



# ADOPTED BUDGET

VILLAGE OF NORTH PALM BEACH, FL  
FY 2014-2015



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of North Palm Beach**

**Florida**

For the Fiscal Year Beginning

**October 1, 2013**

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, 2013.

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 2015.

# 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 2015 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, 2014 and why. The Budget Message summarizes the challenges facing the Village and how the budget addresses them. The Department budget sections provide major goals and objectives for each department in the Village.

2. The Budget as a Financial Plan:

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

3. The Budget as an Operations Guide:

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

4. The Budget as a Communications Device:

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

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

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

Introduction

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

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

## General Fund

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

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

## Country Club Fund

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

## Pay Plan

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

## Capital Improvement Plan

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

## Statistical Section

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

## Appendix

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

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

**Village of North Palm Beach  
FY 2014-2015 Budget  
Table of Contents**

<u>Description</u>	<u>Page Number</u>
<b>Budget Cover</b>	1
<b>GFOA Distinguished Budget Award</b>	2
<b>Guide For Readers</b>	3-4
<b>Table of Contents</b>	5-8
<b>Introduction</b>	9
Manager's Budget Message	10-15
Organizational Structure	16
Village Officials & Administrative Staff	17
Village Boards & Committees	18-20
Village Overview / Demographics	21
Village Zoning Map	22
Village History	23-26
Village Departments	27-29
Village Budget at a Glance	30
Budget Preparation Process	31-34
Fund Structure	35
Basis of Presentation, Basis of Budgeting & Budgetary Accounting	36-39
Financial Policies	40-42
Debt Administration	43-44
Fund Balance Overview	45-47
Strategic Planning	48-51
Long Range Planning	52-54
<b>General Fund Budget</b>	55
General Fund Organization Chart	56
General Fund Budget Summary	57
General Fund Revenues	58
General Fund Revenues Graph	59
General Fund Revenue Analysis	60
General Fund Revenue Detail	61-67
General Fund Expenses	68
General Fund Expense Graph	69
General Fund Expense Detail	70-72
General Fund Operating Highlights	73
General Fund Department Summaries	74
Village Council Organization Chart	75
Village Council Narrative	76-78
Village Council Department Summary	79
Village Manager Organization Chart	80
Village Manager Narrative	81-84
Village Manager Department Summary	85
Human Resources Organization Chart	86
Human Resources Narrative	87-90
Human Resources Department Summary	91

**Village of North Palm Beach  
FY 2014-2015 Budget  
Table of Contents**

<u>Description</u>	<u>Page Number</u>
Finance Organization Chart	92
Finance Narrative	93-96
Finance Department Summary	97
Information Technology Organization Chart	98
Information Technology Narrative	99-101
Information Technology Department Summary	102
Village Attorney Narrative	103
Village Attorney Department Summary	104
Village Clerk Organization Chart	105
Village Clerk Narrative	106-109
Village Clerk Department Summary	110
General Services-Village Hall Narrative	111
General Services-Village Hall Department Summary	112
Police and Fire Organization Chart	113
Police and Fire Department Summary	114
Police Org Chart	115
Police Narrative	116-122
Police Department Summary	123
Fire Rescue Org Chart	124
Fire Rescue Narrative	125-127
Fire Rescue Department Summary	128
General Services-Police and Fire Narrative	129
General Services-Police & Fire Building Department Summary	130
Public Works Organization Chart	131
Public Works Narrative	132-137
Public Works Department Summary	138
Public Works Administration Department Summary	139
Facility Services Department Summary	140
Vehicle Maintenance Department Summary	141
Sanitation Department Summary	142
Streets & Grounds Department Summary	143
Community Development Organization Chart	144
Community Development Narrative	145-149
Community Development Department Summary	150
Community Planning Department Summary	151
Building Department Summary	152
Code Enforcement Department Summary	153
Library Organization Chart	154
Library Narrative	155-157
Library Department Summary	158

**Village of North Palm Beach  
FY 2014-2015 Budget  
Table of Contents**

<u>Description</u>	<u>Page Number</u>
Parks & Recreation Organization Chart	159
Parks & Recreation Narrative	160-164
Parks & Recreation Department Summary	165
Recreation & Special Events Department Summary	166
Tennis Department Summary	167
Pool Department Summary	168
Reserves & Other Narrative	169
Reserves & Other Department Summary	170
General Fund Charts & Graphs	171
Taxable Value & Ad Valorem Tax Revenue	172
Millage Rates	173
Ad Valorem and Budget Last Five Years	174
Ad Valorem Tax vs. Budget Table	175
Property Assessed Valuations	176
General Fund Expenses as a Percent of Assessed Value	177
General Fund Fee Schedules	178
General Services Fee Schedule	179
Code Compliance and Community Planning Fee Schedule	180
Building Department Fee Schedule	181-182
Buisiness Tax Receipt Fee Schedule	183-188
Public Safety Fee Schedule	189
Recreation Fee Schedule	190
<b>Country Club Budget</b>	191
Country Club Organization Chart	192
Country Club Narrative	193-197
Country Club Summary	198
Country Club Highlights	199
Country Club Revenues	200
Country Club Revenue Graph	201
Country Club Revenue Detail	202-204
Country Club Expenses	205
Country Club Expense Graph	206
Country Club Expense Detail	207-209
Department Summaries	210
Golf Budget Summary	211
Golf Membership Fees	212
Golf Club Memberships & Rates	213
Walk-In Rates	214
Food & Beverage Budget Summary	215
Administration Budget Summary	216

**Village of North Palm Beach  
FY 2014-2015 Budget  
Table of Contents**

<u>Description</u>	<u>Page Number</u>
<b>Pay Plan</b>	217
Pay Plan Narrative	218-220
Comprehensive Pay & Classification Plan	221-224
Pay Ranges	225-227
Five Year Position Summary	228
Employees by Function (Last Ten Years)	229
<b>Five Year Capital Improvement Plan (CIP)</b>	230
CIP Narrative	231-236
CIP Chart	237
CIP Summary	238
CIP Department Summaries	239
General Fund Capital Outlay	240
Department Summaries and Capital Request Forms	241-273
<b>Statistical Section</b>	274
Operating Indicators by Function/Program	275
Principal Employers	276
Net Assessed Value & Estimated Actual Value of Taxable Property	277
Capital Asset Statistics by Function/Program	278
Ratios of Outstanding Debt by Type	279
Principal Property Taxpayers	280
Property Tax Levies & Collections	281
Property Tax Rates-Direct & Overlapping Governments	282
<b>Appendix</b>	283
Acronyms	284
Glossary of Terms	285-294



# *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 25, 2014

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

**RE: Fiscal Year 2014/15 Annual Budget**

To Honorable Village Mayor and Council,

I am pleased to share this Fiscal Year 2014/15 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.

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 (56.41%) 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.

Improved property valuations and an improved state and national economy make the 2014/15 budget year the most promising in recent memory. The following is a brief synopsis of those legislative reform bills that have continued impact on 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 2014/15 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**

- 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.

**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 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.

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

- 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.

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

- a. Encourage resident participation in Village Boards, programs and events.
- b. Improve communication with businesses; encourage participation of businesses in Village events.
- c. Initiate activities that 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, village-owned properties and roads.
- e. Identify areas needing attention.

## 6. Continuously Evaluate the Way We Work

- a. Conduct a department-by-department review of key work processes to determine what can be improved and implement improved procedures.
- b. 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.

## 7. Implement the Pay for Performance System

- a. Evaluate and update procedures and establish appropriate performance measures.
- b. Develop metrics for evaluation of work processes for eventual integration in a balanced scorecard measurement system.

### **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 \$ 1,609,188,844. 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 as recommended by staff and external auditors.

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, 2013 is \$11.34 million, which represents 57% of the Fiscal Year 2014/15 General Fund Budget. *Note: The actual fund balances for fiscal year 2013-2014 will be available upon completion of the Village's annual audit in early 2015.*

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. Village employee compensation and benefits account

for roughly 71.47% of the Village FY 2015 General Fund budget, a decrease from 75% in the Village FY 2014 General Fund budget.

### **Budget Highlights:**

The FY 2014/15 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 will focus on meeting the 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 will renew its focus on enhancing programs to all age groups and at each of the six facilities. 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 was completed in time for the Veterans Day observance. The park has also been configured so that it was the focal point for our Holiday celebrations in December.

The Public Works Department has oversight of Village sanitation, infrastructure, streets, facilities, equipment, and roadways. This Department will 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.

Additionally, Public Works will begin a three year project to reduce electrical costs to the Village.

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 Village of North Palm Beach was selected to be a pilot recycling program with the Solid Waste Authority (SWA).

The Police Department has continued improvements in neighborhood outreach, crime suppression and crime clearances. Communication between neighboring police departments has and will continue to enhance crime prevention, response and solution. 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. Administration and Council commissioned a market analysis project that solicited input from residents on a variety of issues including the future of the Country 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 increase to \$7.3300 mils (*The current millage rate is \$6.8731 mils*). The Village has no outstanding general obligation bond debt; therefore, the combined total millage rate of the Village would equal \$7.3300 mils. Much of our Administration’s budget deliberations reflect judgment “trade-offs” between increasing costs, desired service improvements and the need for capital items.

Capital budget needs over the next five (5) years will be leveled off to avoid the bow effect that has caused the budget to fluctuate at extreme levels in past years. In FY 2015, the Council has set aside two-tenths (2/10) of a mil (or \$305,746.00) to be dedicated to future Capital Improvement Plan needs.

The Police Department’s CAD, Dispatch and 911 functions will be transitioned to the North County Dispatch Center. This allowed the Village to reduce the budget by seven (7) Dispatcher positions, and realize an estimated net cost savings of \$2.01 million over the next five years.

### **Personnel Staffing and Benefits**

The preparation of this portion of the budget continues to be challenging based on continuing increases in the cost of employee compensation and benefits. The Village implemented the compensation plan completed by Evergreen Consultants in the FY 2013/2014 budget. The revised compensation plan increased the base of the employee compensation pay plan by 8.5 %.

The Village will continue to 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 isolated personnel changes recommended to provide for improvements to our organizational structure, and meet Council Goals.

Retirement contribution levels for the General Employee “Defined Benefit” Retirement Plan will decrease from 20.82% to 19.54% in the coming year while employee contributions remain at 6%.

Retirement rates for Police & Fire will increase from 21.08% to 21.49% in the coming year. Police employee contributions increased from 2% to 2.67% in Fiscal Year 2014 and will continue to increase by .67% for the next two years for a total employee contribution of 4% by Fiscal Year 2016. The Collective bargaining agreement with the Fire union is still in negotiations.

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.

*continued on next page*

## **Budget Conclusion**

The FY 2014/15 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 12,184 residents.

Several operating and capital improvement project highlights are planned in the FY 2014/15 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 2014/15 budget recommends the following operational funding:

- Establish the Village Operating “**Millage Rate**” at \$7.3300 mils
- Utilization of \$102,000 from the General Fund Reserve for Future Tax Relief to reduce the millage rate

The millage rate of \$7.3300 mils includes an appropriation of two-tenths of a mil for a total of \$305,746.00 to be transferred to the Capital Projects Fund to finance the General Fund’s Capital Improvement Plan.

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 2014/15 Annual Budget document.

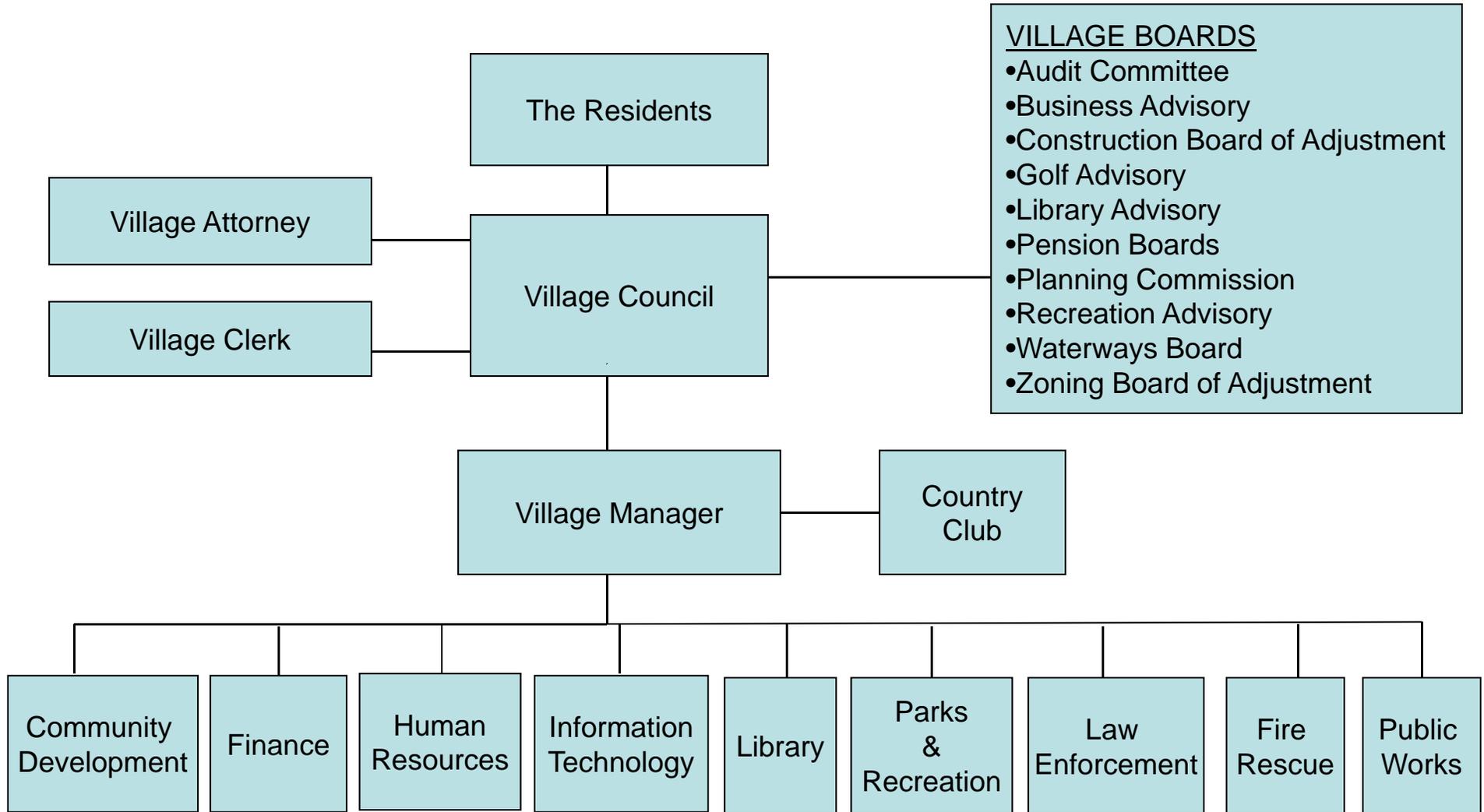
Respectfully submitted,



**James P. Kelly, 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**  
Darryl C. Aubrey



**Vice Mayor**  
Robert A. Gebbia



**President Pro Tem**  
David B. Norris



**Council Member**  
William L. Manuel



**Council Member**  
Doug Bush

## Administrative Staff:

Village Manager .....James P. Kelly  
 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 (Interim) .....Casey Mitchell  
 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

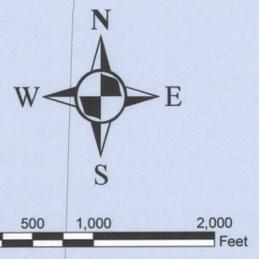
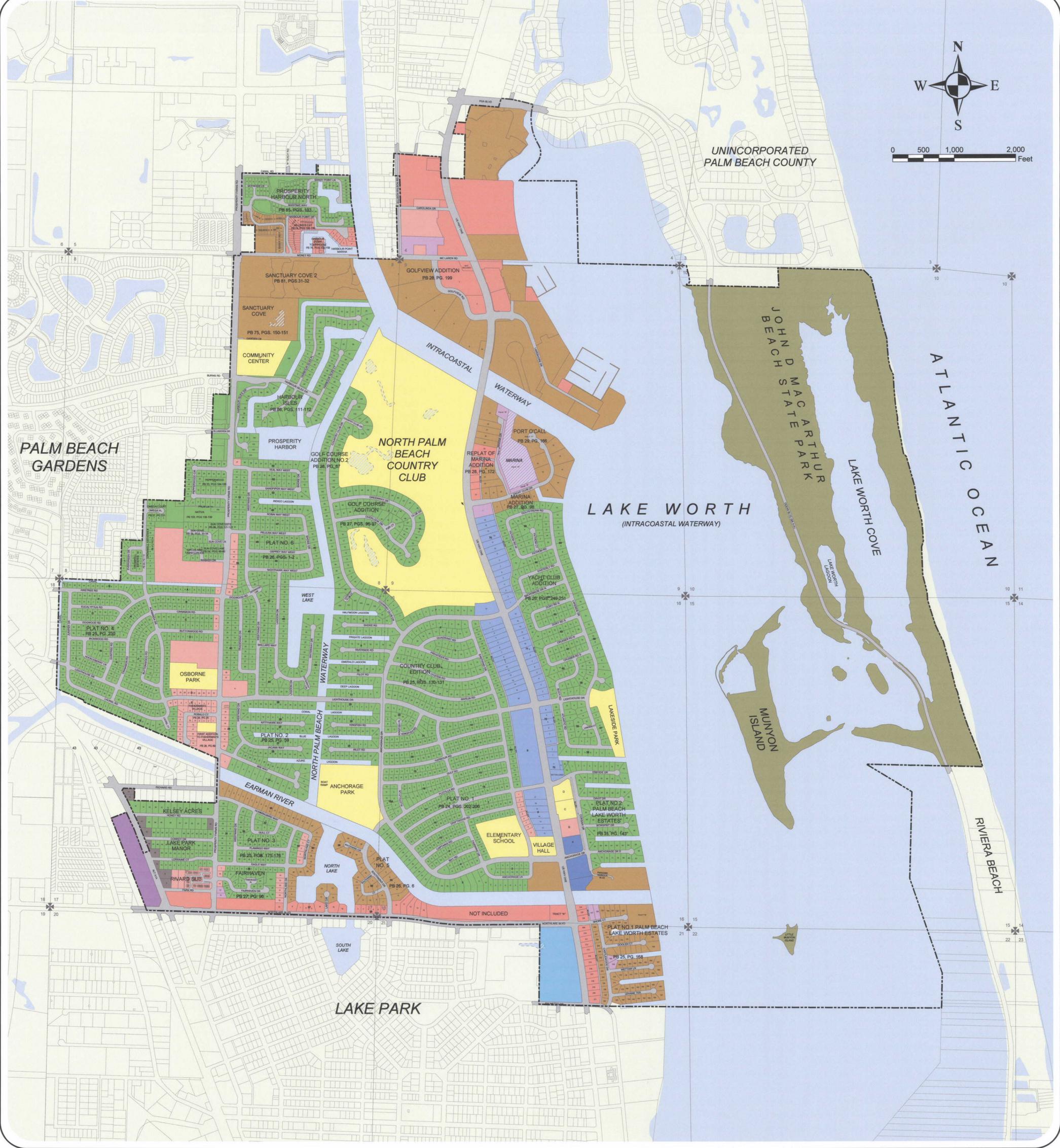
The Village is primarily a residential community with a population of approximately 13,000 which increases to approximately 20,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

## 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

Village Seal

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

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



Herbert Ross

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



John Schwencke

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

### North Palm Beach after Incorporation:

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



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.



2014 In January, a market analysis was conducted on various demographics and areas of the Village. Results indicated a 98% satisfaction rate with the overall quality of life in North Palm Beach.

No election was held in March 2014 as the three incumbents were elected without opposition.

The North Palm Beach Police Department completed the three-year CALEA (Commission on Accreditation for Law Enforcement) re-accreditation process. It received the award on July 26, 2014. The original National Accreditation from CALEA was awarded in 2008.



The Community Development Department outgrew its space in Village Hall and relocated to 420 US Highway 1 to a larger, more user-friendly location.



The Country Club Pool was 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 accounts receivable 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).

### Police and Fire:

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

- The Police Department's primary responsibility is maintaining peace, reducing crime, protecting lives and property, and providing professional service to the community.
- The Fire 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 2015 Budget at a Glance

### FY 2015 vs FY 2014

**Total Budget \$23,779,147**

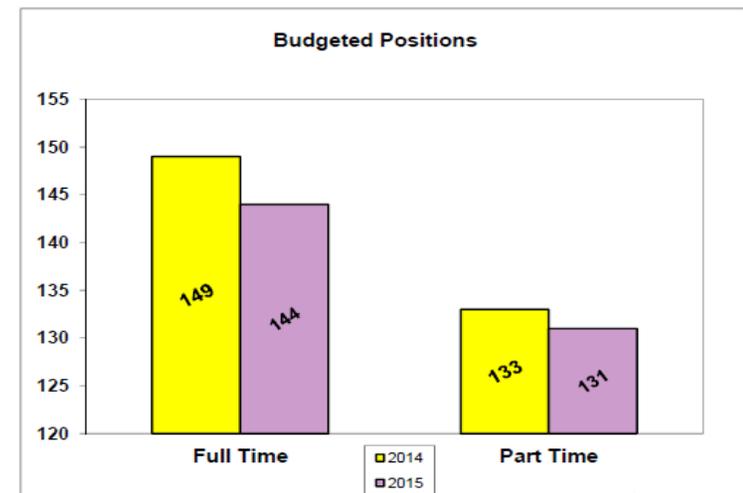
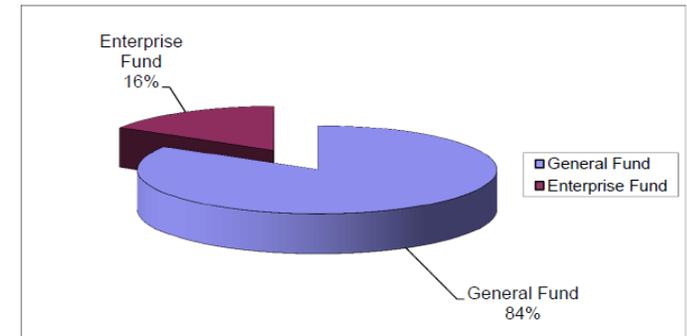
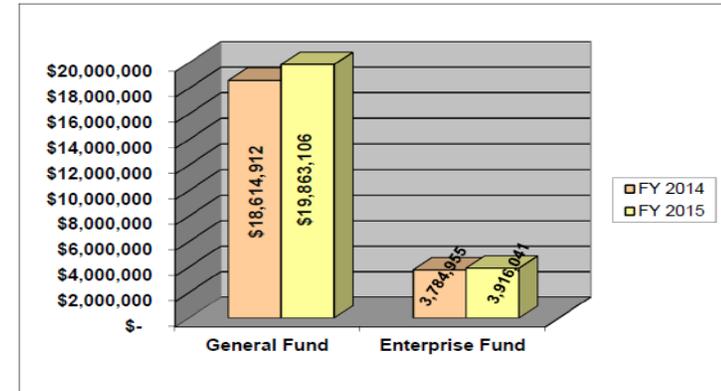
The budget is a plan (both financially and policy driven) for the accomplishment of goals and objectives identified as being necessary to the purpose of our local government. As a financial plan, the budget includes estimates of resources required, tax and non-tax revenues available to support implementation 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 2014/2015 budget is shown below:*

	GENERAL FUND	ENTERPRISE FUND (COUNTRY CLUB)	TOTAL
<b>ESTIMATED REVENUES:</b>			
AD VALOREM TAXES	\$ 11,205,587		\$ 11,205,587
UTILITY SERVICE TAXES	2,222,693		2,222,693
FRANCHISE FEES	1,129,000		1,129,000
SALES & USE TAXES	268,668		268,668
LICENSES AND PERMITS	1,054,600		1,054,600
INTERGOVERNMENTAL REVENUE	1,376,282		1,376,282
CHARGES FOR SERVICES	2,356,191	3,822,727	6,178,918
FINES AND FORFEITURES	77,335		77,335
INTEREST	40,250	8,410	48,660
MISCELLANEOUS	132,500	84,904	217,404
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 19,863,106</b>	<b>\$ 3,916,041</b>	<b>\$ 23,779,147</b>
<b>EXPENDITURES / EXPENSES:</b>			
GENERAL GOVERNMENT	\$ 2,531,265		\$ 2,531,265
POLICE AND FIRE	8,351,629		8,351,629
PUBLIC WORKS	4,303,066		4,303,066
COMMUNITY DEVELOPMENT	1,192,772		1,192,772
PARKS AND RECREATION	2,013,693		2,013,693
LIBRARY	790,961		790,961
NON DEPARTMENTAL	373,974	55,809	429,783
GOLF		2,245,861	2,245,861
FOOD & BEVERAGE		945,782	945,782
COUNTRY CLUB ADMINISTRATION		96,724	96,724
TRANSFERS OUT	305,746		305,746
OTHER		33,714	33,714
DEBT SERVICE		538,151	538,151
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 19,863,106</b>	<b>\$ 3,916,041</b>	<b>\$ 23,779,147</b>

*\* Note: General Fund Budget is based on a millage rate of \$7.3300 mils*



# 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 2014/2015 budget preparation process:

Task	Date
Department capital item requests and 5 year capital plan due	April 25
Village Council sets village-wide goals & objectives	May 7
Finance sends budget packages to departments	May 9
Department organization charts and narratives (including goals, objectives, performance measures & accomplishments) due	May 30
Department operating requests & revenue projections due	June 6
Finance compiles department packages	June 9-20
Departmental budget review meetings with Village Manager	June 23-27
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	June 30-July 4
Budget Workshop – Country Club and 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 24
Budget Workshops	Jul 30-Aug 27
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. 11
Advertise notice of tax increase and proposed operating budget within 15 days of 1 <sup>st</sup> Public Hearing	Sept. 21
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. 25
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.

