	883	793
Printing & Binding	250	250	0.00%	157	210	718
Professional Services	15,000	2,500	500.00%	6,800	0	580
Program Expense	169,000	168,750	0.15%	170,685	194,918	161,776
Repairs & Maintenance	8,000	1,400	471.43%	3,218	5,327	0
Special Events	90,500	87,000	4.02%	88,777	76,068	77,666
Travel & Training	1,800	1,500	20.00%	292	0	91
Uniforms	1,750	1,750	0.00%	1,975	1,005	1,321
Utilities	98,384	105,877	-7.08%	102,747	101,284	113,204
Other Operating Costs	0	0	0.00%	1,036	0	25
	<b>438,184</b>	<b>417,155</b>	<b>5.04%</b>	<b>436,800</b>	<b>410,422</b>	<b>393,498</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	18,970	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	35,375
Developer Fees Expense-Capital	0	45,000	-100.00%	44,446	0	0
Furniture & Fixtures	0	0	0.00%	0	5,061	0
Machinery & Equipment	0	0	0.00%	0	0	0
Playground & Outside Equipment	0	0	0.00%	0	0	0
	<b>0</b>	<b>45,000</b>	<b>-100.00%</b>	<b>44,446</b>	<b>24,031</b>	<b>35,375</b>
<b>Total Expenses</b>	<b>\$ 1,056,176</b>	<b>\$ 1,047,840</b>	<b>0.80%</b>	<b>\$ 1,058,486</b>	<b>\$ 1,011,648</b>	<b>\$ 1,010,939</b>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Tennis**

	Fiscal Year 2013-2014	Original Fiscal Year 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 46,381	\$ 44,151	5.05%	\$ 42,700	\$ 41,295	\$ 39,593
Overtime Pay	-	-	0.00%	-	-	402
Part-time Pay	51,143	46,381	10.27%	34,122	28,177	25,834
	<b>97,524</b>					
Benefits:						
Pension	7,693	7,343	4.77%	5,399	3,307	5,921
Health Insurance	18,528	11,582	59.97%	11,533	10,776	10,454
FICA/Medicare	7,469	6,926	7.84%	5,536	5,006	4,870
LTD Insurance	209	199	5.03%	251	241	227
Life Insurance	87	87	0.00%	108	108	108
Worker's Compensation	2,734	2,166	26.22%	1,595	1,601	1,870
Other	-	-	0.00%	-	-	-
	<b>36,720</b>					
	<b>\$ 134,244</b>	<b>\$ 118,835</b>	<b>12.97%</b>	<b>\$ 101,244</b>	<b>\$ 90,510</b>	<b>\$ 89,278</b>
<b>Operating</b>						
Advertising	500	500	0.00%	138	420	0
Charge Card Fee	7,000	7,000	0.00%	5,770	5,429	3,481
Contractual Services	1,900	1,900	0.00%	0	0	1,155
Gas, Oil & Lubricants	0	0	0.00%	0	0	0
Materials & Supplies	22,400	17,550	27.64%	17,236	18,157	9,587
Memberships & Dues	100	0	0.00%	185	0	35
Postage	150	150	0.00%	0	0	0
Printing & Binding	250	250	0.00%	37	245	250
Professional Services	38,000	38,000	0.00%	37,327	36,556	46,993
Program Expense	279,400	257,400	8.55%	207,632	209,483	235,933
Repairs & Maintenance	18,000	19,000	-5.26%	1,612	3,313	1,920
Tennis Merchandise	0	0	0.00%	90	987	1,858
Uniforms	400	400	0.00%	555	305	62
Utilities	14,943	14,151	5.60%	13,113	13,800	12,256
Other Operating Costs	1,000	0	0.00%	793	(159)	159
	<b>384,043</b>	<b>356,301</b>	<b>7.79%</b>	<b>284,488</b>	<b>288,536</b>	<b>313,690</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Furniture & Fixtures	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	17,941	0
Playground & Outside Equipment	0	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>17,941</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 518,287</b>	<b>\$ 475,136</b>	<b>9.08%</b>	<b>\$ 385,732</b>	<b>\$ 396,988</b>	<b>\$ 402,968</b>

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Pool**

	<u>Fiscal Year 2013-2014</u>		<u>Original Fiscal</u>	<u>% Increase /</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
			<u>Year 2013</u>	<u>(Decrease)</u>	<u>09/30/12</u>	<u>09/30/11</u>	<u>09/30/10</u>
			<u>Budget</u>	<u>over 2013</u>			
				<u>Budget</u>			
<b>Personnel</b>							
Salary:							
Regular Pay	\$ -		\$ -	0.00%	\$ 1,396	\$ 218	\$ 8,925
Overtime Pay	-		-	0.00%	-	-	-
Part-time Pay	86,320	<b>86,320</b>	82,910	4.11%	91,235	82,157	89,290
Benefits:							
Pension	-		-	0.00%	-	-	487
Health Insurance	-		-	0.00%	-	-	221
FICA/Medicare	6,604		6,343	4.11%	7,075	6,285	7,493
LTD Insurance	-		-	0.00%	-	-	-
Life Insurance	-		-	0.00%	-	-	(9)
Worker's Compensation	1,252		1,107	13.10%	1,057	921	1,454
Other	-	<b>7,856</b>	-	0.00%	-	-	102
	<b>\$ 94,176</b>		<b>\$ 90,360</b>	<b>4.22%</b>	<b>\$ 100,763</b>	<b>\$ 89,581</b>	<b>\$ 107,962</b>
<b>Operating</b>							
Charge Card Fee	500		500	0.00%	662	803	1,040
Contractual Services	50,083		49,100	2.00%	48,512	48,705	43,669
Developer Fees Expense	0		0	0.00%	6,920	0	0
Gas, Oil & Lubricants	0		0	0.00%	0	0	0
Licenses & Fees	250		250	0.00%	250	274	250
Materials & Supplies	34,950		32,450	7.70%	26,987	26,023	22,733
Memberships & Dues	200		200	0.00%	360	150	0
Program Expense	112,000		96,000	16.67%	98,807	88,591	96,221
Repairs & Maintenance	2,250		1,250	80.00%	3,701	5,682	3,785
Uniforms	1,000		1,000	0.00%	955	743	540
Utilities	42,606		42,304	0.71%	27,937	26,484	29,913
Other Operating Costs	500		0	0.00%	(1,126)	6,392	468
	<b>244,339</b>		<b>223,054</b>	<b>9.54%</b>	<b>213,966</b>	<b>203,847</b>	<b>198,619</b>
<b>Capital</b>							
Automotive	0		0	0.00%	0	0	0
Computer Hardware & Software	0		0	0.00%	0	0	0
Construction & Major Renovation	0		0	0.00%	0	136,401	0
Developer Fees Expense-Capital	0		50,000	-100.00%	0	0	0
Donations Expense-Capital	0		0	0.00%	0	0	0
Furniture & Fixtures	0		0	0.00%	0	0	0
Machinery & Equipment	0		0	0.00%	0	10,430	0
Playground & Outside Equipment	0		0	0.00%	0	0	0
	<b>0</b>		<b>50,000</b>	<b>-100.00%</b>	<b>0</b>	<b>146,831</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 338,515</b>		<b>\$ 363,414</b>	<b>-6.85%</b>	<b>\$ 314,729</b>	<b>\$ 440,259</b>	<b>\$ 306,581</b>

# Reserves & Other

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## Mission Statement

This Division of the General Fund is for the express 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 Property/Casualty & General Liability Insurance allocation

## Debt Service

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...the Village’s General Fund is debt free!

## Contingency

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2013/14 budget, the Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.

## Property/Casualty & General Liability Insurance

Effective October 1, 2006, the Village discontinued its participation in the Southeast Risk Management Association (SERMA) and joined the Florida Municipal Insurance Trust (FMIT). However, as a former participant in SERMA, the Village is liable for claims incurred through September 30, 2006.

In 2010, the Village initiated a Request for Proposals (RFP) to provide a property/casualty and general liability insurance program for the Village. As a result of this RFP process, the Village joined Public Risk Management (PRM) effective October 1, 2011.

**The Village of North Palm Beach  
FY 2013-2014 General Fund Budget  
Reserves & Other**

	<u>Fiscal Year 2013-2014</u>	<u>Original Fiscal Year 2013 Budget</u>	<u>% Increase / (Decrease) over 2013 Budget</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
<b>Debt Service</b>						
<b>Debt Service</b>	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 2,254,384
<b>Reserves &amp; Contingencies</b>						
Transfer to Other Funds	0	0	0.00%	500,000	1,334,934	163,490
Council Contingency	0	0	0.00%	25,950	2,993	21,000
Village Manager Contingency	0	0	0.00%	8,879	11,097	22,162
Other Operating Costs	0	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>534,829</b>	<b>1,349,023</b>	<b>206,652</b>
<b>Non-Departmental</b>						
<b>Property/General Liability Insurance</b>	<b>320,130</b>	<b>315,000</b>	<b>1.63%</b>	<b>291,198</b>	<b>393,920</b>	<b>511,429</b>
<b>Total Expenses</b>	<b><u>\$ 320,130</u></b>	<b><u>\$ 315,000</u></b>	<b><u>1.63%</u></b>	<b><u>\$ 826,027</u></b>	<b><u>\$ 1,742,944</u></b>	<b><u>\$ 2,972,465</u></b>



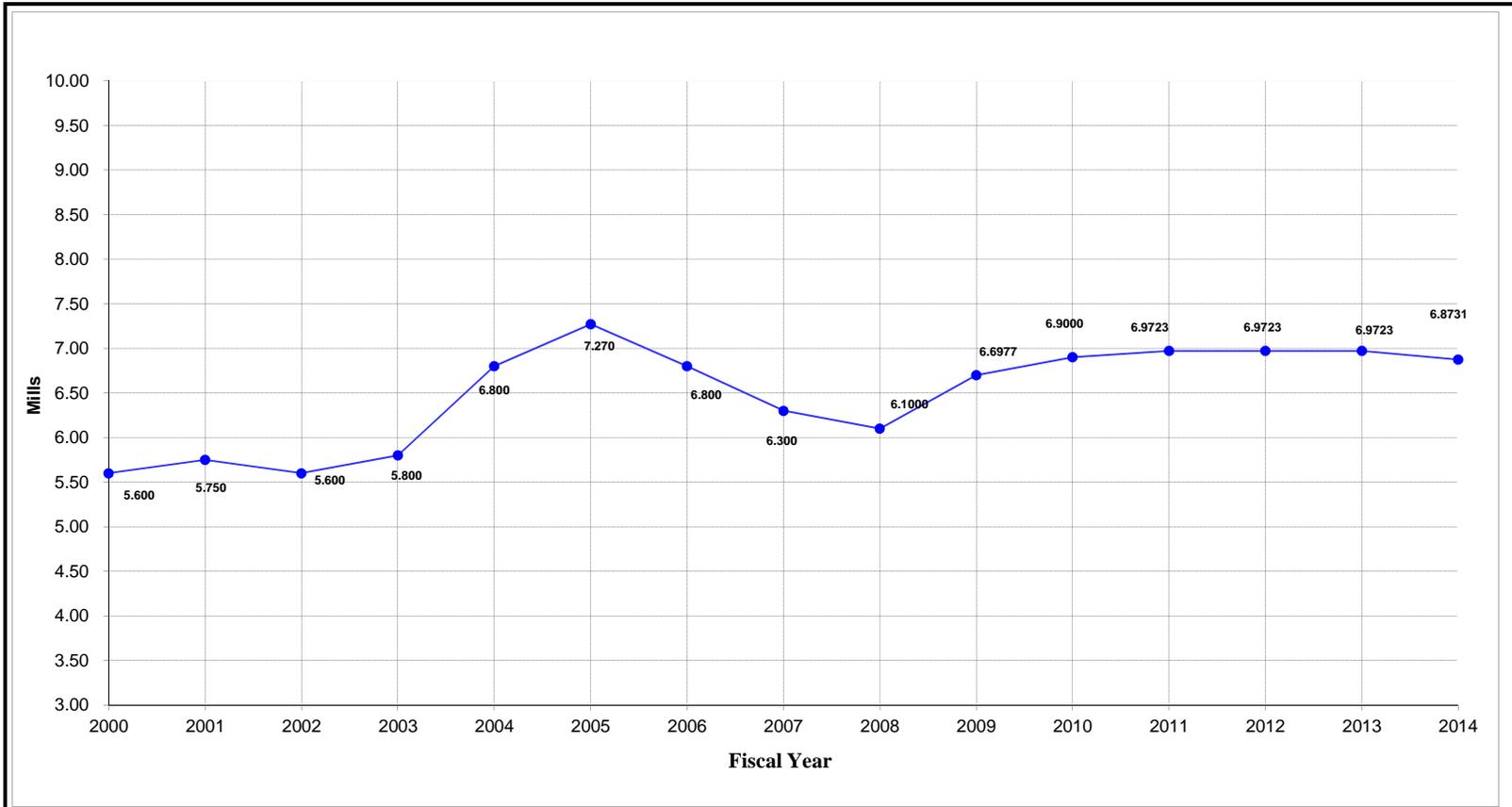
# *General Fund Charts & Graphs*



**VILLAGE OF NORTH PALM BEACH**  
**Taxable Value and Ad- Valorem Tax Revenue**  
**Fiscal Year 2013-2014**

	2012-2013 ADOPTED BUDGET	2013-2014 ADOPTED BUDGET	Amount Increase (+) Decrease (-) over Prior Year	% Increase (+) Decrease (-) over Prior Year
<b>GROSS ASSESSED VALUE:</b>	\$ 1,486,295,612	<b>\$ 1,527,431,467</b>	\$ 41,135,855	2.77%
<b>BUDGETARY TAXABLE VALUE (95%):</b>	1,411,980,831	<b>1,451,059,894</b>	39,079,063	2.77%
<b>OPERATING MILLAGE:</b>	6.9723	<b>6.8731</b>	(0.0992)	-1.42%
<b>ESTIMATED AD VALOREM TAX REVENUE:</b>	9,844,754	<b>9,973,280</b>	128,526	1.31%
<ul style="list-style-type: none"> <li>• 2012 - 2013 Millage Rate = 6.9723 mils</li> <li>• Roll Back Millage Rate for 2013 - 2014 = 6.8034 mils</li> <li>• <b>2013 - 2014 ADOPTED Millage Rate = 6.8731 mils</b></li> <li>• Decrease from 2012 - 2013 Millage Rate = -0.0992 mils</li> <li>• <b>% increase/(decrease) over Roll Back Rate 1.02%</b></li> </ul>				
<b>MILLAGE TABLE</b>		<b>MILLAGE OPTIONS</b>		
1.00 MIL	= \$	1,451,060	Roll Back Rate: 6.8034	
.75 MIL	= \$	1,088,295	Majority Vote: 8.7591	
.50 MIL	= \$	725,530	2/3 Vote: 9.6350	
.25 MIL	= \$	362,765	Statutory Max: 10.0000	
.10 MIL	= \$	145,106		

**VILLAGE OF NORTH PALM BEACH**  
**Millage Rates 2000 - 2014**

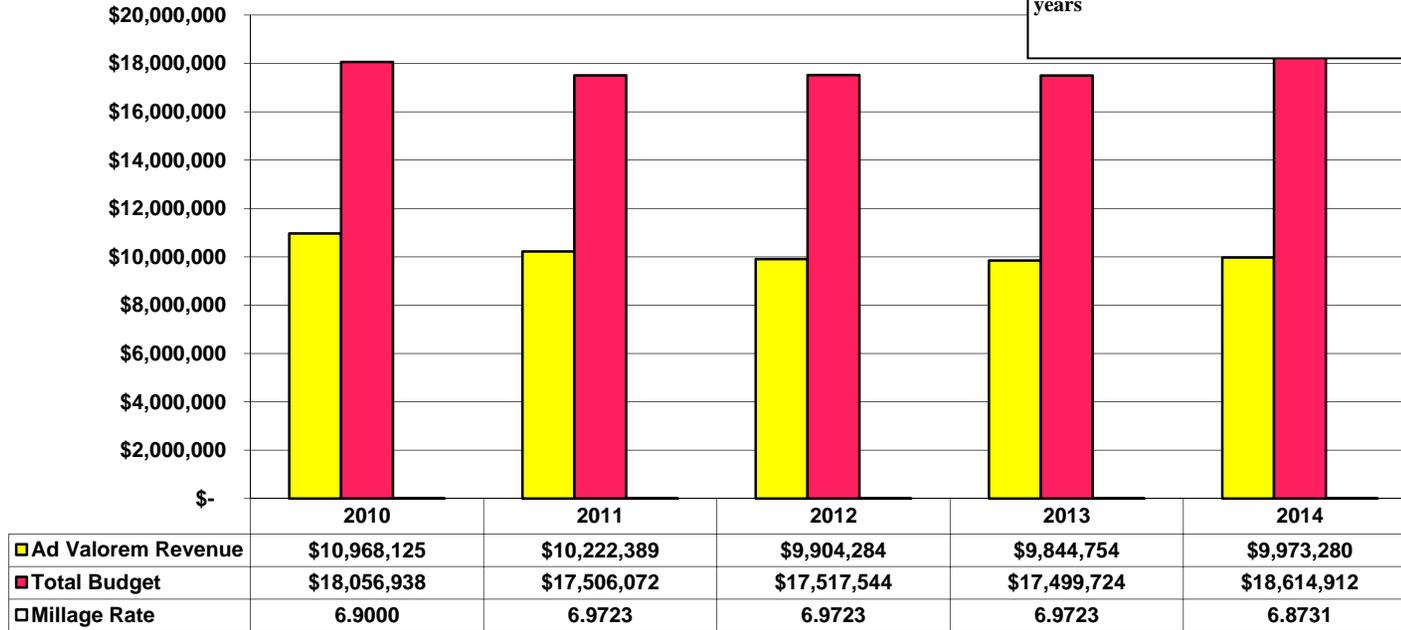


Fiscal Year	Millage Rate	Fiscal Year	Millage Rate	Fiscal Year	Millage Rate
2000	5.6000	2005	7.2700	2010	6.9000
2001	5.7500	2006	6.8000	2011	6.9723
2002	5.6000	2007	6.3000	2012	6.9723
2003	5.8000	2008	6.1000	2013	6.9723
2004	6.8000	2009	6.6977	2014	6.8731

## Village of North Palm Beach

### Ad-Valorem and Budget Last 5 years

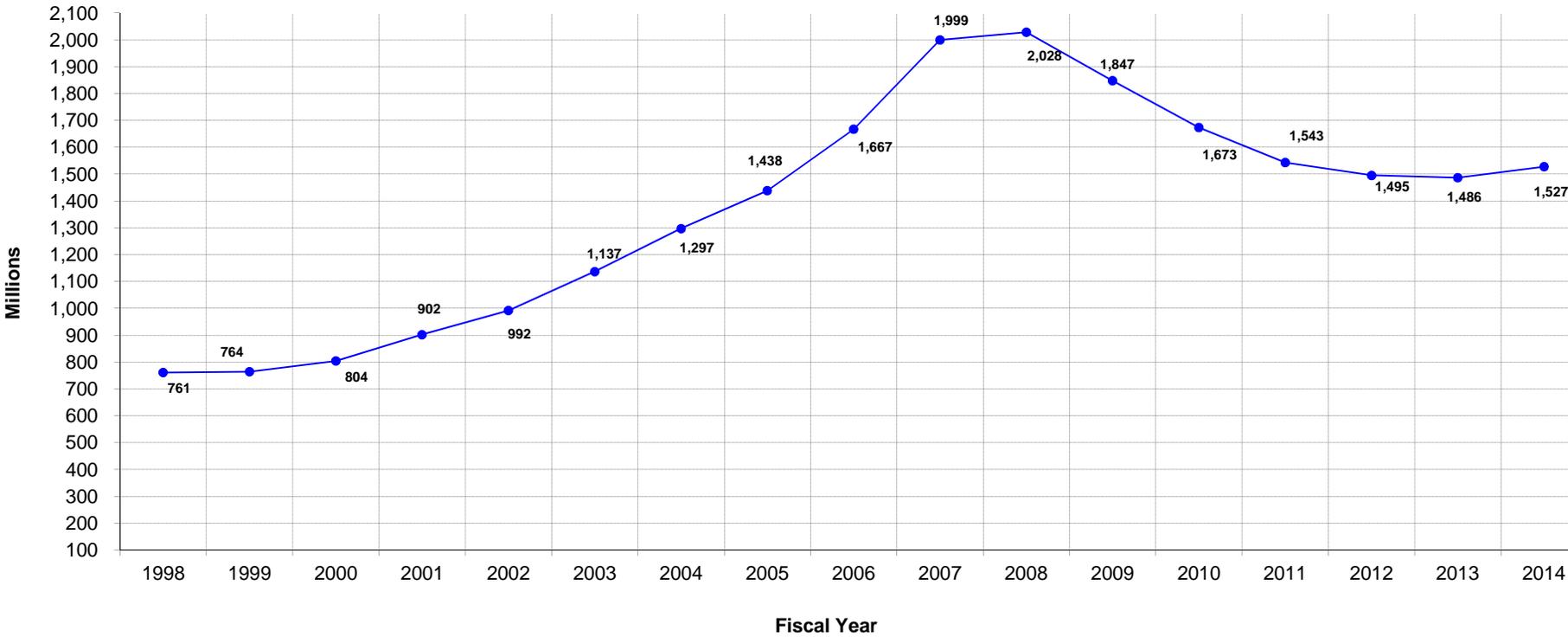
\* Tax Reduction of \$994,845 over last 5 years,  
\* Budget increase of \$557,974 over last 5 years



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

<b>FISCAL YEAR</b>	<b>ASSESSED VALUE</b>	<b>TAXABLE VALUATION</b> <small>(95% of Assessed Value)</small>	<b>MILLAGE RATE</b>	<b>TOTAL TAXES</b>	<b>PERCENT BUDGET</b>	<b>TOTAL BUDGET</b>	<b>PERCENT INCREASE</b>
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%
2011-2012	1,495,282,994	1,420,518,844	6.9723	9,904,284	56.54%	17,517,544	0.07%
2012-2013	1,486,295,612	1,411,980,831	6.9723	9,844,754	56.26%	17,499,724	-0.10%
2013-2014	1,527,431,467	1,451,059,894	6.8731	9,973,280	53.58%	18,614,912	6.37%

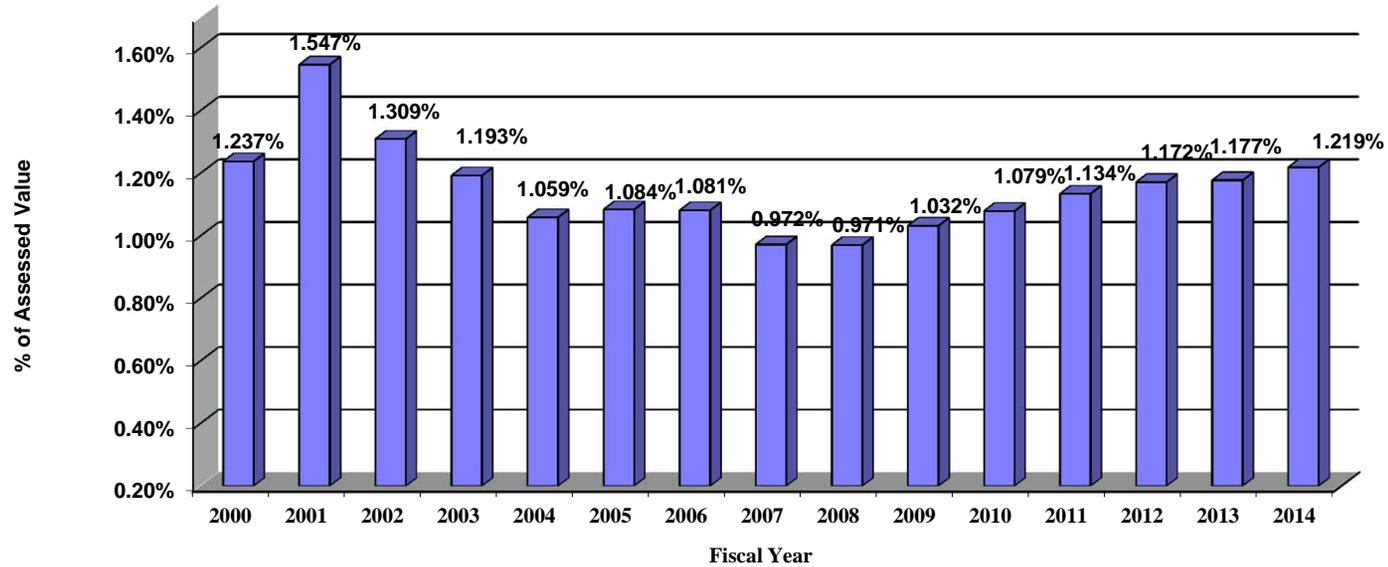
**VILLAGE OF NORTH PALM BEACH  
Property Assessed Valuations 1998 - 2014**



Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation
1998	760,999,508	2004	1,297,803,114	2010	1,673,245,674
1999	763,517,430	2005	1,438,036,209	2011	1,543,308,420
2000	803,891,323	2006	1,667,949,738	2012	1,495,282,994
2001	901,813,310	2007	1,999,331,298	2013	1,486,295,612
2002	992,018,426	2008	2,028,911,987	2014	1,527,431,467
2003	1,137,570,526	2009	1,847,845,205		

## VILLAGE OF NORTH PALM BEACH

**General Fund Expenditures as a Percent of Assessed Value 2000 - 2014**



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%
2012	17,517,544	1,495,282,994	1.172%
2013	17,499,724	1,486,295,612	1.177%
2014	18,614,912	1,527,431,467	1.219%



# General Fund Fee Schedule



**North Palm Beach Fee Schedule  
General Services  
Fiscal Year 2013-2014**

Description	Fees
<b><u>Library</u></b>	
<b>Overdue Fines</b>	
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
<b>Lost Items</b>	
Replacement 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
<b><u>Finance</u></b>	
<b>NSF Checks:</b>	
\$25.00 (face value of check does not exceed \$50.00)	
\$30.00 (face value of check does not exceed \$300.00)	
\$40.00 (face value of check exceeds \$300.00 or 5% whichever is greater)	
<b><u>Public Works</u></b>	
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
<b>Residential Yard Waste Removal Fees</b>	
Disposal Fee per cubic yard	\$ 4.50
Equipment & Fuel Cost per cubic yard	<u>\$ 2.50</u>
	\$ 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 minimum charge	
Swale Tree Permit	No charge
<b><u>Clerk's Office</u></b>	
<b>Copies:</b>	
Single-sided page up to 8.5 x 14	.15 each
Double-sided page up to 8.5 x 14	.20 each
Single-sided page 11 x 17	.20 each
Certified copies, plus per page cost for copies	1.00
Lien Certificaion each parcel number	20.00

Description	Fees
	Actual Cost
Zoning Map (Cost of duplication, depends on size)	
CD-\$1.00 each or cost of CD if more	\$1.00 each
<b>Special Service Fee:</b>	
For any request in which the nature or volume of the public records requested to be inspected or copied requires <u>more than 30 minutes</u> of clerical and/or supervisory 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 the hourly rate (excluding benefits) for the employee providing the public records.	



**North Palm Beach Fee Schedule  
Building Department  
Fiscal Year 2013-2014**

<u>Description:</u>	<u>Fee:</u>
<b>Minimum Permit Fee</b>	<b>\$50.00 Minimum plus plan review fee if applicable</b>
<b>Percentage of Valuation:</b>	<b>Unit Value:</b>
3.68%	Up to the first \$10,000.00 plus
1.85%	The next \$10,000.01 to \$100,000.00 plus
0.95%	The next \$100,000.01 and up or fraction thereof
<b>Building Department Plan Review (Not applicable to over-the counter permits)</b>	10% of permit fee. \$25.00 Minimum. Third rejection of plans for the same comment shall incur a fee of four (4) times the plan review portion of the permit fee. Florida State Statues SS 553.80(2)(b)
<b>Sub-permit</b>	\$10.00 applicable to all sub-permits that do not require an independent review
<b>*Low Voltage Alarm</b>	\$55.00 per label
<b>Surcharge</b>	1.5 percent of the permit fee. Minimum of \$2. Florida State Statues SS 553.721
<b>Building Code Administrators and Inspectors Fund</b>	1.5% percent of the permit fee. Minimum of \$2. Florida State Statues SS 468.631
<b>Training Surcharge</b>	1% of the permit fee and/or revision fee. \$1 minimum
<b>Digitizing Plans</b>	\$2.20 per page for pages over 11"x17" up tp 24"x36"
<b>Building Relocation</b>	\$290.00
<b>Change of Occupancy without work being performed</b>	\$75.00
<b>Building Demolition</b>	\$290.00
<b>Parking lot overlay/re-striping</b>	\$100 per lot up to 150 parking spaces \$125 per lots over 150 parking spaces
<b>Construction Trailers</b>	\$50.00
<b>Re-inspection Fee</b>	\$50.00, second re-inspection \$100, four (4) times the amount of the fee imposed for the first re-inspection and for each subsequent re-inspection for an uncorrected violation after the second re-inspection. Florida State Statues SS 553.80(2)(c)
<b>Unscheduled inspection by special request (Subject to availability)</b>	\$75/hr 1hr min, 2hr min for after hours, 4hr min weekends & holidays per inspector or inspection trade.
<b>Penalty for commencing work without first securing a permit or written approval</b>	Two (2) times the permit fee, plus \$100.00 Administration Fee. (At the discretion of the Building Official)
<b>Change of contractor-same location</b>	\$75.00 plus \$25.00 per sub-contractor.
<b>Residential Revision Fee</b>	After plans are approved and permit issued, one and two family dwellings, \$25.00 plus \$10.00 per page. An additional fee of the estimated value of work will be charged for revisions that result in an increase to the original job valuation.
<b>Commercial Revision Fee</b>	After plans are approved and permit issued-includes multi-family dwellings, \$50.00 plus \$10.00 per page. An additional fee of the estimated value of work will be charged for revisions that result in an increase to the original job valuation.

**North Palm Beach Fee Schedule  
Building Department  
Fiscal Year 2013-2014**

<u>Description:</u>	<u>Fee:</u>
<b>Renew or extend permit or application:</b>	
(May require additional Impact, Building, or other fees, if increases have occurred since original application)	
<b>Re-issuance Fee (within 180 days of expiration date)</b>	\$50.00
<b>Re-issuance Fee (after 180 days of expiration date)</b>	30% of original permit fee. \$75.00 minimum plus plan review fees
<b>State Required Construction Lien Law Notification</b>	\$5.00
<b>Temporary Signs or Temporary Tents (Each)</b>	\$50.00 plus plan review and Fire Department Fee if applicable
<b>Temporary Certificate of of Occupancy Fee</b>	\$100.00
<b>Temporary Certificate of Completion Fee</b>	\$100.00
<b>Early Power Release (Commercial Projects Only)</b>	\$100.00
<b>*Local Product Approval</b>	\$250.00 and requires Construction Board of Adjustment and Appeals review and approval
<b>Document Research Time &amp; Material Fees after 15 minutes</b>	Determined by Department Supervisor
<b>Palm Beach County Impact Fees</b>	Palm Beach County Impacts fees are collected by Village of North Palm Beach.  Impact fee credit approval is required at the time of permit application submittal.
<b>Refund of building permit fees</b>	
Refunds requested due to application error or canceling of a permit (All conditions must be met):	
1. A maximum of 50% will be refunded.	
2. Permit cannot be expired.	
3. No-work has occurred or commenced on the project (verified by the building inspector and plan review has processed the application).	
4. Request must be in writing, addressed to the Building Official.	
5. Plan review fees are not subject to refund.	
<b>* New Fee</b>	

**Village of North Palm Beach  
FY 2013-2014 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>AGRICULTURAL SERVICES</b>	
<u>Veterinary Services:</u>	
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
<b>TRANSPORTATION</b>	
<u>Taxi cabs:</u>	
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 (\$55.00 minimum); each	\$ 3.30
Water transportation services NEC	\$ 66.00
Arrangement of passenger transportation	\$ 164.50
Arrangement of freight/cargo transportation	\$ 164.50
<b>COMMUNICATIONS</b>	
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
<b>ELECTRONIC, GAS AND SANITARY SERVICES</b>	
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 2013-2014 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>WHOLESALE TRADE (See RETAIL)</b>	
<u>Wholesale-durable goods:</u>	
Inventory value cost-not exceeding \$1,000.00	\$ 38.50
Each additional \$1,000.00	\$ 9.45
<b>RETAIL TRADE</b>	
<u>Retail store:</u>	
Inventory value cost-not exceeding \$1,000.00	\$ 38.50
Each additional \$1,000.00 (maximum cap \$7,500)	\$ 9.45
<u>Filing station, marine/auto/other:</u>	
1-4 dispensers	\$ 93.00
Each additional dispenser	\$ 27.00
Eating place (\$54.50 minimum) each seat	\$ 2.70
Drinking place - (alcoholic drinks) (\$54.50 minimum) each seat	\$ 2.70
Food service-no seats	\$ 132.00
<u>Non-store retail</u>	
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
<u>Solicitor/canvasser each:</u>	
Per year	\$ 346.50
Each canvasser	\$ 115.50
<u>Retail store NEC:</u>	
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
<b>FINANCE, INSURANCE, REAL ESTATE</b>	
Depository institution	\$ 297.00
Non-depository institution	\$ 297.00
Security and commodity brokers/dealers	\$ 150.00
Brokers sales agent	\$ 37.50
<b>INSURANCE</b>	
Insurance carriers	\$ 132.00
Insurance agents, broker service	\$ 132.00
Insurance sales agent	\$ 132.00

**Village of North Palm Beach  
FY 2013-2014 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>REAL ESTATE</b>	
Real estate operator (\$54.00 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
<b>SERVICES</b>	
Hotels, rooming houses, etc. (\$54.50 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 2013-2014 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>AUTO SERVICE/REPAIR</b>	
Auto Rental	\$ 132.00
<u>Auto repair shop:</u>	
2 persons	\$ 37.50
3-4 persons	\$ 59.50
5-6 persons	\$ 110.00
7-10 persons	\$ 176.00
11-20 persons	\$ 220.00
More than 21 person	\$ 363.00
Car wash	\$ 132.00
<b>MISCELLANEOUS REPAIR SERVICES</b>	
Misc. repair services store	\$ 132.00
Misc. repair services from a truck	\$ 66.00
Misc. repair services with retail store	\$ 66.00
<b>MOTION PICTURES</b>	
Motion picture production/distributor	\$ 132.00
Motion picture theatre/drive-in	\$ 275.00
Plus per seat/per space	\$ 0.49
<b>AMUSEMENT AND RECREATION SERVICE</b>	
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 2013-2014 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>HEALTH SERVICES</b>	
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
<b>LEGAL SERVICES</b>	
Attorneys each	\$ 132.00
<b>EDUCATIONAL SERVICES</b>	
Elementary and secondary school	\$ 132.00
Vocational school	\$ 132.00
Schools and educational services NEC	\$ 132.00
<b>SOCIAL SERVICES</b>	
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	\$ 132.00
<b>ENGINEERING, ACCOUNTING, RESEARCH MANAGEMENT</b>	
Engineering, architectural and surveying-each practitioner	\$ 132.00
Residential designer	\$ 132.00
<b>ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES</b>	
Accounting/bookkeeping service	\$ 132.00
Certified public accountant each	\$ 132.00
<b>RESEARCH, DEVELOPMENT AND TESTING SERVICES</b>	
Research, development and testing services	\$ 132.00

**Village of North Palm Beach  
FY 2013-2014 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>MANAGEMENT AND PUBLIC RELATIONS SERVICES</b>	
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 2013-2014**

<u>Description</u>	<u>Fees</u>
<b><u>Public Safety</u></b>	
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
<b><u>Emergency Medical Services Fees</u></b>	
Basic Life (per transport)*	\$ 530.00
Advanced Life Support Level One (per transport)*	\$ 585.00
Advanced Life Support Level Two (per transport)*	\$ 645.00
*plus \$12.00 per mile	
<b><u>Fire/Rescue Special Details (min. 3 hours charged per event)</u></b>	
Hourly rate per firefighter (2 firefighters minimum)	\$ 42.02
Vehicle operating cost per hour	\$ 11.29
<b><u>Annual Fire Inspection Fees</u></b>	
<b><u>Fees</u></b>	
<b>Assembly (Type of Occupancy Use):</b>	
50-299	\$ 75.00
300-999	\$ 100.00
1,000-4,900	\$ 175.00
5,000 or greater	\$ 275.00
<b><u>Educational:</u></b>	
Day Care, Nursery Pre-school	\$ 35.00
All others	\$ 75.00
<b><u>Healthcare/Instructional:</u></b>	
5,000 sqaure 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

<u>Description</u>	<u>Fees</u>
<b><u>Transient Lodging, Apartment, Residential Board and Care, and Adult Living Facilities:</u></b>	
24 units and less	\$ 55.00
25-100 units	\$ 75.00
101-500 units	\$ 150.00
501 units or greater	\$ 250.00
<b><u>Mercantile, Office, Storage, Industrial and and Manufacturing:</u></b>	
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 or greater	\$ 200.00
100,001 square feet or greater	\$ 300.00
<b><u>Marinas and Boat Storage Facilities:</u></b>	
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
<b><u>Tent &amp; Temporary Structures</u></b>	
All	\$ 35.00
<b><u>Re-Inspections/Extra Inspections:</u></b>	
First	No charge
Second	\$ 100.00
Third	\$ 150.00
Fourth and subsequent	\$ 200.00
Any unproductive trip (work not ready, locked out, plans absent, etc.)	
	\$ 100.00
<b><u>Plan Review Fees:</u></b>	
Inspection & Plan Review Fee (based on improvement cost)	\$2.25 per \$1,000 (\$50.00 minimum)
Civil Drawing Review Fee	\$ 50.00
Hood (excluding fire suppression system)	\$ 100.00
Pre-permit revision	10% of original fee
Post permit revision	\$5.00 per page (\$20.00 minimum) unless value increase then per schedule

**NORTH PALM BEACH FEE SCHEDULE**  
**Recreation Facilities/Programs**  
**Fiscal Year 2013-14**

	Fees	Sales Tax	Total Fee
<b>Community Center (Hourly)</b>			
Resident Gymnasium (3 hr minimum)	\$ 75.00	\$ 4.50	\$ 79.50
Non-Resident Gymnasium (3 hr minimum)	\$ 150.00	\$ 9.00	\$ 159.00
After hours staff charge	\$ 25.00	\$ 1.50	\$ 26.50
Non-profit Charge	\$ 30.00	\$ 1.80	\$ 31.80
Resident Field rental	\$ 25.00	\$ 1.50	\$ 26.50
Non-Resident Field rental	\$ 35.00	\$ 2.10	\$ 37.10
Resident Ballfield Lights (2 hr minimum)	\$ 25.00	\$ 1.50	\$ 26.50
Non-Resident Ballfield Lights (2 hr minimum)	\$ 50.00	\$ 3.00	\$ 53.00

<b>Anchorage Park Activities Bldg (Hourly)</b>			
Resident Room A	\$ 25.00	\$ 1.50	\$ 26.50
Non-Resident Room A	\$ 35.00	\$ 2.10	\$ 37.10
Resident Room B (2 hr minimum)	\$ 35.00	\$ 2.10	\$ 37.10
Non-Resident Room B (2 hr minimum)	\$ 60.00	\$ 3.60	\$ 63.60

<b>Osborne Park (Hourly)</b>			
Resident Recreation Building (2 hr minimum)	\$ 50.00	\$ 3.00	\$ 53.00
Non-Resident Recreation Building (2 hr minimum)	\$ 150.00	\$ 9.00	\$ 159.00
Resident Ballfield Lights (2 hr minimum)	\$ 25.00	\$ 1.50	\$ 26.50
Non-Resident Ballfield Lights (2 hr minimum)	\$ 50.00	\$ 3.00	\$ 53.00
Resident Field rental	\$ 25.00	\$ 1.50	\$ 26.50
Non-Resident Field rental	\$ 35.00	\$ 2.10	\$ 37.10

<b>All Buildings</b>			
Resident after hours building charge	\$ 100.00	\$ 6.00	\$ 106.00
Non-Resident after hours building charge	\$ 200.00	\$ 12.00	\$ 212.00
After hours staff charge	\$ 25.00	\$ -	\$ 25.00

<b>Anchorage Gazebo</b>			
Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
Non-Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 100.00	\$ 6.00	\$ 106.00

<b>Lakeside Park (Hourly)</b>			
Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
Non-Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 100.00	\$ 6.00	\$ 106.00

<b>Sports Programs (Per/League)</b>			
Resident Youth Basketball	\$ 70.00	\$ -	\$ 70.00
Non-Resident Youth Basketball	\$ 80.00	\$ -	\$ 80.00
Resident Youth Soccer	\$ 70.00	\$ -	\$ 70.00
Non-Resident Youth Soccer	\$ 80.00	\$ -	\$ 80.00
Resident Youth Flag Football	\$ 70.00	\$ -	\$ 70.00
Non-Resident Youth Flag Football	\$ 80.00	\$ -	\$ 80.00
Men's Over 40 Basketball (per team)	\$ 550.00	\$ -	\$ 550.00

	Fees	Sales Tax	Total Fee
<b>Pool Membership Fees (Annual)</b>			
Resident Family	\$ 345.00	\$ 20.70	\$ 365.70
Non-Resident Family	\$ 468.00	\$ 28.08	\$ 496.08
Resident Single	\$ 175.00	\$ 10.50	\$ 185.50
Non-Resident Single	\$ 260.00	\$ 15.60	\$ 275.60
Junior (17 & under)	\$ 95.00	\$ 5.70	\$ 100.70
Non-Resident Junior (17 & under)	\$ 121.90	\$ 7.31	\$ 129.21
Resident Masters (training )	\$ 115.00	\$ 6.90	\$ 121.90
Non-Resident Masters (training )	\$ 160.00	\$ 9.60	\$ 169.60

<b>Pool Fees (Daily)</b>			
Resident Adult	\$ 2.84	\$ 0.17	\$ 3.00
Non Resident Adult	\$ 4.72	\$ 0.28	\$ 5.00
Child (13 & under)	\$ 2.84	\$ 0.17	\$ 3.00
Child (3 & under)	Free	Free	Free
Tiki Hut #1 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
Tiki Hut #2 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
After hours Full facility rental (3 hrs)	\$ 550.00	\$ 33.00	\$ 583.00
After hours lifeguards per guard per hr.	\$ 25.00	\$ -	\$ 25.00

<b>Tennis Membership Fees</b>			
Resident Family	\$ 525.00	\$ 31.50	\$ 556.50
Non-Resident Family	\$ 700.00	\$ 42.00	\$ 742.00
Resident Single	\$ 410.00	\$ 24.60	\$ 434.60
Non-Resident Single	\$ 525.00	\$ 31.50	\$ 556.50
Resident Junior (17 & under)	\$ 105.00	\$ 6.30	\$ 111.30
Non-Resident Junior (17 & under)	\$ 110.00	\$ 6.60	\$ 116.60
Summer Single	\$ 200.00	\$ 12.00	\$ 212.00
Summer Family	\$ 278.00	\$ 16.68	\$ 294.68

<b>Tennis Fees (Daily)</b>			
Guest Fees (members)	\$ 10.00	\$ 0.60	\$ 10.60
Guest Fees (non-members)	\$ 12.00	\$ 0.72	\$ 12.72

<b>Marina Fees</b>			
<b>Dry Storage</b>			
15 feet & under	\$ 600.00	\$ 36.00	\$ 636.00
16 - 20 feet	\$ 650.00	\$ 39.00	\$ 689.00
21 - 25 feet	\$ 700.00	\$ 42.00	\$ 742.00
26 - 30 feet	\$ 750.00	\$ 45.00	\$ 795.00
31 - 35 feet	\$ 800.00	\$ 48.00	\$ 848.00
36 & over	\$ 850.00	\$ 51.00	\$ 901.00
<b>Wet Storage</b>	<b>\$ 1,886.00</b>	<b>\$ 113.16</b>	<b>\$ 1,999.16</b>

<b>Ramp Decal</b>			
Temporary Day Launch Permit (Res. Only)	\$ 60.00	\$ 3.60	\$ 63.60
	\$ 9.44	\$ 0.56	\$ 10.00

**NOTE:** 1) Programs offered by the Village of North Palm Beach are not taxable; However, rentals are subject to sales tax. Rental fees are hourly unless specified (\*). The VNPB reserves the right to change fees at anytime with approval from the 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).  
3) Non-profit 501 C organizations and local schools will be charged at the Resident rate unless otherwise specified.

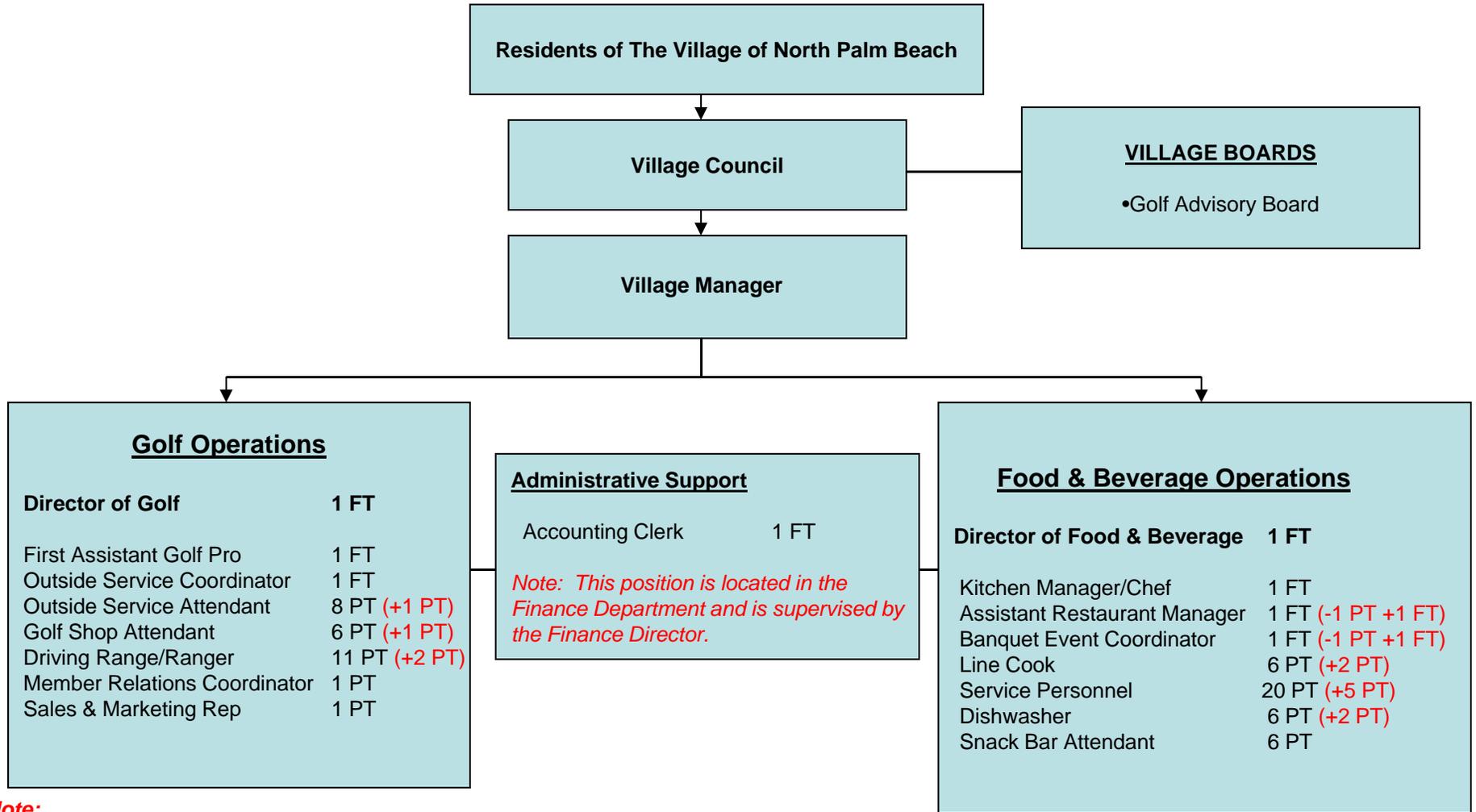


# COUNTRY CLUB ADOPTED BUDGET

VILLAGE OF NORTH PALM BEACH, FL

FY 2013-2014

# Country Club Organization Chart



**Note:**

The personnel changes in the **Country Club** are primarily a result of changes mandated by the Patient Protection and Affordable Care Act (PPACA), commonly called **Obamacare** or the **federal health care law**.

<u>Summary:</u>	<u>Change:</u>
FT=8	+2 FT
PT=65	+11 PT

# North Palm Beach Country Club

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## 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 reflects the high ideals of the Club amenities, special functions and users.

## Service Levels Narrative – Golf Operation

In November 2006, the North Palm Beach Country Club opened its newly renovated golf course, becoming only the second public municipal golf course in the United States to bear the prestigious moniker of a Jack Nicklaus "Signature" Golf Course. Our Nicklaus "Signature" course offers six (6) 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 golf clubs for sale.

The Golf Operation is headed up by the Director of Golf Operations. The Director is assisted by one (1) full-time First Assistant Golf Professional, one (1) full-time Outside Service Coordinator, one (1) part-time Member Relations Coordinator, one (1) part-time Sales and Marketing Representative, eight (8) part-time Outside Service Attendants, eleven (11) part-time Ranger/Driving Range Attendants, and six (6) part-time Golf Shop Attendants. The operation also has one (1) full-time Accounting Clerk located in the Finance Department at 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.

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; and
- Non-resident applications.

In order to maintain the “Signature” course, the proposed Golf 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 eighth season of play.

#### Personnel Changes – Golf Operation

The personnel/title changes for Fiscal Year 2013/2014 are:

- Addition of one (1) part-time Outside Service Attendant;
- Addition of two (2) part-time Driving Range/Rangers; and
- Addition of one (1) part-time Golf Shop Attendant.

#### Service Levels Narrative – Food & Beverage (F&B) Operation

The Country Club Food & Beverage (F&B) Operation is a division of the North Palm Beach Country Club. F&B works cooperatively with the Golf, Tennis, and Pool Operations to enhance tournaments, special events and the overall Club experience. F&B serves the general public and provides banquet services for private special events.

North Palm Beach Country Club “Village Tavern” Restaurant, Bar and Banquet operations are conducted by Village staff under the guidance of the Director of Food & Beverage. The Food & Beverage Director is assisted by one (1) full-time Kitchen Manager/Chef, (1) full-time Assistant Restaurant Manager, one (1) full-time Banquet Event Coordinator, Twenty (20) part-time F&B Service Personnel, six (6) part-time Dishwashers, six (6) part-time Snack Bar Attendants, and six (6) part-time Line Cooks.

The Restaurant and Bar is 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. Restaurant hours and daily staffing levels are modified in accordance with seasonal and other business factors to provide attentive and friendly service with a suitable ratio of service personnel to customers.

Quality food at a competitive value and friendly professional service is a cornerstone of the Restaurant operation. The Village Tavern serves freshly-prepared quality cuisine, that is targeted to appeal to a variety of consumers. The Village Tavern serves daily specials, quick food for golfers, and offers a menu on the golf cart for convenient call-ahead service.

The Snack Bar, located adjacent to the Pool deck, services both the patrons of the pool as well as golfers seeking to purchase quick food and beverage items during the summer months.

Beverage Cart services are provided for the Golf Course. Cart service provides a variety of snacks, sandwiches, and beverage options, including alcoholic beverages, 7 days a week (season) and modifiable hours (off season).

***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 Room is available for business meetings, parties, and special events. Food and beverage services are available and are coordinated through the F&B Operation. Banquet services are critical to the overall success of the F&B Division. The facility fills a niche within the community by offering a welcoming atmosphere, beautiful setting, quality food, and great service at an affordable cost. The F&B Division will focus its marketing efforts in the upcoming fiscal year to target the Northern Palm Beach County market area.

#### Personnel Changes – Food & Beverage Operation (F&B)

The personnel/title changes for Fiscal Year 2013/2014 are:

- Addition of one (1) Full-time Assistant Restaurant Manager/  
Deletion of one (1) Part-time Assistant Restaurant Manager;
- Addition of one (1) Full-time Banquet Event Coordinator/  
Deletion of one (1) Part-time Banquet Event Coordinator;
- Addition of two (2) part-time Line Cook positions;
- Addition of five (5) part-time Service Personnel; and
- Addition of two (2) part-time Dishwashers.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2012/2013, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Enhanced the look and functionality of our 80 golf carts by purchasing a new top-of-the-line EZGO fleet, comprised of the RXV model, which offers a great looking cart, more durable frame, automatic hill brake, and a hand-held monitoring system that relays the amount of usage per cart;
- Improved the golfing experience by outfitting the new golf carts with DSG Tag Touch Screen GPS units, which offer more information on course layout, yardages to landmarks and hole locations, and enhance the Club’s communication with members and guests through golf shop-to-cart messaging capabilities and advertising opportunities;
- Improved the overall conditioning of the course to most accurately reflect the desires of our members and guests through the creation of a Greens Committee;
- Offered an on-site custom club fitting company, HotStix, which improved the golfers experience by lowering their scores through personally tailored equipment. HotStix also drew additional golfers to our course and driving range;
- Expanded the member and non-member tournament program throughout the year, and increased participation by offering unique formats and contests that target golfers of all ages;
- Expanded our junior golf offerings by creating our own Junior Golf Team, which competed with other local clubs throughout the summer; and
- Continued to grow the Club’s reach to customers through a variety of new marketing and advertising tools including a text message marketing option, increased search engine optimization, and a larger social media presence on Facebook.
- Improved the ambience of the Village Tavern and banquet room by installing new carpeting and painting the walls.
- Improved revenue over expense by controlling food and labor costs, managing operating expenses, and setting appropriate menu prices;

- Improved service delivery and food quality through additional training and detailed service standards; and
- Created a banquet and special event menu that is consistent with proper costs and compatible with market trends.

Goals and Objectives

During Fiscal Year 2013/2014, 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 the overall number of golf memberships.
- b. Promote the Club through “brand” marketing.
- c. Improve customer service levels by improving staff communication and training.

Department Goal:

**To offer Village Tavern customers a positive dining experience through the delivery of quality food and service at a competitive price, and to provide a destination restaurant/bar that exudes a welcoming environment to members and guests.**

Objectives:

- a. Continue to develop a service-based establishment, whose primary goal is to exceed customers’ expectations.
- b. Increase participation in club activities by providing food and beverage services for the Golf, Pool, and Tennis Operations.
- c. Increase marketing for our banqueting venue by providing a menu for all occasions that our clientele may access via the website, and by reaching out to local hotels and other groups.

Council Goal:

**Enhance the Spirit and Participation of our Community**

Department Goal:

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

Objectives:

- a. Increase outside tournaments and outings, including Food & Beverage opportunities.
- b. Grow junior, beginner, and ladies programs with camps and clinics focusing on year-round residents.
- c. Highlight available events and activities through the Country Club website, Village Newsletter, social media, local newspaper, and other progressive advertising outlets.