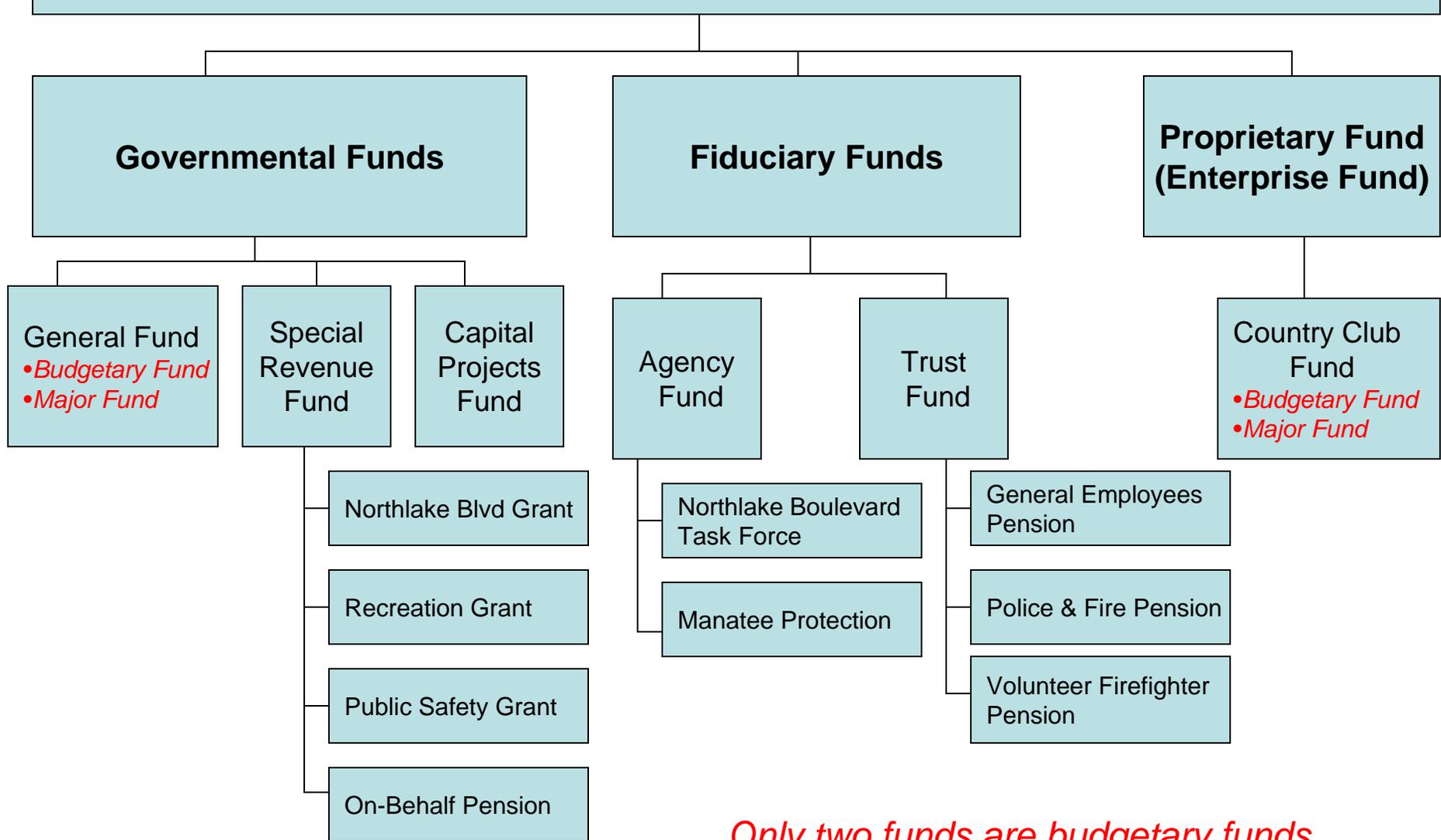
The Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued 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 2014-2015 this would amount to \$80.45 million (tax base of

\$1.6 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, 2013** consists of the following:

General Fund:

The Village's General Fund is debt-free!

Country Club:

Promissory Note	\$ 3,357,875
Capital Lease	<u>396,055</u>
Total Country Club	<u>\$ 3,753,930</u>

**Total Debt** **\$3,753,930**

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, 2013.

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>
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	307,719	90,440	398,159
2019-2023	1,743,997	246,798	1,990,795
2024	194,978	4,074	199,052
	<b>\$3,357,875</b>	<b>\$822,767</b>	<b>\$4,180,642</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>
2014	121,584	14,078	135,660
2015	126,705	8,957	135,662
2016	147,766	1,799	149,565
	<b>\$396,055</b>	<b>\$24,834</b>	<b>\$420,889</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, 2013. The actual fund balances for fiscal year 2013-14 will be available upon completion of the Village's annual audit in early 2015. 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	Actual FY 2013	Budget FY 2014	Budget FY 2015
<b>Beginning Balance</b>	\$ 9,125,550	\$ 9,040,852	\$ 10,621,331	\$ 11,052,909	\$ 11,700,667	\$ 12,197,584	\$ 12,705,382	\$ 12,705,382
<b>Revenues</b>								
Taxes	15,424,638	15,680,749	14,784,908	14,090,965	13,618,635	13,601,784	13,439,215	14,825,948
Licenses & Permits	1,047,144	880,016	910,997	959,098	809,642	803,337	1,092,525	1,054,600
Intergovernmental	1,516,624	1,304,391	1,269,509	1,287,638	1,276,129	1,276,154	1,327,964	1,376,282
Charges for Services	1,268,774	1,678,948	1,937,115	1,927,370	1,959,624	2,136,179	2,142,435	2,356,191
Fines & Forfeitures	157,022	146,970	149,098	171,416	133,970	109,233	82,625	77,335
Interest	194,652	(1,346)	280,218	97,743	89,242	36,228	77,915	40,250
Miscellaneous	137,447	304,595	278,142	59,461	145,962	235,425	452,233	132,500
<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>18,198,341</b>	<b>18,614,912</b>	<b>19,863,106</b>
<b>Expenditures</b>								
General Government	2,308,749	1,979,774	2,501,447	2,421,441	2,395,131	2,346,272	2,592,451	3,210,985
Public Safety	6,775,581	6,822,028	6,820,838	6,860,900	7,391,773	7,623,772	8,023,558	8,351,629
Public Works	4,519,756	4,018,543	4,257,704	4,044,641	3,912,146	3,733,980	4,234,100	4,303,066
Community Development & Planning	896,532	784,487	774,121	799,260	918,017	934,615	1,135,534	1,192,772
Leisure Services	3,215,497	3,051,051	2,406,424	2,484,756	2,419,220	2,786,904	2,629,269	2,804,654
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>17,425,543</b>	<b>18,614,912</b>	<b>19,863,106</b>
<b>Excess /Deficiency of Revenues Over/Under Expenditures</b>	<b>1,170,255</b>	<b>1,898,979</b>	<b>595,069</b>	<b>1,982,693</b>	<b>996,917</b>	<b>772,798</b>	<b>-</b>	<b>-</b>
Other financing sources (uses) Transfer In/Out, etc.	(1,254,952)	(318,500)	(163,490)	(1,334,934)	(500,000)	(265,000)	-	-
<b>Net Change in Fund Balances</b>	<b>(84,698)</b>	<b>1,580,479</b>	<b>431,578</b>	<b>647,758</b>	<b>496,917</b>	<b>507,798</b>	<b>-</b>	<b>-</b>
<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>\$ 12,705,382</b>	<b>\$ 12,705,382</b>	<b>\$ 12,705,382</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	402,123	402,123	402,123
Restricted			338,457	548,489	658,194	317,190	317,190	317,190
Committed						442,833	442,833	442,833
Assigned			104,245	186,594	127,574	200,016	200,016	200,016
Unassigned			10,443,099	10,688,660	11,244,977	11,343,220	11,343,220	11,343,220
<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>\$ 12,705,382</b>	<b>\$ 12,705,382</b>	<b>\$ 12,705,382</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	19,863,106
Unassigned Fund Balance as a Percent of Original Budget	41.97%	52.73%	57.83%	61.06%	64.19%	64.82%	60.94%	57.11%

**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	Actual FY 2013	Budget FY 2014	Budget FY 2015
<b>Beginning Balance</b>	\$ 2,346,635	\$ 2,695,326	\$ 2,799,026	\$ 2,698,386	\$ 2,586,550	\$ 2,640,622	\$ 2,667,408	\$ 2,667,408
<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	2,302,240	2,359,455	2,419,733
Golf shop revenues	224,908	208,645	225,699	283,926	318,306	373,902	337,900	383,350
Driving range revenues	213,103	208,230	174,929	208,865	257,123	281,518	281,000	304,548
Restaurant revenues	125,677	134,060	244,359	700,378	613,099	610,439	799,000	800,000
Miscellaneous	73,497	90,386	62,229	5,691	4,707	9,349	-	-
<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>3,577,448</b>	<b>3,777,355</b>	<b>3,907,631</b>
<b>Operating Expenses</b>								
Golf course maintenance	1,373,046	1,457,206	1,250,612	1,232,462	1,233,652	1,124,919	1,149,240	1,146,385
Clubhouse grounds	100,823	102,175	103,377	84,485	103,209	93,779	104,574	106,607
Golf Shop	600,034	617,313	607,452	748,336	803,451	879,645	888,179	992,869
Food & beverage	46,608	58,318	452,516	838,519	653,511	735,709	912,325	945,782
Administrative & general	287,914	288,913	257,590	104,658	99,055	108,346	121,357	130,438
Insurance	150,166	63,247	56,923	40,840	39,864	43,680	48,529	55,809
Depreciation	486,651	490,298	476,583	457,746	436,045	481,490	-	-
<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>3,467,569</b>	<b>3,224,204</b>	<b>3,377,890</b>
<b>Non-operating revenues (expenses)</b>								
Interest revenue	36,431	7,376	14,686	8,493	7,451	8,554	7,600	8,410
Interest expense	(222,237)	(202,061)	(193,153)	(180,125)	(167,351)	(161,551)	-	-
Other revenues	13,609	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	(560,751)	(538,151)
Gain/(Loss) on disposal of fixed assets	(1,083)	(29,005)	55,300	(4,355)	-	69,905	-	-
<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>(83,091)</b>	<b>(553,151)</b>	<b>(529,741)</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>26,787</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>26,787</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>\$ 2,667,408</b>	<b>\$ 2,667,408</b>	<b>\$ 2,667,408</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	1,998,974	1,998,974	1,998,974
Unrestricted	202,802	434,212	403,261	385,622	557,954	668,434	668,434	668,434
<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>\$ 2,667,408</b>	<b>\$ 2,667,408</b>	<b>\$ 2,667,408</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
- Quality 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>❖ 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 / 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>❖ Fragile economy</li> <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> </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**
2. **Maintain a High Quality of Life in the Village**
3. **Maintain and Improve all Recreational Facilities of the Village**
4. **Foster the Spirit and Participation of our Community**
5. **Improve the Overall Appearance of the Village**
6. **Continuously Improve the Way We Work**
7. **Implement the Pay for Performance System**

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 2016-2019 period
2. Property Taxes will represent approximately 56% of total General Fund revenues
3. Personnel Costs will represent 72% of total General Fund revenues
4. Operating Costs will represent 27% of total General Fund revenues
5. Transfer to CIP Fund will represent 1% of total General fund revenues
6. Capital Outlay will represent the totals in the CIP Plan

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

Revenues (Sources):	FY 2015 Budget	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Property Taxes	\$ 11,205,587	\$ 11,457,040	\$ 11,800,751	\$ 12,154,773	\$ 12,519,416
Other Revenue	8,657,519	9,001,960	9,272,018	9,550,179	9,836,684
<b>Total Revenue</b>	<b>19,863,106</b>	<b>20,458,999</b>	<b>21,072,769</b>	<b>21,704,952</b>	<b>22,356,101</b>
Expenses (Uses):					
Personnel	14,196,952	14,730,479	15,172,394	15,627,566	16,096,393
Operating	5,350,408	5,523,930	5,689,648	5,860,337	6,036,147
Capital Outlay	1,653,500	2,136,500	1,646,125	741,225	548,000
Debt Service	-	-	-	-	-
Reserves/Contingencies	305,746	204,590	210,728	217,050	223,561
<b>Total Expenses</b>	<b>21,506,606</b>	<b>22,595,499</b>	<b>22,718,894</b>	<b>22,446,177</b>	<b>22,904,101</b>
<b>Net Revenue / Expense</b>	<b>\$ (1,643,500)</b>	<b>\$ (2,136,500)</b>	<b>\$ (1,646,125)</b>	<b>\$ (741,225)</b>	<b>\$ (548,000)</b>

Country Club:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2016-2019 period
2. Golf Revenues will represent approximately 79% of total Country Club revenues
3. Personnel Costs will represent 30% of total Country Club revenues
4. Operating Costs will represent 55% of total Country Club revenues
5. Debt Service requirement will not change
6. Capital Outlay will represent the totals in the CIP Plan

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

	<b>FY 2015 Budget</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>	<b>FY 2019 Projected</b>
Revenues (Sources):					
Golf	\$ 3,107,631	\$ 3,186,483	\$ 3,282,077	\$ 3,380,539	\$ 3,481,956
Food & Beverage	800,000	838,973	864,142	890,066	916,768
Administration	8,410	8,067	8,309	8,558	8,815
<b>Total Revenue</b>	<b>3,916,041</b>	<b>4,033,522</b>	<b>4,154,528</b>	<b>4,279,164</b>	<b>4,407,539</b>
Expenses (Uses):					
Personnel	1,194,098	1,210,057	1,246,358	1,283,749	1,322,262
Operating	2,150,078	2,218,437	2,284,990	2,353,540	2,424,146
Capital Outlay	-	-	-	26,000	-
Debt Service	538,151	538,151	538,151	538,151	538,151
Reserves/Contingencies	33,714	34,688	35,729	36,801	37,905
<b>Total Expenses</b>	<b>3,916,041</b>	<b>4,001,333</b>	<b>4,105,229</b>	<b>4,238,241</b>	<b>4,322,464</b>
<b>Net Revenue / Expense</b>	<b>\$ -</b>	<b>\$ 32,189</b>	<b>\$ 49,299</b>	<b>\$ 40,923</b>	<b>\$ 85,075</b>

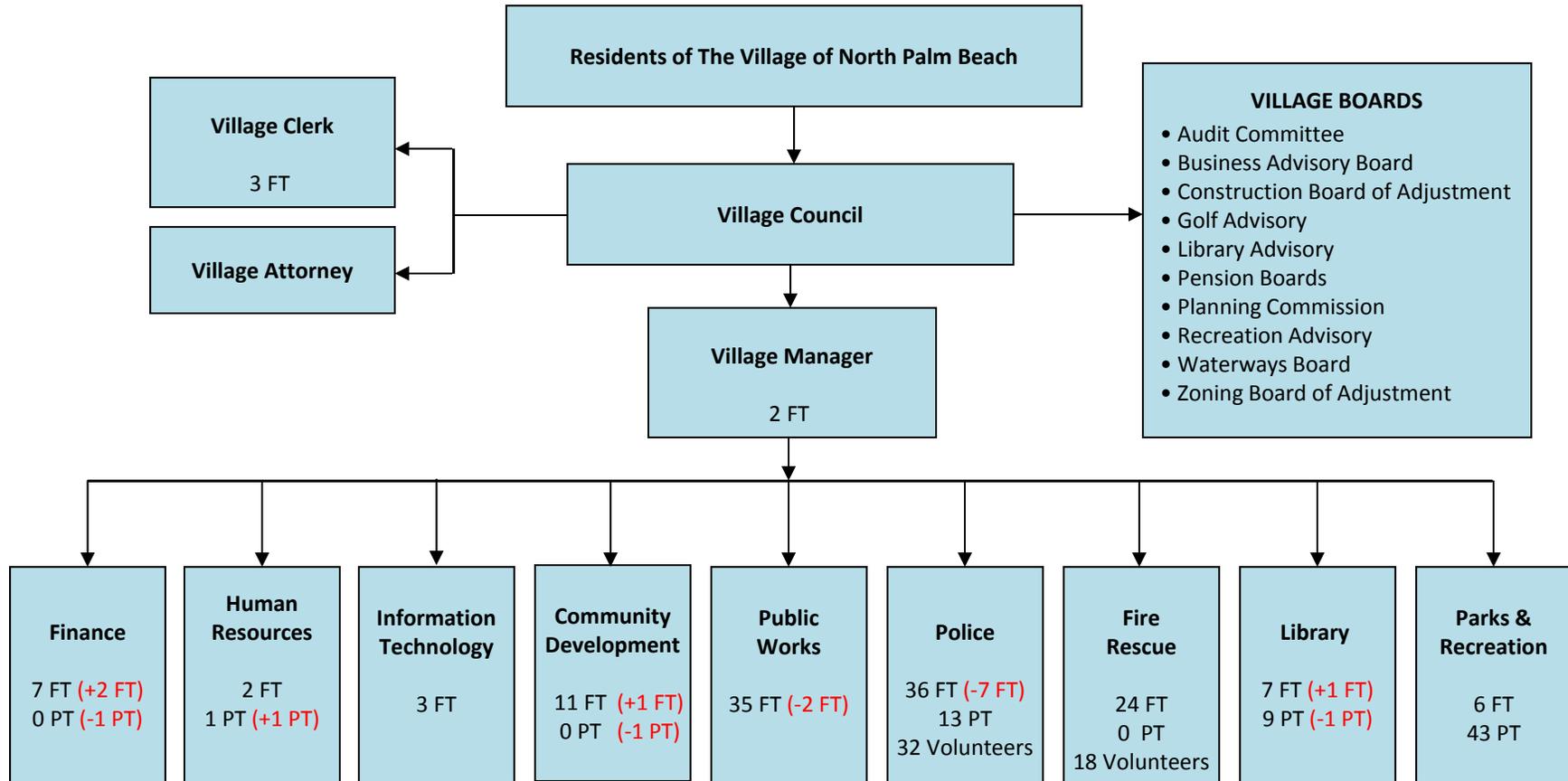


# ADOPTED GENERAL FUND BUDGET

VILLAGE OF NORTH PALM BEACH, FL  
FY 2014-2015

# General Fund Organization Chart

FY 2014-2015



Summary:	Change:
136 FT	-5 FT
66 PT	-2 PT
23 Volunteers	

**The Village of North Palm Beach  
General Fund Budget Summary  
Fiscal Year 2014-2015  
Millage Rate = \$7.33 mils**

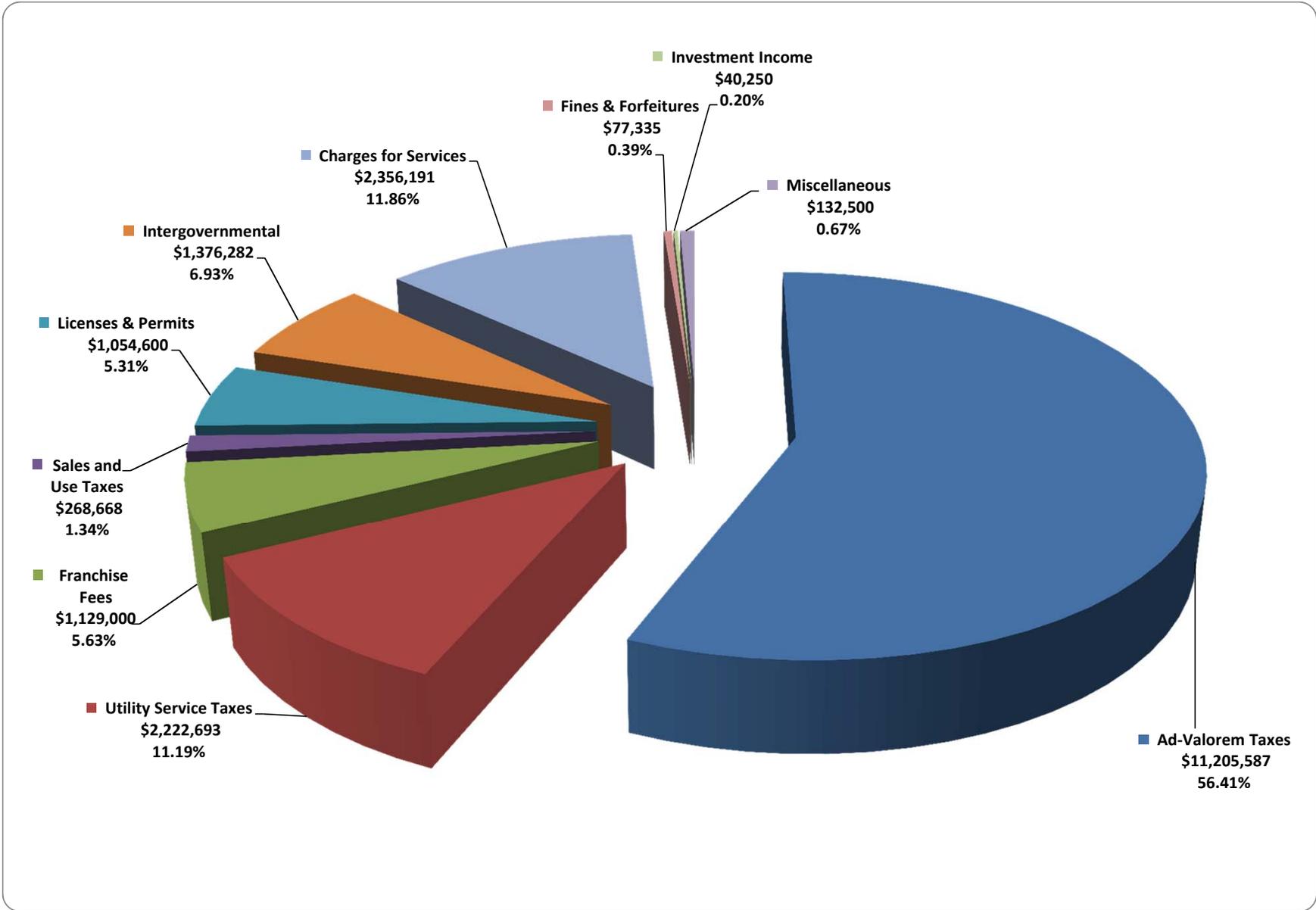
	FY 2015 Budget	FY 2014 Adopted Budget	% Increase / (Decrease) over FY 2014 Budget	Actual 09/30/13	Actual 09/30/12	Actual 09/30/11	
<b>Revenues</b>							
Taxes:							
Ad-Valorem Taxes	11,205,587	\$ 9,973,280	12.36%	\$ 9,981,391	\$ 10,011,748	\$ 10,441,869	
Utility Service Taxes	2,222,693	2,152,000	3.28%	2,197,761	2,164,920	2,198,148	
Franchise Fees	1,129,000	1,050,000	7.52%	1,160,780	1,178,598	1,191,154	
Sales & Use Taxes	<u>268,668</u>	\$ 263,935	1.79%	261,852	263,369	259,794	
Licenses & Permits	1,054,600	1,092,525	-3.47%	803,337	809,642	959,098	
Intergovernmental	1,376,282	1,327,964	3.64%	1,276,154	1,276,129	1,287,638	
Charges for Services	2,356,191	2,142,435	9.98%	2,136,179	1,959,624	1,927,370	
Fines & Forfeitures	77,335	82,625	-6.40%	109,233	133,970	171,416	
Interest	40,250	77,915	-48.34%	36,228	89,242	97,743	
Reserve for Future Tax Relief	102,000	442,833	-76.97%	-	-	-	
Appropriated Fund Balance	-	-	0.00%	-	-	-	
Miscellaneous	30,500	9,400	224.47%	235,425	145,962	59,461	
<b>Total Revenues:</b>	<b><u>19,863,106</u></b>	<b><u>18,614,912</u></b>	<b><u>6.71%</u></b>	<b><u>18,198,341</u></b>	<b><u>18,033,204</u></b>	<b><u>18,593,692</u></b>	
<b>Expenditures</b>							
General Government:							
Village Council	130,083	141,880	-8.31%	124,269	125,877	131,637	
Village Manager	317,033	316,709	0.10%	266,456	279,587	332,848	
Human Resources	341,443	293,419	16.37%	268,543	237,286	226,868	
Finance	731,648	578,952	26.37%	545,919	514,753	499,456	
Information Technology	430,800	348,122	23.75%	338,819	330,337	289,297	
Village Attorney	140,000	160,000	-12.50%	128,381	149,700	159,692	
Village Clerk	322,052	321,879	0.05%	285,249	291,024	268,039	
General Services-Village Hall	<u>118,206</u>	2,531,265	111,360	6.15%	89,765	140,539	105,595
Public Safety:							
Police	5,073,868	4,890,150	3.76%	4,720,876	4,486,759	4,200,373	
Fire Rescue	3,171,211	3,007,418	5.45%	2,803,036	2,755,657	2,545,461	
General Services-Public Safety	<u>106,550</u>	8,351,629	125,990	-15.43%	99,860	149,358	115,066
Public Works:							
Public Works Admin	253,205	326,813	-22.52%	337,600	380,901	353,248	
Sanitation	1,495,648	1,521,240	-1.68%	1,407,885	1,397,999	1,372,658	
Facility Services	652,978	602,879	8.31%	476,121	563,304	548,564	
Streets & Grounds	1,472,308	1,311,257	12.28%	1,134,023	1,151,776	1,413,441	
Vehicle Maintenance	<u>428,927</u>	4,303,066	471,911	-9.11%	378,352	418,166	356,730
Community Development & Planning:							
Community Planning	365,034	335,039	8.95%	280,514	308,548	241,625	
Building	675,516	626,092	7.89%	519,105	505,369	462,171	
Code Enforcement	<u>152,222</u>	1,192,772	174,403	-12.72%	134,995	104,099	95,464
Leisure Services:							
Library	790,961	716,291	10.42%	662,785	660,274	635,861	
Recreation	1,015,311	965,676	5.14%	1,250,838	969,708	935,580	
Park Maintenance	-	-	0.00%	-	-	-	
Pool	336,324	338,515	-0.65%	327,759	314,729	440,259	
Special Events	100,500	90,500	11.05%	83,319	88,777	76,068	
Tennis	<u>561,558</u>	2,804,654	518,287	8.35%	462,204	385,732	396,988
Reserves & Other:							
Debt service	-	-	0.00%	-	-	-	
Contingency	-	-	0.00%	10,857	34,829	14,089	
Transfer In/Out	305,746	-	0.00%	265,000	500,000	1,334,934	
Non-Departmental	373,974	679,720	320,130	16.82%	288,013	291,198	393,920
<b>Total Expenditures</b>	<b><u>19,863,106</u></b>	<b><u>18,614,912</u></b>	<b><u>6.71%</u></b>	<b><u>17,690,543</u></b>	<b><u>17,536,287</u></b>	<b><u>17,945,934</u></b>	
<b>Net Revenue Over Expense</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		<b><u>\$ 507,798</u></b>	<b><u>\$ 496,917</u></b>	<b><u>\$ 647,758</u></b>	