Department Goal:

**Increase Food and Beverage operations for the whole community to participate in year-round.**

Objectives:

- a. Highlight upcoming events and activities through the Country Club website, Village Newsletter and other advertising outlets.
- b. Provide special discounts to golfers and the community, such as an entrée punch card.

Council Goal:

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

Department Goal:

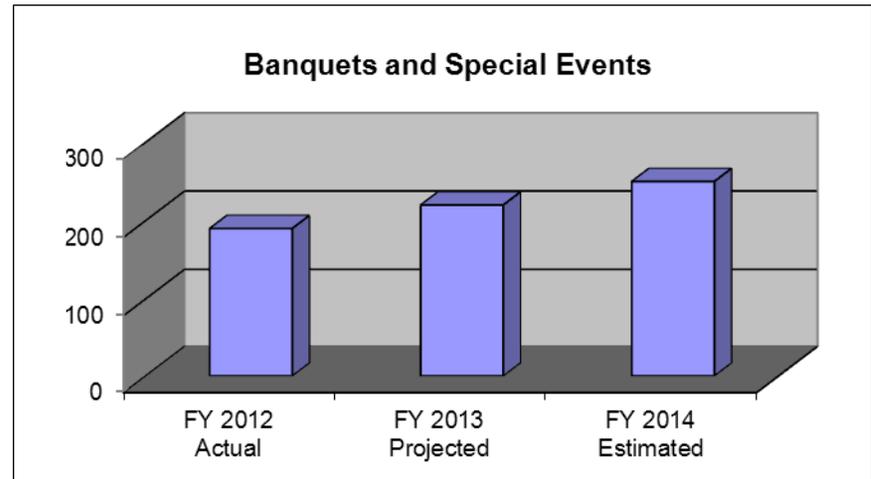
**To establish the Village Tavern and banquet facilities as a definitive location for a quality, affordable dining experience in Northern Palm Beach County through targeted marketing and a greater focus on securing recurring banquet events.**

Objectives:

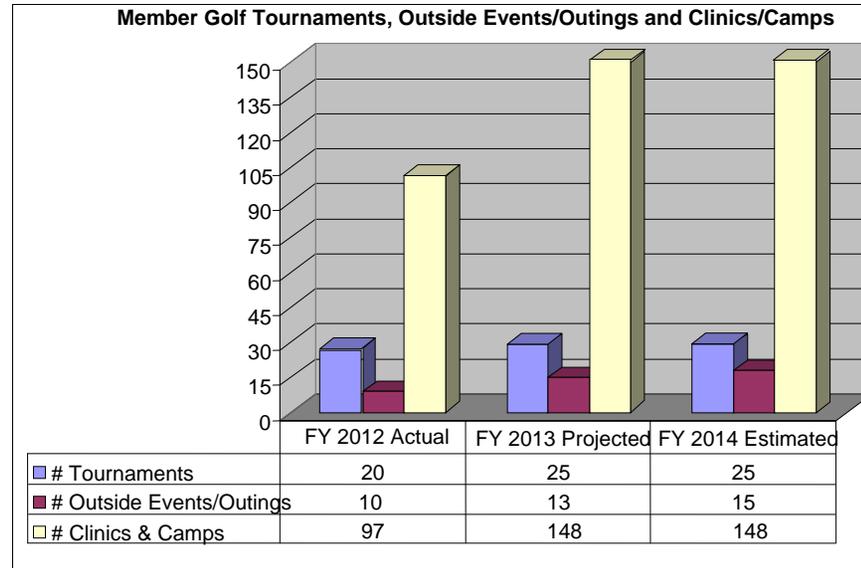
- a. Maintain and grow a sustainable Food & Beverage operation through repeat banquet clientele with an emphasis on recurring events, such as corporate events, holiday parties, etc.
- b. Market the use of the NPBCC Banquet Facility for weddings, birthday parties, bar and bat mitzvahs, and other individual special events.
- c. Ensure adequate cost controls are consistent with market pricing, in order to maintain affordable menu pricing in the restaurant and banquet venue.
- d. Adjust hours of operation to maintain the integrity of the Country Club without exceeding budgeted expenses.
- e. Adjust menu pricing to current trends and market values.

Performance Measures

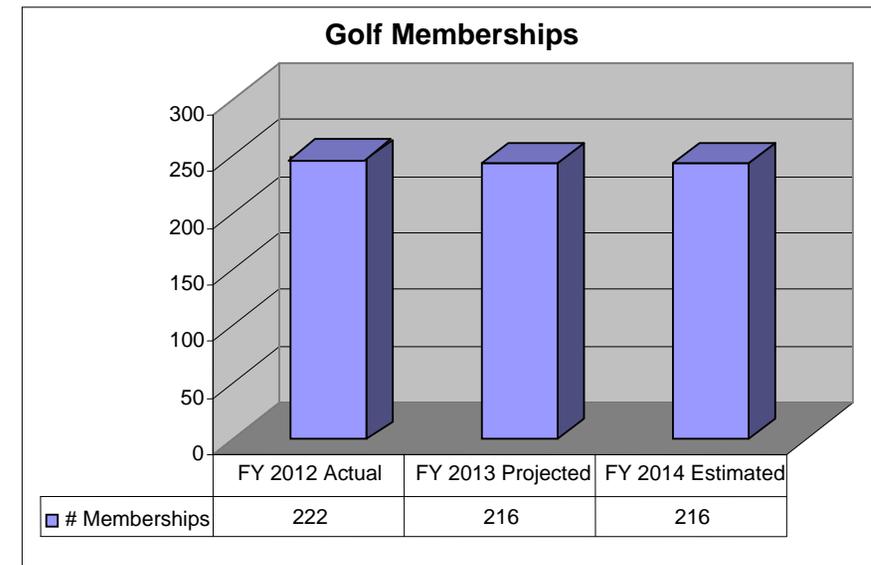
Performance Measure	FY 2012 Actual	FY 2013 Projected	FY 2014 Estimated
Number of golf memberships	222	216	216
Number of member golf tournaments	20	25	25
Number of outside events/outings	10	13	15
Number of clinic and camp days (Juniors, Members, etc.)	97	148	148
Special events held at the NPBCC Banquet Facility	190	220	250



**Banquet and Special Events:** The number of banquets and special events is a good indicator of the overall health of the F&B Operation, as about 56% of total revenue comes from banquets and special events.



**Member Tournaments and Events:** Country Club Administration understands the amount and type of events our members desire. While the overall number of events will not increase, the offerings will be more aligned with demand, thus adding value to our memberships. The Administration has successfully raised the Club’s visibility, and consequently revenue, by offering more outside events, outings, clinics, and camps. Junior golf options were substantially expanded, which will build a more stable financial future.



**Golf Memberships:** The number of golf members is a good indicator of the Club’s overall health, as members account for 43% of total play. Since most members renew at the beginning of the fiscal year, a substantial amount of 1st quarter revenue is derived from memberships, which helps cover operating expenses throughout the year.

**The Village of North Palm Beach  
Country Club Budget Summary  
Fiscal Year 2013-2014**

	Fiscal Year 2013-2014				Original	% Increase /	Actual	Actual	Actual
	Golf	F & B	Admin	Total	FY 2013 Budget	(Decrease) over 2013 Budget	9/30/2012	9/30/2011	9/30/2010
<b>REVENUES</b>									
Driving Range	\$ 281,000			\$ 281,000	\$ 209,026	34.43%	\$ 257,123	\$ 208,865	\$ 174,929
Membership	579,335			579,335	623,580	-7.10%	627,433	650,358	753,349
Cart Rental	913,440			913,440	939,400	-2.76%	883,437	866,505	960,599
Walking Fees	37,702			37,702	37,520	0.49%	36,143	40,204	45,215
Greens Fees	822,590			822,590	912,480	-9.85%	835,366	810,849	753,886
Lessons	120,000			120,000	100,000	20.00%	100,597	102,006	49,365
Tournament Proceeds	2,620			2,620	2,716	-3.53%	3,687	1,675	3,470
Merchandise Sales	160,500			160,500	140,150	14.52%	161,613	133,349	133,324
Special Events/Camps	-			0	4,000	-100.00%	0	400	200
Food & Beverage-Lease Operation				0	0	0.00%	0	0	28,241
Liquor Sales		235,000		235,000	240,000	-2.08%	202,302	221,152	84,145
Food & Beverage Sales		536,250		536,250	545,000	-1.61%	410,646	479,226	158,839
Sales of Surplus				0	96,000	-100.00%	0	0	124,000
Interest Earnings			7,600	7,600	7,327	3.73%	7,451	8,493	14,686
Other	61,168	27,750		88,918	91,734	-3.07%	64,413	56,608	82,016
<b>Total Revenues</b>	<b>2,978,355</b>	<b>799,000</b>	<b>7,600</b>	<b>3,784,955</b>	<b>3,948,933</b>	<b>-4.15%</b>	<b>3,590,211</b>	<b>3,579,690</b>	<b>3,366,265</b>
<b>EXPENSES</b>									
<b>Personnel:</b>									
Salary & Benefits	580,055	466,287	67,782	1,114,124	938,748	18.68%	861,163	892,066	715,637
<b>Operating:</b>									
Accounting & Auditing	-	-	7,000	7,000	7,000	0.00%	5,911	5,911	5,187
Charge Card Fees	53,716	9,000	0	62,716	59,500	5.41%	60,061	58,602	52,262
Contractual Services	1,094,219	23,700	4,144	1,122,063	1,253,527	-10.49%	1,211,928	1,207,178	1,214,879
Entertainment	-	10,000	0	10,000	10,000	0.00%	7,238	23,298	11,032
Rental-Equipment/Uniform, etc.	2,000	15,500	4,000	21,500	22,714	-5.34%	19,538	22,112	19,120
Legal Fees			10,000	10,000	7,500	33.33%	12,198	3,395	11,652
Lessons	28,000	-	0	28,000	35,000	-20.00%	23,622	27,386	14,580
Marketing & Advertising	37,000	5,000	0	42,000	45,000	-6.67%	18,932	46,376	47,634
Materials & Supplies	44,358	27,500	4,500	76,358	65,675	16.27%	49,075	56,388	81,934
Merchandise	97,500	251,800	0	349,300	388,000	-9.97%	319,299	373,348	184,527
Repairs & Maintenance	26,794	40,100	0	66,894	48,579	37.70%	41,429	27,625	52,748
Solid Waste Disposal	10,206	8,000	0	18,206	14,450	25.99%	13,378	12,542	12,040
Utilities	151,345	44,638	4,800	200,783	217,202	-7.56%	210,311	209,567	207,725
Other Operating Costs	16,800	10,800	5,000	32,600	43,000	-24.19%	36,798	42,666	40,590
<b>Capital:</b>									
Capital Outlay	12,000	-	0	12,000	53,639	-77.63%	15,000	60,456	36,972
<b>Debt &amp; Other:</b>									
Debt Service	398,151			398,151	398,151	0.00%	394,900	412,338	471,149
Golf Cart Lease	150,600			150,600	171,300	-12.08%	75,235	75,235	160,626
Insurance-Prop & Gen Liab			48,529	48,529	43,881	10.59%	39,864	40,840	56,923
<b>Contingency</b>			<b>14,131</b>	<b>14,131</b>	<b>126,067</b>	<b>-88.79%</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>2,702,744</b>	<b>912,325</b>	<b>169,886</b>	<b>3,784,955</b>	<b>3,948,933</b>	<b>-4.15%</b>	<b>3,417,879</b>	<b>3,597,328</b>	<b>3,397,216</b>
<b>Revenues over (under) expenses</b>	<b>\$ 275,611</b>	<b>\$ (113,325)</b>	<b>\$ (162,286)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 172,332</b>	<b>\$ (17,638)</b>	<b>\$ (30,952)</b>
<b>Rounds</b>				<b>43,000</b>	<b>48,000</b>		<b>44,972</b>	<b>50,210</b>	<b>50,910</b>

## Village of North Palm Beach Country Club FY 2013-2014 Budget Highlights

<b>Number of Memberships</b>	<b>258</b>
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<b>Target Number of Rounds</b>	<b>43,000</b>
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**Personnel Highlights:**

*Employee Salaries	\$	880,214
*Employee Benefits		233,910

<b>Total Personnel Costs</b>	<b>\$</b>	<b>1,114,124</b>
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**Operating Highlights:**

*Golf Course Maintenance Contract		1,067,719
*Cost of Food & Beverage Merchandise		251,800
*Utilities		200,783
*Cost of Golf Merchandise		97,500
*Materials & Supplies		76,358
*Charge Card Fees		62,716
*Marketing & Advertising		42,000
*Repairs & Maintenance		66,894
*Property/General Liability		48,529

<b>Total Operating Costs</b>	<b>\$</b>	<b>2,095,949</b>
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**Capital Highlights:**

*Driving Range Cart		12,000
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<b>Total Capital Outlay</b>	<b>\$</b>	<b>12,000</b>
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**Debt Service:**

*Loan (Golf Course Renovation)		398,151
*Golf Cart Lease		150,600

<b>Total Debt Service</b>	<b>\$</b>	<b>548,751</b>
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<b>Total Country Club Contingency</b>	<b>\$</b>	<b>14,131</b>
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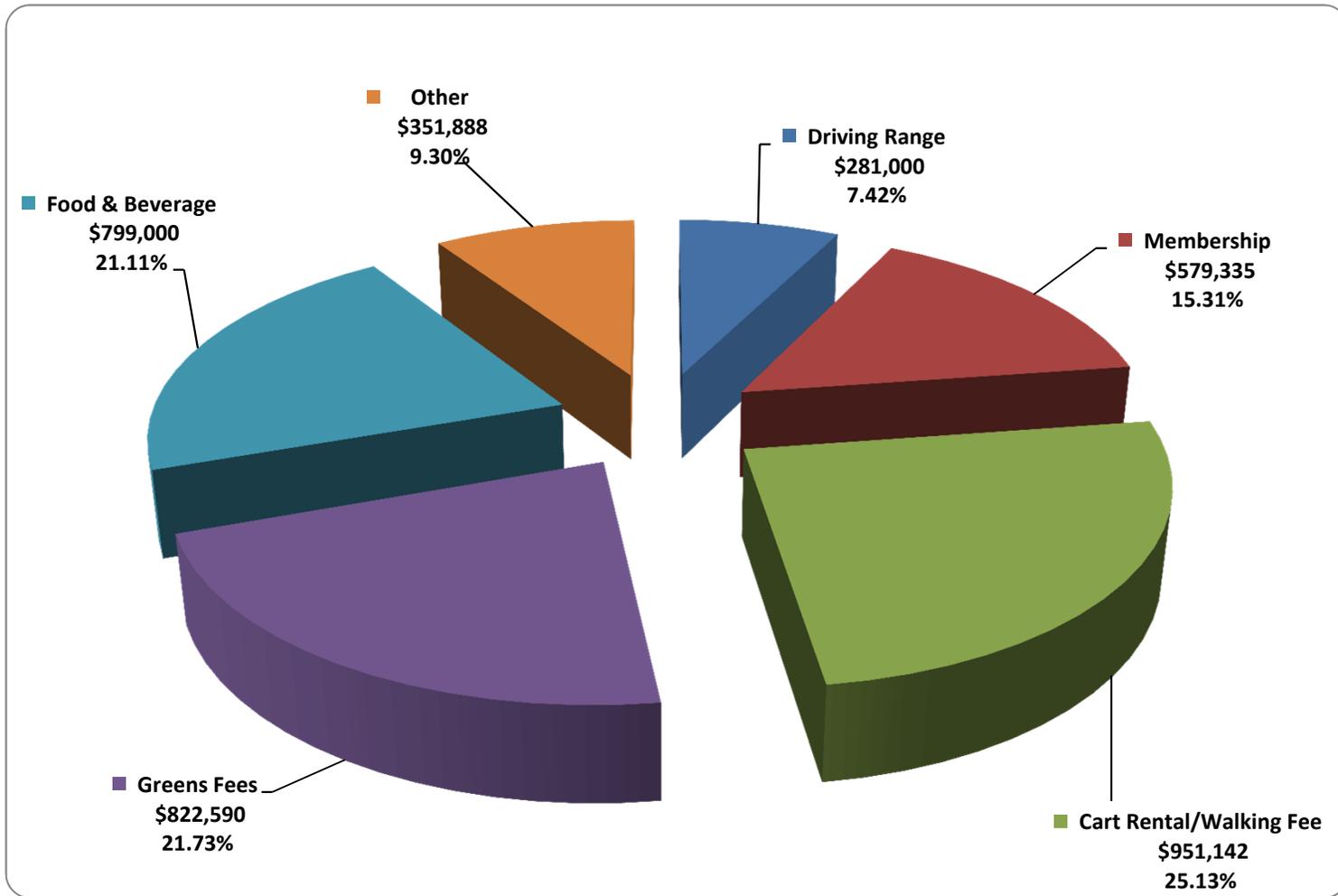
<b>Total Fiscal Year 2013-2014 Country Club Budget</b>	<b>\$</b>	<b>3,784,955</b>
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# Revenues



Village of North Palm Beach Country Club  
Fiscal Year 2013-2014 Revenues



Total Revenues = \$ 3,784,955

# Country Club Revenues

**\$3,784,955**

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 2013/14 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:

- 43,000 anticipated rounds
- 258 memberships

## Membership \$579,335

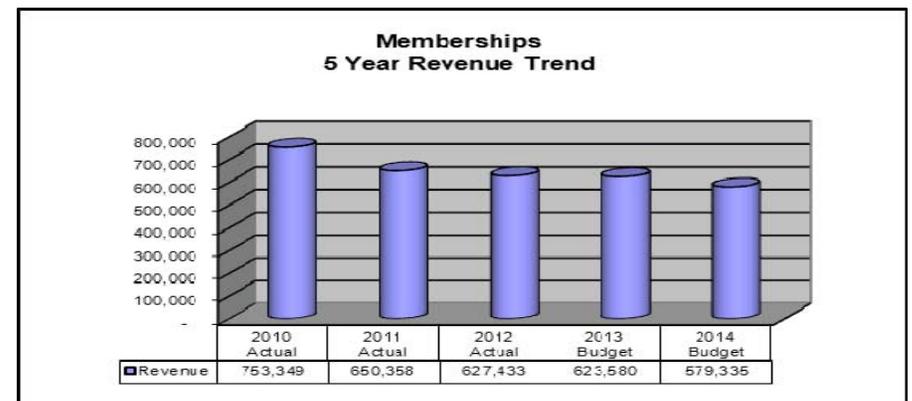
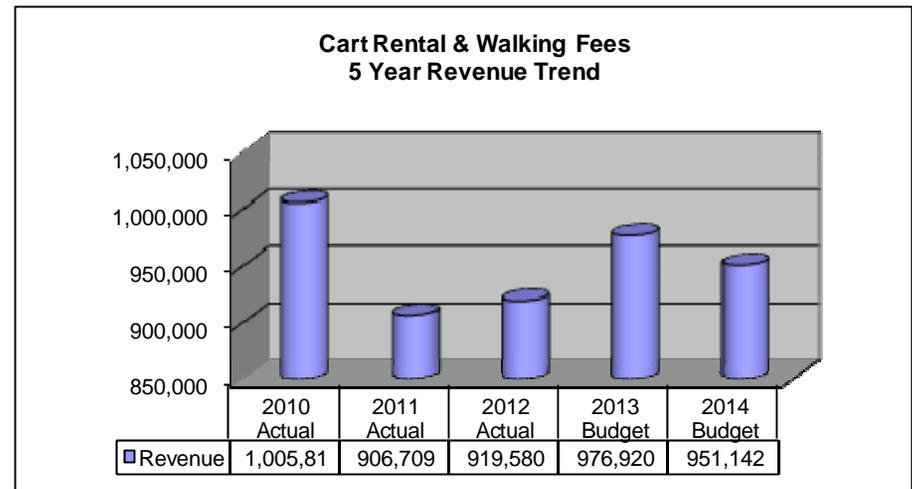
Golf Memberships represent 15.31% of total Country Club Revenues and are based on type of membership:

Resident	136 memberships	\$337,995
Non-Resident	59 memberships	199,800
Business	1 membership	3,750
Summer	42 memberships	31,790
Junior	20 memberships	6,000
Golf Plus	6 memberships	Included in above
<b>Total</b>		<b>\$579,335</b>

## Cart Rental/Walking Fee \$951,142

This class of revenue represents 25.13% of the overall Country Club Revenues. The calculation is based on anticipated rounds:

- Average cart fee per round played (excluding walkers)  
(\$23.09 x 39,560) = \$913,440
- Walking Fees (\$10.96 x 3,440 rounds) = \$37,702

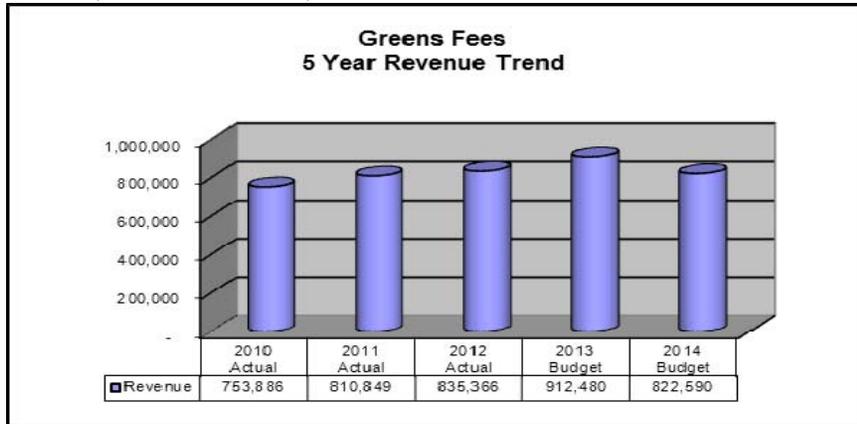


**Greens Fees**

**\$822,590**

Greens Fees represent 21.73% of total Country Club Revenues and are calculated based on current year average dollar per round multiplied by anticipated rounds for FY 2014:

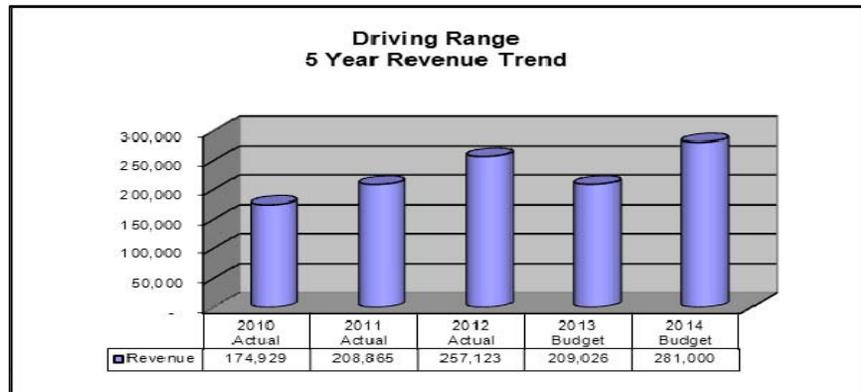
- Average dollar per round played x anticipated rounds  
 (\$19.13 x 43,000) = \$822,590



**Driving Range**

**\$281,000**

Driving Range revenue represents 7.42% of total Country Club Revenues and is based on a two-year average.



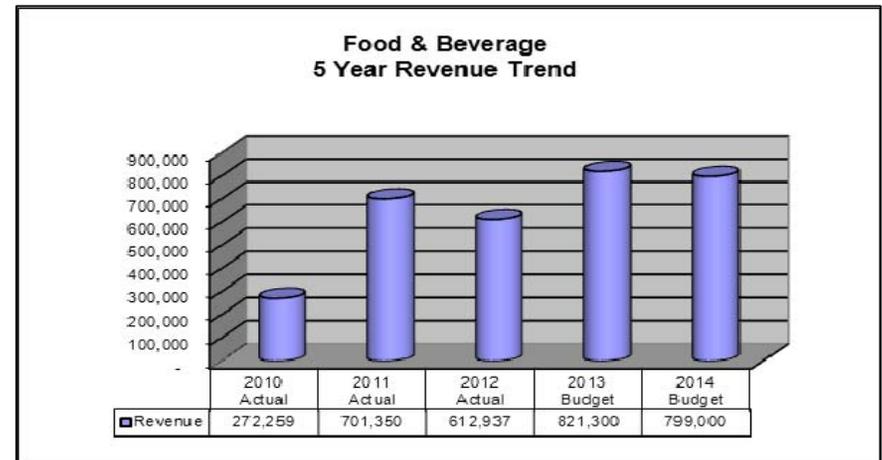
**Food & Beverage**

**\$799,000**

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 21.11% of total Country Club Revenues and is calculated based on the current year sales average:

Food & Beverage (non-alcoholic) Sales	\$536,250
Facility Rental	27,750
Liquor Sales	235,000

Total \$799,000

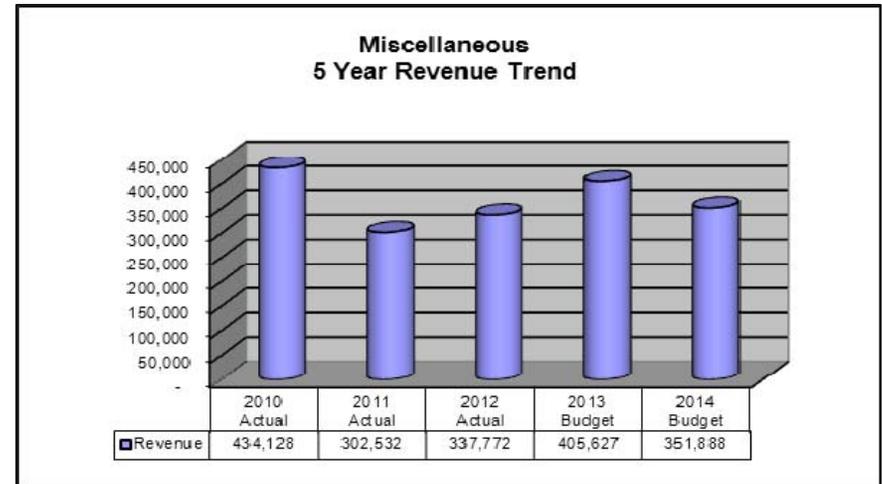


**Miscellaneous**

**\$351,888**

Miscellaneous Revenue represents 9.30% of total Country Club Revenues and includes the following:

Golf Merchandise Sales	\$160,500
Tournament Proceeds	2,620
Golf Grip Sales	600
Interest Earnings	7,600
Rental-Golf Clubs	38,000
Rental-Lockers	1,965
Rental-Bag Room	14,000
Golf Handicap Service	1,803
Golf Ball Retrieval	4,800
Golf Lessons	120,000
<b>Total</b>	<b>\$351,888</b>