# Revenues



Village of North Palm Beach  
 General Fund Revenues  
 Fiscal Year 2014-2015



**Total Revenues = \$ 19,863,106**

**The Village of North Palm Beach  
General Fund Revenue Analysis  
Fiscal Year 2014-2015**

		FY 2015 Budget	FY 2014 Adopted Budget	% Increase / (Decrease) over FY 2014 Budget	Actual 09/30/13	Actual 09/30/12	Actual 09/30/11
<b>Taxes:</b>							
Ad-Valorem Taxes		11,205,587	\$ 9,973,280	12.36%	\$ 9,981,391	\$ 10,011,748	\$ 10,441,869
Franchise Fees:	Electricity	810,000	750,000	8.00%	849,522	858,495	904,190
	Gas	29,000	20,000	45.00%	34,988	39,026	7,459
	Water	290,000	280,000	3.57%	276,270	281,077	279,506
Utility Service Taxes:	Electricity	1,140,000	988,000	15.38%	1,091,884	1,030,127	1,017,774
	Gas	79,000	74,000	6.76%	64,655	60,560	60,037
	Telecommunication	668,693	775,000	-13.72%	731,025	758,446	797,566
	Water	335,000	315,000	6.35%	310,196	315,787	322,771
Sales & Use Taxes	Local Option Taxes	268,668	263,935	1.79%	261,852	263,369	259,794
		<b>14,825,948</b>	<b>13,439,215</b>	<b>10.32%</b>	<b>13,601,784</b>	<b>13,618,635</b>	<b>14,090,966</b>
<b>Licenses &amp; Permits:</b>							
Building Permits		800,000	862,825	-7.28%	577,512	408,816	475,047
Developer Fees		-	-	0.00%	11,555	175,000	250,000
Occupational Licenses		235,000	224,000	4.91%	208,192	223,948	227,582
Other Licenses, Fees, Permits		19,600	5,700	243.86%	6,079	1,878	6,469
		<b>1,054,600</b>	<b>1,092,525</b>	<b>-3.47%</b>	<b>803,337</b>	<b>809,642</b>	<b>959,098</b>
<b>Intergovernmental</b>							
Shared Revenue	Other Local Units	48,820	91,848	-46.85%	65,362	113,318	124,408
State Shared Revenue	Local Govt 1/2 Ct Sales Tax	931,015	859,697	8.30%	827,570	787,394	794,209
	State Revenue Share Proceeds	353,477	338,996	4.27%	333,166	328,907	326,578
	Other State Shared Revenue	16,743	17,400	-3.78%	26,483	21,796	19,958
Other	Other Intergov Revenue	26,227	20,023	30.98%	23,572	24,714	22,485
		<b>1,376,282</b>	<b>1,327,964</b>	<b>3.64%</b>	<b>1,276,154</b>	<b>1,276,129</b>	<b>1,287,638</b>
<b>Charges for Services</b>							
Community Development		269,015	247,033	8.90%	206,494	200,746	147,648
Library		1,565	1,515	3.30%	1,626	1,687	1,683
Recreation	Pool	195,800	200,500	-2.34%	190,483	189,180	169,107
	Recreation	495,701	466,000	6.37%	477,760	476,421	509,038
	Tennis	506,580	489,567	3.48%	409,691	342,135	352,373
Public Safety	Ambulance Fees	275,000	275,000	0.00%	313,372	280,047	259,779
	Other	105,450	75,900	38.93%	128,448	75,365	86,097
Public Works	Solid Waste Collection	477,280	365,000	30.76%	386,845	375,714	388,939
	Other	19,500	12,000	62.50%	11,644	8,748	8,361
Village Clerk		10,300	9,920	3.83%	9,817	9,580	4,346
		<b>2,356,191</b>	<b>2,142,435</b>	<b>9.98%</b>	<b>2,136,179</b>	<b>1,959,624</b>	<b>1,927,370</b>
<b>Fines &amp; Forfeitures</b>							
Community Development		40,500	25,825	56.82%	54,735	70,553	96,117
Library		7,535	7,500	0.47%	7,712	9,058	10,672
Public Safety		29,300	49,300	-40.57%	46,786	54,359	64,626
		<b>77,335</b>	<b>82,625</b>	<b>-6.40%</b>	<b>109,233</b>	<b>133,970</b>	<b>171,416</b>
<b>Miscellaneous</b>							
Insurance Refunds		-	-	0.00%	16,769	29,488	10,970
Sales of Surplus		-	-	0.00%	128,522	4,000	9,100
Other		30,500	9,400	224.47%	90,135	112,473	39,391
		<b>30,500</b>	<b>9,400</b>	<b>224.47%</b>	<b>235,425</b>	<b>145,962</b>	<b>59,461</b>
<b>Interest</b>							
		<b>40,250</b>	<b>77,915</b>	<b>-48.34%</b>	<b>36,228</b>	<b>89,242</b>	<b>97,743</b>
<b>Reserve for Future Tax Relief</b>							
		<b>102,000</b>	<b>442,833</b>	<b>-76.97%</b>	-	-	-
<b>Appropriated Fund Balance</b>							
		<b>0</b>	<b>-</b>	<b>0.00%</b>	-	-	-
<b>Total Revenues:</b>							
		<b>\$ 19,863,106</b>	<b>\$ 18,614,912</b>	<b>6.71%</b>	<b>\$ 18,198,341</b>	<b>\$ 18,033,204</b>	<b>\$ 18,593,692</b>

# General Fund Revenues

**\$19,863,106**

This section includes a discussion regarding revenue sources for the Village's FY 2014/15 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 **\$11,205,587**

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 56.41% of the total budget. The taxable property value increased from \$1.524 billion to \$1.609 billion. At the millage rate of 7.3300 mils, this will generate gross taxes for FY 2014/15 of \$11.8 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$11,205,587.

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, 2014 Palm Beach County notified the Village that the preliminary taxable valuation was \$1,592,546,177. The final taxable valuation received on July 1 showed a valuation of \$1,609,188,844. This includes \$10,987,287 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2014/15, are discussed in the following paragraphs. Please note that the Village's current millage rate is 6.8731 mils.

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

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2014/15 when setting its millage rate:

#### 6.5574 Mils (Rolled-Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 6.5574 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.

#### 6.5575 – 8.6199 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 8.6199 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.

#### 8.6200 – 9.4819 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.

#### 9.4820 – 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:

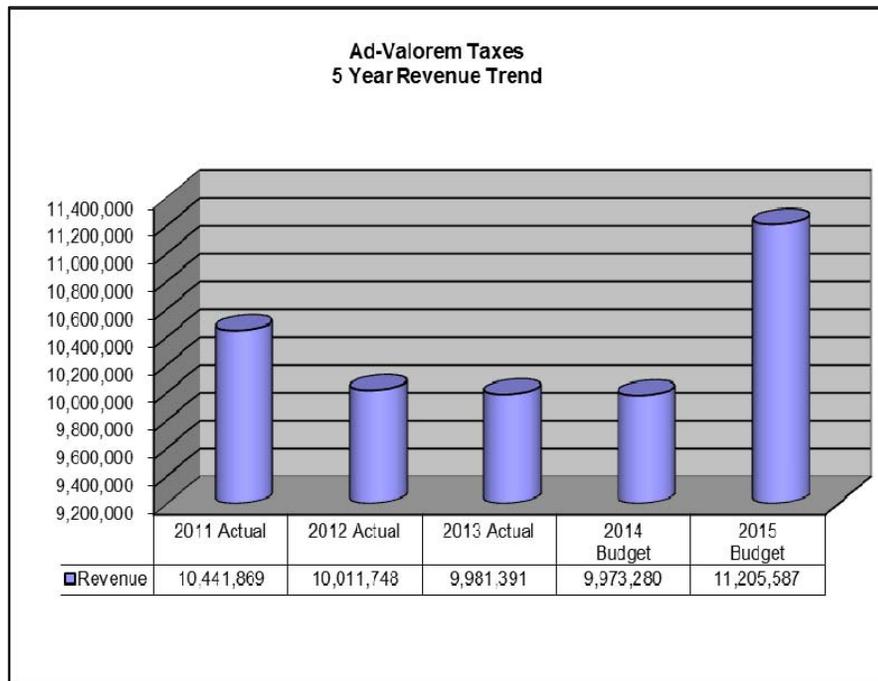
Millage Rate	Description	Ad-Valorem Revenue FY 2014/15	Ad-Valorem Revenue FY 2013/14 (as adopted)	Increase (Decrease)
6.5574	Rolled-Back Rate	10,024,490	9,973,280	51,210
6.8731	Current Millage	10,507,110	9,973,280	533,830
8.6199	Majority Vote Maximum	13,177,495	9,973,280	3,204,215
9.4819	Two-Thirds Vote Maximum	14,495,259	9,973,280	4,521,980
10.0000	Statutory Maximum	15,287,294	9,973,280	5,314,014

**Franchise Fees**

**\$1,129,000**

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 2014/15 franchise fees represent 5.68% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- Electric Franchise Fees (\$810,000):**  
 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 (\$29,000):**  
 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 (\$290,000):**  
 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.



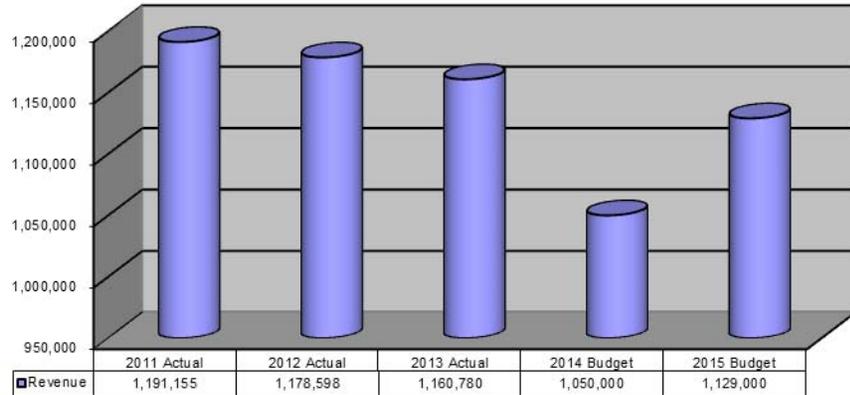
## Utility Taxes

**\$2,222,693**

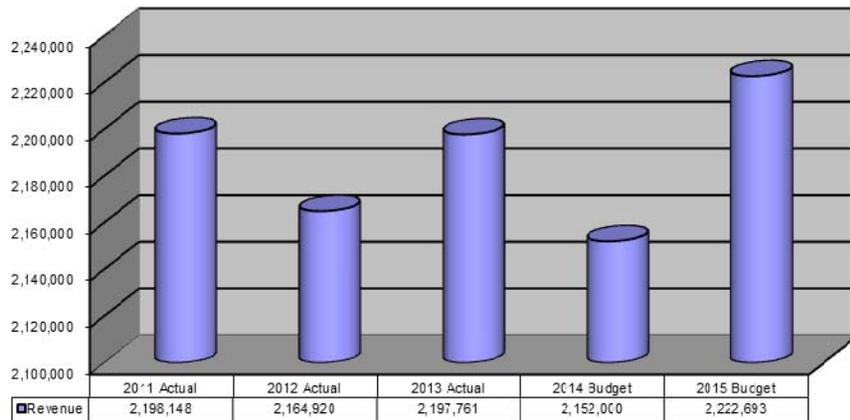
Utility taxes are levied on consumer consumption of utility services provided in the Village. The tax is levied as a percentage of gross receipts. Utility taxes represent 11.19% of the total General Fund revenues. The estimates are prepared based on past experience and information received from the utility companies. The Village has the following Utility Service Taxes:

- Electric Utility Tax (\$1,140,000):  
The rate is set at 10% of electric sales generated by FPL.
- Water Utility Tax (\$335,000):  
The rate is 10% of water service sales generated by Seacoast Utility Authority.
- Telecommunication (\$668,693):  
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 (\$79,000):  
The rate is 10% of natural gas sales.

**Franchise Fees  
5 Year Revenue Trend**

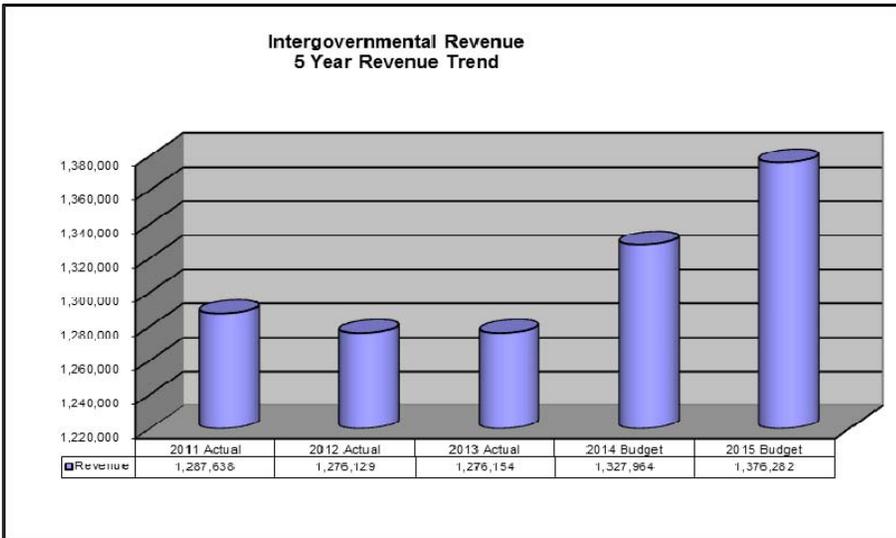
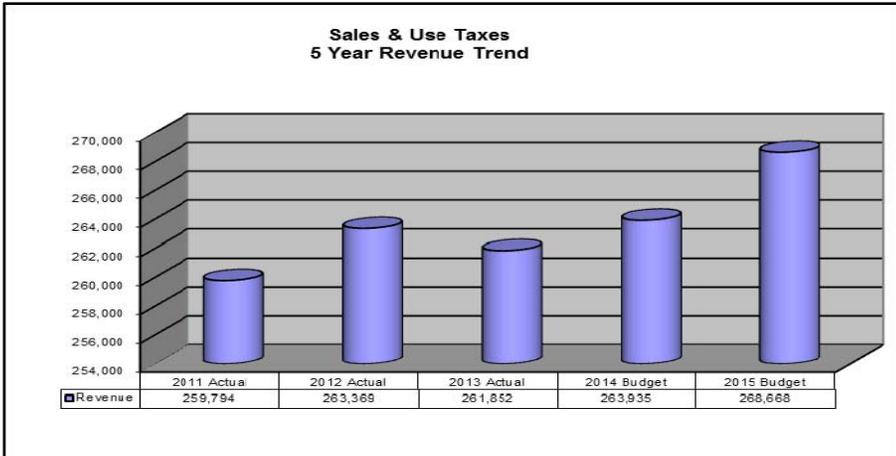


**Utility Service Taxes  
5 Year Revenue Trend**



**Sales & Use Taxes (Local Option Fuel Taxes) \$268,668**

Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.35% 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 \$1,376,282**

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 6.93% 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 (\$931,015) :**  
 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 (\$353,477):**  
 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**

**\$2,356,191**

Charges for Services represent 11.86% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$269,015  
Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.
- Village Clerk \$10,300  
The Clerk’s office makes available various records and publications and collects the filing fees from candidates for public office.
- Public Works \$496,780  
Included in this category are the following revenues: Solid Waste Collection, Cardboard Recycling, and Reimbursement for maintenance services provided to the Country Club.

Solid Waste Collection Fee (\$477,280): 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 \$380,450  
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.

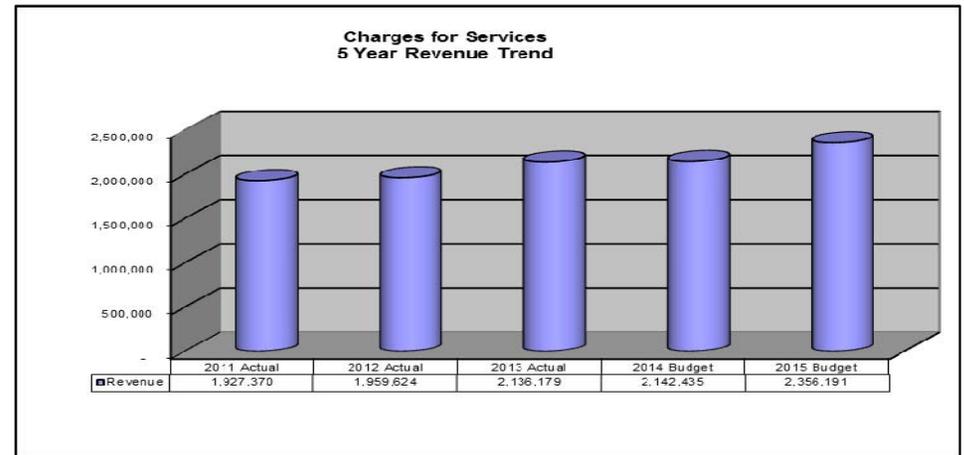
Alarm Users Permit Fee (\$21,500): All operating alarms require a permit. The fee is \$25, which is collected once a year.

- Recreation \$1,198,081  
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 \$401,700:  
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 \$206,001:  
This includes the amount paid to the Village for wet slip boat dockage, dry storage space and marina ramp usage.

Memberships \$118,100:  
This amount includes year-round membership for the Tennis and Pool Facilities.



**Licenses and Permits**

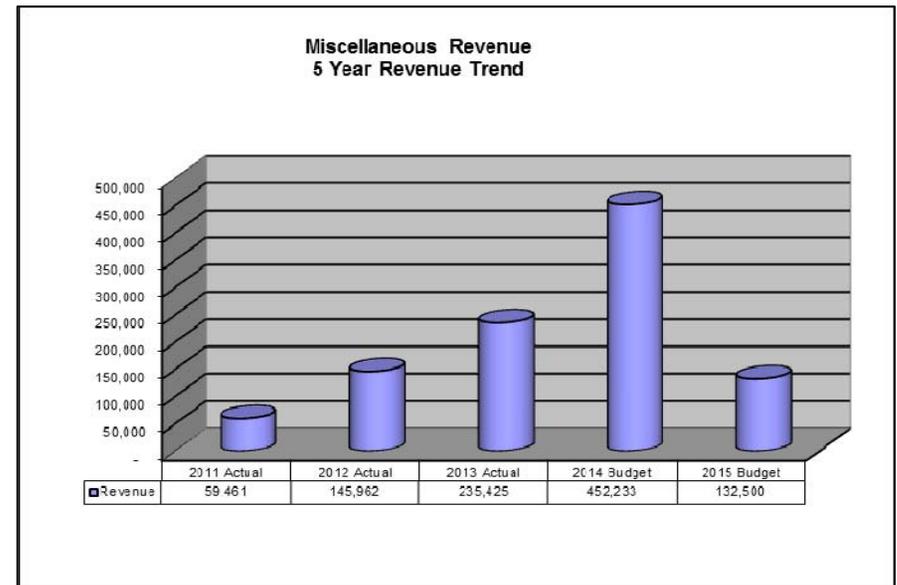
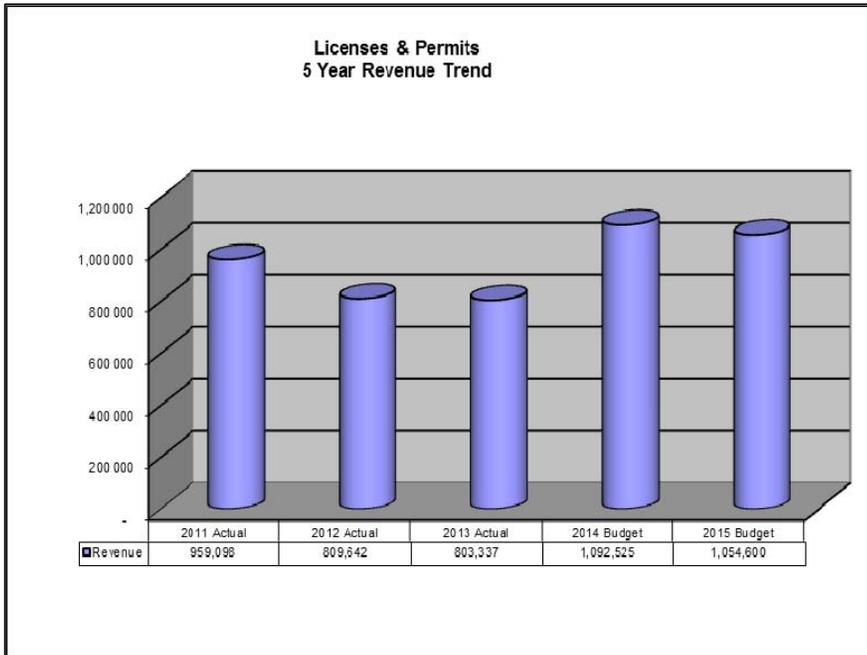
**\$1,054,600**

Licenses and Permits consist of Building Permits, Contractor Registration, Village Business Tax Receipts, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 5.31% 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**

**\$132,500**

The miscellaneous revenue classification represents 0.67% 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 2015, the Village will utilize \$102,000 of its reserve for future tax relief in order to reduce the millage rate.