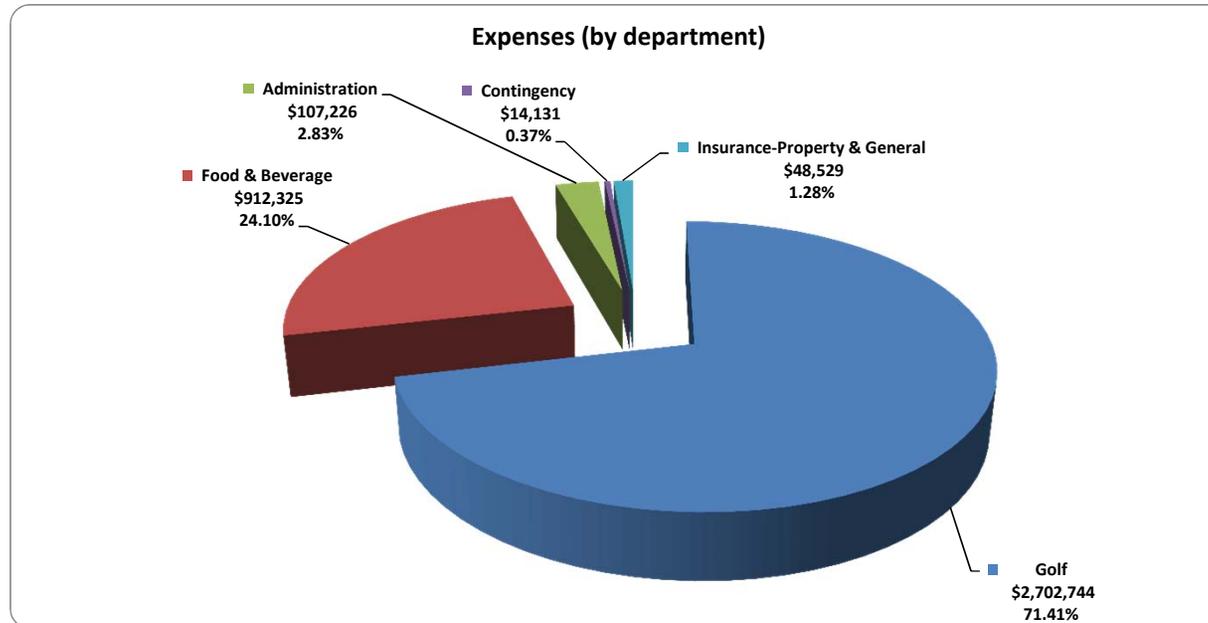
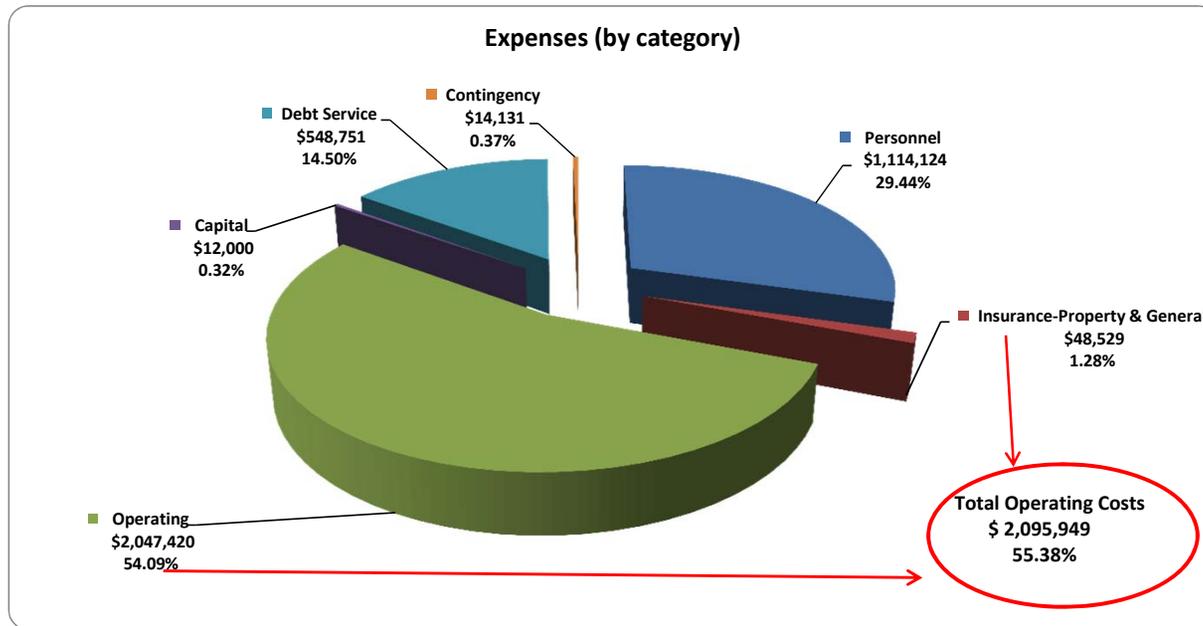




# Expenses



Village of North Palm Beach Country Club  
FY 2013-2014 Expenses



**Total Expenses = \$ 3,784,955**

# Country Club Expenses

**\$3,784,955**

This section includes a discussion regarding appropriations for the Village’s FY 2013/14 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 \$1,114,124**

Employee salary and benefits represent 29.44% 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.....20.82%

The ICMA pension employer contributions were budgeted at 15%.

**Health Insurance:**

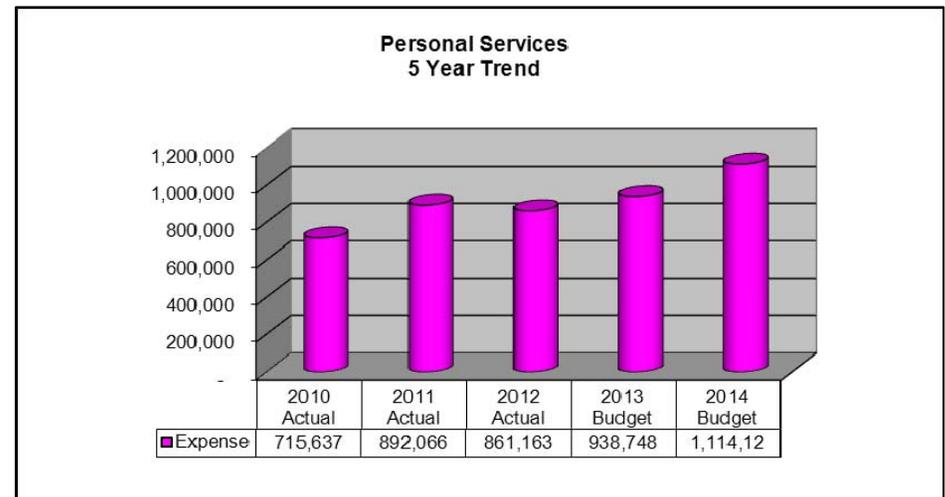
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

**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.

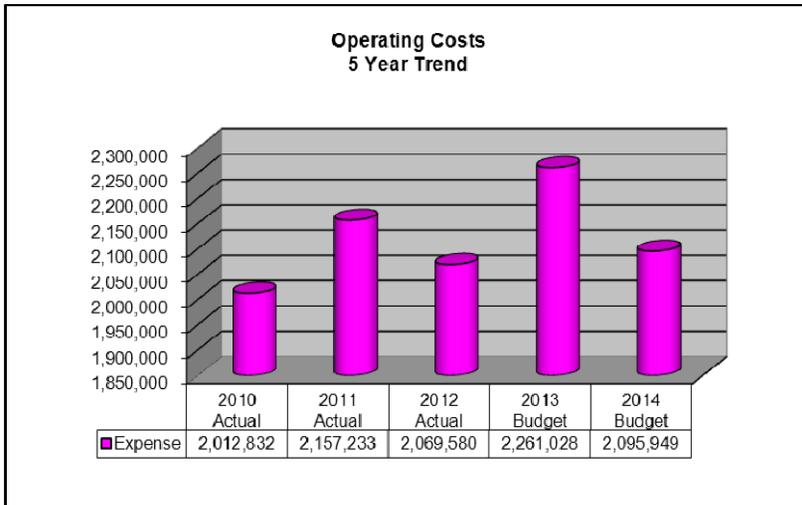


**Operating Costs**

**\$2,095,949**

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 55.38% of the overall Country Club Expenses. Some highlights of operating costs are listed below:

- Golf Course Maintenance Contract \$1,067,719
- Cost of Food & Beverage Merchandise 251,800
- Utilities 200,783
- Cost of Golf Merchandise 97,500
- Materials & Supplies 76,358
- Charge Card Fees 62,716
- Marketing & Advertising 42,000
- Repairs & Maintenance 66,894
- Property/General Liability 48,529



**Capital Outlay**

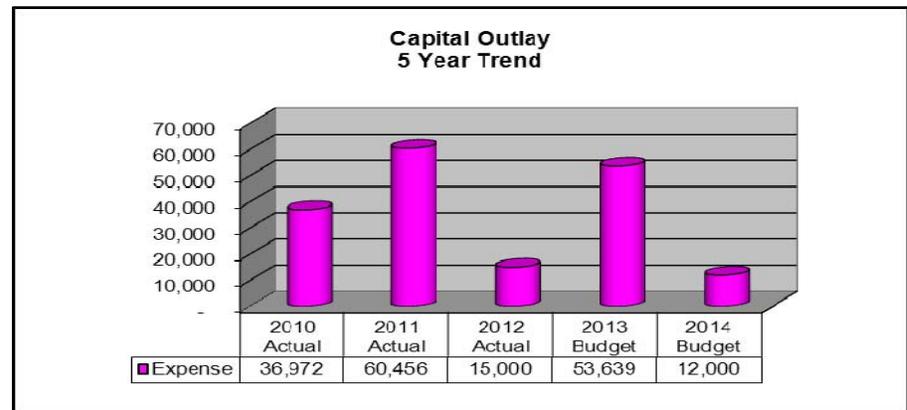
**\$12,000**

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 2013/14, capital outlay accounts for 0.32% of the overall Country Club budget. The capital outlay for FY 2013/14 is budgeted as follows:

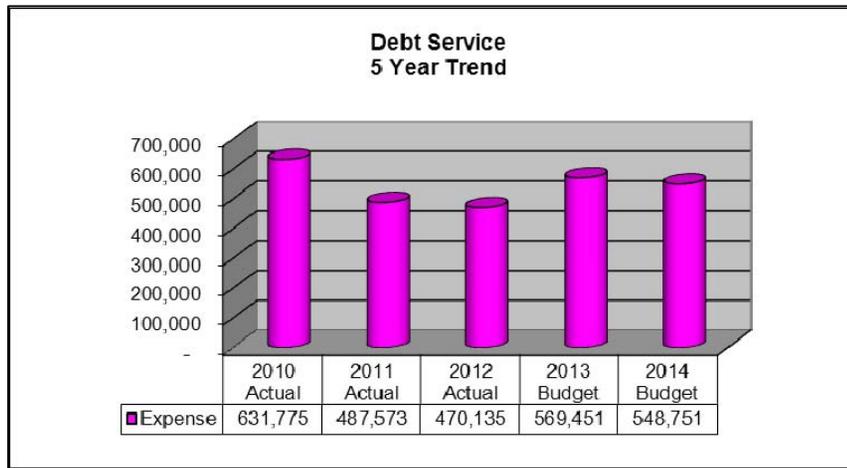
<u>Department</u>	<u>Description</u>	<u>Amount</u>
Golf	Driving Range Cart	\$ 12,000
<b>Total</b>		<b>\$ 12,000</b>



**Debt Service**

**\$548,751**

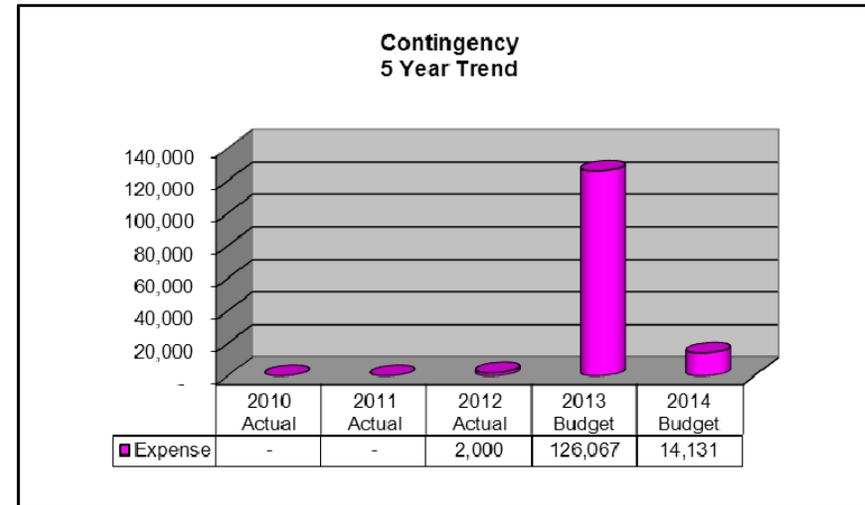
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2013/14 debt service budget represents 14.5% of the overall Country Club budget. The Country Club has one loan and a capital lease outstanding.



**Contingency**

**\$14,131**

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2013/14 budget, this reserve represents 0.37% of the total budget.





# *Department Summaries*



**The Village of North Palm Beach  
FY 2013-2014 Country Club Budget  
Golf Summary**

	Fiscal Year 2013-2014	Original 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 133,413	\$ 122,229	9.15%	\$ 121,946	\$ 120,842	\$ 61,378
Overtime Pay	1,000	1,000	0.00%	919	-	1,423
Lessons	68,000	45,000	51.11%	57,015	54,218	24,960
Part-time Pay	<u>279,686</u>	<u>482,099</u>	7.08%	240,932	218,821	214,098
Benefits:						
Pension	22,188	20,646	7.47%	12,121	10,672	9,299
Health Insurance	32,422	29,771	8.90%	36,727	30,740	25,519
FICA/Medicare	36,889	32,852	12.29%	31,852	29,737	22,705
LTD Insurance	576	526	9.51%	660	606	352
Life Insurance	261	261	0.00%	324	306	216
Worker's Compensation	5,620	5,165	8.81%	3,898	3,719	4,005
Other	-	97,956	0.00%	-	890	3,297
	<u>\$ 580,055</u>	<u>\$ 518,648</u>	<u>11.84%</u>	<u>\$ 506,394</u>	<u>\$ 470,552</u>	<u>\$ 367,253</u>
<b>Operating</b>						
Advertising & Marketing	37,000	42,000	-11.90%	17,917	32,077	16,382
Books & Publications	100	100	0.00%	-	164	-
Charge Card Fee	53,716	51,500	4.30%	52,204	48,363	44,957
Club Relations	500	500	0.00%	-	388	541
Conferences & Seminars	1,700	1,700	0.00%	50	-	-
Contractual Services	1,094,219	1,192,888	-8.27%	1,184,371	1,180,424	1,180,821
Rental-Equipment/Golf Club	2,000	2,000	0.00%	922	686	8,714
Gas, Oil & Lubricants	-	-	0.00%	-	-	-
Golf Handicap Expense	3,000	3,000	0.00%	3,125	3,024	3,724
Lessons	28,000	35,000	-20.00%	23,622	27,386	14,580
Materials & Supplies	44,358	48,175	-7.92%	41,146	29,709	36,587
Memberships & Dues	2,800	2,800	0.00%	1,853	981	344
Merchandise	97,500	98,000	-0.51%	97,222	89,130	85,549
Printing & Binding	2,000	3,500	-42.86%	1,696	3,175	3,564
Professional Services	-	-	0.00%	-	15	4,112
Repairs & Maintenance	26,794	25,379	5.58%	35,259	19,392	35,779
Solid Waste Disposal	10,206	7,226	41.24%	6,690	6,271	6,020
Special Events / Camps	-	500	-100.00%	-	401	-
Travel	2,700	2,700	0.00%	540	-	-
Uniforms & Shoes	4,000	4,000	0.00%	2,807	3,397	1,671
Utilities	151,345	161,035	-6.02%	156,106	149,662	150,795
Other Operating Costs	-	-	0.00%	8,387	86	49
	<u>1,561,938</u>	<u>1,682,003</u>	<u>-7.14%</u>	<u>1,633,919</u>	<u>1,594,730</u>	<u>1,594,188</u>
<b>Capital</b>						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Automotive	12,000	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Furniture & Fixtures	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	57,399	2,668
Machinery & Equipment	-	-	0.00%	15,000	-	7,246
	<u>12,000</u>	<u>0</u>	<u>0.00%</u>	<u>15,000</u>	<u>57,399</u>	<u>9,914</u>
<b>Debt &amp; Other</b>						
Debt Service	398,151	398,151	0.00%	394,900	412,338	471,149
Golf Cart Lease	150,600	171,300	-12.08%	75,235	75,235	160,626
	<u>548,751</u>	<u>569,451</u>	<u>-3.64%</u>	<u>470,136</u>	<u>487,573</u>	<u>631,775</u>
<b>Total Expenses</b>	<u>\$ 2,702,744</u>	<u>\$ 2,770,102</u>	<u>-2.43%</u>	<u>\$ 2,625,449</u>	<u>\$ 2,610,255</u>	<u>\$ 2,603,129</u>

## North Palm Beach Country Club - FY2014 Membership Fees

		FY2014	FY2013	Difference	Special Offers or Notes
Resident	Single	\$2,205.00	\$2,205.00	0%	Installation Plans: Pay a 3% Administration Fee
	Family	\$3,360.00	\$3,360.00	0%	
Non-Resident	Single	\$3,200.00	\$3,200.00	0%	Installation Plans: Pay a 3% Administration Fee
	Family	\$4,300.00	\$4,300.00	0%	
Golf Plus Resident (Golf, Tennis & Pool)	Single	\$2,477.00	\$2,477.00	0%	Installation Plans: Pay a 3% Administration Fee
	Family	\$3,770.00	\$3,770.00	0%	
Golf Plus Non-Resident (Golf, Tennis & Pool)	Single	\$3,567.00	\$3,567.00	0%	Installation Plans: Pay a 3% Administration Fee
	Family	\$4,877.00	\$4,877.00	0%	
Touring Professional	Single	\$2,205.00	\$2,205.00	0%	Eligibility: Any Current Touring Professional.
N.P.B Business	Single	\$2,650.00	\$2,650.00	0%	Eligibility: Non-Residents owning a business or rental property within the Village.
	Family	\$3,750.00	\$3,750.00	0%	
Juniors	Resident	\$300.00	\$300.00	0%	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 Privileges. Option B is limited to Sunday-Thursday ANYTIME and after 11:00AM Friday, Saturday and Holidays (or pay a cart fee).
	Option B: (Includes Cart Fees)	\$995.00	\$995.00	0%	
	Family: (Cart Fees Only)	\$995.00	\$995.00	0%	
Unlimited Golf Cart Program	Single	\$3,000.00	\$3,000.00	0%	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	\$2,750.00	0%	
Corporate	Silver (Par)	\$10,000.00	\$10,000.00	0%	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	\$14,000.00	0%	
	Platinum (Eagle)	\$17,500.00	\$17,500.00	0%	
	Each Additional	\$2,500.00	\$2,500.00	0%	



## North Palm Beach Country Club Golf Club Membership & Rates - FY2014

<u>Golf Memberships</u>					
Resident	Single	Regular	99	ea. @ \$2,205.00 =	\$218,295.00
	Family	Regular	30	ea. @ \$3,360.00 =	\$100,800.00
	Junior		9	ea. @ \$300.00 =	\$2,700.00
Non-Resident	Single		49	ea. @ \$3,200.00 =	\$156,800.00
	Family		10	ea. @ \$4,300.00 =	\$43,000.00
	Junior		11	ea. @ \$300.00 =	\$3,300.00
Business			1	ea. @ \$3,750.00 =	\$3,750.00
			<b>209</b>	<b>Total</b>	<b>\$528,645.00</b>
Summer Memberships	(May 1 - September 30)		<b>42</b>	<b>@ 495 or 995 =</b>	<b>\$31,790.00</b>
<u>Golf Plus Memberships (Golf, Tennis &amp; Pool)</u>					
Resident	Single	Regular	4	ea. @ \$2,205.00 =	\$8,820.00
		<b>Golf Portion Only (ea. @ \$2,205)</b>			<b>\$8,820.00</b>
Family	Regular	3	ea. @ \$3,360.00 =	\$10,080.00	
		<b>Golf Portion Only (ea. @ \$3,360)</b>			<b>\$10,080.00</b>
Non-Resident	Single	Regular	0	ea. @ \$3,200.00 =	\$0.00
		<b>Golf Portion Only (ea. @ \$3,200)</b>			<b>\$0.00</b>
Family	Regular	0	ea. @ \$4,300.00 =	\$0.00	
		<b>Golf Portion Only (ea. @ \$4,300)</b>			<b>\$0.00</b>
			<b>7</b>	<b>Total</b>	<b>\$18,900.00</b>
<b>Grand Total</b>			<b>258</b>		<b>\$579,335.00</b>

**Resident Card Holder and Guest of Member Discount 15%**

**Greens Fees:**                      **See 2013/2014 Recommended Rates**

CART RENTAL			
Cart Fees:	Member	<u>18-Holes</u>	<u>9-Holes</u>
	Non-Member	\$23.00	\$12.00
		\$26.95	\$15.00
WALKING FEE			
Walking Fees:	Member ONLY	\$12.00	\$8.00

**Anticipated Rounds:**      **43,000**

## North Palm Beach Country Club 2013-2014 Walk In Rates

Season	Time	18-Hole Rates		9-Hole Rates <sup>3</sup>	
		Weekday <sup>1</sup> Rate	Weekend <sup>2</sup> Rate	Weekday <sup>1</sup> Rate	Weekend <sup>2</sup> Rate
Fall Season (Oct. 7 - Nov. 10)	Early Morning	\$59.95	\$69.95	\$36.00	\$42.00
	Morning	\$59.95	\$69.95	\$36.00	\$42.00
	Mid-Day	\$49.95	\$59.95	\$30.00	\$36.00
	Twilight*	\$39.95	\$45.95	N/A	N/A
Pre-Winter Season (Nov. 11 - Dec. 15)	Early Morning	\$75.95	\$85.95	\$46.00	\$52.00
	Morning	\$75.95	\$85.95	\$46.00	\$52.00
	Mid-Day	\$65.95	\$75.95	\$40.00	\$46.00
	Twilight*	\$50.95	\$55.95	N/A	N/A
Shoulder Season (Dec. 16 - Jan. 26)	Early Morning	\$89.95	\$99.95	\$54.00	\$60.00
	Morning	\$89.95	\$99.95	\$54.00	\$60.00
	Mid-Day	\$79.95	\$89.95	\$48.00	\$54.00
	Twilight*	\$49.95	\$59.95	N/A	N/A
High Season (Jan. 27 - Apr. 6)	Early Morning	\$99.95	\$109.95	\$60.00	\$66.00
	Morning	\$99.95	\$109.95	\$60.00	\$66.00
	Mid-Day	\$85.95	\$89.95	\$52.00	\$54.00
	Twilight*	\$55.95	\$59.95	N/A	N/A
Spring Season (Apr. 7 - Apr. 30)	Early Morning	\$75.95	\$85.95	\$46.00	\$52.00
	Morning	\$75.95	\$85.95	\$46.00	\$52.00
	Mid-Day	\$65.95	\$75.95	\$40.00	\$46.00
	Twilight*	\$49.95	\$59.95	N/A	N/A
Summer Season (Oct. 1 - Oct 6 & May 1 - Sep. 30)	Early Morning	\$45.95	\$55.95	\$28.00	\$34.00
	Morning	\$45.95	\$55.95	\$28.00	\$34.00
	Mid-Day	\$39.95	\$49.95	\$24.00	\$30.00
	Twilight*	\$32.95	\$35.95	N/A	N/A

\* Twilight = After 3:00pm October 1, 2013 - November 2, 2013 After 2:00pm November 3, 2013 - March 8, 2014

After 3:00pm March 9, 2014 - September 30, 2014

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 2013-2014 Country Club Budget  
Food & Beverage Summary**

	Fiscal Year 2013-2014		Original 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Personnel</b>							
Salary:							
Regular Pay	\$	177,430	\$ 92,638	91.53%	\$ 77,885	\$ 84,199	\$ 43,701
Overtime Pay		-	500	-100.00%	89	199	-
Part-time Pay		181,381	192,024	-5.54%	152,264	206,404	80,873
		<b>358,811</b>					
Benefits:							
Pension		29,495	15,412	91.38%	8,036	8,445	6,224
Health Insurance		43,751	28,335	54.41%	22,339	21,751	8,404
FICA/Medicare		27,449	21,815	25.83%	22,280	27,798	11,144
LTD Insurance		799	417	91.61%	415	436	253
Life Insurance		348	174	100.00%	162	162	99
Worker's Compensation		5,634	3,893	44.72%	3,066	4,439	3,274
Other		-	8,606	-100.00%	9,441	821	-
		<b>107,476</b>					
	\$	<b>466,287</b>	\$ <b>363,814</b>	<b>28.17%</b>	\$ <b>295,977</b>	\$ <b>354,653</b>	\$ <b>153,971</b>
<b>Operating</b>							
Advertising / Marketing		5,000	3,000	66.67%	1,015	8,729	16,302
Charge Card Fee		9,000	8,000	12.50%	7,857	10,239	2,309
Contractual Services		23,700	26,500	-10.57%	23,418	22,472	27,794
Entertainment		10,000	10,000	0.00%	7,238	23,298	11,032
Rental-Equipment/Linen/Uniform		15,500	15,500	0.00%	14,213	17,149	6,995
Gas, Oil & Lubricants		1,600	150	966.67%	74	132	42
Licenses & Fees		7,500	5,200	44.23%	3,045	4,444	3,704
Materials & Supplies		27,500	25,250	8.91%	15,035	32,250	53,292
Merchandise		251,800	290,000	-13.17%	222,076	284,218	98,978
Professional Services		-	600	-100.00%	1,244	835	720
Repairs & Maintenance		40,100	23,200	72.84%	6,169	8,233	16,832
Solid Waste Disposal		8,000	7,224	10.74%	6,688	6,271	6,020
Utilities		44,638	50,273	-11.21%	48,823	54,260	50,472
Other Operating Costs		1,700	1,500	13.33%	639	11,337	4,053
		<b>446,038</b>	<b>466,397</b>	<b>-4.37%</b>	<b>357,534</b>	<b>483,866</b>	<b>298,545</b>
<b>Capital</b>							
Audio, Visual, & Comm. Sys		-	0	0.00%	0	0	0
Automotive		-	0	0.00%	0	0	0
Computer Hardware & Software		-	0	0.00%	0	3,056	9,973
Furniture & Fixtures		-	0	0.00%	0	0	9,990
Dining Room Tables & Chairs		-	0	0.00%	0	0	0
Construction & Major Renovation		-	53,639	-100.00%	0	0	0
China, Glass, Silverware, etc.		-	0	0.00%	0	0	0
Machinery & Equipment		-	-	0.00%	-	-	7,095
		<b>0</b>	<b>53,639</b>	<b>-100.00%</b>	<b>0</b>	<b>3,056</b>	<b>27,058</b>
<b>Total Expenses</b>	\$	<b>912,325</b>	\$ <b>883,850</b>	<b>3.22%</b>	\$ <b>653,511</b>	\$ <b>841,575</b>	\$ <b>479,574</b>

**The Village of North Palm Beach  
FY 2013-2014 Country Club Budget  
Administration**

	Fiscal Year 2013-2014	Original 2013 Budget	% Increase / (Decrease) over 2013 Budget	Actual 09/30/12	Actual 09/30/11	Actual 09/30/10
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 39,304	\$ 35,321	11.28%	\$ 35,639	\$ 37,753	\$ 134,496
Overtime Pay	-	500	-100.00%	-	450	1,358
Part-time Pay	-	-	0.00%	-	-	-
	<b>39,304</b>	<b>-</b>				
Benefits:						
Pension	6,616	6,094	8.57%	3,494	5,163	21,082
Health Insurance	18,528	11,322	63.65%	15,335	14,434	24,326
FICA/Medicare	3,007	2,741	9.70%	2,573	2,774	9,658
LTD Insurance	177	159	11.32%	213	252	659
Life Insurance	87	87	0.00%	112	138	288
Worker's Compensation	63	62	1.61%	51	122	1,134
Other	-	-	0.00%	1,375	5,775	1,411
	<b>28,478</b>	<b>-</b>				
	<b>\$ 67,782</b>	<b>\$ 56,286</b>	<b>20.42%</b>	<b>\$ 58,791</b>	<b>\$ 66,861</b>	<b>\$ 194,413</b>
<b>Operating</b>						
Accounting & Auditing	7,000	7,000	0.00%	5,911	5,911	5,187
Charge Card Fee	-	-	0.00%	-	-	4,995
Contractual Services	4,144	34,139	-87.86%	4,139	4,282	6,264
Rental-Copier	4,000	5,214	-23.28%	4,403	4,278	3,411
Marketing & Advertising	-	-	0.00%	-	5,570	14,950
Materials & Supplies	4,500	4,000	12.50%	3,034	4,725	3,675
Memberships & Dues	-	-	0.00%	-	-	767
Postage	3,000	3,000	0.00%	2,515	1,603	2,385
Printing & Binding	2,000	2,000	0.00%	493	1,736	1,851
Repairs & Maintenance	-	-	0.00%	-	-	137
Uniforms & Shoes	-	-	0.00%	98	-	-
Utilities	4,800	5,894	-18.56%	5,382	5,645	6,458
Legal Fees	10,000	7,500	33.33%	12,198	3,395	11,652
Other Operating Costs	-	-	0.00%	92	654	1,444
	<b>39,444</b>	<b>68,747</b>	<b>-42.62%</b>	<b>38,264</b>	<b>37,797</b>	<b>63,177</b>
<b>Capital</b>						
Audio, Visual, & Comm. Sys	-	0	0.00%	0	0	0
Computer Hardware & Software	-	0	0.00%	0	0	0
Furniture & Fixtures	-	0	0.00%	0	0	0
Construction & Major Renovation	-	0	0.00%	0	0	0
Machinery & Equipment	-	-	0.00%	-	-	-
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt &amp; Other</b>						
Contingency	14,131	126,067	-88.79%	2,000	0	0
Insurance-Property & General Liability	48,529	43,881	10.59%	39,864	40,840	56,923
	<b>62,660</b>	<b>169,948</b>	<b>-63.13%</b>	<b>41,864</b>	<b>40,840</b>	<b>56,923</b>
<b>Total Expenses</b>	<b>\$ 169,886</b>	<b>\$ 294,981</b>	<b>-42.41%</b>	<b>\$ 138,919</b>	<b>\$ 145,498</b>	<b>\$ 314,513</b>



# Comprehensive Pay Plan



## **Village of North Palm Beach**

TO: Honorable Mayor and Council  
FROM: Ed Green, Village Manager  
DATE: September 26, 2013  
SUBJECT: Comprehensive Pay and Classification Plan FY 2013/2014

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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.

In order to determine the Village's competitive position in relation to municipal peers, the Village Council retained the services of Evergreen Solutions, LLC in 2013 to conduct a full Compensation Study of all positions in the organization. The Compensation Study was primarily designed to focus on external equity of both the structure by which employees are compensated as well as the way positions relate and compare to one another across the organization.

As part of the study, the organization identified its desired market position. Subsequently, the pay plan and job slotting within the system was adjusted to account for this desired position in the market.

The external market was defined and peers identified that have similar characteristics, demographics, and service offerings as the Village. Benchmark positions were identified from each area and level of the organization and included a large cross-section of positions at the Village. Once the target and benchmark information was finalized, classification information from the Village was used to find comparable positions from peer organizations.

Internal structure (i.e., compensation structure, practices, etc.) was analyzed on a very broad basis versus best practices. Market trends and a statistical assessment of current conditions were completed. This step included an assessment of the organizations' internal and external alignment.

Solution creation followed agreement on the structure of the compensation system. During this phase, desired range spreads (distance from minimum to maximum) and midpoint progressions (distance from the midpoint of one pay grade to the next) were established. Once the structure was created, jobs were slotted into the proposed pay grade structure using market data and Client Project Manager (CPM) feedback.

The final step in the creation of the solution was to identify the costs associated with each step of the analysis. The data from the job slotting process was applied to the individual incumbents in the organization. This allowed the Village to view the total costs associated with the proposed structural changes. Information was then provided to the Village on various ways to implement the proposed structure and possible adjustments that could be made to address any remaining issues.

It is important to have an organized pay structure because it gives employees something to work towards and also helps clear confusion about future salary increases or equity among different pay grades. Additionally, an established pay structure allows the organization to analyze and address problems regarding compression within job classifications and compression among different grades with a sense of consistency and thoroughness.

A competitive pay structure allows the Village to be an effective recruiter in the marketplace, contribute to a reduction in employee turnover, set the precedent to offer comparable base salaries for positions, and give employees ample room for upward growth and motivation for professional development, all of which the existing compensation plan has potential to do.

The Evergreen Solutions team developed a solution foundation that improves the Village's competitive position relative to its market peers for while seeking to preserve internal equity. The recommended changes in salary ranges and pay grades have been incorporated into the attached Pay Plan proposal and the Manager's proposed budget for the coming Fiscal Year beginning October 1, 2013.

## Pay Plan Recommendations:

- Based on the findings and best practices, previously discussed a 4.5 percent increase to the structure of the existing plan is recommended.
- The changes maintain the overall design themes of the plan while updating it slightly to match market conditions and improve consistency.
- Currently the Village has a pay plan that when combined, consists of 31 active pay grades, including 7 set aside for Police and Fire (IAFF and PBA) positions. Range spreads range from roughly 23 percent in some grades to as much as 60 percent in other grades. The Village will strive for more consistency in its pay scales as is proposed in this report.
- Each classification was slotted into the proposed structures based on market equity data, internal equity relationships, and Client Project Manager Feedback.
- Salary structure was revised to reflect current market conditions by implementing pay plans shown in the attached Pay Plan and classifications placed in appropriate pay grades.
- Place classifications in the proposed pay plan utilizing the grade order list in the attached Pay Plan and market-based salary adjustments applied as appropriate.
- Provides for an average 3.75% performance-based merit increases (0% to 5%) for FPE-eligible and non-union personnel;
- Provides for negotiated increases for PBA and IAFF-eligible employees as negotiated in their collective bargaining agreements;
- Provides for annual employer pension contributions.
- Provides for monthly employer and employee health/dental insurance contributions.
- Provides for employer-sponsored Life, Accidental Death & Dismemberment (ADD), and Long Term Disability (LTD). Vision coverage is available at full employee expense.

## Recommended Personnel Changes:

The Pay Plan reflects proposed changes in Village employment positions including as follow:

### Additions / Deletions:

- Add one (+1) Assistant Restaurant Manager f/t position/ Delete one (-1) Assistant Restaurant Manager p/t position
- Add one (+1) Restaurant Event Banquet Coordinator f/t position/ Delete one (-1) Restaurant Event Banquet Coordinator p/t position
- Add one (+1) Building Construction Inspector f/t position/ Delete one (-1) Building Construction Inspector p/t position
- Add two (+2) Firefighter Medic f/t positions/ Delete two (-2) Firefighter EMT f/t positions
- Add one (+1) Administrative Coordinator f/t position/ Delete (-1) one Accounting Clerk f/t position
- Add one (+1) Human Resources Coordinator f/t position/ Delete 1 (-1) Human Resources Specialist f/t position
- Add one (+1) Recreation Superintendent f/t position/ Delete one (-1) Recreation Program Coordinator f/t position
- Add one (+1) Emergency Dispatcher f/t position/ Delete one (-1) Records Clerk f/t position
- Add one (+1) Code Compliance Officer position (f/t)/ Delete one (-1) Code Compliance Officer p/t position
- Add one (+1) Project & Procurement Manager f/t position/ Delete one (-1) Superintendent of Public Works f/t position (*change processed during FY 2013*)
- Add one (+1) Permit & Licensing Tech (p/t)
- Add two (+2) Line Cook positions (p/t)
- Add two (+2) Dishwasher positions (p/t)
- Add five (+5) Service Personnel positions (p/t)
- Add one (+1) Outside Service Attendant position (p/t)
- Add two (+2) Driving Range/Rangers positions (p/t)
- Add one (+1) Golf Shop Attendant position (p/t)

**Summary of Personnel Changes:**

The net change in Village employment positions is provided below:

<b>Fiscal Year</b>	<b>Full-time positions</b>	<b>Part-time positions</b>
2013	145	123
<b>2014</b>	<b>149</b>	<b>133</b>
<b>Net change</b>	<b>+4 positions</b>	<b>+10 positions</b>

**Pension:**

The Village’s annual employer contribution increased for both the General Employee Pension Plan and the Police & Fire Pension Plan for Fiscal Year 2013/2014. The Village’s ICMA-RC pensions remain constant at an employer contribution of 15%.

Last year, the Village’s required employer contribution for the General Employee Pension Plan was 19.86%. For Fiscal Year 2013/2014, the Village’s annual required contribution increased from to 20.82%, or up by 0.96%. For the Police & Fire Pension Plan the required annual employer contribution for Fiscal Year 2013/2014 increased from 20.39% to 21.08%, an increase of 0.69%. The reasons for these increases are based in asset returns and actuarial experience.

All budgeted plan contributions are outlined below:

- For General Employees Pension Plan:
  - Employer contribution                    20.82%
  - Employee contribution                    6.0%
  
- For Police and Fire Pension Plan:
  - Employer contribution                    21.08%
  - Employee contribution                    2.0%
  
- For ICMA-RC Pension Plan :
  - Employer contribution                    15%
  - Employee contribution                    3%, 5%, 10% or 15%

**Health / Dental Insurance:**

Due to costs incurred by the pending Patient Protection and Affordable Care Act legislation and significantly large claims experience in the past year, our current vendor Cigna originally quoted and estimated renewal increase of 16.7%. After strong negotiations and an agreement by the Village to discontinue the traditional PPO plan which had extremely low participation, the Village was offered these favorable rates at a overall benefits increase rate of 8.9%.

Increases in medical insurance are driven by both the Village’s individual claims experience rating and the increasing costs within the health care industry as a whole. The best way to combat these rising costs is to continue to augment and build upon our successful employee wellness program. With the support of the Senior Management Team, the Village will continue to partner with CIGNA to build upon our current wellness program and encourage wellness awareness for all of our employees and their dependents.

The Village covers the full premium cost of the health plan and lower cost dental plan for all employees. For dependent coverage, the Village funds 80% of the premium for the medical plan and lower cost dental plan, with the balance paid by the employee. Employees choosing higher cost dental plan options pay 100% of the premium cost difference between the higher and lower cost plans.

***Projected monthly employee costs are as follows:***

**Health Insurance:**

CIGNA HMO Plan	
Employee Only Coverage	\$ 0.00 per month
Employee + One Coverage	\$ 107.05 per month
Employee + Family Coverage	\$ 220.04 per month

**Dental Insurance:**

CIGNA HMO Plan	
Employee Only Coverage	\$ 0.00 per month
Employee + Family Coverage	\$ 5.85 per month
CIGNA PPO Plan	
Employee Only Coverage	\$ 16.78 per month
Employee + Family Coverage	\$ 63.02 per month

***The above monthly employee rates are based upon total monthly plan costs to the Village per employee as follows:***

**Health Insurance:**

CIGNA HMO Plan	
Employee Only Coverage	\$ 594.73 per month
Employee + One	\$ 1,129.97 per month
Employee + Family Coverage	\$ 1,694.94 per month

**Dental Insurance:**

CIGNA HMO Plan	
Employee Only Coverage	\$ 18.01 per month
Employee + Family Coverage	\$ 47.26 per month
CIGNA PPO Plan	
Employee Only Coverage	\$ 31.49 per month
Employee + Family Coverage	\$ 94.66 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.

**FISCAL YEAR 2013/2014  
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, 2013. The new pay plan and compensation structure recommended by Evergreen will supersede the old Village Compensation and Pay Plan.

**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 (1) 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 who are at the maximum or exceed 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.

**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 an established higher pay grade classification. If a General employee is authorized and directed by the Village Manager or designee to temporarily work in an established 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. Increases for temporary work assignments that do not conform to established pay grade classifications are handled on a case-by-case basis at the discretion of the Village Manager.

#### **SECTION 11. BENEFIT ELIGIBILITY**

Employees in full-time, budgeted positions [regularly scheduled to work an average of thirty (30) 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.

Permanent part-time employees [who work an average of less than thirty (30) hours per week] 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** – The Village's annual required employer pension contributions for General Employee Pension employees will be 20.82% of payroll, 21.08% of payroll for Police & Fire Pension employees, and 15% of payroll for ICMA-RC Pension employees. 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 through ICMA-RC 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.) and paid on a bi-weekly basis. 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.

**Health/Dental Insurance Benefit** - For all full-time employees, the Village will pay full cost of the single coverage and 80% of the employee plus one (+1) for health insurance and family coverage for the health plan and lower cost dental insurance plan. Employees shall pay all costs above the Village payment of above coverage including any increased premium expense of the higher-cost dental plans the employee may choose to select. Employees will have health 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.

**Education Assistance Program** – The Village shall follow an education assistance program that provides a maximum benefit of \$5,250 per fiscal year. The assistance amount is based on the per credit rate established by the State of Florida University at the time of course enrollment, and 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) along with a notarized promissory note and then must submit their 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 currently provides for three (3) free counseling sessions per year for each employee or qualified dependent.



## Village of North Palm Beach PAY RANGES - FY 2013/14

Includes Evergreen Recommendations Effective 10/1/2013

(P/T positions shown with F/T annual rate for categorization purposes only)

**\*All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

# PT	# FT	Class Title	Union	Pay Grade	N	Hrly Min	Hrly Mid	Hrly Max	An Min	An Mid	An Max
20		PT SERVICE PERSONNEL	NUPT	50	N	\$ 4.77	\$ 6.20	\$ 8.06	\$ 6,201.00	\$ 8,060.00	\$ 10,478.00
6		SNACK BAR ATTENDANT	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
10		CAMP COUNSELOR	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
6		DISHWASHER	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
4		LIBRARY PAGE	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
11		DRIVING RANGE RANGER	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
11		REC ASSISTANT	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
1		FINANCE INTERN	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
6		GOLF SHOP ATTND	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
1		YOUTH ART INSTRUC PT	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
8		OUTSIDE SERVICE ATTN	NUPT	101	N	\$ 10.96	\$ 14.24	\$ 17.53	\$ 22,790.00	\$ 29,627.00	\$ 36,464.00
	1	OUTSIDE SERVICE COOR	FPE	101	N	\$ 10.96	\$ 14.24	\$ 17.53	\$ 22,790.00	\$ 29,627.00	\$ 36,464.00
6		LINE COOK	NUPT	101	N	\$ 10.96	\$ 14.24	\$ 17.53	\$ 22,790.00	\$ 29,627.00	\$ 36,464.00
	1	CLERICAL SPECIALIST	NUPT	102	N	\$ 11.61	\$ 15.10	\$ 18.58	\$ 24,157.40	\$ 31,404.62	\$ 38,651.84
1		GOLF MBR REL COOR	NUPT	102	N	\$ 11.61	\$ 15.10	\$ 18.58	\$ 24,157.40	\$ 31,404.62	\$ 38,651.84
20		POOL LIFEGUARD	NUPT	102	N	\$ 11.61	\$ 15.10	\$ 18.58	\$ 24,157.40	\$ 31,404.62	\$ 38,651.84
6		LIBRARY CLERK	NUPT	103	N	\$ 12.31	\$ 16.00	\$ 19.70	\$ 25,606.84	\$ 33,288.90	\$ 40,970.95
	1	GROUND MAINT WORKER	FPE	103	N	\$ 12.31	\$ 16.00	\$ 19.70	\$ 25,606.84	\$ 33,288.90	\$ 40,970.95
	2	STREET MAINT WORKER	FPE	103	N	\$ 12.31	\$ 16.00	\$ 19.70	\$ 25,606.84	\$ 33,288.90	\$ 40,970.95
	1	IRRIGATION TECH	FPE	104	N	\$ 13.05	\$ 16.96	\$ 20.88	\$ 27,143.25	\$ 35,286.23	\$ 43,429.21
	1	LIBRARY ASSISTANT	FPE	104	N	\$ 13.05	\$ 16.96	\$ 20.88	\$ 27,143.25	\$ 35,286.23	\$ 43,429.21
	12	SANITATION COLLECTOR	FPE	104	N	\$ 13.05	\$ 16.96	\$ 20.88	\$ 27,143.25	\$ 35,286.23	\$ 43,429.21
1		GOLF SALES & MARKETING REP	NU	106	N	\$ 14.66	\$ 19.06	\$ 23.46	\$ 30,498.16	\$ 39,647.61	\$ 48,797.06
	1	1ST ASST GOLF PRO	NU	106	N	\$ 14.66	\$ 19.06	\$ 23.46	\$ 30,498.16	\$ 39,647.61	\$ 48,797.06
	2	EQUIPMENT OPER	FPE	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	1	SR. IRRIGATION TECH	FPE	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88



## Village of North Palm Beach PAY RANGES - FY 2013/14

Includes Evergreen Recommendations Effective 10/1/2013

(P/T positions shown with F/T annual rate for categorization purposes only)

**\*All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

# PT	# FT	Class Title	Union	Pay Grade	N	Hrly Min	Hrly Mid	Hrly Max	An Min	An Mid	An Max
	2	PUBLIC SAFETY AIDE	NU	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	6	SANITATION DRIVER/OP	FPE	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	4	ACCOUNTING CLERK	NU	108	N	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
1		EVENT COORDINATOR	NU	108	N	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
	2	ADMINISTRATIVE ASST	NU	108	N	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
	1	KITCHEN MANAGER	NU	108	E	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
	3	MECHANIC	FPE	108	N	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
	3	TRADES MECHANIC	FPE	108	N	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
	3	RECREATION SUPERVISOR	FPE	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
1	2	PERMIT & LICENS TECH	FPE	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	2	ADMIN COORDINATOR	NU	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	1	BANQUET EVENT COORD	NU	109	E	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	2	CODE COMPLIANCE OFFICER	FPE	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	1	F&B ASST MANAGER	NU	109	E	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	2	SR. LIBRARY ASSISTANT	FPE	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
12		SCHOOL CROSSING GUARD	NU	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	1	TECH SUPPORT SPEC FT	NU	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	1	SR. TRADES MECHANIC	FPE	110	N	\$ 18.51	\$ 24.06	\$ 29.62	\$ 38,503.23	\$ 50,054.19	\$ 61,605.16
	1	BLDG CONST INSP	FPE	111	N	\$ 19.62	\$ 25.51	\$ 31.39	\$ 40,813.42	\$ 53,057.44	\$ 65,301.47
	1	EXECUTIVE SECRETARY	NU	111	N	\$ 19.62	\$ 25.51	\$ 31.39	\$ 40,813.42	\$ 53,057.44	\$ 65,301.47
	1	LIBRARIAN	FPE	111	N	\$ 19.62	\$ 25.51	\$ 31.39	\$ 40,813.42	\$ 53,057.44	\$ 65,301.47
	1	PARKS FACILITIES MGR	NU	111	N	\$ 19.62	\$ 25.51	\$ 31.39	\$ 40,813.42	\$ 53,057.44	\$ 65,301.47
	2	PUBLIC WORKS SUPERVISOR	NU	112	E	\$ 20.80	\$ 27.04	\$ 33.28	\$ 43,262.22	\$ 56,240.89	\$ 69,219.56
	1	H/R COORDINATOR	NU	112	E	\$ 20.80	\$ 27.04	\$ 33.28	\$ 43,262.22	\$ 56,240.89	\$ 69,219.56
	2	SR. BLDG CONST INSPEC	FPE	113	E	\$ 22.05	\$ 28.66	\$ 35.28	\$ 45,857.96	\$ 59,615.34	\$ 73,372.73
	1	PLANNER	NU	113	E	\$ 22.05	\$ 28.66	\$ 35.28	\$ 45,857.96	\$ 59,615.34	\$ 73,372.73
	1	NETWORK SUPP SPEC	NU	114	E	\$ 23.37	\$ 30.38	\$ 37.39	\$ 48,609.44	\$ 63,192.27	\$ 77,775.10



## Village of North Palm Beach PAY RANGES - FY 2013/14

Includes Evergreen Recommendations Effective 10/1/2013

(P/T positions shown with F/T annual rate for categorization purposes only)

**\*All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

# PT	# FT	Class Title	Union	Pay Grade	N	Hrly Min	Hrly Mid	Hrly Max	An Min	An Mid	An Max
	1	FIRE INSPECTOR	NU	114	E	\$ 23.37	\$ 30.38	\$ 37.39	\$ 48,609.44	\$ 63,192.27	\$ 77,775.10
	1	DIRECTOR OF GOLF OPS	NU	115	E	\$ 24.77	\$ 32.20	\$ 39.64	\$ 51,526.00	\$ 66,983.80	\$ 82,441.60
	1	DIRECTOR OF FOOD & BEVERAGE	NU	115	E	\$ 24.77	\$ 32.20	\$ 39.64	\$ 51,526.00	\$ 66,983.80	\$ 82,441.60
	1	PROJECT & PROCUREMENT MANAGER	NU	115	E	\$ 24.77	\$ 32.20	\$ 39.64	\$ 51,526.00	\$ 66,983.80	\$ 82,441.60
	1	RECREATION SUPERINTENDENT	NU	116	E	\$ 26.26	\$ 34.14	\$ 42.01	\$ 54,617.56	\$ 71,002.83	\$ 87,388.10
	1	DEPUTY VILLAGE CLERK	NU	116	E	\$ 26.26	\$ 34.14	\$ 42.01	\$ 54,617.56	\$ 71,002.83	\$ 87,388.10
	1	FINANCE MANAGER	NU	118	E	\$ 29.50	\$ 38.36	\$ 47.21	\$ 61,368.29	\$ 79,778.78	\$ 98,189.27
	1	DIRECTOR OF LIBRARY	NU	118	E	\$ 29.50	\$ 38.36	\$ 47.21	\$ 61,368.29	\$ 79,778.78	\$ 98,189.27
	1	BUILDING OFFICIAL	NU	119	E	\$ 31.27	\$ 40.66	\$ 50.04	\$ 65,050.39	\$ 84,565.51	\$ 104,080.62
	1	VILLAGE CLERK	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	DIRECTOR OF COMMUNITY	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	DIR OF INFO TECH	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	DIR OF PARKS & REC	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	DIRECTOR PUBLIC WRKS	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
1		PT CALEA MGR	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	2	POLICE CAPTAIN	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	FIRE CAPTAIN	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	DIRECTOR HUMAN RES	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	FIRE CHIEF	NU	123	E	\$ 40.61	\$ 52.79	\$ 64.98	\$ 84,470.90	\$ 109,812.16	\$ 135,153.43
	1	DIRECTOR OF FINANCE	NU	123	E	\$ 40.61	\$ 52.79	\$ 64.98	\$ 84,470.90	\$ 109,812.16	\$ 135,153.43
	1	POLICE CHIEF	NU	125	E	\$ 46.50	\$ 60.44	\$ 74.39	\$ 96,710.73	\$ 125,723.95	\$ 154,737.17
	1	VILLAGE MANAGER	NU	126	E	\$ 52.88	\$ 68.75	\$ 84.62	\$ 110,000.00	\$ 143,000.00	\$ 176,000.00
	1	FIREFIGHTER/EMT	IAFF	200	N	\$ 20.91	\$ 27.19	\$ 33.46	\$ 43,500.00	\$ 56,550.00	\$ 69,600.00
	17	FIREFIGHTER/MEDIC	IAFF	202	N	\$ 23.50	\$ 30.55	\$ 37.60	\$ 48,876.60	\$ 63,539.58	\$ 78,202.56
	3	FIRE RESCUE LT	IAFF	205	N	\$ 27.99	\$ 36.38	\$ 44.78	\$ 58,212.81	\$ 75,676.66	\$ 93,140.50
	1	RECORDS CLERK	PBA	300	N	\$ 20.91	\$ 27.19	\$ 33.46	\$ 43,500.00	\$ 56,550.00	\$ 69,600.00
	7	EMERG DISPATCHER	PBA	300	N	\$ 20.91	\$ 27.19	\$ 33.46	\$ 43,500.00	\$ 56,550.00	\$ 69,600.00



## Village of North Palm Beach PAY RANGES - FY 2013/14

Includes Evergreen Recommendations Effective 10/1/2013

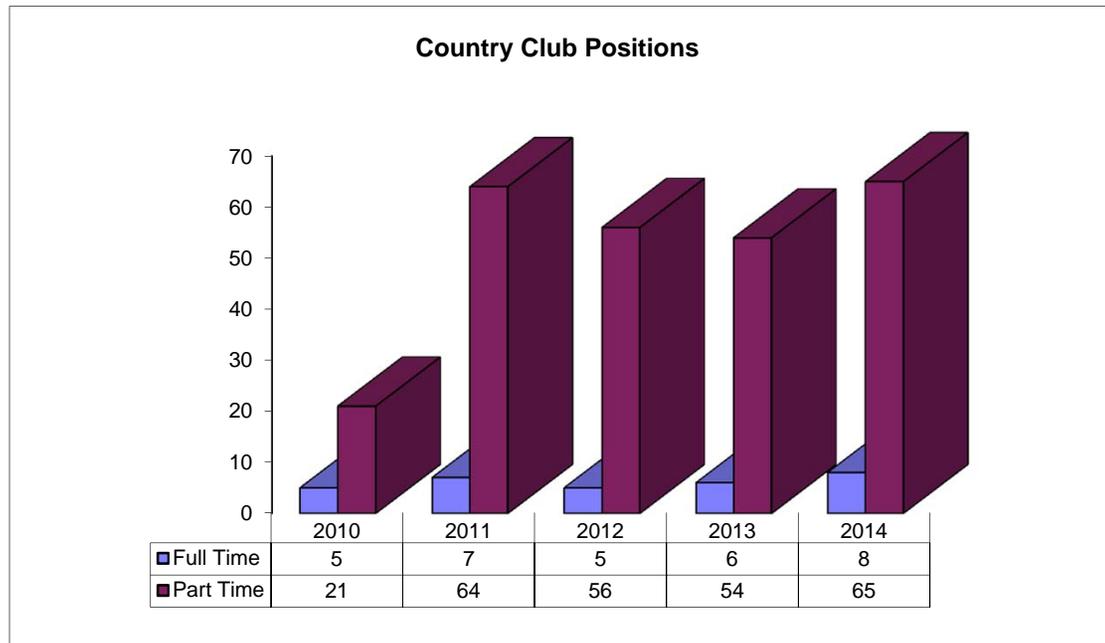
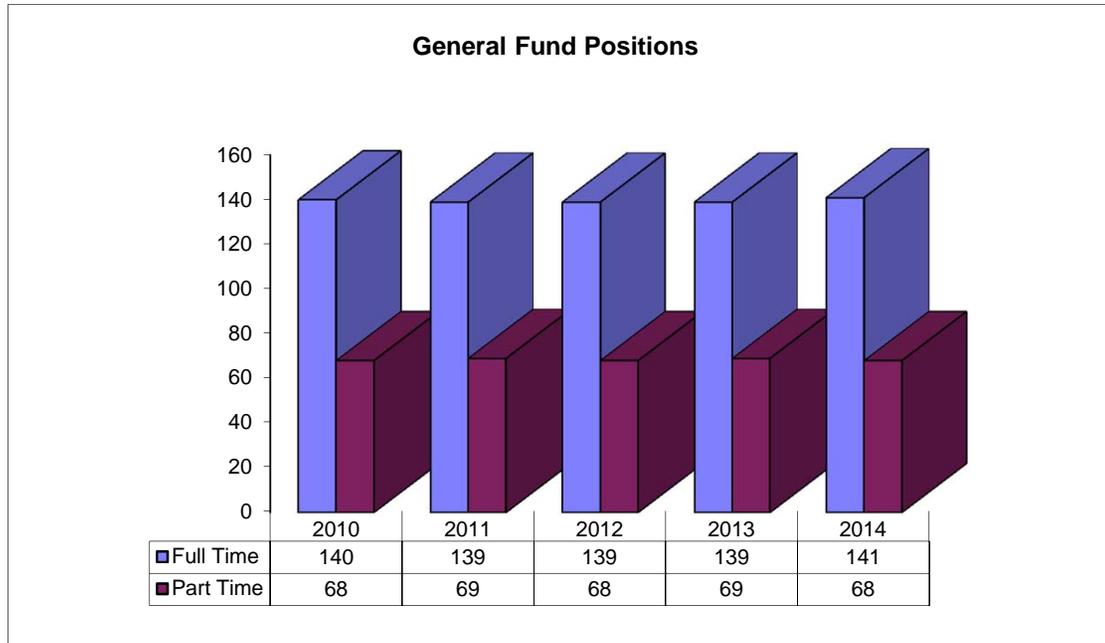
(P/T positions shown with F/T annual rate for categorization purposes only)