## Fines and Forfeitures

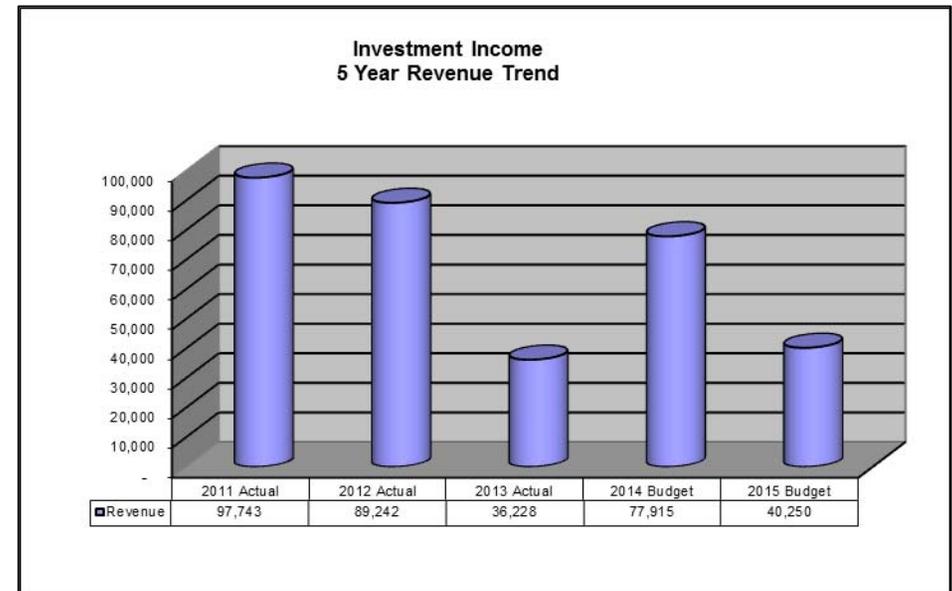
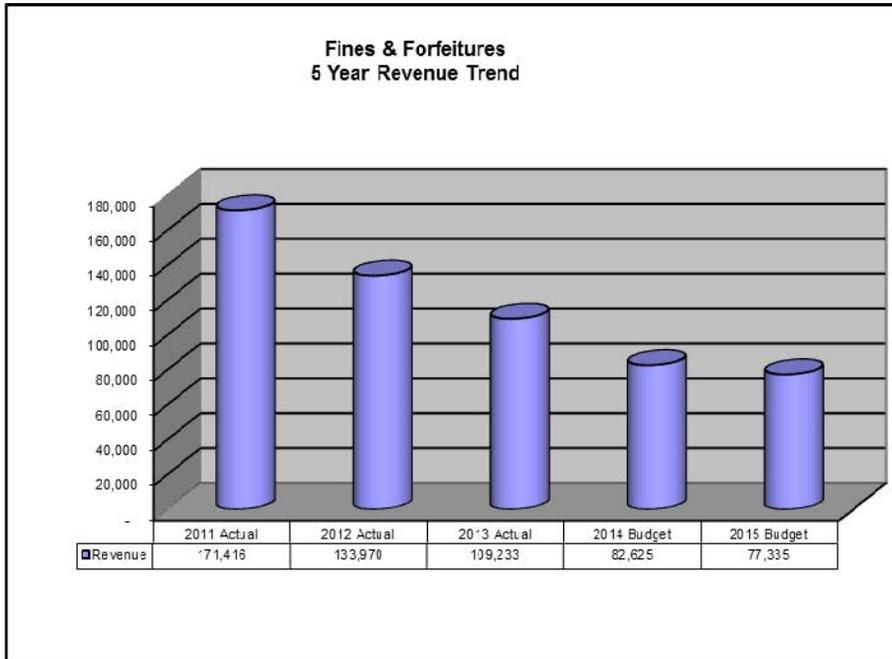
**\$77,335**

Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.39% of total General Fund revenues. This category was decreased due to past experience.

## Investment Income

**\$40,250**

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 0.20% of total General Fund Revenues. There is a significant decline in this revenue source due to the downturn in the economy.

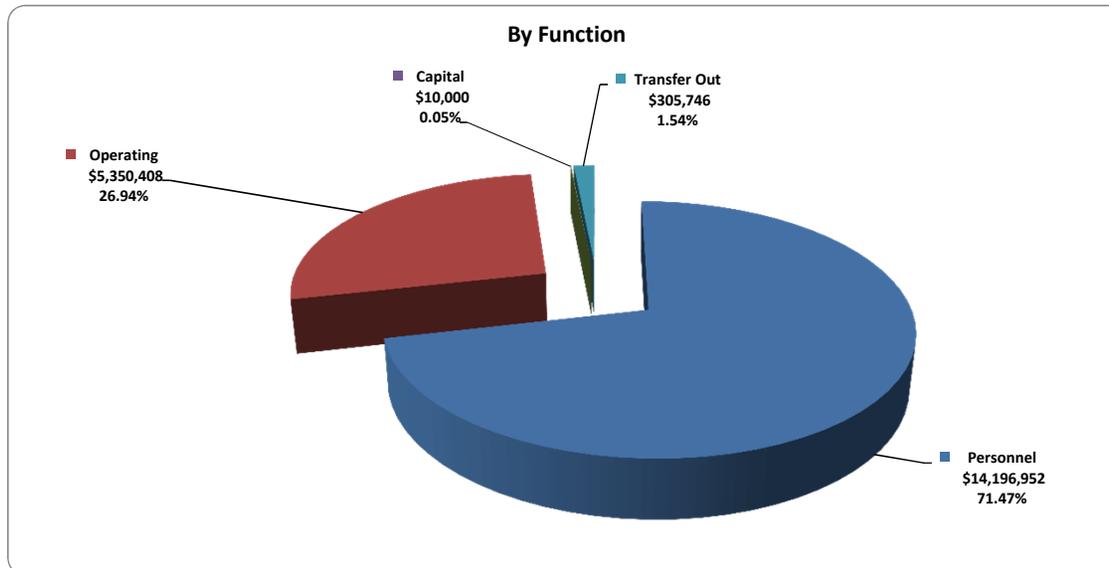
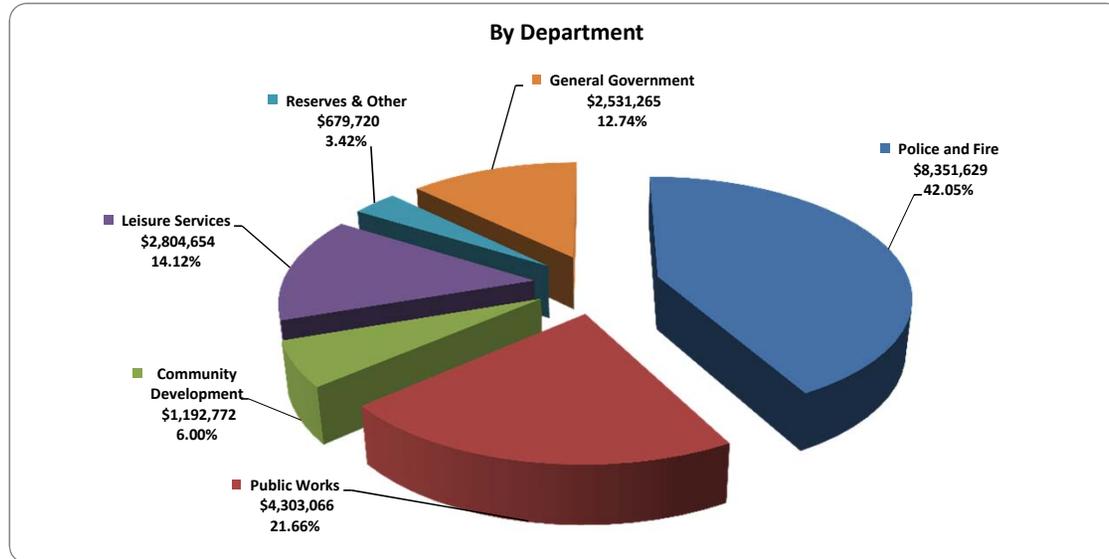




# Expenses



Village of North Palm Beach  
 General Fund Expenditures  
 Fiscal Year 2014-2015



**Total Expenses = \$ 19,863,106**

# General Fund Expenditures

**\$19,863,106**

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 2014/15 General Fund budget, how much of the total budget it comprises, and assumptions used in determining the projections.

**Personal Services \$14,196,952**

Employee salary and benefits represent 71.47% 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 FPE-eligible and non-union personnel are budgeted at an average of 3.75% based on a 0% - 5% scale. Salary increases for PBA and IAFF-eligible employees are budgeted in accordance with the step-plan increases as negotiated in their collective bargaining agreements (The IAFF Collective Bargaining Agreement is still in negotiation).

**Retirement:**

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

General Employees .....19.54%  
 Police and Fire Employees .....21.49%

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

**Health Insurance:**

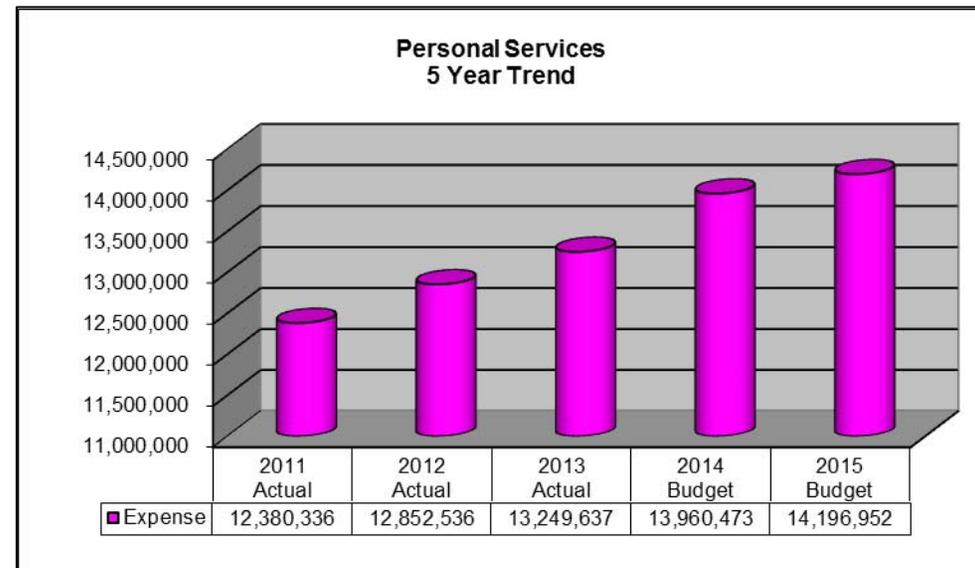
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

**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.

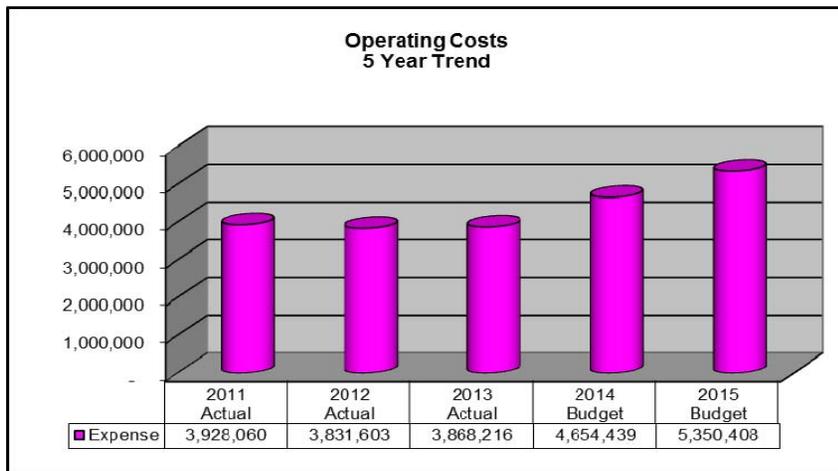


**Operating Costs**

**\$5,350,408**

Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 26.94% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$1,350,144
- Utilities \$ 534,891
- Program Expenses *(offset with Program Revenue)* \$ 577,900
- Legal Fees \$ 140,000
- Materials & Supplies \$ 732,250
- Gas, Oil & Lubricants \$ 292,320
- Repairs & Maintenance \$ 379,425
- Solid Waste Disposal \$ 76,000
- Property/General Liability \$ 373,974
- Professional Services \$ 290,350
- Travel, Training & Conferences \$ 100,152
- Uniforms \$ 60,650
- Special Events \$ 104,800



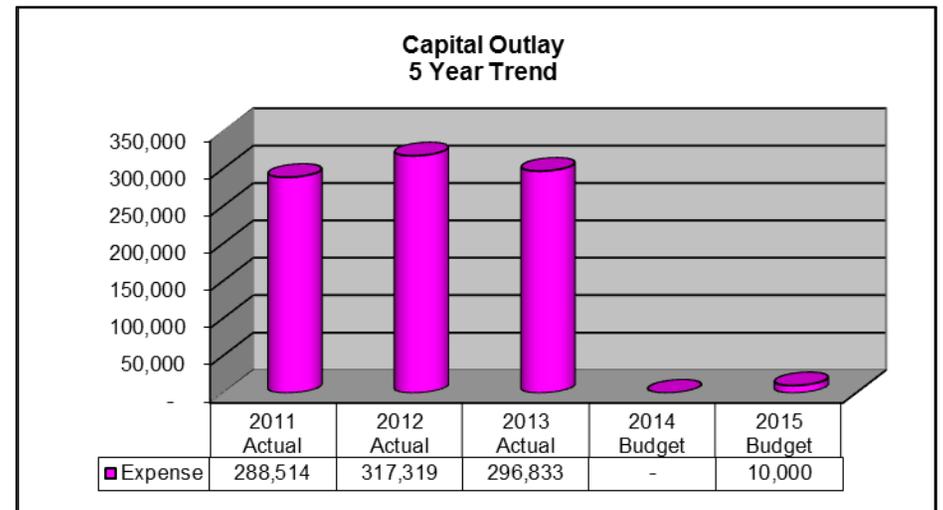
**Capital Outlay**

**\$10,000**

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:

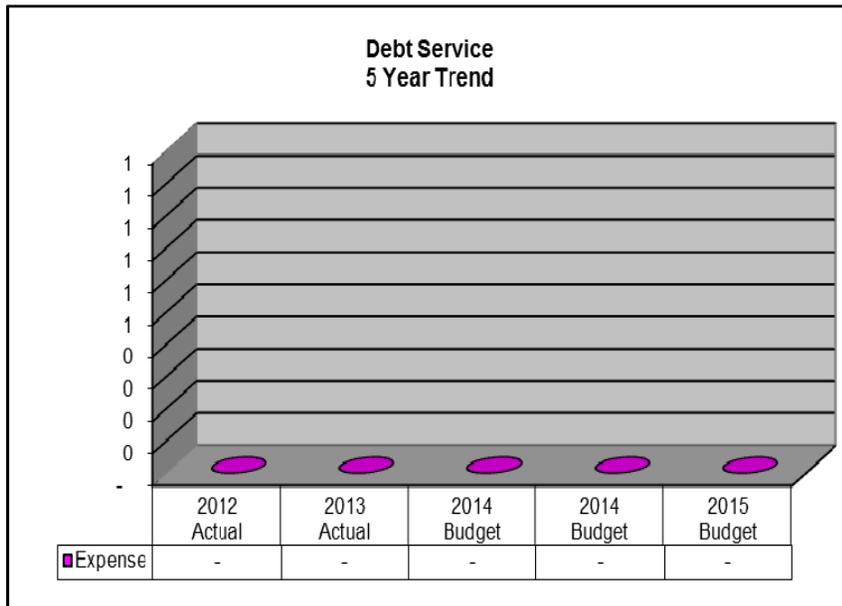
- the cost to furnish and maintain capital facilities and equipment, such as roadways, parks, drainage systems and other valuable infrastructure
- the cost of new and replacement fixed assets, such as vehicles, equipment, hardware/software, etc.

Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. For FY 2014/15, there is only a small amount of capital outlay in the general fund budget (representing 0.05% of the overall General Fund Expenses); all remaining capital items are to be funded with CIP funds.



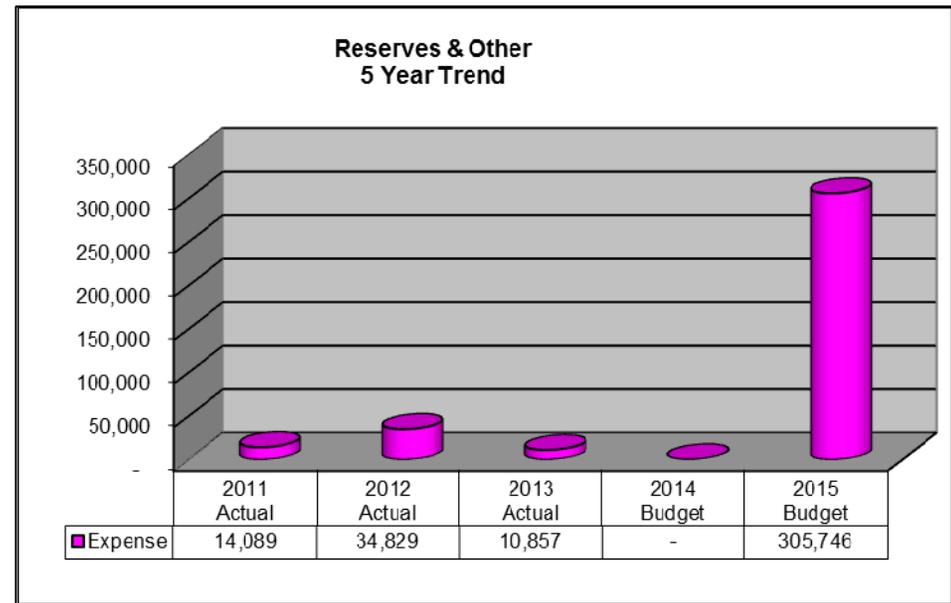
**Debt Service** **\$0**

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 & Other** **\$305,746**

This category includes items such as contingency and transfers to other funds. For the FY 2014/15 budget, the “Transfers Out” category represents 1.54% of the overall general fund budget. Village Council provided for an appropriation of two-tenths of a mil for a total of \$305,746.00 to be transferred to the Capital Projects Fund to finance the General Fund’s Capital Improvement Plan.



**The Village of North Palm Beach  
Fiscal Year 2014-2015 Budget  
General Fund Operating Highlights**

<u>Description</u>	<u>Amount</u>
Contractual Services	\$ 1,350,144
* Maintenance Contract (Grounds & Athletic Fields) (\$495,000)	
* Consolidated Dispatch (\$331,165)	
* Pool - Independent Contractor (\$47,000)	
* Custodial Services (\$106,164)	
* Facility Services - Outside Repairs (\$35,000)	
* Website re-design/implementation/training (\$41,000)	
* Laserfiche software upgrade (\$61,000)	
* On-Line Performance Evaluation System (\$18,000)	
Utilities	534,891
* Electricity (\$329,910)	
* Gas (\$29,396)	
* Telephone & Data (\$92,073)	
* Water & Sewer (\$83,512)	
Materials & Supplies	732,250
* Materials & Supplies (\$447,550)	
* Office Supplies (\$45,300)	
* Computer Supplies (\$52,600)	
* Auto Parts Supplies (\$103,000)	
* Library Materials (\$83,800)	
Recreation Program Expenses (offset with Recreation Program Revenues)	577,900
Property/General Liability	373,974
Gas, Oil & Lubricants	292,320
Repairs & Maintenance	379,425
* R & M Automotive (\$72,800)	
* R & M Building & Grounds (\$132,650)	
* R & M Machinery & Equipment (\$37,725)	
<i>This item includes a \$10,000 contingency for emergency purchase/repairs</i>	
* R & M P.A. & Communication Systems (\$16,500)	
* R & M Storm Drainage System (\$50,000)	
* R & M Irrigation System (\$29,500)	
* Street Striping (\$10,000)	
* Tree Trimming (\$3,000)	
Legal Fees	140,000
Solid Waste Disposal	76,000
Uniforms	60,650
Travel, Training & Conferences	100,152
Special Events	104,800
Professional Services	290,350
* Phase 2 - LDR Ordinance Update (\$75,000)	
* On-Line Performance Review Implementation (\$12,000)	
* Tennis Court Maintenance (\$36,000)	
* Building Department Inspection Services (\$15,000)	
* Grant Management Services (\$15,000)	
* Professional Services for Streets & Grounds Maintenance (\$45,000)	
* Professional Services for Facility Services (\$45,000)	
* EMS Director Fee (\$14,400)	

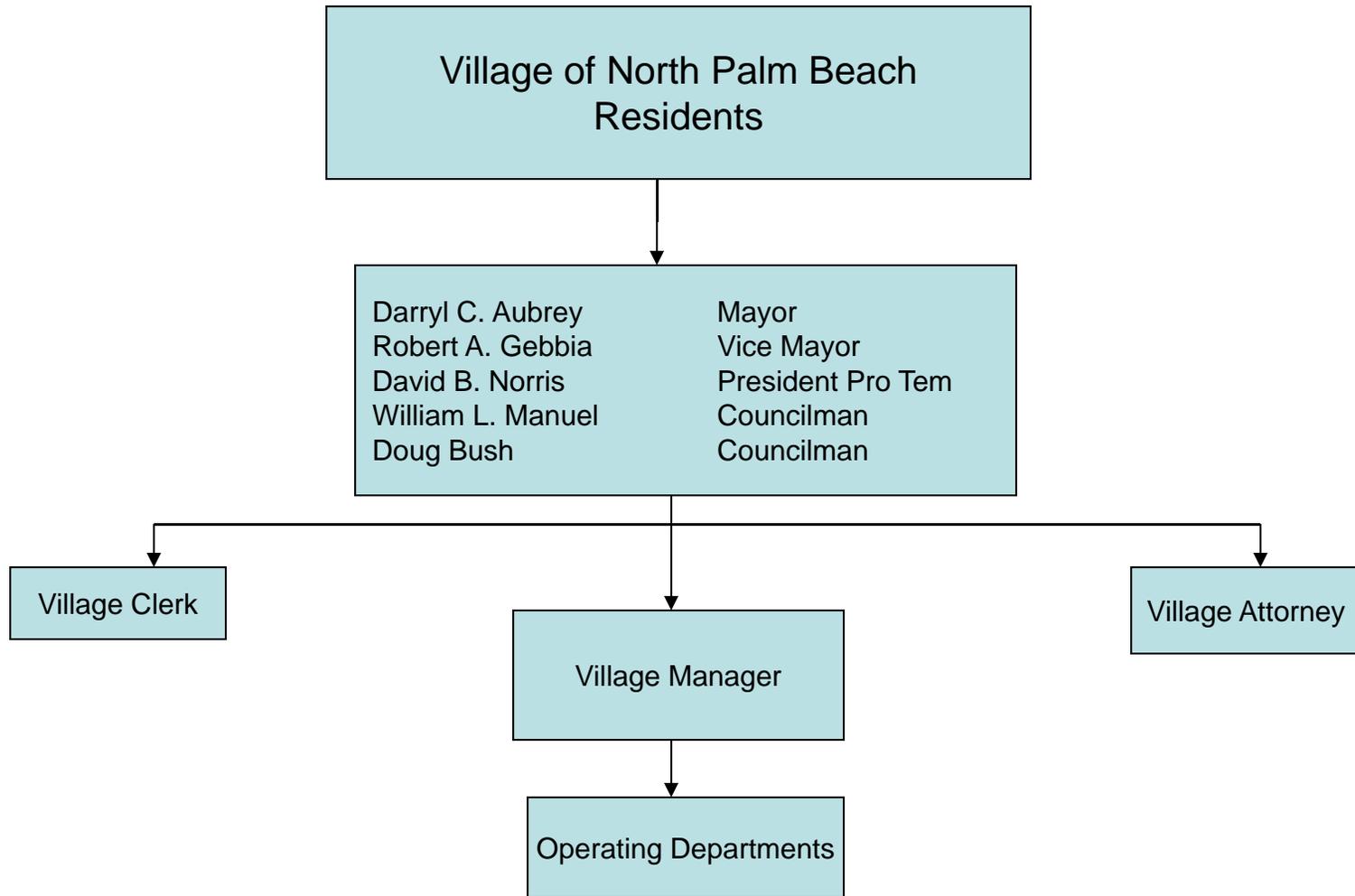
**Total Fiscal Year 2014-2015 Operating Costs** **\$ 5,350,408**



# *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 Finance/Taxation/Personnel 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 2013/2014, 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.