**\*All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

# PT	# FT	Class Title	Union	Pay Grade	N	Hrly Min	Hrly Mid	Hrly Max	An Min	An Mid	An Max
	22	POLICE OFFICER	PBA	302	N	\$ 23.50	\$ 30.55	\$ 37.60	\$ 48,876.60	\$ 63,539.58	\$ 78,202.56
	6	POLICE SERGEANT	PBA	306	N	\$ 29.67	\$ 38.57	\$ 47.47	\$ 61,705.58	\$ 80,217.26	\$ 98,728.93

**133    149**

## Village of North Palm Beach Five Year Position Summary



**VILLAGE OF NORTH PALM BEACH**  
**VILLAGE GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS (\*)**  
*Unaudited*

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
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	0	0	0	0	0	0	0	0	0
Systems Specialist										
Full-Time	1	2	2	2	2	2	2	3	3	3
Part-Time	0	0	0	0	1	1	1	0	0	0
Executive Secretary - Full-Time	1	1	1	1	1	1	1	1	1	1
Human Resources		2	2	2	2	2	2	2	2	2
Village Clerk - Full-Time	3	3	3	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	1	1	1	1	1	1	1
Public Works										
Full-time	62	54	47	48	38	37	37	37	37	37
Part-Time	6	3	0	0	0	0	0	0	0	0
Public Safety										
Full-time	61	66	68	68	67	67	67	0	0	0
Part-Time	15	14	13	12	11	12	12	0	0	0
Law Enforcement										
Full-time	0	0	0	0	0	0	0	43	43	43
Part-Time	0	0	0	0	0	0	0	12	13	13
Fire Rescue										
Full-time	0	0	0	0	0	0	0	24	24	24
Part-Time	0	0	0	0	0	0	0	0	0	0
Community Development and Planning										
Full-time	0	0	9	10	9	9	9	8	8	10
Part-Time	0	0	1	1	2	2	2	2	2	1
Leisure Services										
Library										
Full-time	8	7	7	7	6	6	6	6	6	6
Part-Time	7	8	8	8	10	10	10	10	10	10
Recreation										
Full-time	5	15	15	17	9	7	6	6	6	6
Part-Time	15	31	39	42	42	42	43	43	43	43
Other Government - Country Club										
Full-time	24	18	19	18	5	5	7	5	6	8
Part-Time	27	24	25	22	21	21	64	56	54	65
<b>Total Number of Employees Budgeted FY Ending</b>	<b>242</b>	<b>254</b>	<b>265</b>	<b>268</b>	<b>236</b>	<b>234</b>	<b>279</b>	<b>268</b>	<b>268</b>	<b>282</b>

\* 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

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## 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 the only year for which funding is authorized. The remaining four years of the CIP lists the capital projects that will be done in the future and their estimated cost...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, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and 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. Capital assets and infrastructure are capitalized and depreciated as outlined in the capitalization table below:

Capitalization Threshold Table:

	<u>Capitalize and Depreciate</u>
Land	Capitalize only
Land improvements	\$25,000
Building	\$50,000
Building Improvements	\$50,000
Construction in Progress	Capitalize only
Machinery & Equipment	\$5,000
Vehicle	\$5,000
Infrastructure	\$250,000

The plan places projects 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 2014, this amounts to \$76.37 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, developer contributions, user fees, bonds, loans, and undesignated 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.
- Developer Contributions: Monies paid by developers in lieu of land dedications. These contributions are used for parks and recreational purposes.
- Capital Improvement Plan (CIP) Funds: Periodically, General Fund budgetary savings at fiscal year-end are transferred to the Village's Capital Projects Fund as "CIP Funds". These savings roll over from year to year and are utilized for funding the Five-Year Capital Improvement Plan (CIP); this process reduces the impact of the CIP on the Village's Annual General Fund Budget and millage rate. Village Council approval is required for both the transfer and use of CIP Funds.
- Unassigned Fund Balance: Fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund.
- 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 are 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. 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 2014-2018 CIP recommends a total investment of \$8.41 million in the Village of North Palm Beach's capital facilities and equipment during a five-year period.**

The first year (2014) is the most active and important year of the CIP. The total budget request for capital improvements in FY 2014 is \$3,334,284; however, \$2,100,000 will be funded with Grant Funds and \$1,222,284 will be funded with Village CIP Funds. **The remaining amount, \$12,000, is the total to be included in the departmental capital outlay allocation in the Country Club Annual Budget.**

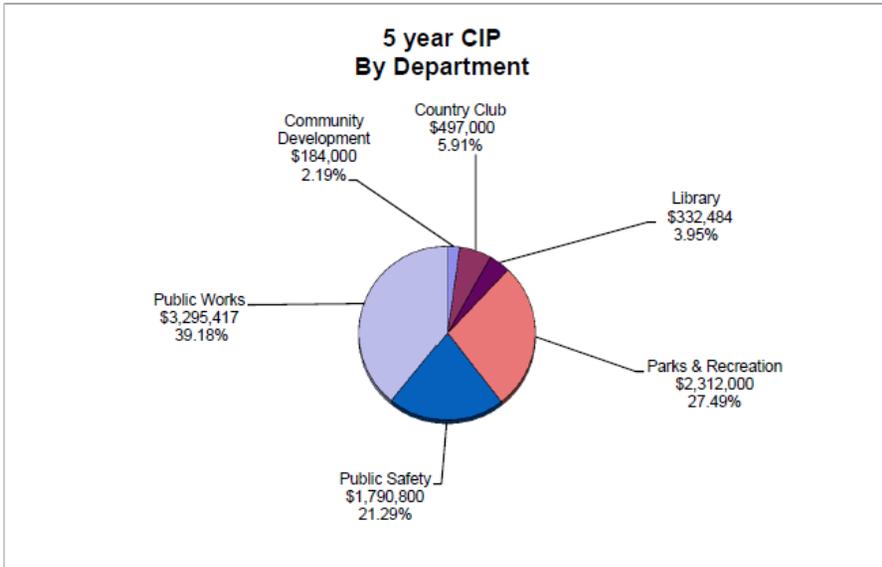
The five year CIP is presented in the following pages along with the detailed capital project request forms for the first year of the plan (2014). These request forms list the capital item to be undertaken or purchased, the estimated impact on the operating budget, and the method of financing the project.

A brief summary of the first year of the plan (2014) is as follows:

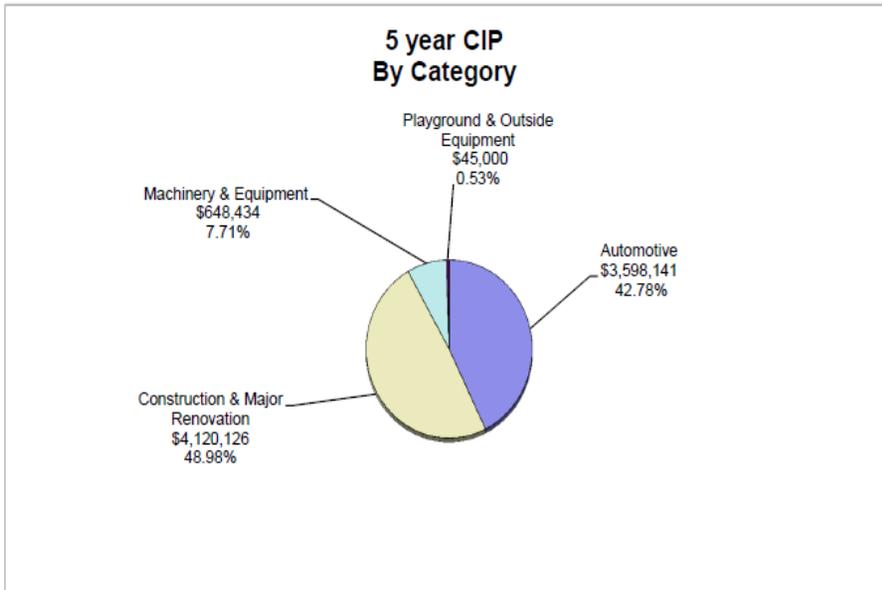
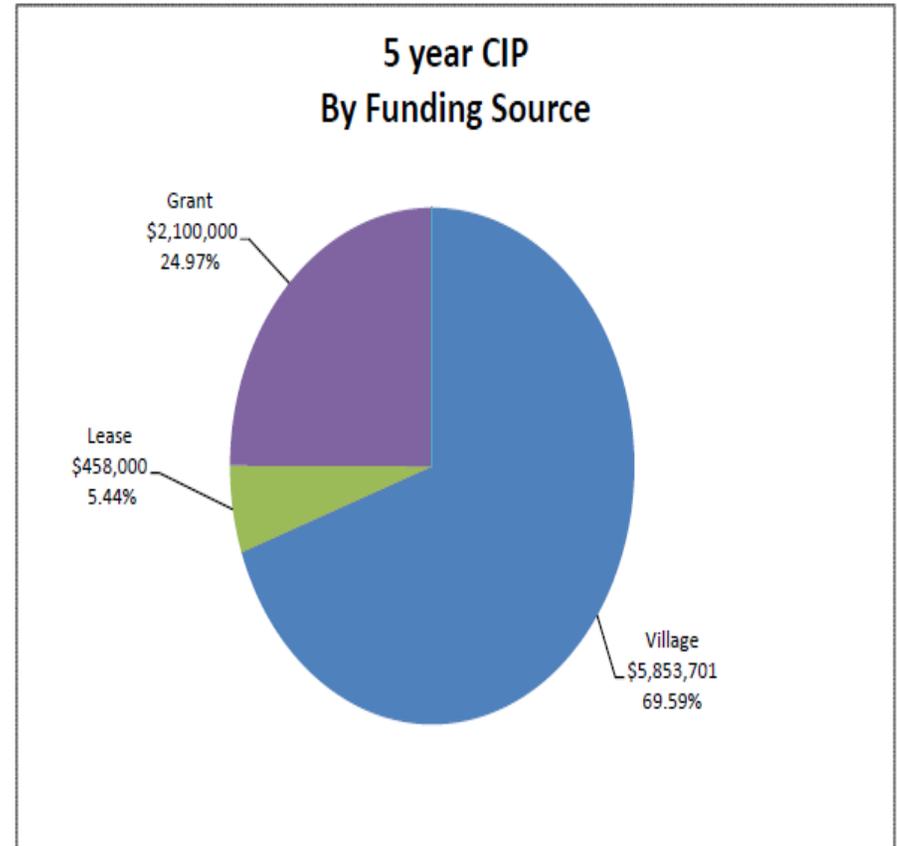
<b>Description</b>	<b>Annual Budget</b>	<b>Grant Funds</b>	<b>CIP Funds</b>
Library Lobby Window Replacement			\$110,250
Air Handler Replacement			\$ 84,634
Vehicle Replacement			\$417,000
Building Department Renovation			\$ 75,000
Library Roof Replacement			\$159,600
Re-roof PW storage building			\$ 55,000
Generator Replacement			\$ 60,000
Large Scanner			\$ 5,000
“Quick-Tip” Dumpster Attachment			\$ 30,000
Case Tractor Replacement			\$ 25,000
Lightning Detection System			\$ 15,000
Replacement of indoor bleachers			\$ 40,000
Cardiac Monitor Defibrillators			\$ 67,000
Thermal Imaging Cameras			\$ 35,000
Garage Door Replacement			\$ 43,800
Anchorage Park (*)		\$2,100,000	
Driving Range Cart	\$12,000		
<b>Total</b>	<b>\$12,000</b>	<b>\$2,100,000</b>	<b>\$1,222,284</b>

(\*) *Funding Source: Grant Funds*

**Village of North Palm Beach  
Five Year CIP Summary  
Fiscal Year 2014 - 2018**



**Total 5 Year CIP  
\$8,411,701**



**Village of North Palm Beach  
5 Year Capital Improvement Plan Summary  
FY 2014-2018**

Cost by CIP Year	FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Category / Department						
<b>Automotive:</b>						
Community Development	22,000	20,000	22,000	40,000	-	\$ 104,000
Country Club	12,000	-	458,000	-	27,000	\$ 497,000
Public Safety	95,000	431,000	185,000	796,000	32,000	\$ 1,539,000
Public Works	282,000	274,700	441,821	223,620	218,000	\$ 1,440,141
Parks & Recreation	18,000	-	-	-	-	\$ 18,000
						\$ -
<b>Subtotal Automotive:</b>	<b>429,000</b>	<b>725,700</b>	<b>1,106,821</b>	<b>1,059,620</b>	<b>277,000</b>	<b>\$ 3,598,141</b>
<b>Machinery &amp; Equipment:</b>						
Country Club						\$ -
Community Development	5,000	-	-	-	-	\$ 5,000
Library	62,634	-	-	-	-	\$ 62,634
Public Safety	145,800	106,000	-	-	-	\$ 251,800
Public Works	115,000	50,000	-	-	15,000	\$ 180,000
Parks & Recreation	77,000	72,000	-	-	-	\$ 149,000
						\$ -
<b>Subtotal Machinery &amp; Equipment</b>	<b>405,434</b>	<b>228,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>\$ 648,434</b>
<b>Construction &amp; Major Renovation:</b>						
Community Development	75,000	-	-	-	-	\$ 75,000
Library	269,850	-	-	-	-	\$ 269,850
Public Works	55,000	560,092	280,092	480,092	300,000	\$ 1,675,276
Parks & Recreation	2,100,000	-	-	-	-	\$ 2,100,000
Country Club	-					\$ -
Public Safety	-					\$ -
<b>Subtotal Construction &amp; Major Renovation</b>	<b>2,499,850</b>	<b>560,092</b>	<b>280,092</b>	<b>480,092</b>	<b>300,000</b>	<b>\$ 4,120,126</b>
<b>Computer Hardware &amp; Software:</b>						
Information Technology						\$ -
						\$ -
<b>Subtotal Computer Hardware &amp; Software</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Playground &amp; Outside Equipment:</b>						
Parks & Recreation	-	45,000	-	-	-	\$ 45,000
						\$ -
<b>Subtotal Playground &amp; Outside Equipment</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 45,000</b>
<b>Estimated Total Cost</b>	<b>\$ 3,334,284</b>	<b>\$ 1,558,792</b>	<b>\$ 1,386,913</b>	<b>\$ 1,539,712</b>	<b>\$ 592,000</b>	<b>\$ 8,411,701</b>
Funding Source	FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Village	1,234,284	1,558,792	928,913	1,539,712	592,000	\$ 5,853,701
Grant	2,100,000					\$ 2,100,000
Lease			458,000			\$ 458,000
Developer Contribution						\$ -
<b>Estimated Total Funding</b>	<b>\$ 3,334,284</b>	<b>\$ 1,558,792</b>	<b>\$ 1,386,913</b>	<b>\$ 1,539,712</b>	<b>\$ 592,000</b>	<b>\$ 8,411,701</b>



# *Department Summaries*



**The Village of North Palm Beach  
Fiscal Year 2013-2014 Budget  
General Fund Capital Outlay (Funding Source: CIP Funds)**

<u>Department</u>	<u>Amount</u>	<u>Amount</u>
<b>Community Development</b>		
Vehicle Replacement	22,000	
Large Scanner	5,000	
Building Department Renovation	75,000	102,000
<b>Library</b>		
Replacement of lobby windows	110,250	
Air Handler replacement (6)	62,634	
Roof Replacement	159,600	332,484
<b>Public Safety</b>		
Vehicle Replacement - Law Enforcement (3)	95,000	
Replacement of (2) Cardiac Monitor/Defibrillators	67,000	
Replacement of (2) Thermal Imaging Cameras	35,000	
Replacement of Garage Doors	43,800	240,800
<b>Public Works</b>		
Replacement of 15 KW Generator with 30 KW Generator	60,000	
Vehicle Replacement - Facility Services (1)	26,000	
Vehicle Replacement - Sanitation (2)	210,000	
Vehicle Replacement - Streets & Grounds (2)	46,000	
"Quick Tip" Dumpster attachment (1)	30,000	
Re-roof storage building	55,000	
Replacement of (1) Case Tractor	25,000	452,000
<b>Parks &amp; Recreation</b>		
Vehicle Replacement (1)	18,000	
Air Handler replacement (2)	22,000	
Lightning Detection System	15,000	
Replacement of (2) bleachers	40,000	95,000
<b>Total Fiscal Year 2013-2014 Capital Outlay</b>		<b>\$ 1,222,284</b>

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2014-2018**

Fund: <u>General Fund</u>		Department: <u>Community Development</u>		Division: <u>All Divisions</u>				
Cost by CIP Year			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								
Sport Utility Vehicle	2006 (1); 2008 (1)	7 Years / 100k miles	22,000		22,000			\$ 44,000
S10 Pickup	2000 (1); 2002 (1); 2009 (2)	7 Years / 100k miles		20,000		40,000		\$ 60,000
F150 Pickup	2013 (2)	7 Years / 100k miles						\$ -
<b>Subtotal Automotive</b>			<b>22,000</b>	<b>20,000</b>	<b>22,000</b>	<b>40,000</b>	<b>-</b>	<b>\$ 104,000</b>
<i>Computer Hardware &amp; Software:</i>								
New Software	2011							\$ -
<b>Subtotal Computer Hardware &amp; Software</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<i>Machinery &amp; Equipment:</i>								
Large Format Scanner		10 Years	5,000					\$ 5,000
<b>Subtotal Machinery &amp; Equipment</b>			<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 5,000</b>
<i>Construction &amp; Major Renovation:</i>								
Building Department Renovation		10 Years	75,000					\$ 75,000
<b>Subtotal Construction &amp; Renovation</b>			<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 75,000</b>
<b>Estimated Total Cost</b>			<b>\$ 102,000</b>	<b>\$ 20,000</b>	<b>\$ 22,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 184,000</b>
<b>Funding Source</b>								
			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Village			102,000	20,000	22,000	40,000	-	\$ 184,000
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			<b>\$ 102,000</b>	<b>\$ 20,000</b>	<b>\$ 22,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 184,000</b>

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Community Development</u>																					
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Building Department</u>																					
<b>Description/Detail:</b> <u>Replace 2002 Chevrolet S10 Pickup Truck with Ford F-150 2WD 145" Supercab XLT</u>																							
<b>Capital Account (Check Appropriate):</b>																							
<input type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input checked="" type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)																				
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																					
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																					
<input type="checkbox"/>	Present equipment obsolete																						
<input type="checkbox"/>	Replace worn-out equipment																						
<input type="checkbox"/>	Improve procedures, records, etc.																						
<input type="checkbox"/>	Increased safety																						
<input type="checkbox"/>	Construction/Major Improvement																						
<input type="checkbox"/>	Other (Please specify)																						
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;"><u>Per Unit</u></th> <th style="width: 10%;"></th> <th style="width: 20%; text-align: center;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">22,000.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">22,000.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$ 22,000.00</b></td> <td style="text-align: center; border-top: 1px solid black;"><b>\$</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$ 22,000.00</b></td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	22,000.00	\$	22,000.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	<b>Net Purchase Cost</b>	<b>\$ 22,000.00</b>	<b>\$</b>	<b>\$ 22,000.00</b>
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	22,000.00	\$	22,000.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
<b>Net Purchase Cost</b>	<b>\$ 22,000.00</b>	<b>\$</b>	<b>\$ 22,000.00</b>																				
		<b>Estimated Useful Life in Years:</b> <u>7 Years / 100K miles</u>																					
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																					
<u>Item</u>	<u>Disposition Method</u>																						
2002 S10 Pickup Truck	Auction																						
		<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">\$ 22,000.00</td> <td style="width: 40%;">Village</td> <td style="width: 40%;"></td> </tr> <tr> <td></td> <td></td> <td>Lease</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Grant</td> <td>Developer Fees</td> </tr> <tr> <td></td> <td></td> <td>Debt Service</td> <td>Other</td> </tr> </tbody> </table>			\$ 22,000.00	Village				Lease				Grant	Developer Fees			Debt Service	Other				
	\$ 22,000.00	Village																					
		Lease																					
		Grant	Developer Fees																				
		Debt Service	Other																				
<b>Operating Impact:</b> <u>Purchasing the vehicle will reduce maintenance cost</u>		<b>Other Comment:</b>																					
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																							
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>																				
5	Vehicle	5,000	Yes																				
<u>5 year CIP?</u> <u>Include in CIP</u>																							
<u>Selection #:</u>	<u>Capital Category:</u>	<u>Capitalization Threshold:</u>																					
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Community Development</u>		
<b>Project Title:</b> <u>Building Department for Tenant Space Build Out</u>		<b>Division:</b> <u>Building Department</u>		
<b>Description/Detail:</b> <u>Tenant Build Out/Remodel for Building Department to meet future needs of the department and better customer service</u>				
<b>Capital Account (Check Appropriate):</b>				
<input type="checkbox"/> Machinery & Equipment (#66490)	<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)			
<input type="checkbox"/> Furniture & Fixtures (#66430)	<input type="checkbox"/> Playground & Outside Equipment (#66422)			
<input type="checkbox"/> Computer Hardware & Software (#66415)	<input type="checkbox"/> Office Equipment (#66420)			
<input type="checkbox"/> Automotive (#66410)	<input checked="" type="checkbox"/> Construction & Major Renovation (#66210)			
<input type="checkbox"/> Capital (#66000)	<input type="checkbox"/> Developer Fees Capital Purchase (#66005)			
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input type="checkbox"/> Scheduled replacement	<input type="checkbox"/> Present equipment obsolete	Number of units requested:	<u>1</u>	
<input type="checkbox"/> Replace worn-out equipment	<input type="checkbox"/> Improve procedures, records, etc.			
<input type="checkbox"/> Increased safety	<input checked="" type="checkbox"/> Construction/Major Improvement	<b>Per Unit</b>	<b>Total</b>	
<input type="checkbox"/> Other (Please specify)		75,000.00	\$ 75,000.00	
		Plus: Installation or other costs	-	
		Less: Trade-in or other discount	-	
		<b>Net Purchase Cost</b>	<b>\$ 75,000.00</b>	
<b>Replaced item(s):</b>		<b>Estimated Useful Life in Years:</b>		
<u>Item</u>	<u>Disposition Method</u>			
	N/A			
		<b>Funding Source (List Amount):</b>		
		\$ 75,000.00	Village	
			Lease	
			Grant	
			Developer Fees	
			Debt Service	
			Other	
<b>Operating Impact:</b> <u>Building Department build out for better workflow</u>		<b>Other Comment:</b>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
3	Building Improvement	50,000	Yes	Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Community Development</u>		
<b>Project Title:</b> <u>Large Format Scanner</u>		<b>Division:</b> <u>Building Department</u>		
<b>Description/Detail:</b> <u>Purchase Large Format Scanner</u>				
<b>Capital Account (Check Appropriate):</b>				
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)	
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)	
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)	
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)	
<input type="checkbox"/>	Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)	
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>		
<input type="checkbox"/>	Present equipment obsolete			
<input type="checkbox"/>	Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>		
<input checked="" type="checkbox"/>	Improve procedures, records, etc.	Purchase Price	5,000.00    \$    5,000.00	
<input type="checkbox"/>	Increased safety	Plus: Installation or other costs	-    \$    -	
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	-    \$    -	
<input type="checkbox"/>	Other (Please specify)	Net Purchase Cost	<u>\$    5,000.00    \$    5,000.00</u>	
		<b>Estimated Useful Life in Years:</b> <u>10</u>		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	\$    5,000.00	Village <input type="checkbox"/> Lease	
			Grant <input type="checkbox"/> Developer Fees	
			Debt Service <input type="checkbox"/> Other	
<b>Operating Impact:</b> <u>Reduce paper record storage for large plans (24X36)</u>		<b>Other Comment:</b>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	<u>Yes</u>	<u>Include in CIP</u>
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>		
<u>2</u>	<u>Building</u>	<u>50,000</u>		
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>		
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>		
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>		
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>		

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2014-2018**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Library</u>		<b>Division:</b> <u>N/A</u>				
Cost by CIP Year			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Construction &amp; Major Renovation:</i>								
Roof replacement		30-39 years	159,600					\$ 159,600
Replace lobby windows		40 years	110,250					\$ 110,250
<i>Subtotal Construction &amp; Major Renovation</i>			269,850	-	-	-	-	\$ 269,850
<i>Machinery &amp; Equipment:</i>								
Replace A/C Handlers		10-15 years	62,634					\$ 62,634
<i>Subtotal Machinery &amp; Equipment</i>			62,634	-	-	-	-	\$ 62,634
<b>Estimated Total Cost</b>			332,484	-	-	-	-	\$ 332,484
Funding Source			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Village			332,484	-	-	-	-	\$ 332,484
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			332,484	-	-	-	-	\$ 332,484

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b>	General Fund	<b>Department:</b>	Library
<b>Project Title:</b>	Roof Replacement	<b>Division:</b>	N/A
<b>Description/Detail:</b>	Tear off old roof material and replace with new roofing.		
<b>Capital Category (Check Appropriate):</b>			
	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)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
	Scheduled replacement	Number of units requested:	1
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.	Purchase Price	159,600.00 \$ 159,600.00
	Increased safety	Plus: Installation or other costs	- \$ -
x	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
	Other (Please specify)	Net Purchase Cost	<u>\$ 159,600.00 \$ 159,600.00</u>
		<b>Estimated Useful Life in Years:</b>	30-39 years
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	159,600.00	Village
Old roofing	Tear off and discard		Lease
			Grant
			Debt Service
			Developer Fees
			Other
<b>Operating Impact:</b>		<b>Other Comment:</b>	
	none		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>
3	Building Improvement	50,000	Yes
			<u>5 year CIP?</u>
			Include in CIP
<u>Selection #:</u>	<u>Capital Category:</u>	<u>Capitalization Threshold:</u>	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>	<b>Department:</b> <u>Library</u>
<b>Project Title:</b> <u>A/C Air Handlers</u>	<b>Division:</b> <u>N/A</u>
<b>Description/Detail:</b> <u>Replace six (6) A/C Air Handlers</u>	

**Capital Account (Check Appropriate):**

<input checked="" type="checkbox"/> Machinery & Equipment (#66490)	<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/> Furniture & Fixtures (#66430)	<input type="checkbox"/> Playground & Outside Equipment (#66422)
<input type="checkbox"/> Computer Hardware & Software (#66415)	<input type="checkbox"/> Office Equipment (#66420)
<input type="checkbox"/> Automotive (#66410)	<input type="checkbox"/> Construction & Major Renovation (#66210)

<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>
<input type="checkbox"/> Scheduled replacement	Number of units requested: <u>6</u>
<input type="checkbox"/> Present equipment obsolete	
<input checked="" type="checkbox"/> Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price                      10,439.00    \$                      62,634.00
<input type="checkbox"/> Increased safety	Plus: Installation or other costs                      -    \$                      -
<input type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount                      -    \$                      -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost <u>\$                      10,439.00    \$                      62,634.00</u>
	<b>Estimated Useful Life in Years:</b> <u>10 to 15 years</u>