- Created a General Fund Reserve for Future Tax Relief and committed year-end surplus funds from FY 2013 General Fund Budget to this reserve account. These funds may only be used to offset a potential increase to the millage rate.
- Creation of the Future Tax Relief Fund allowed reduction of the millage rate from 6.9723 to 6.8731 mils, the lowest rate since 2009, while still maintaining services levels.
- Opened the new Veterans Memorial Park next to the Library.
- Funded capital expenditures from Capital Improvement Plan (CIP) Funds, including the purchase of Police vehicles, Public Works vehicles and equipment, thermal imaging cameras and cardiac monitors for Fire Rescue and a lightning detection system for Anchorage Park.
- Enhanced leisure activities by purchasing a 25 passenger bus for Recreation trips and tours and installed new bleachers at the Community Center. Golf Course Projects (driving range, bunker work, and drainage) to be completed in Summer 2014 will improve the golfing experience.

Goals and Objectives

The Village Council is committed to these goals and objectives:

**Goal:**

**Protect the financial integrity of the Village**

**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.

**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. Initiate activities that 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.
- e. Identify areas needing improvement.

**Goal:**

**Continuously evaluate the way we work**

**Objectives:**

- a. Conduct a department-by-department review of key work processes to determine what can be improved and implement improved procedures.
- b. 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.

**Goal:**

**Implement the Pay for Performance System.**

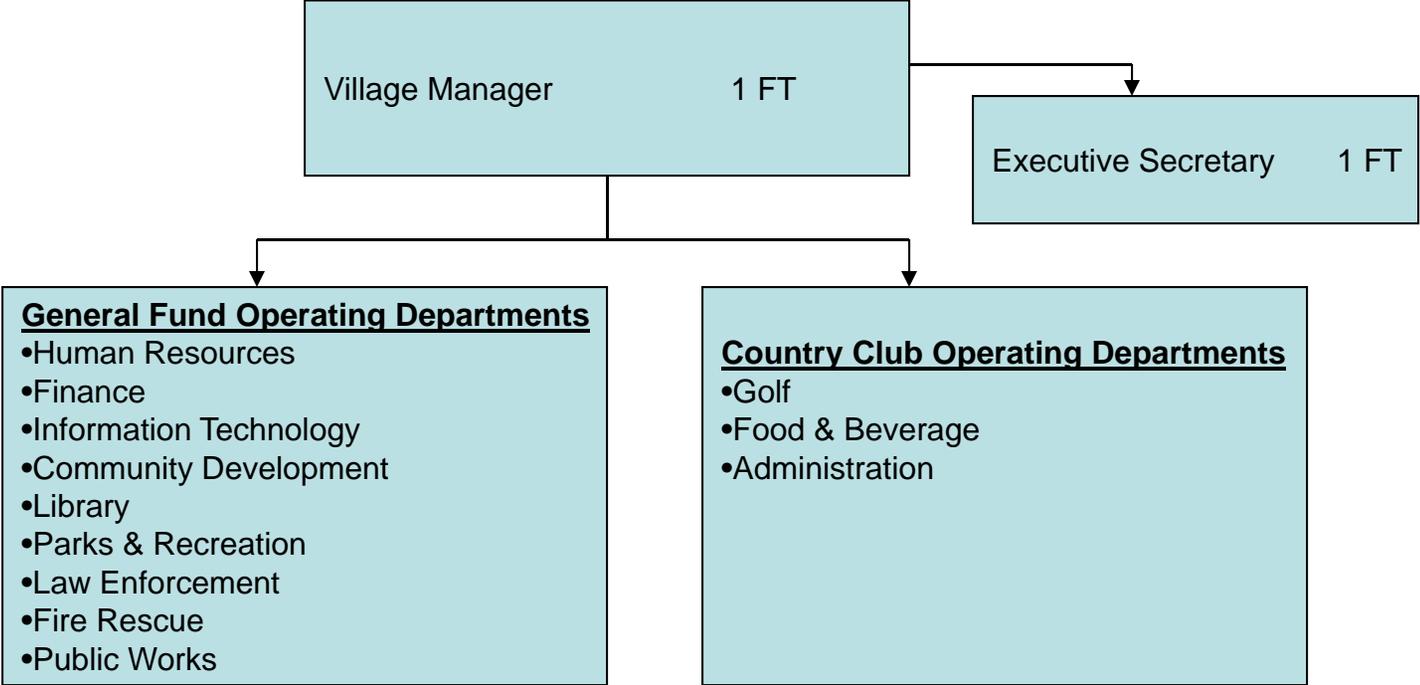
**Objectives:**

- a. Evaluate and update procedures and establish appropriate performance measures.
- b. Develop metrics for evaluation of work processes for eventual integration in a balanced scorecard measurement system.

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Village Council**

	<b>FY 2015 Budget</b>	<b>FY 2014 Adopted Budget</b>	<b>% Increase / (Decrease) over FY 2014 Budget</b>	<b>Actual 09/30/13</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 46,800	\$ 46,800	0.00%	\$ 46,800	\$ 46,050	\$ 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%	3,580	3,523	3,580
Worker's Compensation	87	75	16.00%	94	69	75
Other	-	-	0.00%	-	-	-
	<b>3,668</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 50,468</b>	<b>\$ 50,456</b>	<b>0.02%</b>	<b>\$ 50,474</b>	<b>\$ 49,642</b>	<b>\$ 50,455</b>
<b>Operating</b>						
Accounting & Auditing	24,000	24,000	0.00%	32,604	33,144	23,644
Advertising	11,000	10,500	4.76%	4,032	5,313	7,333
Advisory Board Dinner	6,500	6,000	8.33%	5,890	4,178	4,569
Conferences & Seminars	2,125	1,825	16.44%	888	1,063	1,300
Contractual Services	3,000	1,400	114.29%	1,260	1,355	805
Council Donations	4,000	4,000	0.00%	4,000	2,100	3,000
Employee Relations	-	0	0.00%	0	0	6,310
Inspector General Expenses	-	16,500	-100.00%	0	4,012	4,123
Membership & Dues	10,555	10,429	1.21%	10,312	10,008	10,046
Materials & Supplies	3,850	600	541.67%	8,901	1,084	5,644
Professional Services	6,000	6,000	0.00%	2,187	4,943	4,230
Special Events	-	3,000	-100.00%	0	0	2,858
Travel	8,585	7,170	19.74%	3,722	9,036	7,319
Other Operating Costs	-	0	0.00%	0	0	0
	<b>79,615</b>	<b>91,424</b>	<b>-12.92%</b>	<b>73,795</b>	<b>76,235</b>	<b>81,181</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>\$ 130,083</b>	<b>\$ 141,880</b>	<b>-8.31%</b>	<b>\$ 124,269</b>	<b>\$ 125,877</b>	<b>\$ 131,637</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 2013/2014:

1. The Village’s General Fund budget has only increased by \$557,974.00 or 3.09% over the past five (5) years. (\$18,056,938.00 in Fiscal Year 2010 to \$18,614,912.00 adopted in Fiscal Year 2014).
2. The Village’s ad-valorem taxes have been reduced by 9.07% or \$994,845.00 since Fiscal Year 2010 (\$10,968,125.00 in Fiscal Year 2010 to \$9,844,754.00 adopted in Fiscal Year 2014).
3. The Village’s full-time workforce has only increased by 4 positions or 2.76% since Fiscal Year 2010 [145 full-time in Fiscal Year 2010 to 149 full-time in Fiscal Year 2014].
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.

6. The new Veterans Memorial Park was completed, unveiled and a ceremony took place on November 11, 2013 just in time for the Village's annual Veterans Day Observance.
7. The Village's Compensation Pay Study was completed and implemented in FY2014.
8. A special fund for ad-valorem tax relief was established to defray labor cost increases associated with the Compensation Pay Study.
9. The Village's Park and Recreation Department received two matching grants for the Anchorage Park, Phase 11 project in the amount \$277,500.
10. The Village received **no match grant** funding in the amount of \$218,000 to replace all light fixtures on ball field at Osborne Park.
11. The Village conducted and completed a Market Analysis where residents reported a 98% satisfaction rate with their overall quality of life.
12. The Village completed the installation of sidewalks and streetlights in the southwest neighborhood including Honey Road, Conroy Drive and Lorraine Court.

#### New Initiatives and Goals for FY 2014/2015

In 2014, Council and staff implemented 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 if not completed in 2014/2015. 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 at the 79.34 funded GASB 25 benchmark, which is an industry standard depicting the actuarial financial health of a plan. The General Fund is currently at 78.8 %; 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*. The Business Advisory Board and staff have begun various initiatives to encourage the continued growth of existing businesses and attraction of new firms to our community. The relocation of the Community Development Department to 420 US Highway 1 is more user friendly, and customer service oriented.
- **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 2014/2015 is continue to develop a plan that addresses land use codes in 2015 and provides funding for contract and legal support.
- **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 Village Administration will be seeking approval from Council in 2014 with the design

concept for this project. The Village has been approved for two grants in 2014 and has applied for four additional grants to defray the cost of this project; 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 late 2015 and 2016.

- **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 2014/2015.
  - **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 2014/2015.
  - **Wellness** Wellness programs provide excellent benefits for individual employees and result in significant savings to an organization. With that in mind, we will continue to provide initiatives to employees in an effort to keep our insurance costs minimized. Events held included a pedometer challenge in January; Wellness/Heart Healthy Employee Picnic in April; Health and Wellness Fair in May with increased vendor and employee participation.

Goals and Objectives

The Village Manager is committed to these goals and objectives:

**Goal:**

**Protect the financial integrity of the Village**

**Objectives:**

- a. Encourage departments to research grant opportunities.
- b. Develop relationships with our legislative delegation to obtain municipal friendly legislation.
- c. Reach out to Village business owners and business organizations to promote new and improved businesses in the Village of North Palm Beach.
- d. Develop a plan regarding annexation opportunities.
- e. Research public/private partnerships as a way to meet Village needs by either reducing Village costs, or increasing Village revenue.

**Goal:**

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

**Objectives:**

- a. Develop 5 year plan regarding Village waterways.
- b. Improve communication, levels of service through partnerships and training for public safety services.
- c. Continue to enhance the newsletter, website, Facebook and other social media sites to enhance communication with residents.
- d. Focus on being “user friendly” to the public.
- e. Continue to evaluate resources so as to be able to maintain service levels.
- f. Begin work on Code of Ordinances.

**Goal:**

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

**Objectives:**

- a. Implement a new contract to ensure that the grounds for all Village facilities and ROW's (Right of Ways) are maintained at the highest level.
- b. Create a committee to assist in the development plan for the North Palm Beach Country Club
- c. Develop and implement a plan to enhance and promote resident use of the Village's facilities and programs.

**Goal:**

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

**Objectives:**

- a. Actively promote Village Boards, programs, and events to encourage citizen and business participation.

**Goal:**

**Improve the overall appearance of the Village**

**Objectives:**

- a. Develop a Vision for the Village that incorporates its intrinsic values and use this Vision to drive business development, parks, Country Club, landscaping, etc.

**Goal:**

**Continuously evaluate the way we work**

**Objectives:**

- a. Update and Maintain Village policies and procedures to be compliant with federal, state and local laws.
- b. Review all department work processes to ensure user friendliness and effectiveness, and discontinue processes that have no basis other than "That is the way we have always done it."

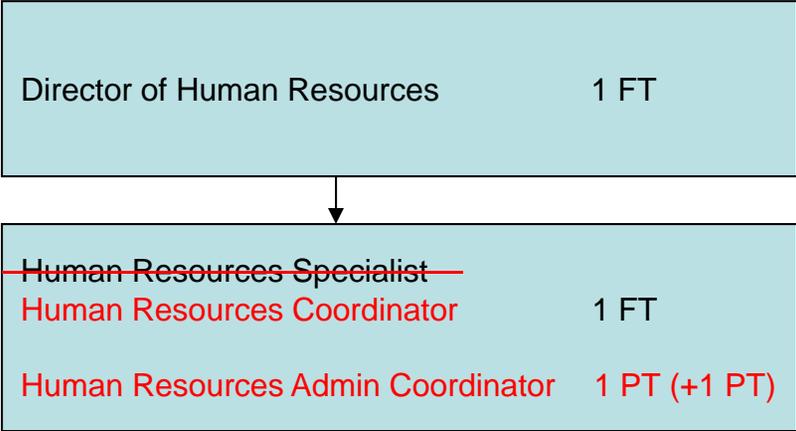
*Performance Measures*

<b>Performance Measure</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Projected</b>	<b>FY 2015 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	145	149	144
Part-time	123	133	131
Millage Rate	6.9723	6.8731	7.3300
Village Newsletter circulation	101,400	109,200	105,200

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Village Manager**

	<b>FY 2015 Budget</b>	<b>FY 2014 Adopted Budget</b>	<b>% Increase / (Decrease) over FY 2014 Budget</b>	<b>Actual 09/30/13</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 203,965	\$ 196,055	4.03%	\$ 183,303	\$ 205,419	\$ 255,503
Overtime Pay	1,000	-	0.00%	152	-	-
Part-time Pay	-	-	0.00%	720.51	-	-
	<b>204,965</b>	<b>-</b>	<b>0.00%</b>			
Benefits:						
Pension	32,036	30,849	3.85%	26,357	15,951	30,405
Health Insurance	31,871	31,140	2.35%	17,410	12,571	21,900
FICA/Medicare	15,680	14,999	4.54%	14,241	15,662	14,925
LTD Insurance	878	848	3.54%	689	635	910
Life Insurance	540	696	-22.41%	536	439	801
Worker's Compensation	363	314	15.61%	368	189	338
Other	-	-	0.00%	-	-	-
	<b>81,368</b>	<b>-</b>	<b>0.00%</b>			
	<b>\$ 286,333</b>	<b>\$ 274,901</b>	<b>4.16%</b>	<b>\$ 243,775</b>	<b>\$ 250,867</b>	<b>\$ 324,781</b>
<b>Operating</b>						
Advertising	200	200	0.00%	175	0	0
Books & Publications	500	150	233.33%	0	0	0
Conferences & Seminars	1,000	0	0.00%	0	88	25
Contractual Services	9,800	33,258	-70.53%	624	787	1,823
Materials & Supplies	3,600	3,000	20.00%	5,719	1,957	1,301
Memberships & Dues	3,100	2,800	10.71%	924	770	1,751
Printing & Binding	1,000	1,000	0.00%	1,030	518	450
Professional Services	9,200	1,200	666.67%	13,530	1,167	1,165
Travel & Training	1,500	0	0.00%	0	2,871	771
Utilities	-	0	0.00%	0	0	200
Other Operating Costs	800	200	300.00%	679	20,563	582
	<b>30,700</b>	<b>41,808</b>	<b>-26.57%</b>	<b>22,681</b>	<b>28,721</b>	<b>8,067</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>\$ 317,033</b>	<b>\$ 316,709</b>	<b>0.10%</b>	<b>\$ 266,456</b>	<b>\$ 279,587</b>	<b>\$ 332,848</b>

# Human Resources



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

# 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 144 full-time and 131 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., FLSA, PPACA, COBRA, HIPAA, ERISA, etc.).

Currently the HR Department is staffed with one (1) Director of Human Resources, one (1) full-time Human Resources Coordinator, and one (1) Human Resources Administrative 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 HR Administrative Coordinator also serves as a front-line liaison for the department, answering employee and vendor inquiries, maintaining confidential department records, providing administrative support, reconciling billing statements, generating correspondence, reports, producing a monthly employee newsletter, and scheduling interviews as well as department meetings and events.

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;
- Administering Employee Assistance Plan Support;
- Collaborating with the Village Clerk regarding personnel related records requests;
- 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.

The Village currently provides full health insurance coverage to its employees which offers a wide 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 1.29 due to two large presumption claims. The first large presumption claim will roll off at the end of the 2014-2015 fiscal year, and 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 2014/2015 are:

- Addition of one (1) part-time HR Administrative Coordinator

### Current Year Accomplishments and New Initiatives

In addition to the projects outlined above, during Fiscal Year 2013/2014, the HR Department also accomplished the following:

- Implemented a new Village Pay and Classification Plan with changes recommended by our vendor.
- Created a compromise hybrid step/performance matrix for the police and fire unions.
- Completed union negotiations for Federation of Public Employees Union and Police Benevolent Union.
- Commissioned a Family Health Day/Employee Picnic for all employees.
- Developed the Village Safety Committee, incorporating the Accident Review Board into the committee responsibilities.
- Built “Just for the Health of It” Employee Wellness Campaign, developing training programs and employee motivational programs.
- Assisted the Village Council in the facilitation of the recruitment of a new Village Manager.

Additionally, in Fiscal Year 2014/2015 the HR Department plans to:

- Review existing employee insurance plans, benefits levels, and methods of implementation in order to lower employer costs;
- Research and evaluate a new 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.
- Evaluate and consolidate current policies and incorporate into a new Employee Personnel Manual.

- Complete union negotiations for Village Professional Firefighter/Paramedic Employee Union.
- Develop further safety and wellness training programs for all Village employees.

### Goals and Objectives

In the coming year, the Human Resources Department plans to achieve the following goals and objectives:

#### **Council Goal:**

<b>Continuously evaluate the way we work</b>
--

#### Department Goal:

**Build a Human Resources Department which brings value to employees and consistency in policies and procedures across all departments while remaining current, relevant and compliant with all federal, state and local personnel and labor laws.**

#### Objectives:

- a. Evaluate all employment policies, consolidate into new Personnel Manual and distribute to all employees.
- b. Develop relevant, high quality, flexible training programs that are responsive to employee needs and provide quality and value.
- c. In coordination with our Benefits Broker, obtain/maintain high quality, flexible benefit programs that are responsive to employee needs and provide quality and value.
- d. Develop employee accountability and responsibility into development of future wellness programs and benefits.
- e. Leverage current safety program into consistent program across the Village, striving to lower Workers’ Compensation claims and future rate increases.

Council Goal:

**Implement the Pay for Performance System**

Department Goal:

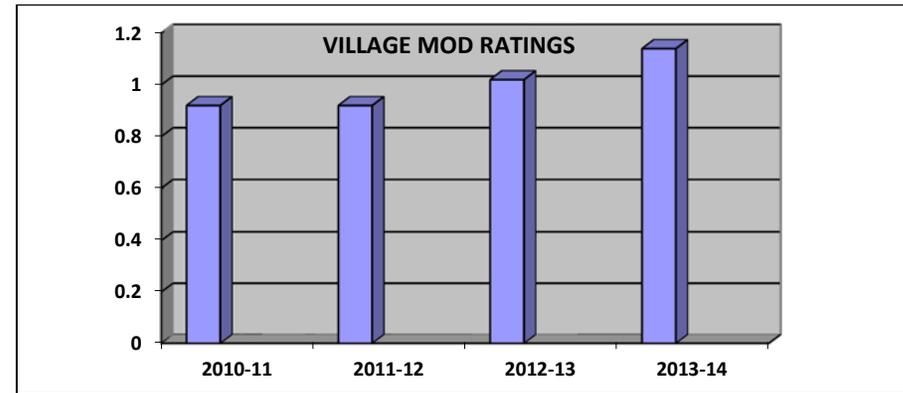
**Implement Pay for Performance Matrix and System across all Village Departments.**

Objectives:

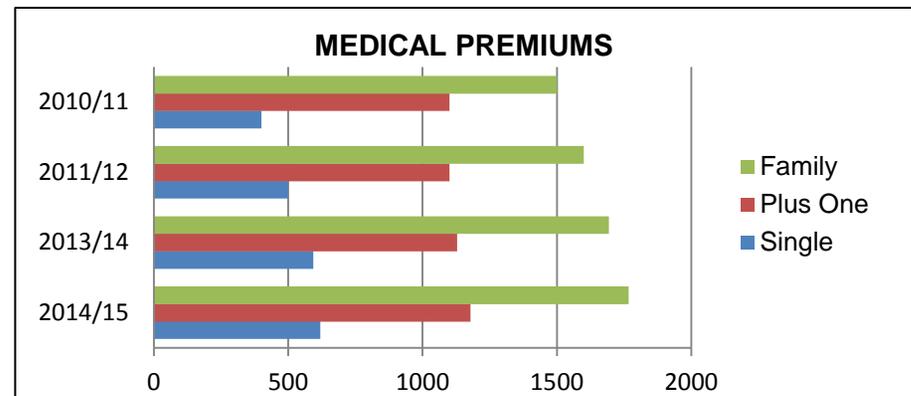
- Determine Criteria and Objectives critical to all Departments.
- Complete environmental scan of current practices and components.
- Research vendors for quality products, support capacity, ease of implementation and cost effectiveness.
- Partner with Finance and Legal to complete RFP and enable efficient product selection, approval and procurement.
- Work with Department Directors, Managers and Staff to facilitate implementation and training.

Performance Measures

Performance Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Increase the number of training programs offered to general staff:			
Training Programs	2	2	4
Percent Change	N/A	N/A	+150%
Increase participation in Employee Wellness & Benefits Fair			
Number of Employees	76	97	120
Number of Vendors	9	17	25
Percent Change			
Employees	N/A	128%	+128%
Vendors	N/A	189%	+147%
Increase the number of Revised PPM policies	4	4	20
Percent Change	N/A	0%	375%



As illustrated above, the Village's workers' compensation experience modification rating (MOD) was .92 in Fiscal Year 2012, and began to creep up to 1.02 in Fiscal Year 2013. Catastrophic shock losses brought it to 1.14 in 2014 and the new rate of 1.29 for the 2015 Fiscal Year, causing an anticipated 15% premium increase. The Village needs to focus on safety training and programs for the coming year in order to control Workers' Compensation Costs.

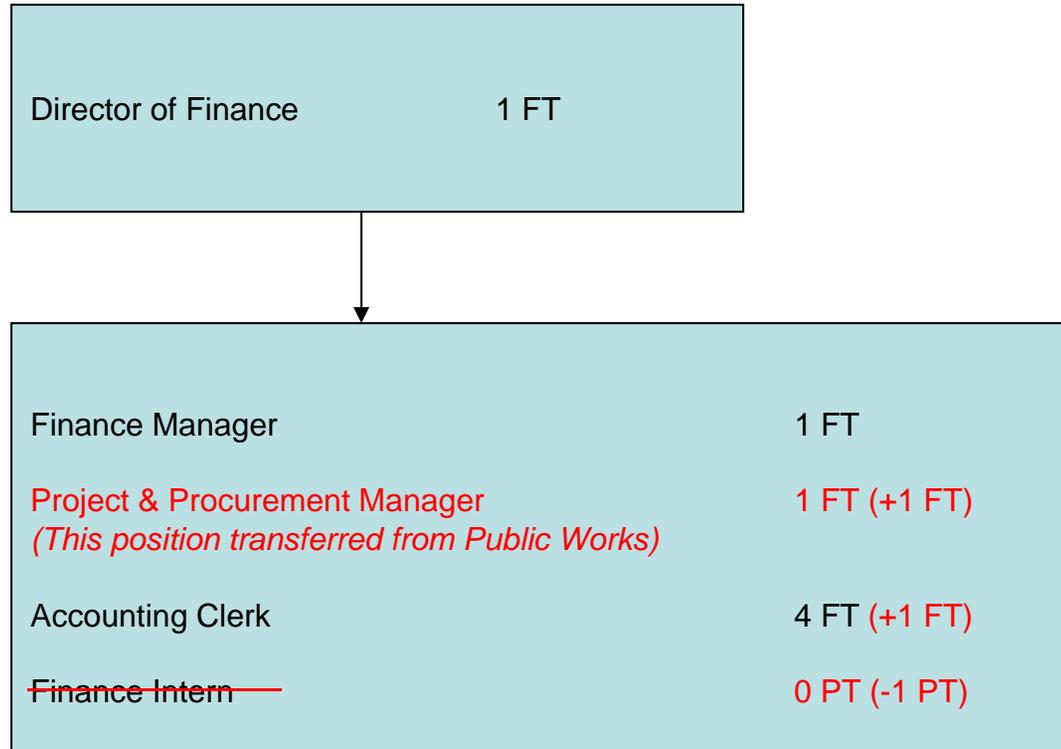


As a result of the costs mandated by the Affordable Care Act Medical Act, medical premiums across the country have been increasing exponentially over the past several years. The Village's continuous efforts to enforce wellness in an effort to maintain a positive claims experience has led to a lower than expected premium increase of less than 5% for Fiscal Year 2014/15.

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Human Resources**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 161,076	\$ 147,311	9.34%	\$ 140,445	\$ 138,522	\$ 142,061
Overtime Pay	-	-	0.00%	-	338	-
Part-time Pay	18,407	-	0.00%	-	-	-
	<u>179,483</u>					
Benefits:						
Pension	28,862	27,516	4.89%	25,528	20,489	20,858
Health Insurance	31,871	31,140	2.35%	28,847	28,301	31,864
FICA/Medicare	13,731	11,270	21.84%	9,616	9,904	9,773
LTD Insurance	693	663	4.52%	578	751	825
Life Insurance	174	174	0.00%	178	201	217
Worker's Compensation	322	236	36.44%	278	236	223
Other	-	-	0.00%	-	6,325	-
	<u>75,653</u>					
	<b>\$ 255,136</b>	<b>\$ 218,310</b>	<b>16.87%</b>	<b>\$ 205,469</b>	<b>\$ 205,066</b>	<b>\$ 205,820</b>
<b>Operating</b>						
Contractual Services	19,160	1,160	1551.72%	996	1,134	931
Printing & Binding	700	700	0.00%	53	445	177
Postage	150	150	0.00%	305	0	80
Employee Assistance Program	3,060	3,032	0.92%	3,031	2,966	2,960
Employee Physical Exams	8,369	8,369	0.00%	7,572	5,409	2,246
Employee Relations	30,000	25,000	20.00%	24,272	9,729	10,102
Materials & Supplies	1,300	1,300	0.00%	1,783	6,287	1,539
Professional Services	12,000	25,000	-52.00%	19,896	757	560
Books, Publications & Subscriptions	3,943	3,943	0.00%	540	1,235	810
Memberships & Dues	1,705	1,105	54.30%	1,309	600	676
Conferences & Seminars	750	500	50.00%	479	0	0
Travel & Training	4,820	4,500	7.11%	2,583	3,179	968
Utilities	-	0	0.00%	0	0	0
Other Operating Costs	350	350	0.00%	254	478	0
	<u>86,307</u>	<u>75,109</u>	<u>14.91%</u>	<u>63,073</u>	<u>32,220</u>	<u>21,048</u>
		<b>\$ 75,109</b>	<b>14.91%</b>	<b>\$ 63,073</b>	<b>\$ 32,220</b>	<b>\$ 21,048</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>\$ 0</b>	<b>\$ 0</b>	<b>0.00%</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Expenses</b>	<u><b>\$ 341,443</b></u>	<u><b>\$ 293,419</b></u>	<u><b>16.37%</b></u>	<u><b>\$ 268,543</b></u>	<u><b>\$ 237,286</b></u>	<u><b>\$ 226,868</b></u>

# Finance



Note: The Finance Director also oversees the following position:

- One full-time Country Club Accounting Clerk

<u>Summary:</u>	<u>Change:</u>
FT = 7	+2 FT
PT = 0	-1 PT

# 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 26 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, 2013 is unused and unbudgeted in this proposed budget - remaining at a level of \$11.34 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 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.

Personnel Changes

The personnel/title changes for Fiscal Year 2014/2015 are:

- Addition of one (1) full-time Accounting Clerk position/  
Deletion of one (1) part-time Finance Intern position;
- Addition of one (1) full-time Project and Procurement Manager position (position transferred from Public Works to Finance)

Current Year Accomplishments and New Initiatives

During Fiscal Year 2013/2014, 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 5<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 26<sup>th</sup> consecutive year;
- Completed and filed all Federal, State, and local reports on a timely basis; and
- Completed monthly, quarterly and annual reports of Village fiscal affairs.

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.**

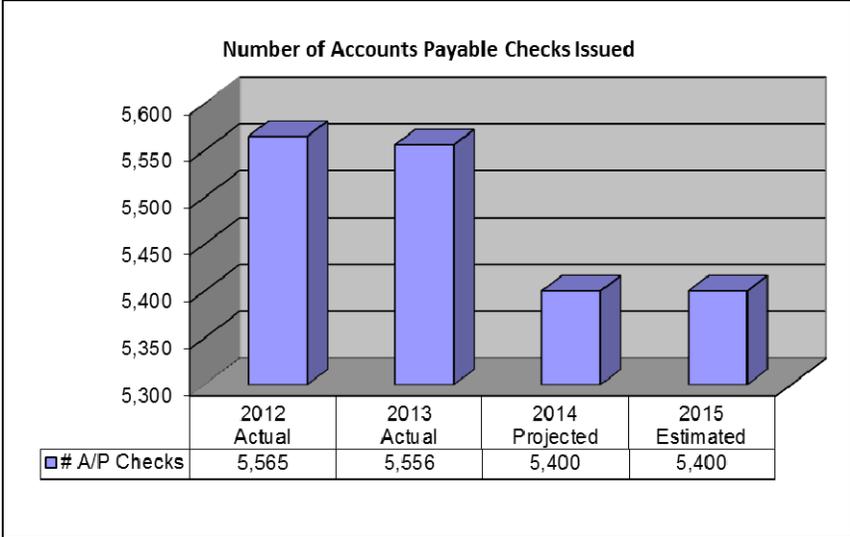
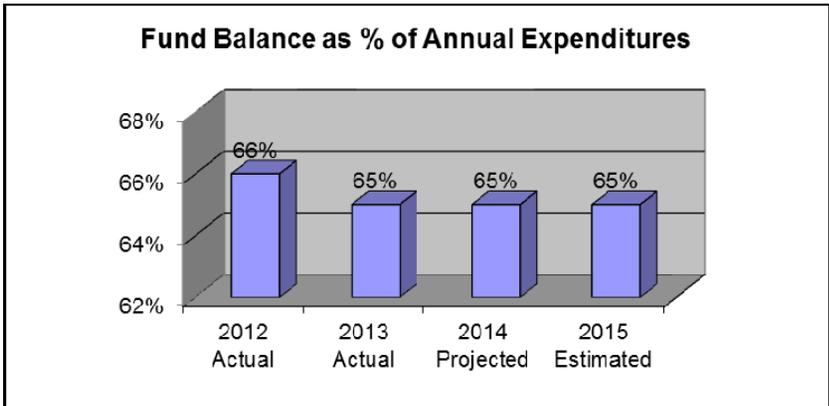
Objectives:

- 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.

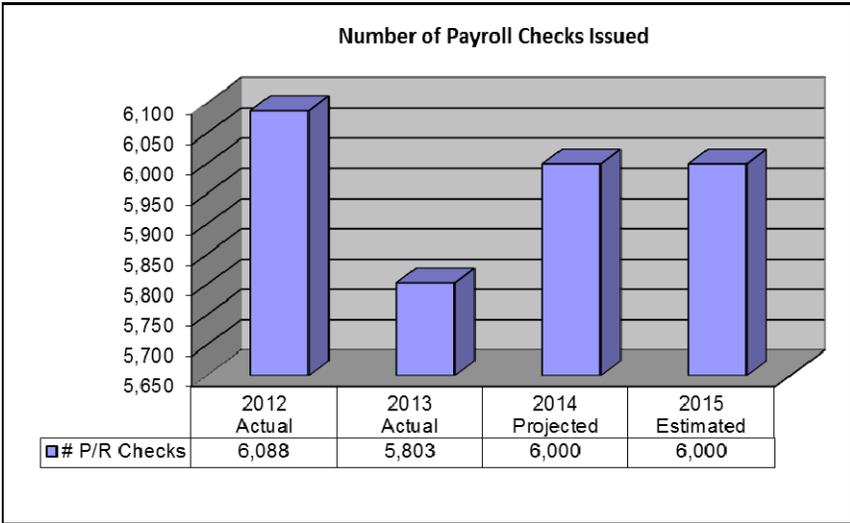
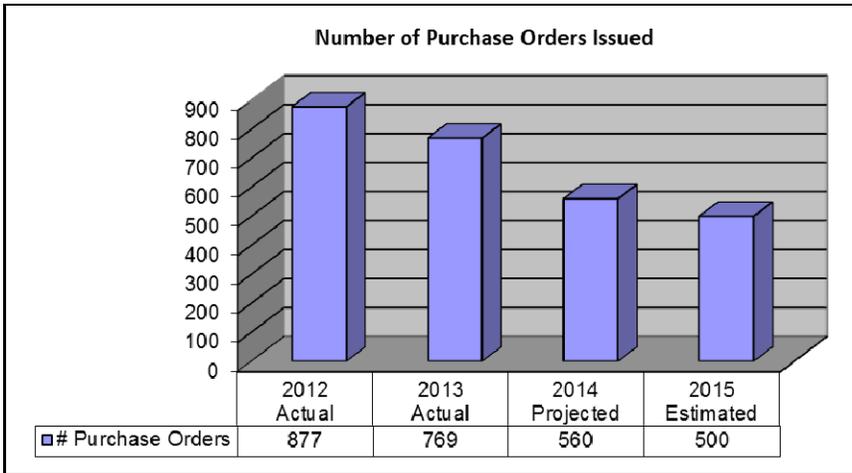
Performance Measures

<b>Performance Measure</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Estimated</b>
Number of Years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	25	26	27
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	4	5	6

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:



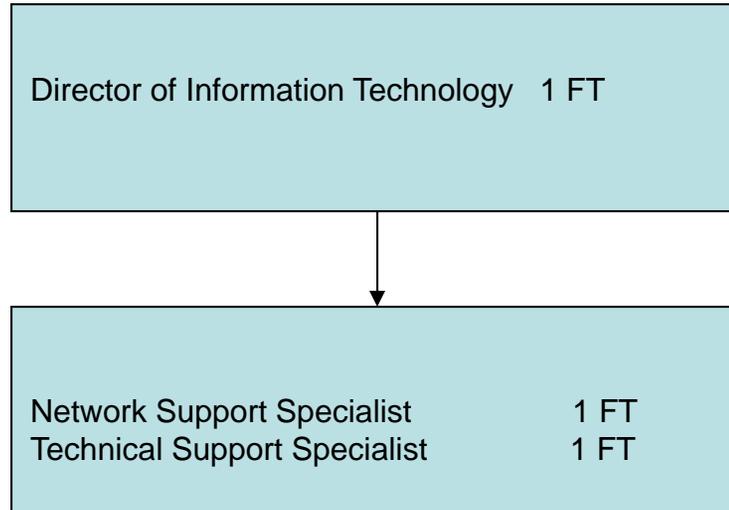
The following charts illustrate some departmental workload indicators:



**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Finance**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 447,701	\$ 347,903	28.69%	\$ 334,547	\$ 317,706	\$ 306,840
Overtime Pay	6,000	6,000	0.00%	5,688	4,363	3,062
Part-time Pay	-	10,754	-100.00%	6,729	9,226	9,781
	<u>453,701</u>					
Benefits:						
Pension	86,040	73,516	17.04%	66,679	61,011	60,607
Health Insurance	101,430	57,897	75.19%	53,720	50,874	49,669
FICA/Medicare	34,709	27,897	24.42%	24,521	23,360	22,531
LTD Insurance	1,926	1,566	22.99%	1,376	1,870	1,806
Life Insurance	609	435	40.00%	444	537	539
Worker's Compensation	833	584	42.64%	685	494	529
Other	-	-	0.00%	-	-	-
	<u>225,547</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 679,248</b>	<b>\$ 526,552</b>	<b>29.00%</b>	<b>\$ 494,390</b>	<b>\$ 469,442</b>	<b>\$ 455,364</b>
<b>Operating</b>						
Books, Publications & Subscriptions	300	300	0.00%	139	100	295
Conferences & Seminars	700	700	0.00%	50	29	0
Contractual Services	30,000	30,000	0.00%	23,642	22,500	22,591
Materials & Supplies	14,500	14,500	0.00%	13,252	16,297	14,998
Memberships & Dues	450	450	0.00%	450	450	450
Postage	100	100	0.00%	137	380	238
Printing & Binding	4,000	4,000	0.00%	3,456	4,191	4,576
Professional Services	1,000	1,000	0.00%	962	667	945
Travel & Training	1,100	1,100	0.00%	6,010	0	0
Utilities	0	0	0.00%	0	0	0
Other Operating Costs	250	250	0.00%	3,432	698	(0)
	<u>52,400</u>	<u>52,400</u>	<u>0.00%</u>	<u>51,530</u>	<u>45,312</u>	<u>44,092</u>
<b>Capital</b>						
Capital	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>	<b><u>\$ 731,648</u></b>	<b><u>\$ 578,952</u></b>	<b><u>26.37%</u></b>	<b><u>\$ 545,919</u></b>	<b><u>\$ 514,753</u></b>	<b><u>\$ 499,456</u></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 2013/2014, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Golftrac and Rectrac database and server upgrades to version 10.3
- Redesign of Golf and Recreation webtrac websites.
- Installation of new Network Firewall.
- Bandwidth upgrades at all Village facilities including network backbone interface.
- Village wide upgrade from Windows Xp to Windows 7.
- Wireless credit card system installation at Country Club Driving Range.
- Updated Village copiers to latest hardware and technology.
- Installation of wireless network throughout Public Safety Building for vendors and training classes.
- Installation of security cameras at Public Works facility.
- Installation of PA system in Country Club banquet room.
- Move and setup of new facility for Community Development with data and phone drops, audio and video and security cameras.
- Working on a complete redesign of the Village Website to provide residents with online portals and interfaces to access important information regarding Village events, activities, crime trends, and service outages.
- Installation of digital tvs throughout Village facilities to keep residents informed of Village events and activities.

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. Redesign and build of new Village website to provide additional online access to Village services and resources.
- b. Use in-house email databases in conjunction with our new Village website to inform residents of Village events and activities.
- c. Provide online access to Village resources via a smart phone application.

Council Goal:

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

Department Goal:

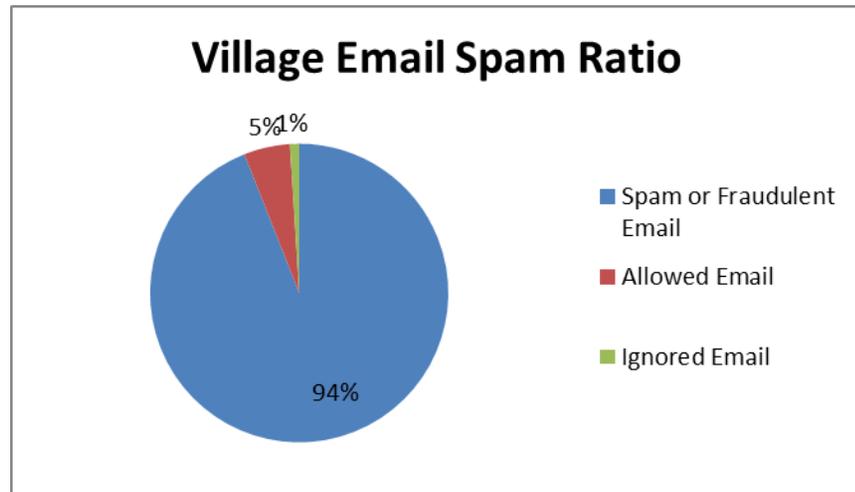
**Reduce the support costs of Village communications and technology by utilizing more efficient systems.**

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 on software licensing.

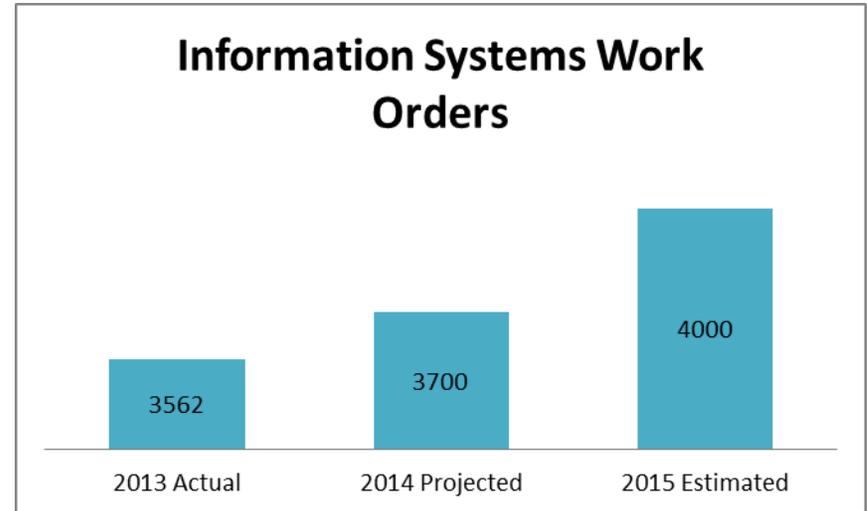
Performance Measures

Performance Measure	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
Number of virus attacks on Village network	0	1	1
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.
Average number of monthly hits to Village Website	7300	8000	Over 10,000



**Email Transmissions:** As shown above, 94% of the Village’s email transmissions are spam or virus related. Only 6% 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 2013, the Information Systems Department completed 3,562 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 computers, employee relocations, and networking equipment, 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 2014-2015 General Fund Budget  
Information Technology**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 206,145	\$ 224,715	-8.26%	\$ 221,323	\$ 217,585	\$ 173,652
Overtime Pay	1,000	-	0.00%	912	-	-
Part-time Pay	-	-	0.00%	-	-	26,503
	<u>207,145</u>					
Benefits:						
Pension	33,083	40,334	-17.98%	35,922	27,520	23,158
Health Insurance	45,013	32,171	39.92%	27,637	23,234	16,717
FICA/Medicare	15,847	17,191	-7.82%	16,455	16,142	14,905
LTD Insurance	887	990	-10.40%	876	1,228	990
Life Insurance	261	261	0.00%	266	323	216
Worker's Compensation	364	360	1.11%	436	322	315
Other	-	-	0.00%	-	-	-
	<u>95,455</u>					
	<u>\$ 302,600</u>	<u>\$ 316,022</u>	<u>-4.25%</u>	<u>\$ 303,827</u>	<u>\$ 286,354</u>	<u>\$ 256,455</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	102,000	7,000	1357.14%	5,521	6,642	3,603
Materials & Supplies	14,400	14,100	2.13%	18,503	9,387	10,013
Memberships & Dues	0	0	0.00%	0	0	0
Professional Services	6,900	6,900	0.00%	6,900	6,900	6,900
Repairs & Maintenance	3,000	3,000	0.00%	1,805	1,195	1,658
Travel & Training	1,400	100	1300.00%	2,065	140	0
Utilities	500	1,000	-50.00%	187	961	962
Other Operating Costs	0	0	0.00%	12	11	0
	<u>128,200</u>	<u>32,100</u>	<u>299.38%</u>	<u>34,992</u>	<u>25,236</u>	<u>23,136</u>
<b>Capital</b>						
Computer Hardware & Software	0	0	0.00%	0	18,748	9,706
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>18,748</u>	<u>9,706</u>
<b>Total Expenses</b>	<u><u>\$ 430,800</u></u>	<u><u>\$ 348,122</u></u>	<u><u>23.75%</u></u>	<u><u>\$ 338,819</u></u>	<u><u>\$ 330,337</u></u>	<u><u>\$ 289,297</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.

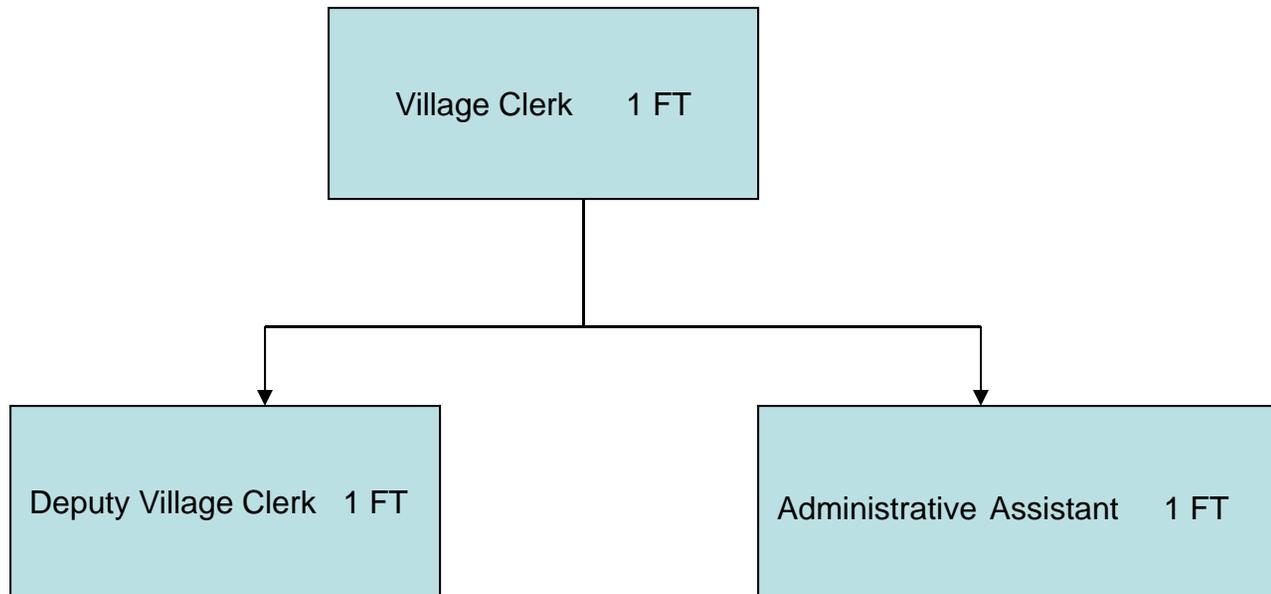
During Fiscal Year 2009-2010, the Village transitioned from a Code Enforcement Board to a Special Magistrate for the enforcement of Village Codes. The Special Magistrate alone now hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community 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 2014-2015 General Fund Budget  
Village Attorney**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Operating</b>						
Legal Services-Village Attorney	105,000	110,000	-4.55%	104,484	119,783	105,155
Legal Services-Special	10,000	20,000	-50.00%	17,570	21,418	22,938
Legal Services-Labor	25,000	30,000	-16.67%	6,327	8,499	31,599
	<u>140,000</u>	<u>160,000</u>	<u>-12.50%</u>	<u>128,381</u>	<u>149,700</u>	<u>159,692</u>
<b>Total Expenses</b>	<u><u>\$ 140,000</u></u>	<u><u>\$ 160,000</u></u>	<u><u>-12.50%</u></u>	<u><u>\$ 128,381</u></u>	<u><u>\$ 149,700</u></u>	<u><u>\$ 159,692</u></u>

# 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; and
- 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.

There was no election held in 2014; council members in Groups 1, 3 and 5 were re-elected without opposition. The number of registered voters in North Palm Beach was 10,298 effective November 2013. The next municipal election is scheduled for March 10, 2015 to elect council members in Groups 2 and 4.

The Village of North Palm Beach continues to partner with Support Our Troops USA, Inc., a not-for-profit corporation with 501c3 status, to raise the morale of our adopted military unit, the soldiers of the 2-27 Infantry, "Wolfhounds" and our other fostered units. The Village supplies facilities and resources as needed, to assist SOT volunteers who use donations from area residents to prepare care packages for shipment to soldiers.

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2013/2014, the Clerk's office provided services and initiated new programs on behalf of the Council, Administration, and residents, as follows:

- Assisted Council, Manager, and consultant with market research and focus groups initiative to determine resident priorities;
  - Coordinated with the Palm Beach County League of Cities to host the October Board/General Membership meetings;
  - Facilitated St. Clare School field trip to Village Hall;
  - Attended and transcribed minutes for 50 Village Council meetings in Fiscal Year 2012/2013 including 22 Regular Sessions, 17 Workshop Sessions, 8 Budget Workshop Sessions, and 3 Special Sessions; 65 meetings are anticipated in Fiscal Year 2013/2014 – totals through May include 14 Regular Sessions, 14 Workshop Sessions, and 7 Special Sessions;
  - Processed 15 ordinances and 66 resolutions in Fiscal Year 2012/2013, including 29 associated contracts/agreements; at Fiscal Year 2013/2014 mid-point, 4 ordinances and 54 resolutions with 21 associated contracts/agreements have been processed;
  - Provided administrative support in Fiscal Year 2012/2013 for Code Enforcement Special Magistrate Hearings, including preparation of 68 case files, 15 liens and 11 releases recorded; at Fiscal Year 2013/2014 mid-point, support included preparation of 25 case files, 15 liens and 13 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, in the local newspaper, and at Village facilities; recognized volunteers and promoted public participation with board member profiles, articles, and photos in the Newsletter; sent a thank you card to each volunteer during National Volunteer Week.

Our online archive of official photos of North Palm Beach Mayors from 1956 to present day was completed, along with links to each resolution of appointment. This will be expanded to include additional photos and documents of historic interest. A similar archive for each council member from 1956 to present day is in progress.

The Clerk's office joined with Parks and Recreation to develop and publicize a volunteer brochure highlighting opportunities to help with Special Events and other recreational activities.

### Goals and Objectives

The Clerk's office remains committed to providing Village public records 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. Areas of special emphasis in FY 2015 will include site plans, zoning orders, and historic documents and photographs.

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 email notifications.
- b. Promote volunteerism and public participation through articles and photos in the Village newsletter, local newspaper, Village Hall slideshow, website, and social media.
- 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 and historical records.
- b. Collaborate with other departments to publish informational articles in the Newsletter regarding Village government, policies, procedures, and history.