<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>
<u>Item</u> <u>Disposition Method</u>	\$ <u>62,634.00</u> Village <input type="checkbox"/> Lease
Older Air Handlers                      discard	<input type="checkbox"/> Grant <input type="checkbox"/> Developer Fees
	<input type="checkbox"/> Debt Service <input type="checkbox"/> Other

<b>Operating Impact:</b> none	<b>Other Comment:</b>

**Capital Check (Please enter your selection # from the choices provided below):**

Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?
4	Machinery & Equipment	5,000	Yes	Include in CIP

Selection #:	Capital Category:	Capitalization Threshold:
1	Land Improvement	25,000
2	Building	50,000
3	Building Improvement	50,000
4	Machinery & Equipment	5,000
5	Vehicle	5,000
6	Infrastructure	250,000

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Library</u>		
<b>Project Title:</b> <u>Lobby Window Replacement</u>		<b>Division:</b> <u>N/A</u>		
<b>Description/Detail:</b> <u>Replace lobby windows</u>				
<b>Capital Category (Check Appropriate):</b>				
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)		
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)		
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)		
<input type="checkbox"/> Automotive (#66410)		<input checked="" type="checkbox"/> Construction & Major Renovation (#66210)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>		
<input type="checkbox"/> Present equipment obsolete				
<input type="checkbox"/> Replace worn-out equipment		<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      110,250.00    \$    110,250.00		
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -    \$                      -		
<input checked="" type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -    \$                      -		
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost <u>\$    110,250.00</u> \$ <u>110,250.00</u>		
		<b>Estimated Useful Life in Years:</b> <u>40 years</u>		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<b>Item</b>	<b>Disposition Method</b>	110,250.00	Village <input type="checkbox"/> Lease	
old windows	discard		Grant <input type="checkbox"/> Developer Fees	
			Debt Service <input type="checkbox"/> Other	
<b>Operating Impact:</b> none		<b>Other Comment:</b>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
3	Building Improvement	50,000	Yes	Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2014-2018**

Fund: <u>General Fund</u>		Department: <u>Public Safety</u>		Division: <u>All Departments</u>		Division: <u>N/A</u>		
Cost by CIP Year			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								
Patrol / Vehicles	2012 (2); 2011 (1); 2010 (3); 2008 (1); 2007 (5); 2005 (3); 2005 (1); 2004 (1)	7 years or 100,000 miles	63,500	288,000		96,000	32,000	\$ 479,500
Patrol Boat	1999 (1)	15 years						\$ -
Undercover Vehicles	2013 (3); 2012 (2); 2008 (2); 2008 (1); 2007 (1); 2004 (1)	7 years or 100,000 miles	31,500	63,000				\$ 94,500
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		32,000				\$ 32,000
Crime Scene Vehicle	1996 (1)	10 years						\$ -
Fire Engine	2003 (2)	20 years						\$ -
Yukon	2004 (1); 2013 (1)	10 years						\$ -
Suburban (replaced by 2004 Yukon)	2002 (1)	10 years						\$ -
Support Truck	1987 (1)	30 years				100,000		\$ 100,000
S-10 Pick-Up Truck	2002 (1)	13 years		20,000				\$ 20,000
Quintuplet Fire Apparatus	1997 (1)	20 years				600,000		\$ 600,000
Ambulance	2003 (1) 2010 (1)	6 years			185,000			\$ 185,000
<b>Subtotal Automotive:</b>			<b>95,000</b>	<b>431,000</b>	<b>185,000</b>	<b>796,000</b>	<b>32,000</b>	<b>\$ 1,539,000</b>
<i>Machinery &amp; Equipment:</i>								
800 MHZ Radio System	2008	10 years						\$ -
Breathing Air Compressor	1999 (1)	20 years						\$ -
Cardiac Monitor/Defibrillator	2009 (2)	5 years	67,000					\$ 67,000
Self-contained Breathing Apparatus	2013 (27)	12 years						\$ -
Hydraulic Extrinsic Tools	2003 (2)	12 years		60,000				\$ 60,000
Power Stretchers	2008 (2)	7 years		46,000				\$ 46,000
Thermal Imaging Camera	2002 (2)	12 years	35,000					\$ 35,000
60 Ton A/C Chiller	2012	10-12 years						\$ -
Replace garage doors	1999 (6)	15 years	43,800					\$ 43,800
<b>Subtotal Machinery &amp; Equipment</b>			<b>145,800</b>	<b>106,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 251,800</b>
<i>Construction &amp; Major Renovation</i>								
Replace stonework around building	2013							\$ -
								\$ -
<b>Subtotal Construction &amp; Major Renovation</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Estimated Total Cost</b>			<b>\$ 240,800</b>	<b>\$ 537,000</b>	<b>\$ 185,000</b>	<b>\$ 796,000</b>	<b>\$ 32,000</b>	<b>\$ 1,790,800</b>
<i>Funding Source</i>								
Funding Source			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Village			240,800	537,000	185,000	796,000	32,000	\$ 1,790,800
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			<b>\$ 240,800</b>	<b>\$ 537,000</b>	<b>\$ 185,000</b>	<b>\$ 796,000</b>	<b>\$ 32,000</b>	<b>\$ 1,790,800</b>

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Police Department</u>		
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>N/A</u>		
<b>Description/Detail:</b> <u>Marked Patrol Vehicle</u>				
<b>Capital Account (Check Appropriate):</b>				
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)		
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)		
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)		
<input checked="" type="checkbox"/> Automotive (#66410)		<input type="checkbox"/> Construction & Major Renovation (#66210)		
<input type="checkbox"/> Other Capital (#66000)		<input type="checkbox"/> Developer Fees Capital Purchase (#66005)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>		
<input type="checkbox"/> Present equipment obsolete				
<input type="checkbox"/> Replace worn-out equipment		<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      32,000.00      \$      32,000.00		
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -      \$                      -		
<input type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -      \$                      -		
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost                      \$      32,000.00      \$      32,000.00		
		<b>Estimated Useful Life in Years:</b> <u>7</u>		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u> <u>Disposition Method</u>		\$      32,000.00      Village <input type="checkbox"/> Lease		
2005 Ford Interceptor                      Auction		<input type="checkbox"/> Grant <input type="checkbox"/> Developer Fees		
		<input type="checkbox"/> Debt Service <input type="checkbox"/> Other		
<b>Operating Impact:</b>		<b>Other Comment:</b>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
5	Vehicle	5,000	Yes	Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Police Department</u>																
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>N/A</u>																
<b>Description/Detail:</b> <u>Marked Supervisor Vehicle</u>																		
<b>Capital Account (Check Appropriate):</b>																		
<input type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)															
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)															
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)															
<input checked="" type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)															
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)															
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																
<input type="checkbox"/>	Present equipment obsolete	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"></th> <th style="text-align: right;"><u>Per Unit</u></th> <th style="text-align: right;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">31,500.00</td> <td style="text-align: right;">\$ 31,500.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td style="text-align: right;"><b>\$ 31,500.00</b></td> <td style="text-align: right;"><b>\$ 31,500.00</b></td> </tr> </tbody> </table>			<u>Per Unit</u>	<u>Total</u>	Purchase Price	31,500.00	\$ 31,500.00	Plus: Installation or other costs	-	\$ -	Less: Trade-in or other discount	-	\$ -	<b>Net Purchase Cost</b>	<b>\$ 31,500.00</b>	<b>\$ 31,500.00</b>
	<u>Per Unit</u>			<u>Total</u>														
Purchase Price	31,500.00			\$ 31,500.00														
Plus: Installation or other costs	-			\$ -														
Less: Trade-in or other discount	-			\$ -														
<b>Net Purchase Cost</b>	<b>\$ 31,500.00</b>	<b>\$ 31,500.00</b>																
<input type="checkbox"/>	Replace worn-out equipment																	
<input type="checkbox"/>	Improve procedures, records, etc.																	
<input type="checkbox"/>	Increased safety																	
<input type="checkbox"/>	Construction/Major Improvement																	
<input type="checkbox"/>	Other (Please specify)	Estimated Useful Life in Years: <u>7</u>																
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																
<u>Item</u>	<u>Disposition Method</u>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">\$ 31,500.00</td> <td style="width: 30%;">Village</td> <td style="width: 30%;"><input type="checkbox"/></td> <td style="width: 10%;">Lease</td> </tr> <tr> <td></td> <td>Grant</td> <td><input type="checkbox"/></td> <td>Developer Fees</td> </tr> <tr> <td></td> <td>Debt Service</td> <td><input type="checkbox"/></td> <td>Other</td> </tr> </table>		\$ 31,500.00	Village	<input type="checkbox"/>	Lease		Grant	<input type="checkbox"/>	Developer Fees		Debt Service	<input type="checkbox"/>	Other			
\$ 31,500.00	Village	<input type="checkbox"/>	Lease															
	Grant	<input type="checkbox"/>	Developer Fees															
	Debt Service	<input type="checkbox"/>	Other															
<u>2004 Pontiac</u>	<u>Auction</u>																	
<b>Operating Impact:</b>		<b>Other Comment:</b>																
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																		
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>														
5	Vehicle	5,000	Yes	Include in CIP														
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>																
1	Land Improvement	25,000																
2	Building	50,000																
3	Building Improvement	50,000																
4	Machinery & Equipment	5,000																
5	Vehicle	5,000																
6	Infrastructure	250,000																

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Police Department</u>																					
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>N/A</u>																					
<b>Description/Detail:</b> <u>Unmarked vehicle for detective bureau</u>																							
<b>Capital Account (Check Appropriate):</b>																							
<input type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input checked="" type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)																				
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																					
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																					
<input type="checkbox"/>	Present equipment obsolete																						
<input type="checkbox"/>	Replace worn-out equipment																						
<input type="checkbox"/>	Improve procedures, records, etc.																						
<input type="checkbox"/>	Increased safety																						
<input type="checkbox"/>	Construction/Major Improvement																						
<input type="checkbox"/>	Other (Please specify)																						
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><b>Per Unit</b></td> <td style="text-align: center;"><b>Total</b></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">31,500.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">31,500.00</td> <td></td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> <td></td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> <td></td> </tr> <tr> <td style="text-align: right;"><b>\$ 31,500.00</b></td> <td style="text-align: right;"><b>\$</b></td> <td style="text-align: right;"><b>31,500.00</b></td> <td></td> </tr> </table>		<b>Per Unit</b>	<b>Total</b>			31,500.00	\$	31,500.00		-	\$	-		-	\$	-		<b>\$ 31,500.00</b>	<b>\$</b>	<b>31,500.00</b>	
<b>Per Unit</b>	<b>Total</b>																						
31,500.00	\$	31,500.00																					
-	\$	-																					
-	\$	-																					
<b>\$ 31,500.00</b>	<b>\$</b>	<b>31,500.00</b>																					
		Estimated Useful Life in Years: <u>7</u>																					
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																					
<u>Item</u>	<u>Disposition Method</u>	\$ 31,500.00	Village <input type="checkbox"/> Lease																				
2008 Chrysler 500	Auction		<input type="checkbox"/> Grant <input type="checkbox"/> Developer Fees																				
			<input type="checkbox"/> Debt Service <input type="checkbox"/> Other																				
<b>Operating Impact:</b>		<b>Other Comment:</b>																					
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																							
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>																				
5	Vehicle	5,000	Yes																				
<b>5 year CIP?</b> <input type="checkbox"/> Include in CIP																							
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>																					
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Fire Rescue</u>	
<b>Project Title:</b> <u>Cardiac Monitor/Defibrillator Replacement</u>		<b>Division:</b> <u>N/A</u>	
<b>Description/Detail:</b> <u>Replacement of two (2) cardiac monitor/defibrillators that have reached their useful service life.</u>			
<b>Capital Account (Check Appropriate):</b>			
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested:	<u>2</u>
<input checked="" type="checkbox"/>	Present equipment obsolete		
<input type="checkbox"/>	Replace worn-out equipment		
<input type="checkbox"/>	Improve procedures, records, etc.		
<input type="checkbox"/>	Increased safety		
<input type="checkbox"/>	Construction/Major Improvement		
<input type="checkbox"/>	Other (Please specify)		
		<b>Per Unit</b>	<b>Total</b>
		33,500.00	\$ 67,000.00
		-	\$ -
		-	\$ -
		<u>\$ 33,500.00</u>	<u>\$ 67,000.00</u>
		<b>Estimated Useful Life in Years:</b> <u>5 years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village <u>Lease</u>
<u>Cardiac Monitor</u>	<u>Poss Trade</u>	<input type="checkbox"/>	<u>Grant</u> <u>Developer Fees</u>
		<input type="checkbox"/>	<u>Debt Service</u> <u>Other</u>
<b>Operating Impact:</b> <u>No additional budget impact. Replaces items one for one. May result in reduced maintenance cost due to new warranty.</u>		<b>Other Comment:</b>	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	<u>Yes</u>
			<b>5 year CIP?</b>
			<u>Include in CIP</u>
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>	
<u>2</u>	<u>Building</u>	<u>50,000</u>	
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>	
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>	
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>	

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Fire Rescue</u>	
<b>Project Title:</b> <u>Thermal Imaging Camera Replacement</u>		<b>Division:</b> <u>N/A</u>	
<b>Description/Detail:</b> <u>Replacement of two (2) twelve year old thermal imaging cameras that have met their useful service life.</u>			
<b>Capital Account (Check Appropriate):</b>			
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested:	<u>2</u>
<input checked="" type="checkbox"/>	Present equipment obsolete		
<input type="checkbox"/>	Replace worn-out equipment		
<input type="checkbox"/>	Improve procedures, records, etc.		
<input checked="" type="checkbox"/>	Increased safety		
<input type="checkbox"/>	Construction/Major Improvement		
<input type="checkbox"/>	Other (Please specify)		
		Purchase Price	17,500.00 \$ 35,000.00
		Plus: Installation or other costs	- \$ -
		Less: Trade-in or other discount	- \$ -
		Net Purchase Cost	<u>\$ 17,500.00 \$ 35,000.00</u>
		<b>Estimated Useful Life in Years:</b>	<u>10 years</u>
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village <input type="checkbox"/> Lease
TICs	junk/obsolete	<input type="checkbox"/>	Grant <input type="checkbox"/> Developer Fees
		<input type="checkbox"/>	Debt Service <input type="checkbox"/> Other
<b>Operating Impact:</b> <u>No additional budget impact, this replaces units one for one.</u>		<b>Other Comment:</b> <u>Current units are first generation technology and are obsolete. New units will provide enhanced operating capabilities.</u>	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	<u>Yes</u>
			<u>5 year CIP?</u>
			<u>Include in CIP</u>
<u>Selection #:</u>	<u>Capital Category:</u>	<u>Capitalization Threshold:</u>	
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>	
<u>2</u>	<u>Building</u>	<u>50,000</u>	
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>	
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>	
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>	

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Safety Building</u>	
<b>Project Title:</b> <u>Garage Door Replacement</u>		<b>Division:</b> <u>N/A</u>	
<b>Description/Detail:</b> <u>Replace garage doors</u>			
<b>Capital Account (Check Appropriate):</b>			
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>6</u>	
<input type="checkbox"/>	Present equipment obsolete		
<input checked="" type="checkbox"/>	Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price	7,300.00    \$    43,800.00
<input checked="" type="checkbox"/>	Increased safety	Plus: Installation or other costs	-    \$    -
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	-    \$    -
<input type="checkbox"/>	Other (Please specify)	Net Purchase Cost	<u>\$    7,300.00    \$    43,800.00</u>
		<b>Estimated Useful Life in Years:</b> <u>15 - 20 years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/> Village	<input type="checkbox"/> Lease
<u>garage door</u>	<u>junk</u>	<input type="checkbox"/> Grant	<input type="checkbox"/> Developer Fees
		<input type="checkbox"/> Debt Service	<input type="checkbox"/> Other
<b>Operating Impact:</b> This replaces original garage door that have unusual wear & tear due to improper installation. These door have already had failures that have compromised the safety of personnel.		<b>Other Comment:</b> These doors have experienced cable breakage causing the door to drop unexpectedly, and one door has had a high-tension spring break causing parts of that spring and drum assembly to break apart and become flying debris within the fire bays.	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	<u>Yes</u>
<b>5 year CIP?</b>	<u>Include in CIP</u>		
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>	
<u>2</u>	<u>Building</u>	<u>50,000</u>	
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>	
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>	
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>	

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2014-2018**

Fund: <u>General Fund</u>			Department: <u>Public Works</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<b>Automotive:</b>								
3/4 Ton Utility Vehicle	2007 (1)	7 years		26,000				\$ 26,000
Bucket Truck	2000 (1)	12 years		53,000				\$ 53,000
Colorado	2006 (1)	10 years				16,000		\$ 16,000
Dodge 2500 RAM	2002 (2); 2006 (1); 2010 (1)	10 years	51,000		26,000			\$ 77,000
Dump Truck	2006 (1)	12 years						\$ -
F350 Truck	1995 (1)	20 years			24,000			\$ 24,000
F450 Crew Cab Truck	2000 (1)	12 years			31,500			\$ 31,500
Garbage Trucks	2001 (1); 2002 (1); 2004 (1); 2006 (1); 2007 (2); 2009 (1)	10 years	190,000	195,700	201,571	207,620	218,000	\$ 1,012,891
Lightning Loader	2003 (1)	7 years			125,000			\$ 125,000
Ram 3500 Flatbed	2007(1)	15 years						\$ -
S-10 Pick-up	2000 (1) 2001(1)	7 years / 12 years	41,000					\$ 41,000
Small Dump Truck	2000 (1)	12 years			33,750			\$ 33,750
<b>Subtotal Automotive:</b>			<b>282,000</b>	<b>274,700</b>	<b>441,821</b>	<b>223,620</b>	<b>218,000</b>	<b>\$ 1,440,141</b>
<b>Construction &amp; Major Renovation:</b>								
Asphalt Overlay-Alleys	2013	10 years						\$ -
Asphalt Overlay-Streets	2011	10 years		280,092	280,092	280,092	300,000	\$ 1,140,276
Country Club Parking Lot (60%)	2011	10 years						\$ -
Fuel Tank Replacement	2007	20 years						\$ -
Perimeter wall around PW	2011	20 years						\$ -
PW Parking Lot Drainage & Surface		15 years		80,000				\$ 80,000
Re-roof storage building		20 years	55,000					\$ 55,000
Service Alley Wall		20 years		200,000		200,000		\$ 400,000
Southwest Neighborhood - new sidewalks (*)	(*) See note	20 years						\$ -
Village Wide Sidewalks	2013							\$ -
<b>Subtotal Construction &amp; Major Renovation</b>			<b>55,000</b>	<b>560,092</b>	<b>280,092</b>	<b>480,092</b>	<b>300,000</b>	<b>\$ 1,675,276</b>
<b>Machinery &amp; Equipment:</b>								
Back Hoe	1999 (1)	15 years		50,000				\$ 50,000
Ballfield Groomer	2013 (1)	10 years						\$ -
Case Tractor	Case 1988 (1)	25 years	25,000					\$ 25,000
Ford Tractor	2006 (1)	25 years						\$ -
Generator	1990 (1)	15 years	60,000					\$ 60,000
Pallet Racks for storage	2010	10 years						\$ -
"Quick Tip" Dumpster Attachment	2012 (1)	10 years	30,000					\$ 30,000
Sanitation Utility Vehicle	1995 (1); 1997 (2); 1998 (1); 1999 (2); 2001 (4)	4 years						\$ -
Utility Trailer	1988	20 years					15,000	\$ 15,000
<b>Subtotal Machinery &amp; Equipment</b>			<b>115,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>\$ 180,000</b>
<b>Estimated Total Cost</b>			<b>\$ 452,000</b>	<b>\$ 884,792</b>	<b>\$ 721,913</b>	<b>\$ 703,712</b>	<b>\$ 533,000</b>	<b>\$ 3,295,417</b>
<b>Funding Source</b>								
Village			452,000	884,792	721,913	703,712	533,000	\$ 3,295,417
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			<b>\$ 452,000</b>	<b>\$ 884,792</b>	<b>\$ 721,913</b>	<b>\$ 703,712</b>	<b>\$ 533,000</b>	<b>\$ 3,295,417</b>

(\*) This project was identified, approved and funded during Fiscal Year 2011; The entire estimated cost (\$431,992) was funded from the Village's Unassigned Fund Balance in Fiscal Year 2011. The project is expected to be complete in Fiscal Year 2014 and is listed here for informational purposes only.

Description of Operating Impact: No operating impact

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>											
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Streets &amp; Grounds</u>											
<b>Description/Detail:</b> <u>Replacement of Case Tractor</u>													
<b>Capital Account (Check Appropriate):</b>													
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)										
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)										
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)										
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)										
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)										
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>											
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>											
<input type="checkbox"/>	Present equipment obsolete												
<input checked="" type="checkbox"/>	Replace worn-out equipment												
<input type="checkbox"/>	Improve procedures, records, etc.												
<input type="checkbox"/>	Increased safety												
<input type="checkbox"/>	Construction/Major Improvement												
<input type="checkbox"/>	Other (Please specify)												
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><b>Per Unit</b></td> <td style="text-align: center;"><b>Total</b></td> </tr> <tr> <td>Purchase Price</td> <td style="text-align: right;">25,000.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td style="text-align: right;"><b>\$ 25,000.00</b></td> </tr> </table>		<b>Per Unit</b>	<b>Total</b>	Purchase Price	25,000.00	Plus: Installation or other costs	-	Less: Trade-in or other discount	-	<b>Net Purchase Cost</b>	<b>\$ 25,000.00</b>
<b>Per Unit</b>	<b>Total</b>												
Purchase Price	25,000.00												
Plus: Installation or other costs	-												
Less: Trade-in or other discount	-												
<b>Net Purchase Cost</b>	<b>\$ 25,000.00</b>												
		<b>Estimated Useful Life in Years:</b> <u>12 Years</u>											
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>											
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/> Village	<input type="checkbox"/> Lease										
Case Tractor (1)	Surplus Auction	<input type="checkbox"/> Grant	<input type="checkbox"/> Developer Fees										
		<input type="checkbox"/> Debt Service	<input type="checkbox"/> Other										
<b>Operating Impact:</b>		<b>Other Comment:</b>											
Reduction in annual maintenance expense associated with this equipment.		This tractor was purchased in 1988. Current performance and maintenance requirements have exceeded reasonable expectations and the equipment needs to be replaced.											
<b>Capital Check (Please enter your selection # from the choices provided below):</b>													
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>										
4	Machinery & Equipment	5,000	Yes										
<b>5 year CIP?</b> Include in CIP													
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>											
1	Land Improvement	25,000											
2	Building	50,000											
3	Building Improvement	50,000											
4	Machinery & Equipment	5,000											
5	Vehicle	5,000											
6	Infrastructure	250,000											

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>		
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Streets &amp; Grounds</u>		
<b>Description/Detail:</b> <u>Replace 2002 Dodge Ram pick-up w/lift gate</u>				
<b>Capital Account (Check Appropriate):</b>				
Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)		
Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)		
Computer Hardware & Software (#66415)		Office Equipment (#66420)		
<input checked="" type="checkbox"/> Automotive (#66410)		Construction & Major Renovation (#66210)		
Other Capital (#66000)		Developer Fees Capital Purchase (#66005)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>		
<input type="checkbox"/> Present equipment obsolete				
<input type="checkbox"/> Replace worn-out equipment		<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      25,000.00      \$      25,000.00		
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -      \$                      -		
<input type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -      \$                      -		
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost                      \$      25,000.00      \$      25,000.00		
		<b>Estimated Useful Life in Years:</b> <u>10 Years</u>		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>			
Vehicle # 31	Surplus Auction			
		X Village                      Lease		
		Grant                      Developer Fees		
		Debt Service                      Other		
<b>Operating Impact:</b>		<b>Other Comment:</b>		
Reduction in annual maintenance expense associated with this vehicle.		Vehicle #31 is a 2002 Ford Dodge Ram 2500 Pick-Up. The current vehicle mileage is 152,000 and anticipated to be 160,000 miles at time of replacement. The vehicle has been in service since it was purchased as a Public Works Streets and Grounds Division service vehicle.		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
5	Vehicle	5,000	Yes	Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Streets &amp; Grounds</u>	
<b>Description/Detail:</b> <u>Replacement of S-10 Pickup</u>			
<b>Capital Account (Check Appropriate):</b>			
Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)	
Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)	
Computer Hardware & Software (#66415)		Office Equipment (#66420)	
<input checked="" type="checkbox"/> Automotive (#66410)		Construction & Major Renovation (#66210)	
Other Capital (#66000)		Developer Fees Capital Purchase (#66005)	
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>	
<input type="checkbox"/> Present equipment obsolete			
<input type="checkbox"/> Replace worn-out equipment		<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      21,000.00      \$      21,000.00	
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -      \$      -	
<input type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -      \$      -	
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost <u>\$      21,000.00</u> \$ <u>21,000.00</u>	
		<b>Estimated Useful Life in Years:</b> <u>10 Years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>		
Vehicle # 39	Surplus Auction	<input checked="" type="checkbox"/> Village <u>                    </u> Lease	
		<input type="checkbox"/> Grant <u>                    </u> Developer Fees	
		<input type="checkbox"/> Debt Service <u>                    </u> Other	
<b>Operating Impact:</b>		<b>Other Comment:</b>	
Reduction in annual maintenance expense associated with this vehicle.		Vehicle #39 is a 2001 Chevrolet S-10 Pick-Up. The current vehicle mileage is 51,000 and anticipated to be 55,000 miles at time of replacement. The vehicle has been in service since it was purchased as a Public Works Streets and Grounds Division service vehicle. Vehicle wear and condition exceeds reasonable utility for continued use.	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
5	Vehicle	5,000	Yes
<b>5 year CIP?</b> Include in CIP			
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	



**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Sanitation</u>	
<b>Description/Detail:</b> <u>Replace the last single axle garbage truck in the division with a tandem axle with the additional "qwik-tip" attachment.</u>			
<b>Capital Account (Check Appropriate):</b>			
<input type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input checked="" type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>	
<input type="checkbox"/>	Present equipment obsolete		
<input checked="" type="checkbox"/>	Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price                      190,000.00      \$      190,000.00	
<input type="checkbox"/>	Increased safety	Plus: Installation or other costs                      -      \$      -	
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount                      -      \$      -	
<input type="checkbox"/>	Other (Please specify)	Net Purchase Cost                      \$      190,000.00      \$      190,000.00	
		<b>Estimated Useful Life in Years:</b> <u>7 Years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village <input type="checkbox"/>
	Trade-In or Surplus Auction	<input type="checkbox"/>	Lease
Vehicle # 67	(Whichever is greater)	<input type="checkbox"/>	Grant <input type="checkbox"/>
		<input type="checkbox"/>	Debt Service <input type="checkbox"/>
		<input type="checkbox"/>	Other
<b>Operating Impact:</b>		<b>Other Comment:</b>	
<b>Reduction in annual maintenance expense associated with this vehicle.</b>		Replace the remaining single axle packer truck with a new tandem axle packer truck. This unit will be ordered with the "Qwik-tip" attachment	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>	<u>Yes</u>
			<u>Include in CIP</u>
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>	
<u>2</u>	<u>Building</u>	<u>50,000</u>	
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>	
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>	
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>	