Department Goal:

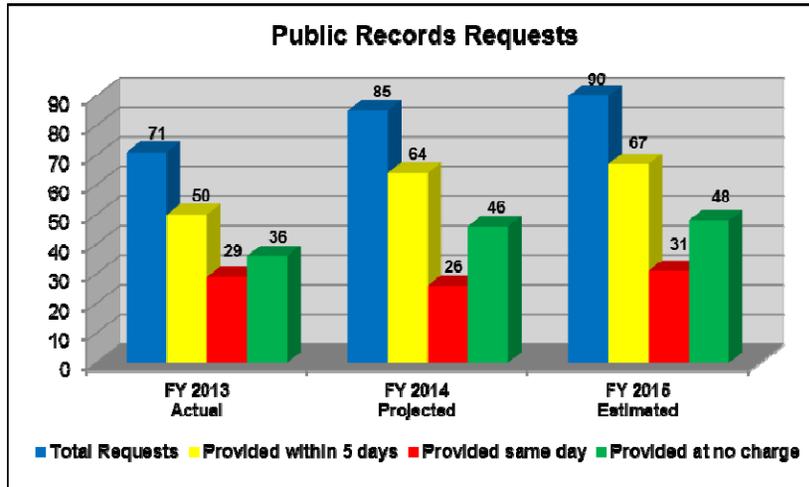
**Improve communication and response to the public and encourage suggestions from the public.**

Objectives:

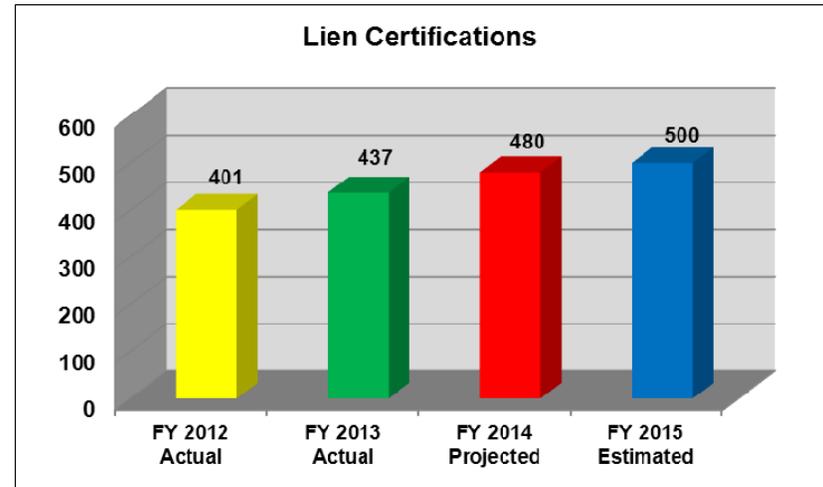
- a. Join with IT to deliver information through the website, email, text messaging, and social media that is targeted to residents’ specific areas of interest.
- b. Track suggestions received, responses issued, actions taken, and/or programs initiated.
- c. Update and reformat Village Guide to Services.

Performance Measures

<b>Performance Measure</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Estimated</b>
Articles, postings regarding volunteer opportunities	36	36	40
Number of applications received for Village Boards or public service options	28	20	30
Percentage of public records provided within five (5) business days of receipt	50/71 70.42%	64/85 75.41%	67/90 75%
Percentage of public records provided on the same day as requested	29/71 40.85%	26/85 31.15%	31/90 35%
Percentage of public records provided at no charge	36/71 50.70%	46/85 54.10%	48/90 54%



**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 2014-2015 General Fund Budget  
Village Clerk**

	<b>FY 2015 Budget</b>	<b>FY 2014 Adopted Budget</b>	<b>% Increase / (Decrease) over FY 2014 Budget</b>	<b>Actual 09/30/13</b>	<b>Actual 09/30/12</b>	<b>Actual 09/30/11</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 207,892	\$ 206,710	0.57%	\$ 199,797	\$ 187,558	\$ 178,703
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<b>207,892</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	38,064	42,624	-10.70%	37,852	34,068	33,212
Health Insurance	26,500	25,442	4.16%	23,673	17,893	22,287
FICA/Medicare	15,904	15,814	0.57%	14,258	13,438	12,744
LTD Insurance	894	917	-2.51%	786	1,079	1,042
Life Insurance	261	261	0.00%	266	324	324
Worker's Compensation	377	331	13.90%	384	280	282
Other	-	-	0.00%	-	-	-
	<b>82,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 289,892</b>	<b>\$ 292,099</b>	<b>-0.76%</b>	<b>\$ 277,016</b>	<b>\$ 254,639</b>	<b>\$ 248,595</b>
<b>Operating</b>						
Books, Publications & Subscriptions	25	0	0.00%	0	0	0
Conferences & Seminars	600	325	84.62%	225	50	255
Contractual Services	5,400	5,400	0.00%	2,336	2,325	3,001
Election Expense	18,000	17,500	2.86%	200	27,537	180
Materials & Supplies	4,050	3,400	19.12%	3,262	4,474	3,176
Memberships & Dues	583	465	25.38%	561	541	488
Printing & Binding	600	600	0.00%	362	453	727
Professional Services	100	100	0.00%	33	33	33
Special Events	0	0	0.00%	0	0	731
Support Our Troops	0	0	0.00%	0	0	0
Travel & Training	1,802	990	82.02%	680	178	516
Utilities	0	0	0.00%	0	0	0
Other Operating Costs	1,000	1,000	0.00%	575	794	842
	<b>32,160</b>	<b>29,780</b>	<b>7.99%</b>	<b>8,233</b>	<b>36,385</b>	<b>9,949</b>
<b>Capital</b>						
Capital	0	0	0.00%	0	0	9,495
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>9,495</b>
<b>Total Expenses</b>	<b>\$ 322,052</b>	<b>\$ 321,879</b>	<b>0.05%</b>	<b>\$ 285,249</b>	<b>\$ 291,024</b>	<b>\$ 268,039</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

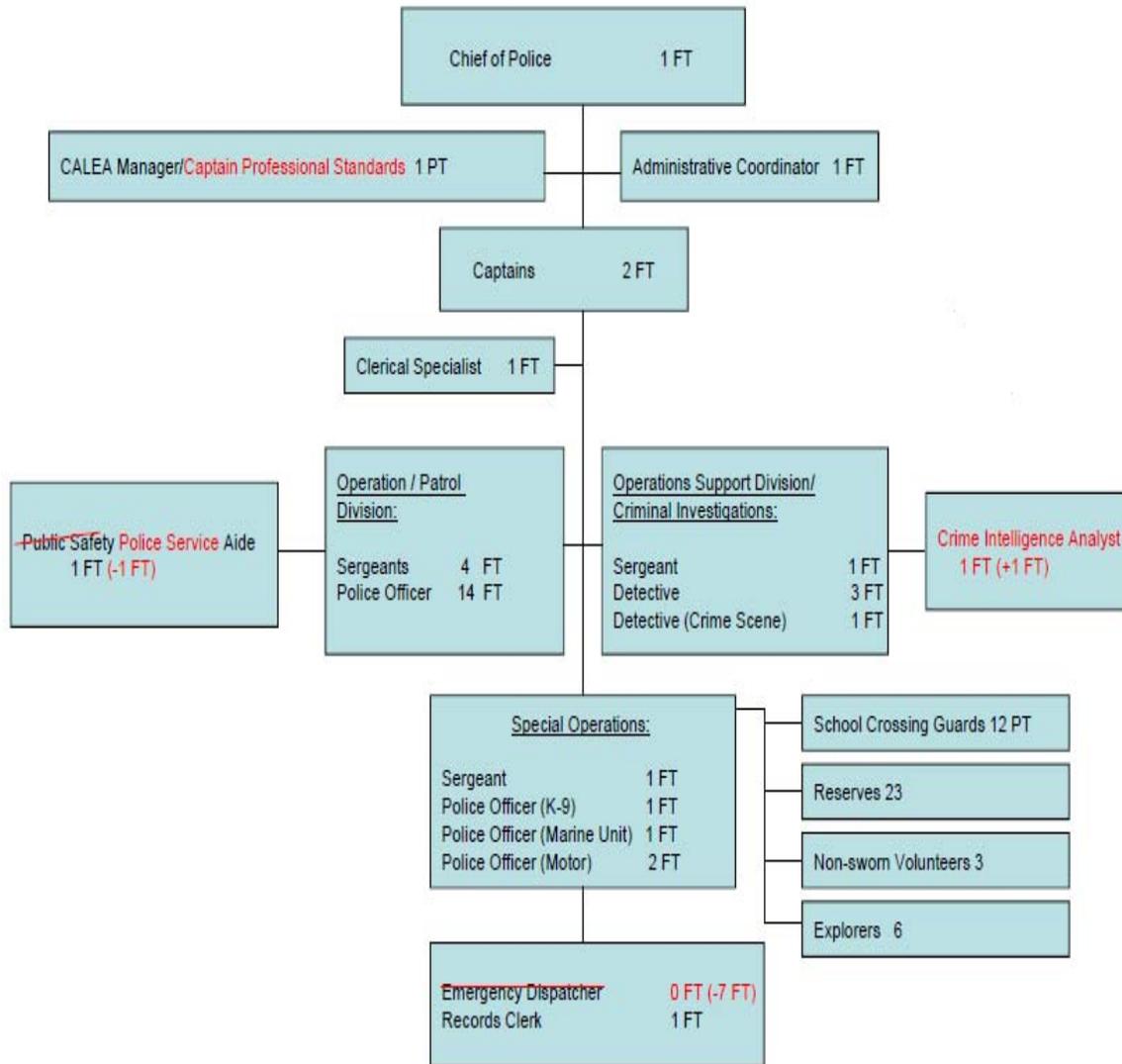
**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
General Services-Village Hall**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Operating</b>						
Historian	903	1,000	-9.70%	0	520	431
Materials & Supplies	6,300	5,800	8.62%	4,213	5,000	3,621
Newsletter	35,000	30,000	16.67%	24,228	26,254	34,956
Postage	35,000	35,000	0.00%	24,319	25,117	24,882
Rental	8,250	8,250	0.00%	6,768	6,408	9,764
Utilities	32,673	31,230	4.62%	30,182	29,281	31,865
Other Operating Costs	80	80	0.00%	55	135	76
	<b>118,206</b>	<b>111,360</b>	<b>6.15%</b>	<b>89,765</b>	<b>92,714</b>	<b>105,595</b>
<b>Capital</b>						
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	47,825	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>47,825</b>	<b>0</b>
Total Expenses	<u><b>\$ 118,206</b></u>	<u><b>\$ 111,360</b></u>	<u><b>6.15%</b></u>	<u><b>\$ 89,765</b></u>	<u><b>\$ 140,539</b></u>	<u><b>\$ 105,595</b></u>

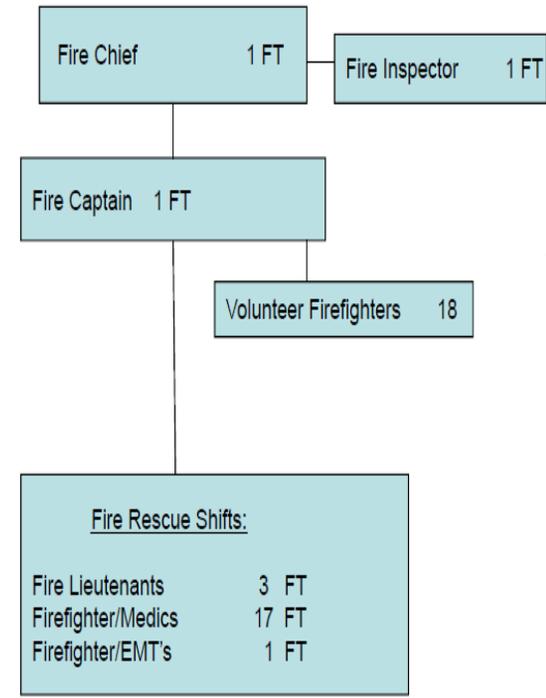
# Police and Fire

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

## Police



## Fire Rescue

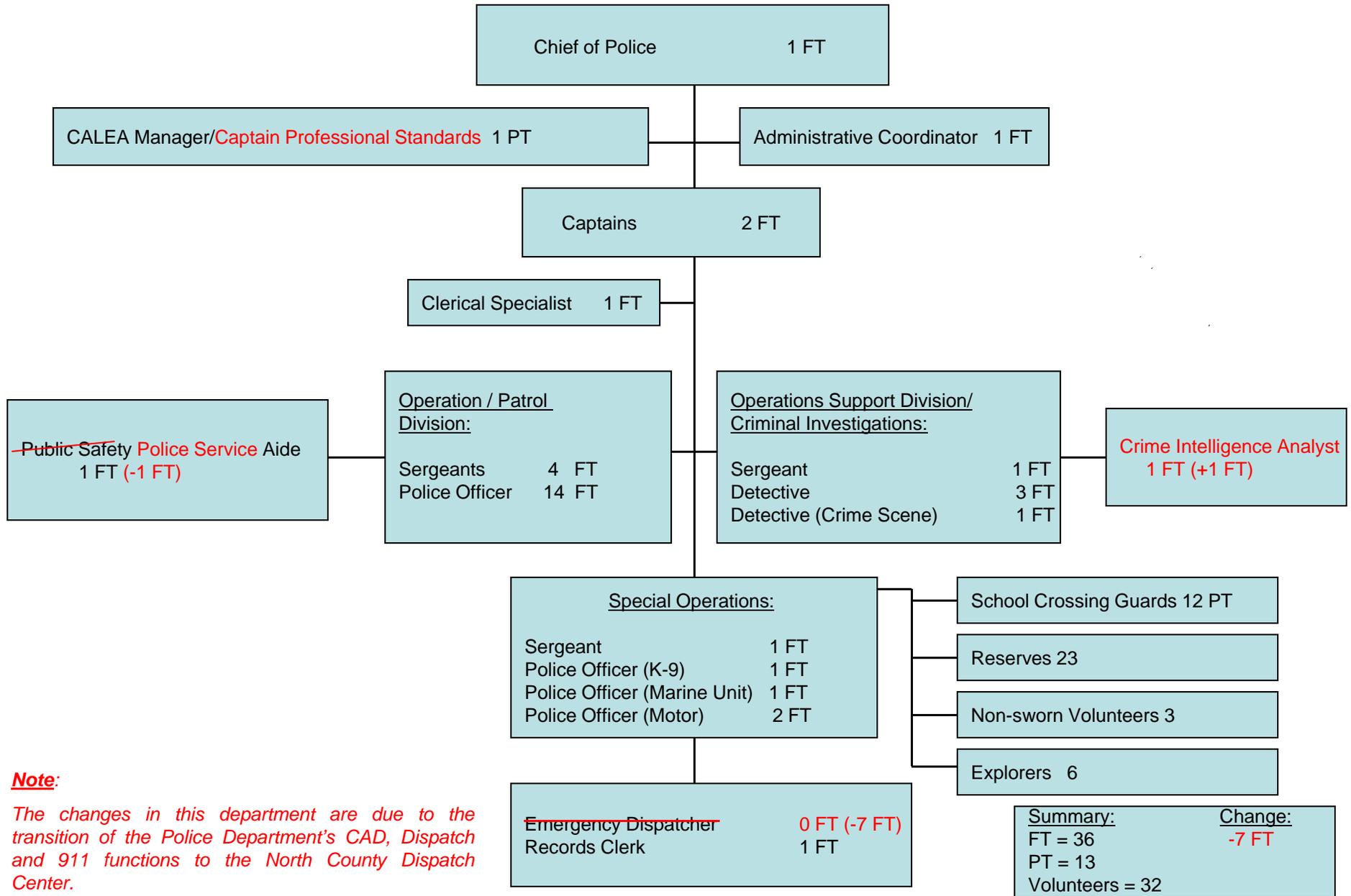


<b>Summary:</b>	<b>Change:</b>
FT = 60	-7 FT
PT = 13	
Volunteers = 50	

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Police and Fire (combined)**

	FY 2015 Budget	FY 2014 Adopted Budget	% Increase / (Decrease) over FY 2014 Budget	Actual 09/30/13	Actual 09/30/12	Actual 09/30/11
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 4,640,511	\$ 4,628,082	0.27%	\$ 4,622,894	\$ 4,302,414	\$ 4,170,333
Overtime Pay	243,000	243,000	0.00%	186,650	310,084	206,057
Part-time Pay	99,324	95,628	3.86%	43,729	55,596	60,342
	<b>4,982,835</b>					
Benefits:						
Pension	1,007,142	1,005,284	0.18%	972,987	896,869	783,529
Health Insurance	770,588	813,156	-5.23%	713,406	678,383	653,190
FICA/Medicare	376,585	379,954	-0.89%	350,932	337,637	322,093
LTD Insurance	19,697	20,224	-2.61%	16,843	23,293	23,267
Life Insurance	5,220	5,829	-10.45%	5,820	6,959	7,074
Worker's Compensation	152,977	120,589	26.86%	135,622	91,535	84,605
Other	-	-	0.00%	-	4,953	1,650
	<b>2,332,209</b>					
	<b>\$ 7,315,044</b>	<b>\$ 7,311,746</b>	<b>0.05%</b>	<b>\$ 7,048,882</b>	<b>\$ 6,707,723</b>	<b>\$ 6,312,140</b>
<b>Operating</b>						
Advertising	150	150	0.00%	25	714	25
Books, Publications & Subscriptions	1,795	2,495	-28.06%	1,265	1,138	1,514
Conferences & Seminars	900	700	28.57%	1,460	-	-
Contractual Services	365,485	57,720	533.20%	46,180	43,488	31,951
Employee Relations	1,500	1,700	-11.76%	1,307	1,254	212
Gas, Oil & Lubricants	150,920	148,930	1.34%	140,579	124,292	111,936
Law Enforcement Trust (Operating)	0	0	0.00%	4,000	7,915	4,000
Licenses & Fees	3,425	1,350	153.70%	3,252	462	2,188
Materials & Supplies	186,550	164,187	13.62%	126,396	103,659	70,793
Memberships & Dues	3,310	2,045	61.86%	1,737	1,691	1,568
Postage	1,300	1,300	0.00%	897	1,282	1,120
Printing & Binding	3,800	3,700	2.70%	2,578	1,571	1,213
Professional Services	15,400	15,200	1.32%	15,180	15,498	14,911
Rental	22,250	20,500	8.54%	17,419	17,485	18,563
Repairs & Maintenance	69,975	91,450	-23.48%	35,568	58,057	60,436
Travel & Training	46,335	39,100	18.50%	42,437	26,934	23,476
Uniforms	54,800	46,000	19.13%	25,658	25,155	18,384
Utilities	108,360	106,155	2.08%	103,623	101,963	103,875
Volunteer Firefighter Drill Pay	0	9,000	-100.00%	3,000	9,251	8,475
Other Operating Costs	330	130	153.85%	2,331	34,670	1,933
	<b>1,036,585</b>	<b>711,812</b>	<b>45.63%</b>	<b>574,890</b>	<b>576,479</b>	<b>476,572</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	57,582	72,187
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	0	0	0.00%	0	49,990	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>107,572</b>	<b>72,187</b>
<b>Total Expenses</b>	<b>\$ 8,351,629</b>	<b>\$ 8,023,558</b>	<b>4.09%</b>	<b>\$ 7,623,772</b>	<b>\$ 7,391,773</b>	<b>\$ 6,860,900</b>

# Police



**Note:**  
*The changes in this department are due to the transition of the Police Department's CAD, Dispatch and 911 functions to the North County Dispatch Center.*

# 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, one (1) Records Clerk and one (1) Clerical Specialist, one (1) Police Service Aide, one (1) Crime Intelligence Analyst and one (1) Administrative Coordinator. The Department currently has thirteen (13) part-time personnel (one who serves as the CALEA Manager/Captain of Professional Standards and twelve School Crossing Guards). We have twenty three (23) Reserve Officers and three (3) non-sworn volunteers. Patrol officers work a twelve-hour shift schedule 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 three (3) divisions:

- Operations/Patrol Division
- Operations Support/Criminal Investigations Division.
- Professional Standards / CALEA

Each Division is commanded by a Police Captain who is responsible for overseeing: Patrol; Criminal Investigations; Specialized Units; 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, one (1) Crime Intelligence Analyst, three (3) detectives, and one (1) Detective/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:**

- 2012 total is 314
- 2013 total is 355

### **Enforcement Initiatives:**

- 2012 3,726 citations, 654 warnings
- 2013 1,255 citations, 120 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.

In April 2014 the North Palm Beach Police Department completed the third national re-accreditation on-site assessment. The Department has been re-accredited for the 3<sup>rd</sup> term as of at the July 2014 at the Commission Conference.

The North Palm Beach Police Department continued in the re-accreditation process, which began six (6) years ago after receiving the 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, the 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.

### **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 six (6) 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 Reserve Officers. They assist full-time officers in every aspect of their jobs and provide assistance during special events. The program currently has twenty three (23) 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 three (3) 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 nineteen (19) security surveys in 2013.

#### **Trespass Program**

This program allows business owners to sign an affidavit giving consent for police 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. Police Officers must advise persons found on the premises that

failure to leave the area may result in arrest. Currently there are thirty eight (38) 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 Police 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 one hundred and eighty five (185) 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 twenty five hundred (2,500) flyers in 2013.

### Cell Phones to Seniors

Cell phones are collected and then given out to senior citizens throughout the area for emergency use. The Department distributed twelve (12) cell phones in 2013.

### 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 four hundred (400) gun locks in 2013.

### 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 one hundred and twelve (112) meetings in 2013.

### 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 thirty-nine (39) meetings throughout 2013.

### 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 thirty-two (32) seminars in 2013.

#### 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. The department conducted four (4) Workers' on Watch meetings in 2013.

#### 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 two hundred and thirty (230) children were fingerprinted in 2013.

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

Drug Abuse Resistance Education (D.A.R.E.) is offered in community schools by specially trained officers. In 2013 we graduated 100 sixth grade students from the program.

#### Personnel Changes

The personnel/title changes for Fiscal Year 2014/2015 are:

- Title change from "CALEA Manager" to "CALEA Manager/Captain of Professional Standards" for one (1) part-time position;

- Title change from "Public Safety Aide" to "Police Service Aide" for one (1) full-time position;
- Addition of one (1) full-time Crime Intelligence Analyst position/Deletion of one (1) full-time Public Safety Aide position;
- Deletion of seven (7) full-time Emergency Dispatcher positions

#### 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.

#### North County Dispatch Center (NCDC)

The NPB Police Department is transitioning its CAD, dispatch and 911 functions to NCDC. Joining NCDC not only provides substantial cost savings in FY 2015 and subsequent years, but also provides an infrastructure for more efficient and effective Policing of our Village.

#### Transitional Neighborhood Teams

Transitional Neighborhood teams (TNT) consist of one captain, two sergeants, two detectives, one K-9 Officer, eight police officers 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 2013-2014, the Police Department achieved the following new initiatives and improvement goals:

- Increased community participation/meetings;
- Increased code enforcement actions;
- Increased case clearance;
- Reduced part one crime to 21%

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, through Crime Prevention and Community Policing.**

Department Goal:

**Provide for a safe and secure community.**

Objectives:

- Maintain ratio of UCR Part I crimes reported at current clearance rate.
- The Police Department has sought and achieved CALEA re-accreditation maintaining the highest best practices of the top 5% of Police Departments in the nation.

- Maintain participation with community groups through meetings, events, and resident participation to include aggressive outreach on crime reporting and crime watch.
- 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.