**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>Roof repair</u>		<b>Division:</b> <u>Facility Services</u>	
<b>Description/Detail:</b> <u>Re-roof storage building roof</u>			
<b>Capital Account (Check Appropriate):</b>			
<input type="checkbox"/> Machinery & Equipment (#66490)	<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)		
<input type="checkbox"/> Furniture & Fixtures (#66430)	<input type="checkbox"/> Playground & Outside Equipment (#66422)		
<input type="checkbox"/> Computer Hardware & Software (#66415)	<input type="checkbox"/> Office Equipment (#66420)		
<input type="checkbox"/> Automotive (#66410)	<input checked="" type="checkbox"/> Construction & Major Renovation (#66210)		
<input type="checkbox"/> Other Capital (#66000)	<input type="checkbox"/> Developer Fees Capital Purchase (#66005)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input type="checkbox"/> Scheduled replacement	<input type="checkbox"/> Present equipment obsolete	Number of units requested: <u>1</u>	
<input type="checkbox"/> Replace worn-out equipment	<input type="checkbox"/> Improve procedures, records, etc.	<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/> Increased safety	<input checked="" type="checkbox"/> Construction/Major Improvement	Purchase Price	55,000.00    \$    55,000.00
<input type="checkbox"/> Other (Please specify)		Plus: Installation or other costs	-    \$    -
		Less: Trade-in or other discount	-    \$    -
		Net Purchase Cost	<u>\$    55,000.00    \$    55,000.00</u>
		<b>Estimated Useful Life in Years:</b> <u>25 Years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/> Village	<input type="checkbox"/> Lease
	N/A	<input type="checkbox"/> Grant	<input type="checkbox"/> Developer Fees
		<input type="checkbox"/> Debt Service	<input type="checkbox"/> Other
<b>Operating Impact:</b>		<b>Other Comment:</b>	
Reduction in annual maintenance expense associated with this building.		Replace roof that is over 30 years old and has had numerous repairs performed over the last few years. This building houses required stored documents for various departments as well as parts and equipment used in the maintenance of village facilities.	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
3	Building Improvement	50,000	Yes
		<b>5 year CIP?</b>	Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Facility Services</u>	
<b>Description/Detail:</b> <u>Replace 2002 Dodge Ram pick-up w/lift gate</u>			
<b>Capital Account (Check Appropriate):</b>			
Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)	
Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)	
Computer Hardware & Software (#66415)		Office Equipment (#66420)	
<input checked="" type="checkbox"/> Automotive (#66410)		Construction & Major Renovation (#66210)	
Other Capital (#66000)		Developer Fees Capital Purchase (#66005)	
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>	
<input type="checkbox"/> Present equipment obsolete			
<input type="checkbox"/> Replace worn-out equipment		<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      26,000.00      \$      26,000.00	
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -      \$      -	
<input type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -      \$      -	
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost                      \$      26,000.00      \$      26,000.00	
		<b>Estimated Useful Life in Years:</b> <u>10 Years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/> Village	Lease
Vehicle # 21	Surplus Auction	<input type="checkbox"/> Grant	Developer Fees
		<input type="checkbox"/> Debt Service	Other
<b>Operating Impact:</b>		<b>Other Comment:</b>	
Reduction in annual maintenance expense associated with this vehicle.		Vehicle #21 is a 2002 Ford Dodge Ram 2500 Pick-Up. The current vehicle mileage is 82,000 and anticipated to be 90,000 miles at time of replacement. The vehicle has been in service since it was purchased as a Public Works Facilities Division service vehicle.	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
5	Vehicle	5,000	Yes
<b>5 year CIP?</b> Include in CIP			
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	



**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2014-2018**

Fund:	General Fund		Department:	Parks & Recreation			Division:	All Divisions	
Cost by CIP Year			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total	
Description	Current Inventory	Estimated Life							
<b>Automotive:</b>									
Sport Utility Vehicle / Blazer	2011 (1)	10 years						\$ -	
Mini-Bus	2000 (1) 2013 (1)	12 years						\$ -	
F-150 Pick Up	2003 (1)	9 years	18,000					\$ 18,000	
<b>Subtotal Automotive:</b>			18,000	-	-	-	-	\$ 18,000	
<b>Machinery &amp; Equipment:</b>									
Package A/C Units	2001 (2) 2002 (4)	12 years	22,000	22,000				\$ 44,000	
Kiddie Pool Enhancement		20 years		50,000				\$ 50,000	
Lightning Detection System	2008, 2011, 2014	10 years	15,000					\$ 15,000	
Indoor bleachers	1982	25 years	40,000					\$ 40,000	
Pump & well		20 years						\$ -	
Relight Osborne Park	2013	20 years						\$ -	
<b>Subtotal Machinery &amp; Equipment</b>			77,000	72,000	-	-	-	\$ 149,000	
<b>Playground &amp; Outside Equipment:</b>									
Playground Equipment	Various Parks	12 years		45,000				\$ 45,000	
<b>Subtotal Playground &amp; Outside Equipment</b>			-	45,000	-	-	-	\$ 45,000	
<b>Construction &amp; Major Renovation:</b>									
Pool "Splash" Park		10 years						\$ -	
Pool Resurfacing	2011	15 years						\$ -	
Pump Room Renovation	2011	25 years						\$ -	
Memorial Park	(*) See note	20 years						\$ -	
Anchorage Park Renovation - Phase 2	(**) See note	20 years	2,100,000					\$ 2,100,000	
<b>Subtotal Construction &amp; Major Renovation</b>			2,100,000	-	-	-	-	\$ 2,100,000	
<b>Furniture &amp; Fixtures:</b>									
<b>Subtotal Furniture &amp; Fixtures</b>			-	-	-	-	-	\$ 2,100,000	
<b>Estimated Total Cost</b>			\$ 2,195,000	\$ 117,000	\$ -	\$ -	\$ -	\$ 4,412,000	
Funding Source			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total	
Village			95,000	117,000				\$ 212,000	
Grant			2,100,000					\$ 2,100,000	
Developer Contribution								\$ -	
Other								\$ -	
<b>Estimated Total Funding</b>			\$ 2,195,000	\$ 117,000	\$ -	\$ -	\$ -	\$ 2,312,000	
<p>(*) The total cost for this project is yet to be determined. There is possibility of grant funding for this project. If the grant is not approved, it will be up to Village Council to decide whether to continue with the project and what the funding source will be; therefore, the funding is not listed on this CIP.</p> <p>(**) The Village will appropriate any grant matching requirements upon notification of grant approval</p>									

**Description of Operating Impact:** No operating Impact

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>	
<b>Project Title:</b> <u>A/C Handlers</u>		<b>Division:</b> <u>Recreation</u>	
<b>Description/Detail:</b> <u>Scheduled replacement of A/C Handlers at the Community Center</u>			
<b>Capital Account (Check Appropriate):</b>			
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input type="checkbox"/>	Scheduled replacement	Number of units requested:	<u>2</u>
<input type="checkbox"/>	Present equipment obsolete		
<input checked="" type="checkbox"/>	Replace worn-out equipment		
<input type="checkbox"/>	Improve procedures, records, etc.		
<input type="checkbox"/>	Increased safety		
<input type="checkbox"/>	Construction/Major Improvement		
<input type="checkbox"/>	Other (Please specify)		
		<b>Purchase Price</b>	<b>Per Unit</b> <b>Total</b>
			11,000.00    \$    22,000.00
		Plus: Installation or other costs	-    \$    -
		Less: Trade-in or other discount	-    \$    -
		<b>Net Purchase Cost</b>	<b>\$    22,000.00</b>
<b>Replaced item(s):</b>		<b>Estimated Useful Life in Years:</b> _____	
<u>Item</u>	<u>Disposition Method</u>	<b>Funding Source (List Amount):</b>	
		\$    22,000.00	Village _____ Lease
			Grant _____ Developer Fees
			Debt Service _____ Other
<b>Operating Impact:</b> <u>Scheduled replacement</u>		<b>Other Comment:</b>	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	<u>Yes</u>
			<b>5 year CIP?</b>
			<u>Include in CIP</u>
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>	
<u>2</u>	<u>Building</u>	<u>50,000</u>	
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>	
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>	
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>	

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>		
<b>Project Title:</b> <u>Indoor Bleachers</u>		<b>Division:</b> <u>Recreation</u>		
<b>Description/Detail:</b> <u>Replace existing wooden bleachers with new</u>				
<b>Capital Account (Check Appropriate):</b>				
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)	
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)	
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)	
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)	
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)	
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>2</u>		
<input type="checkbox"/>	Present equipment obsolete			
<input checked="" type="checkbox"/>	Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price                      20,000.00      \$      40,000.00		
<input type="checkbox"/>	Increased safety	Plus: Installation or other costs                      -      \$      -		
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount                      -      \$      -		
<input checked="" type="checkbox"/>	<u>New</u> Other (Please specify)	Net Purchase Cost <u>                    \$      40,000.00</u>		
		<b>Estimated Useful Life in Years:</b> _____		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	\$      20,000.00	Village                      _____ Lease	
			Grant                      _____ Developer Fees	
			Debt Service                      _____ Other	
<b>Operating Impact:</b> <u>New bleacher system brought in for safety and building upgrade</u>		<b>Other Comment:</b>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	<u>Yes</u>	<u>Include in CIP</u>
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>		
<u>2</u>	<u>Building</u>	<u>50,000</u>		
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>		
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>		
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>		
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>		

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>																					
<b>Project Title:</b> <u>Lightning Detection System</u>		<b>Division:</b> <u>Recreation</u>																					
<b>Description/Detail:</b> <u>Add Lightning Detection system to Anchorage Park</u>																							
<b>Capital Account (Check Appropriate):</b>																							
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)																				
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																					
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																					
<input type="checkbox"/>	Present equipment obsolete																						
<input type="checkbox"/>	Replace worn-out equipment																						
<input type="checkbox"/>	Improve procedures, records, etc.																						
<input type="checkbox"/>	Increased safety																						
<input type="checkbox"/>	Construction/Major Improvement																						
<input checked="" type="checkbox"/>	Other (Please specify)																						
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;"><b>Per Unit</b></td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;"><b>Total</b></td> </tr> <tr> <td>Purchase Price</td> <td style="text-align: right;">15,000.00</td> <td>\$</td> <td style="text-align: right;">15,000.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td>\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td>\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td></td> <td><b>\$</b></td> <td style="text-align: right;"><b>15,000.00</b></td> </tr> </table>			<b>Per Unit</b>		<b>Total</b>	Purchase Price	15,000.00	\$	15,000.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	<b>Net Purchase Cost</b>		<b>\$</b>	<b>15,000.00</b>
	<b>Per Unit</b>		<b>Total</b>																				
Purchase Price	15,000.00	\$	15,000.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
<b>Net Purchase Cost</b>		<b>\$</b>	<b>15,000.00</b>																				
		<b>Estimated Useful Life in Years:</b> _____																					
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																					
<u>Item</u>	<u>Disposition Method</u>	\$ <u>15,000.00</u>	Village <input type="checkbox"/> Lease																				
			Grant <input type="checkbox"/> Developer Fees																				
			Debt Service <input type="checkbox"/> Other																				
<b>Operating Impact:</b> <u>New system brought in for safety of the Park users</u>		<b>Other Comment:</b>																					
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																							
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>																			
4	Machinery & Equipment	5,000	Yes	Include in CIP																			
<b>Selection #: Capital Category: Capitalization Threshold:</b>																							
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>	
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Recreation</u>	
<b>Description/Detail:</b> <u>Scheduled replacement of 2003 S-10 Pickup</u>			
<b>Capital Account (Check Appropriate):</b>			
<input type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input checked="" type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested:	<u>1</u>
<input type="checkbox"/>	Present equipment obsolete		
<input type="checkbox"/>	Replace worn-out equipment		
<input type="checkbox"/>	Improve procedures, records, etc.		
<input type="checkbox"/>	Increased safety		
<input type="checkbox"/>	Construction/Major Improvement		
<input type="checkbox"/>	Other (Please specify)		
		<b>Per Unit</b>	<b>Total</b>
		18,000.00	\$ 18,000.00
		Plus: Installation or other costs	-
		Less: Trade-in or other discount	-
		Net Purchase Cost	<u>\$ 18,000.00</u>
<b>Replaced item(s):</b>		<b>Estimated Useful Life in Years:</b>	
<u>Item</u>	<u>Disposition Method</u>		
		<b>Funding Source (List Amount):</b>	
		\$ 18,000.00	Village <input type="checkbox"/> Lease
			Grant <input type="checkbox"/> Developer Fees
			Debt Service <input type="checkbox"/> Other
<b>Operating Impact:</b> <u>Scheduled replacement</u>		<b>Other Comment:</b>	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
5	Vehicle	5,000	Yes
			5 year CIP?
			Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2014-2018**

Fund: <u>Country Club</u>			Department: <u>All Departments</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								
Beverage Cart	2013 (1)	4 years					15,000	\$ 15,000
Golf carts w/ GPS systems	2013 (80)	3 years			440,000			\$ 440,000
Carry Alls	2010 (2)	3 years			18,000			\$ 18,000
Driving Range Cart	2010 (1)	4 years	12,000				12,000	\$ 24,000
								\$ -
<b>Subtotal Automotive</b>			<b>12,000</b>	<b>-</b>	<b>458,000</b>	<b>-</b>	<b>27,000</b>	<b>\$ 497,000</b>
<i>Machinery &amp; Equipment:</i>								
								\$ -
<b>Subtotal Machinery &amp; Equipment</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<i>Construction and Major Renovation:</i>								
								\$ -
Country Club Parking Lot	2011	10 years						\$ -
								\$ -
<b>Subtotal Construction and Major Renovation</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Estimated Total Cost</b>			<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 458,000</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 497,000</b>
Funding Source			FY 2014 Budget Year (Year # 1)	FY 2015 (Year # 2)	FY 2016 (Year # 3)	FY 2017 (Year # 4)	FY 2018 (Year # 5)	Total
Village			12,000	-		-	27,000	\$ 39,000
Grant								\$ -
Lease				-	458,000	-		\$ 458,000
<b>Estimated Total Funding</b>			<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 458,000</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 497,000</b>

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating impact

**Village of North Palm Beach  
Capital Request Form  
FY 2013-2014**

<b>Fund:</b> <u>Country Club</u>		<b>Department:</b> <u>Golf Operation</u>																					
<b>Project Title:</b> <u>Driving Range Cart Purchase</u>		<b>Division:</b> <u>Clubhouse Building and Grounds</u>																					
<b>Description/Detail:</b> <u>This driving range cart will be used to push our range ball picker which picks up the driving range balls. This is a necessary part of our driving range operation and allows us to continually pickup, wash and then replenish our range ball machines.</u>																							
<b>Capital Account (Check Appropriate):</b>																							
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)																					
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)																					
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)																					
<input checked="" type="checkbox"/> Automotive (#66410)		<input type="checkbox"/> Construction & Major Renovation (#66210)																					
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																					
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>																					
<input type="checkbox"/> Present equipment obsolete																							
<input type="checkbox"/> Replace worn-out equipment																							
<input type="checkbox"/> Improve procedures, records, etc.																							
<input type="checkbox"/> Increased safety																							
<input type="checkbox"/> Construction/Major Improvement																							
<input type="checkbox"/> Other (Please specify)																							
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Per Unit</u></th> <th style="width: 10%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">12,000.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">12,000.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$ 12,000.00</b></td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>12,000.00</b></td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	12,000.00	\$	12,000.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	<b>Net Purchase Cost</b>	<b>\$ 12,000.00</b>	<b>\$</b>	<b>12,000.00</b>
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	12,000.00	\$	12,000.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
<b>Net Purchase Cost</b>	<b>\$ 12,000.00</b>	<b>\$</b>	<b>12,000.00</b>																				
		<b>Estimated Useful Life in Years:</b> <u>4</u>																					
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																					
<u>Item</u>	<u>Disposition Method</u>	\$ <u>12,000.00</u>	<input type="checkbox"/> Village Lease																				
1 EZGO Range Cart	Keep as backup range cart		<input type="checkbox"/> Grant Developer Fees																				
			<input type="checkbox"/> Debt Service Other																				
<b>Operating Impact:</b>		<b>Other Comment:</b>																					
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																							
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>																				
5	Vehicle	5,000	Yes																				
<u>5 year CIP?</u> Include in CIP																							
<u>Selection #:</u>	<u>Capital Category:</u>	<u>Capitalization Threshold:</u>																					
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					



# *Statistics*



**VILLAGE OF NORTH PALM BEACH**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
*Unaudited*

FUNCTION/PROGRAM	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013 (*)</u>
<b>GENERAL GOVERNMENT</b>										
Number of Parcels	-	-	-	7,411	7,422	7,472	7,466	7,466	7,473	7,472
<b>PUBLIC WORKS</b>										
Street Maintenance (No. of lane miles maintained)	31.155	31.155	31.155	31	31	31	31	31	31	31
Sanitation (Tons of Refuse Collected)	18,842	14,037	13,203	12,085	11,974	10,667	10,165	9,962	10,065	11,420
No. of collection units for solid waste (residential)	7,470	7,519	7,558	7,152	7,163	7,214	7,070	7,071	7,076	7,076
Number of vehicles maintained	95	95	95	104	104	110	110	98	98	97
Number of repair overlays completed (miles)	5.587	2.462	2.935	2	3	2.5	2.71	-	-	-
<b>PUBLIC SAFETY</b>										
Number of arrests by police officers	315	331	410	545	549	448	402	260	211	282
Number of traffic citations issued	3,110	5,743	4,272	4,269	5,520	6,305	4,951	2,564	2,566	2,427
EMS average response times (minutes)	4.42	3.98	4.69	4.73	5.17	5.01	5.12	5.19	5.26	5.16
Number of EMS calls	1,066	965	1,056	1,034	1,114	1,214	1,146	1,179	1,326	936
<b>COMMUNITY DEVELOPMENT &amp; PLANNING</b>										
Building Department - Number of Permits	201	201	(1)	1,875	1,619	1,548	1,744	1,616	1,835	2,532
Number of code enforcement violations	-	-	1,767	1,617	729	613	391	575	817	447
Number of code violations brought to board/magistrate (Calendar Yr End)	145	165	144	126	115	73	38	72	100	43
<b>RECREATION</b>										
Number of community events presented	15	22	21	24	23	28	28	38	49	44
Number of registrants in athletic programs	1,575	1,400	1,520	1,600	1,400	1,125	1,005	1,260	1,311	1,385
<b>LIBRARY</b>										
Library - Number of Volumes	47,531	54,074	47,371	42,372	33,122	35,681	39,277	40,658	43,340	44,600
<b>OTHER GOVERNMENT</b>										
Country Club										
Number of Golf Members	-	-	365	579	389	297	354	298	283	255
Number of Tennis Members	-	-	136	171	171	180	184	173	162	183

\* Preliminary numbers for Fiscal 2013 are presented

(1) 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*

<u>Employer</u>	<u>2012**</u>		<u>2003</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Palm Beach Country School Board	21,495	3.47%	18,677	3.19%
Palm Beach County Government	11,381	1.84%	9,000	1.54%
Tenet Health Care Corp (2)	6,100	0.98%	3,040	0.52%
NextEra Energy (Florida Power & Light)	3,635	0.59%	2,800	0.48%
G4S (Wachenhut Corp)	3,000	0.48%		
Hospital Corporation of America (HCA) (1)	2,714	0.44%	4,000	0.68%
Florida Atlantic University	2,706	0.44%		
Bethesda Memorial Hospital	2,391	0.39%	1,800	0.31%
Office Depot	2,250	0.36%		
Boca Raton Regional Hospital	2,250	0.36%		
Boca Raton Resort & Club			2,380	0.41%
U.S. Sugar Corporation			2,200	0.38%
Florida Crystals			2,000	0.34%
The Breakers Hotel			1,800	0.31%
<b>Total</b>	<u>57,922</u>	<u>9.35%</u>	<u>47,697</u>	<u>8.16%</u>

**Source:** Business Development Board of Palm Beach County

\* Employer: Palm Beach County  
Information is not available for the Village of North Palm Beach.

\*\* Percentage of total employment is calculated using Palm Beach County's available labor force in each of the respective years presented.

\*\*\* Most recent data as of July 2013 presented

**Notes:**

- (1) Formerly Columbia Palm Beach Health Care Systems, Inc
- (2) Intracoastal Health Systems, Inc - now part of Tenet Healthcare Corp

**VILLAGE OF NORTH PALM BEACH**  
**NET ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
*Unaudited*

Fiscal Year Ended Sept 30,	Tax Roll Year	Real Property			Total Net Market - Assessed Value	Total Direct Tax Rate
		Residential Property	Commercial Property	Personal Property		
2005	2004	1,180,028,585	208,240,338	49,767,286	1,438,036,209	7.2700
2006	2005	1,441,249,707	179,827,665	44,422,817	1,665,500,189	6.8000
2007	2006	1,700,678,282	235,776,768	45,084,335	1,981,539,385	6.3000
2008	2007	1,744,202,888	229,300,592	43,735,861	2,017,239,341	6.1000
2009	2008	1,575,367,916	230,599,951	41,471,282	1,847,439,149	6.7000
2010	2009	1,394,954,867	221,443,121	40,552,276	1,656,950,264	6.9000
2011	2010	1,295,097,223	210,844,220	38,261,607	1,544,203,050	6.9723
2012	2011	1,265,549,795	189,284,601	33,303,512	1,488,137,908	6.9723
2013	2012	1,267,720,502	182,353,194	33,033,151	1,483,106,847	6.9723
2014*	2013	1,290,882,560	202,720,654	33,828,253	1,527,431,467	6.8731

**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.

\* 2013 Preliminary Recapitulation of the Ad Valorem Assessment Tax Rolls

**Source:** Palm Beach County Property Appraiser

**VILLAGE OF NORTH PALM BEACH**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
*Unaudited*

Function/Program:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013(*)
<b>General Government</b>										
No. of General Government Buildings	11	11	11	11	11	23	23	23	23	22
<b>Public Works</b>										
Square Miles	5.18	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	36.00
Number of Street Lights	425	425	425	425	513	513	513	513	513	513
<b>Public Safety</b>										
<b>Fire:</b>										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Fire Chiefs	1	1	1	1	1	1	1	1	1	1
Number of Fire Captains	0	0	0	0	0	0	0	0	1	1
Number of Fireman & Officers	8	8	0	0	0	0	0	0	0	0
Number of Firemen/Paramedics/EMTs	0	0	22	22	22	22	22	22	21	21
<b>Police/EMS Protection:</b>										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Police Chiefs	1	1	1	1	1	1	1	1	1	1
Number of Police Captains	0	0	0	0	0	0	0	0	2	2
Number of Policemen & Officers	34	34	32	31	31	30	30	30	28	28
EMS Protection	13	13	0	0	0	0	0	0	0	0
<b>Leisure Services</b>										
<b>Recreation</b>										
Number of Parks	4	4	4	4	4	4	4	4	4	4
Public Tennis Courts	4	4	2	2	2	2	2	2	2	2
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Number of Marinas	1	1	1	1	1	1	1	1	1	1
<b>Library</b>										
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Volumes	47,531	54,074	47,371	42,372	33,122	35,681	39,277	40,658	43,340	44,600
<b>Other Government</b>										
<b>Country Club</b>										
Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Tennis Courts	10	10	10	10	10	10	10	10	10	10
Restaurant	0	0	0	0	0	0	1	1	1	1
Snack Bar	0	0	0	0	0	0	1	1	1	1

**Source:** Village of North Palm Beach

\* Most current data available is presented

**VILLAGE OF NORTH PALM BEACH**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
*Unaudited*

Fiscal Year Ended Sept 30,	Governmental Activities		Business-type Activities		Total	Percent of Median Personal Income (1)	Per Capita
	Loans Payable	Capital Leases	Loans Payable	Capital Leases			
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
2010	-	-	4,090,284	235,176	4,325,460	6.74%	371.64
2011	-	-	3,844,928	173,084	4,018,012	*6.26%	**345.22
2012	-	-	3,608,294	106,933	3,715,227	5.98%	303.51

**Note:** Details regarding the Village's outstanding debt may be found in the notes to the financial statements.

\* 2010 Median Household Income was used for calculation - 2011 Income was not available due to agency software upgrades

\*\* 2010 Population was used for calculation - 2011's Population was not available due to agency software upgrades

N/A Data not available.

**VILLAGE OF NORTH PALM BEACH**

**PRINCIPAL PROPERTY TAXPAYERS**

**CURRENT YEAR AND 2003**

*Unaudited*

<u>Taxpayers</u>	<u>2012</u>			<u>2003</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Village Net Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Village Net Taxable Assessed Value</u>
Olen Residential Realty	16,779,214	1	1.13%	17,830,332.00	1	1.57%
Old Port Cove Equities, Inc	16,815,716	2	1.13%			
Florida Power & Light	14,776,425	3	0.99%			
Sanctuary Bay Trust Corporation	13,509,049	4	0.91%	13,491,211	2	1.19%
New Country Motor Cars	10,658,192	5	0.72%			
Crystal Tree NPB				9,939,914	3	0.88%
Wolfchase Associates, LLC				8,600,000	4	0.76%
Crystal Tree Property Owners	8,500,000	6	0.57%			
CFO2 Palm Beach III LP	7,000,000	7	0.47%			
Greater Fla Inv CO				5,840,000	5	0.51%
Old Port Cove Holdings, Inc	6,662,012	8	0.45%			
Bozzuto, Michael A	6,334,818	9	0.43%			
Village Shoppes at US 1, LLC	5,770,298	10	0.39%			
Transcontinental Atrium, Inc				4,590,000	6	0.40%
701 US One, Inc				3,600,000	7	0.32%
Pavilion Office Center				3,240,000	8	0.29%
Old Port Cove Dev.				3,163,597	9	0.28%
Developers of Northlake, Inc				3,143,442	10	0.28%
<b>Total</b>	<b>\$ 106,805,724</b>		<b>7.19%</b>	<b>\$ 73,438,496</b>		<b>6.48%</b>

**Source:** Palm Beach Country Appraiser

**Note:** Assessed values are established by the Palm Beach Property Appraiser's offices as of January 1, each year.

**VILLAGE OF NORTH PALM BEACH**  
**PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN FISCAL 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
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	11,880,488	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%
2011	2010	10,798,600	10,373,665	96.06%	82,147	10,455,812	96.83%
2012	2011	10,424,715	9,992,145	95.85%	15,616	10,007,761	96.00%
2013*	2012	10,340,666	9,948,550	96.21%	32,335	9,980,885	96.52%

**Source:** Palm Beach Country Property Appraiser

\* Preliminary Fiscal Year 2013 data presented. Actual data is not yet available.

**VILLAGE OF NORTH PALM BEACH**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**  
*Unaudited*

Fiscal Year	Tax Roll Year	Village of N. Palm Beach General Operations	Overlapping Rates (1)			Total Direct and Overlapping Rates
			Palm Beach County School District	Palm Beach County	Special Districts	
2005	2004	7.2700	8.4300	4.7700	2.5260	22.9960
2006	2005	6.8000	8.1060	4.7192	2.5042	22.1294
2007	2006	6.3000	7.8700	4.4800	2.3250	20.9750
2008	2007	6.1000	7.3560	3.9813	2.1308	19.5681
2009	2008	6.7000	7.2500	3.9700	2.2570	20.1770
2010	2009	6.9000	7.9830	4.5614	2.4934	21.9378
2011	2010	6.9723	8.1540	4.9960	2.5549	22.6772
2012	2011	6.9723	8.1800	4.9925	2.3433	22.4881
2013	2012	6.9723	7.7780	4.9902	2.3234	22.0639
2014	2013*	6.8731	7.5860	4.9852	2.2280	21.6723

**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.)

\* 2013 Preliminary Recapitulation of the Ad Valorem Assessment Tax Rolls



# Appendix



# Acronyms

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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

# Glossary

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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.

**Assigned Fund Balance:**

Fund Balance reporting category which refers to amounts a government intends to issue for a specific purpose.

**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, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and 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.

**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.

**Committed Fund Balance:**

Fund Balance reporting category which refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

**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.

**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 enable 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.

**Non-spendable Fund Balance:**

Fund Balance reporting category which includes amounts that are not in a spendable form or are required to be maintained intact.

**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.

**Restricted Fund Balance:**

Fund Balance reporting category which includes amounts constrained to specific purposes by their providers.

**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.

**Unassigned Fund Balance:**

Fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund.

**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.