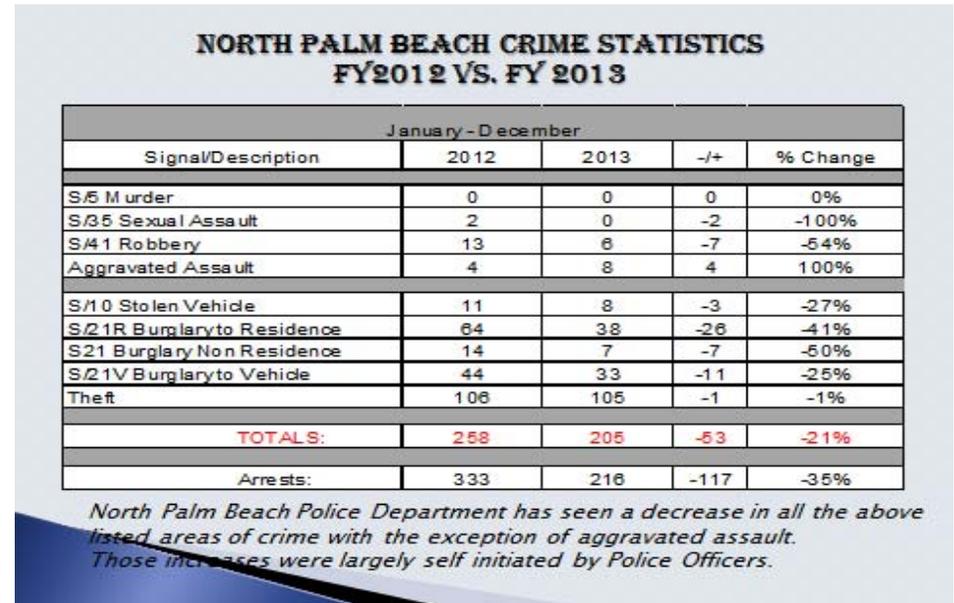
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Performance Measures

Performance Measure	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
Continue to transition to web based flyer distribution and community campaigns	2,500	2,550	2,000
Number of code compliance issues	356	300	200
Ratio of UCR Part I crime and clearance	24.4%	36%	35%
Increase number of warnings issued for traffic stops	120	125	130
Reduce traffic crash reports	314	310	300

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

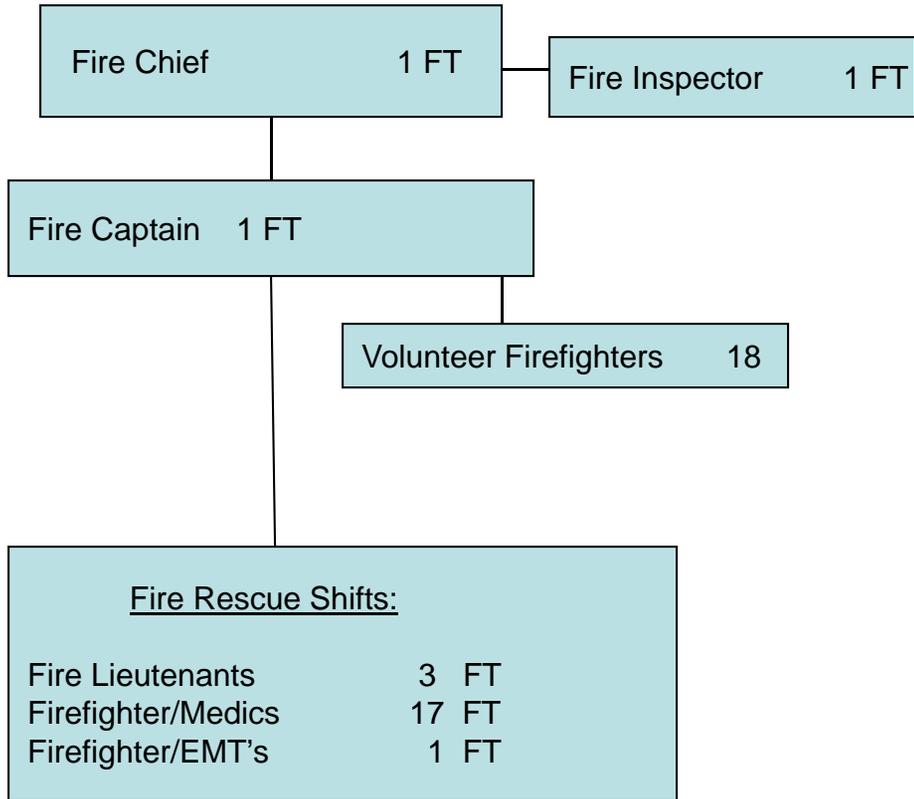
This chart represents the total clearance of the Village’s most serious criminal offenses. The Police Department has achieved 21% reduction in part one crime.



**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Police**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 2,763,430	\$ 2,855,144	-3.21%	\$ 2,933,926	\$ 2,629,660	\$ 2,579,854
Overtime Pay	150,000	150,000	0.00%	98,785	221,575	134,751
Part-time Pay	<u>99,324</u>	<u>95,628</u>	<u>3.86%</u>	<u>43,729</u>	<u>55,596</u>	<u>60,342</u>
Benefits:						
Pension	587,537	614,400	-4.37%	597,654	542,432	478,687
Health Insurance	434,415	482,455	-9.96%	424,983	400,600	388,752
FICA/Medicare	225,873	237,209	-4.78%	223,829	210,253	201,851
LTD Insurance	11,625	12,387	-6.15%	10,201	14,213	14,377
Life Insurance	3,132	3,741	-16.28%	3,691	4,394	4,509
Worker's Compensation	81,707	63,779	28.11%	73,054	49,817	48,283
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>4,953</u>	<u>1,650</u>
	<b>\$ 4,357,043</b>	<b>\$ 4,514,743</b>	<b>-3.49%</b>	<b>\$ 4,409,853</b>	<b>\$ 4,133,494</b>	<b>\$ 3,913,057</b>
<b>Operating</b>						
Advertising	150	150	0.00%	25	714	25
Books, Publications & Subscriptions	500	700	-28.57%	410	74	681
Conferences & Seminars	900	700	28.57%	1,460	0	0
Contractual Services	335,485	28,820	1064.07%	16,118	17,344	8,773
Employee Relations	1,500	1,700	-11.76%	1,307	1,254	212
Gas, Oil & Lubricants	118,000	118,000	0.00%	118,512	101,946	89,834
Law Enforcement Trust (Operating)	0	0	0.00%	4,000	7,915	4,000
Licenses & Fees	600	450	33.33%	1,624	347	568
Materials & Supplies	117,700	100,587	17.01%	66,358	39,746	25,077
Memberships & Dues	2,240	1,180	89.83%	937	807	1,074
Printing & Binding	3,000	3,200	-6.25%	2,126	1,101	918
Rental	20,950	18,900	10.85%	15,989	9,673	8,400
Repairs & Maintenance	51,200	48,200	6.22%	27,220	44,527	43,562
Travel & Training	25,000	18,900	32.28%	25,619	12,225	13,048
Uniforms	24,500	21,500	13.95%	17,501	12,651	7,819
Utilities	15,000	12,420	20.77%	11,792	10,884	9,347
Other Operating Costs	<u>100</u>	<u>0</u>	<u>0.00%</u>	<u>25</u>	<u>34,475</u>	<u>1,792</u>
	<b>716,825</b>	<b>375,407</b>	<b>90.95%</b>	<b>311,023</b>	<b>295,683</b>	<b>215,129</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	57,582	72,187
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>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>57,582</b>	<b>72,187</b>
<b>Total Expenses</b>	<b><u>\$ 5,073,868</u></b>	<b><u>\$ 4,890,150</u></b>	<b><u>3.76%</u></b>	<b><u>\$ 4,720,876</u></b>	<b><u>\$ 4,486,759</u></b>	<b><u>\$ 4,200,373</u></b>

# Fire Rescue



<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.

## Current Year Accomplishments and New Initiatives

During Fiscal Year 2014, the Fire Rescue Department achieved the following new initiatives and goals for improvement:

- Recertified all personnel in Pediatric Advanced Life Support(PALS);
- Served as a host location for the annual countywide Hands-only CPR training event;
- Replaced six year old cardiac defibrillator/monitors with modern equipment;
- Replaced twelve year old thermal image cameras(TICS) with modern, color units;
- Replaced a twelve year old Suburban staff vehicle with a new Tahoe;
- Replaced fire bay doors with more secure, weather resistant roll-up type doors; 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:

- Conduct operational readiness drills to enhance staff speed in deployment and overall readiness.
- 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.**

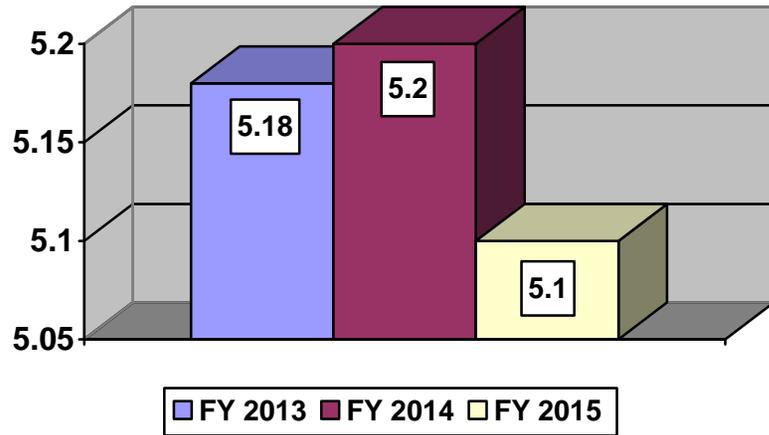
Objectives:

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

Performance Measures

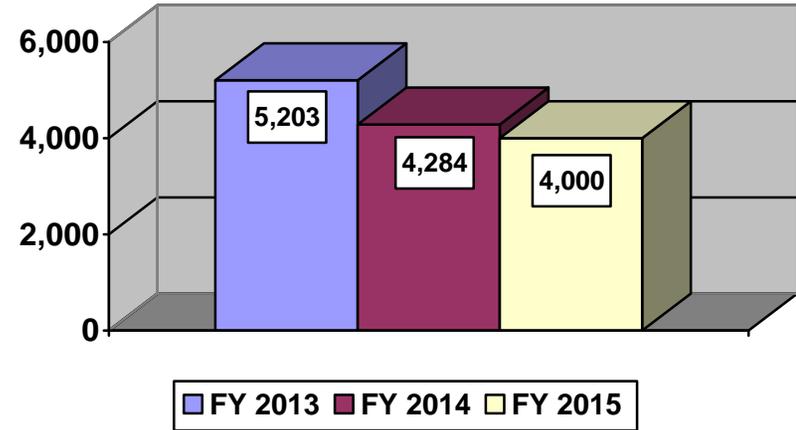
Performance Measure	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
Village Businesses involved in the Safety Fair	9	8	8
Media advertising for the Safety Fair	4	4	4
8 minute response time 80% of the time	5.18	5.2	5.10
Personnel Training Hours	5,203	4,284	4,000

### Response Time by Year



**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



**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 2014-2015 General Fund Budget  
Fire Rescue**

	FY 2015 Budget	FY 2014 Adopted Budget	% Increase / (Decrease) over FY 2014 Budget	Actual 09/30/13	Actual 09/30/12	Actual 09/30/11
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 1,877,081	\$ 1,772,938	5.87%	\$ 1,688,967	\$ 1,672,754	\$ 1,590,479
Overtime Pay	93,000	93,000	0.00%	87,865	88,509	71,306
Part-time Pay	-	-	0.00%	-	-	-
	<b>1,970,081</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	419,605	390,884	7.35%	375,333	354,437	304,842
Health Insurance	336,173	330,701	1.65%	288,423	277,782	264,438
FICA/Medicare	150,712	142,745	5.58%	127,103	127,384	120,241
LTD Insurance	8,072	7,837	3.00%	6,642	9,080	8,890
Life Insurance	2,088	2,088	0.00%	2,128	2,565	2,565
Worker's Compensation	71,270	56,810	25.45%	62,568	41,718	36,322
Other	-	-	0.00%	-	-	-
	<b>987,920</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 2,958,001</b>	<b>\$ 2,797,003</b>	<b>5.76%</b>	<b>\$ 2,639,029</b>	<b>\$ 2,574,229</b>	<b>\$ 2,399,084</b>
<b>Operating</b>						
Books, Publications & Subscriptions	1,295	1,795	-27.86%	855	1,064	833
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	30,000	28,900	3.81%	30,062	26,143	23,178
Gas, Oil & Lubricants	32,920	30,930	6.43%	22,067	22,346	22,102
Licenses & Fees	2,825	900	213.89%	1,628	115	1,620
Materials & Supplies	62,850	62,600	0.40%	54,491	63,914	45,716
Memberships & Dues	1,070	865	23.70%	800	884	494
Printing & Binding	800	500	60.00%	452	470	294
Professional Services	15,400	15,200	1.32%	15,180	15,498	14,911
Rental	1,300	1,600	-18.75%	1,430	331	0
Repairs & Maintenance	12,125	12,600	-3.77%	8,348	13,530	6,959
Travel & Training	21,335	20,200	5.62%	16,817	14,709	10,428
Uniforms	30,300	24,500	23.67%	8,157	12,504	10,565
Utilities	840	775	8.39%	652	609	737
Volunteer Firefighter Drill Pay	0	9,000	-100.00%	3,000	9,251	8,475
Other Operating Costs	150	50	200.00%	69	60	65
	<b>213,210</b>	<b>210,415</b>	<b>1.33%</b>	<b>164,007</b>	<b>181,427</b>	<b>146,378</b>
<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
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 3,171,211</b>	<b>\$ 3,007,418</b>	<b>5.45%</b>	<b>\$ 2,803,036</b>	<b>\$ 2,755,657</b>	<b>\$ 2,545,461</b>

# General Services-Police and Fire

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## *Mission Statement*

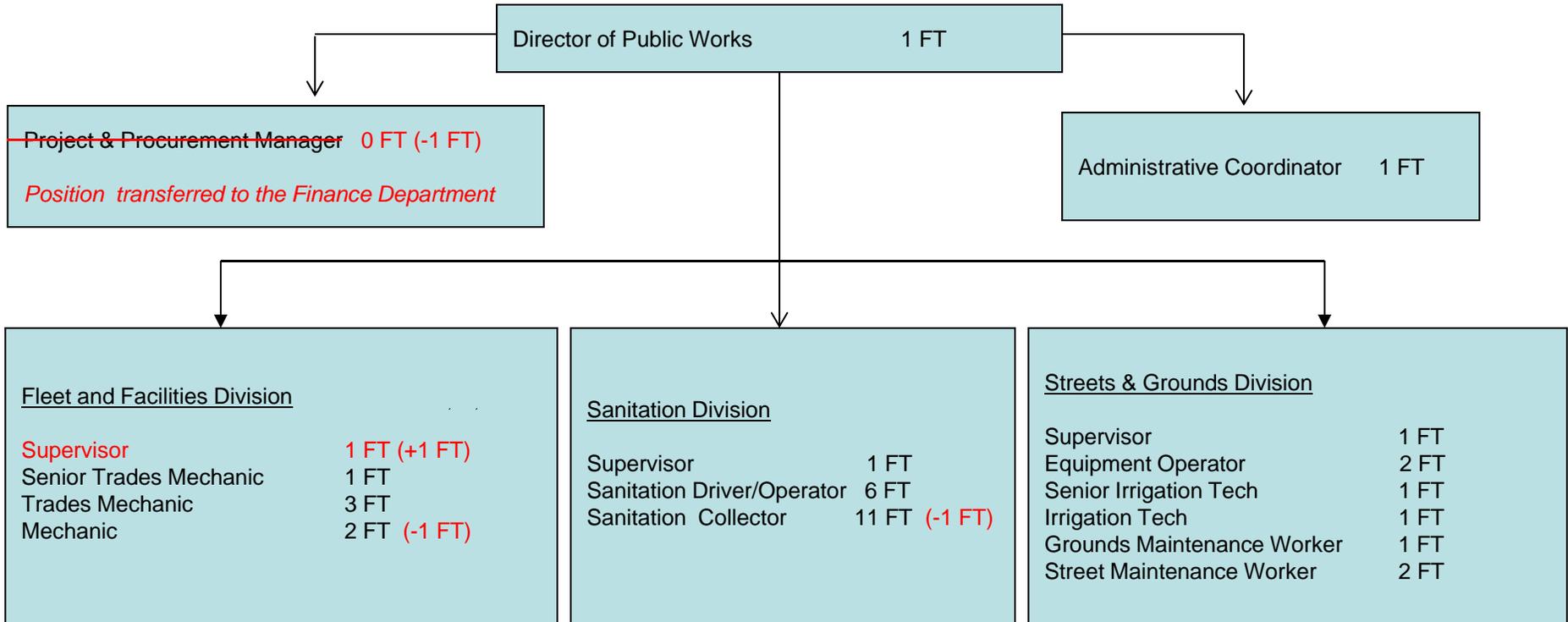
This Division of Public Safety is for the express purpose of accounting for expenditures related to the Public Safety Building that cannot be directly associated with or easily identified to Police or Fire Rescue. Some of the items accounted for within this Division include the following:

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

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Gen Svcs-Police and Fire Bldg**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Operating</b>						
Materials & Supplies	6,000	1,000	500.00%	5,547	0	0
Postage	1,300	1,300	0.00%	897	1,282	1,120
Rental	0	0	0.00%	0	7,482	10,163
Repairs & Maintenance	6,650	30,650	-78.30%	0	0	9,915
Utilities	92,520	92,960	-0.47%	91,179	90,470	93,792
Other Operating Costs	80	80	0.00%	2,237	135	76
	<b>106,550</b>	<b>125,990</b>	<b>-15.43%</b>	<b>99,860</b>	<b>99,368</b>	<b>115,066</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%	0	49,990	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>49,990</b>	<b>0</b>
<b>Total Expenses</b>	<b><u>\$ 106,550</u></b>	<b><u>\$ 125,990</u></b>	<b><u>-15.43%</u></b>	<b><u>\$ 99,860</u></b>	<b><u>\$ 149,358</u></b>	<b><u>\$ 115,066</u></b>

# Public Works



<u>Summary:</u>	<u>Change:</u>
FT= 35	-2 FT
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 enhancing the safety of the community.

## Service Level Narrative

Public Works is comprised of four divisions: Public Works Administration; Fleet & Facilities Maintenance; Street & Grounds Maintenance; and Sanitation. 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 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 Fleet and Facilities Division is comprised of one (1) Supervisor, one (1) Senior Trades Mechanic, three (3) Trades Mechanics, and two (2) 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; and
- 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; and

- Investigate energy saving equipment and devices to reduce electrical consumption throughout the Village; and
- Complete the transition to asset management; and
- Continuing the program of preventative maintenance for 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 104 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 eleven (11) 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.

Acting on the Village Council's goal of evaluating the way in which we work, the Department will seek during this fiscal year to transition from rear-load to front-load commercial collection vehicles. The transition includes a full route conversion of commercial dumpsters. The transition will reduce operating costs and increase revenue generation.

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 Operators, two (2) Street Maintenance Workers, one (1) Grounds Maintenance Worker, one (1) Senior Irrigation Tech, and one (1) Irrigation Tech.

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 fiscal year, the Street Maintenance Division plans several projects in keeping with Village Council's goal to improve the overall appearance of the Village. These projects include:

- Develop a median revitalization plan to provide for visually attractive landscaping while reducing water consumption;
- Introduce annual/seasonal color to Village parks, grounds, and medians;
- Improve landscape at Village gateways, Lighthouse Drive, Prosperity Farms Rd., and U.S. Highway 1.
- 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 2014/15 are:

- Deletion of one (1) full-time Mechanic position / Addition of one (1) full-time Fleet & Facilities Supervisor position;
- Deletion of one (1) full-time Sanitation Collector position;
- Deletion of one (1) full-time Project & Procurement Manager position (position transferred to the Finance Department)

### 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.**

#### Department Goal:

**Reduction of workers' compensation cases.**

#### Objectives:

- a. Specific training of staff.
- b. Regular inspection of shop and work areas.
- c. Procure proper equipment for work functions producing the most frequent compensation claims.

#### 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. Continue assertive schedule to capture commercial recycling.
- c. Effective scheduling of personnel and equipment to specific tasks.
- d. Observation of Village activity.
- e. Evaluate potential changes to the collection schedule.
- f. Enforce the Village's vegetative debris ordinance.
- g. Increase overall recycling tonnage by a minimum of 5% each of the next three years.

#### 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:

**Prepare long-range infrastructure assessment model.**

Objectives:

- a. Develop a comprehensive 10-year maintenance schedule based on evaluations of all Village infrastructure that were completed during FY 2014.

Department Goal:

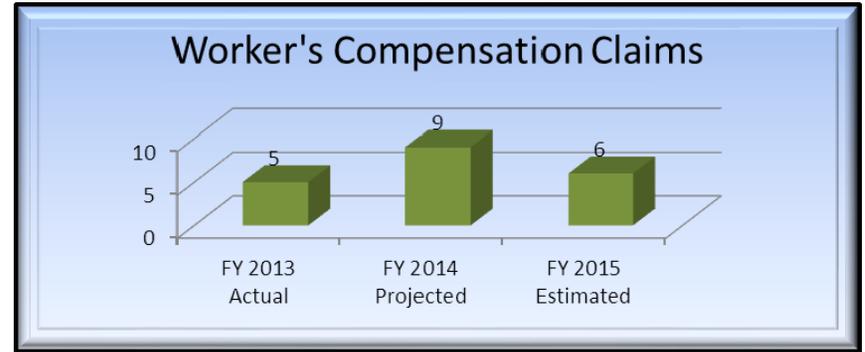
**Improve the appearance of medians and Village grounds.**

Objectives:

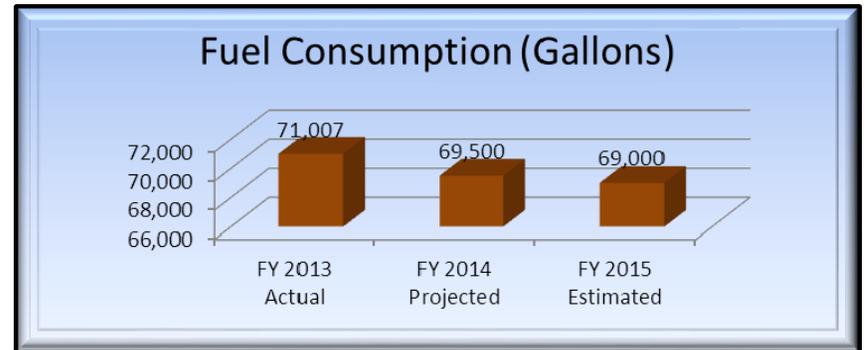
- a. Develop landscaped gateways in to the Village.
- b. Develop corridor plan for main travel routes within the village. Plans include decorative lighting elements, swale and intersection landscape plan, additional decorative sign posts, and intersection crosswalks to create a signature appearance.
- c. Work with grounds maintenance contractor to ensure adherence to contract

Performance Measures

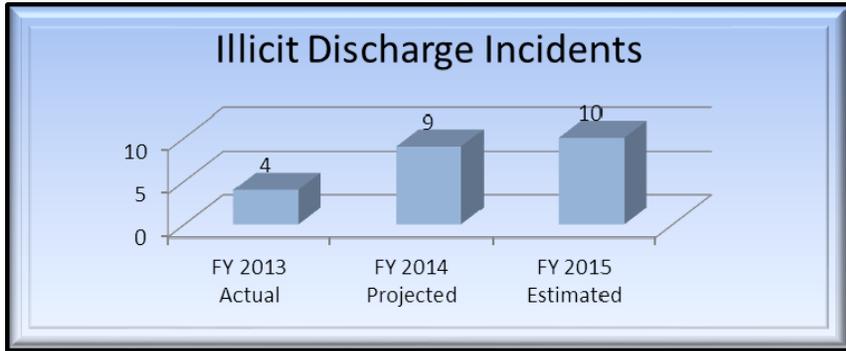
Performance Measure	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
Workers' Compensation Cases	5	9	6
Fuel Consumption(Gallons)(Full Fleet)	71,007	69,500	69,000
Illicit Discharge (NPDES)	4	9	10
Sidewalk Repairs (Linear Feet)	1,800	500	500
Solid Waste Collection (tons)	9,377	9,400	9,200
Paper & Cardboard Recycling (tons)	817	840	880
Glass & Plastic Recycling (tons)	526	560	585
Missed Collection Calls	61	51	50



**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.



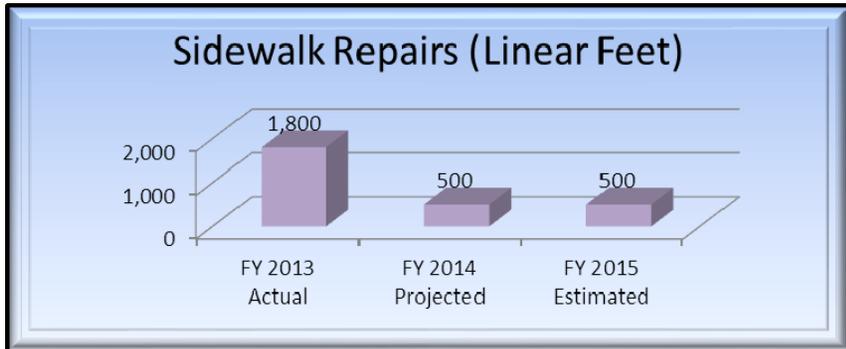
**Fuel Consumption:** This is the amount of fuel consumed by the entire Village fleet of vehicles and assorted pieces of machinery and equipment. Public Works vehicle purchases starting in FY 2014 and beyond will replace older vehicles with more fuel-efficient models.



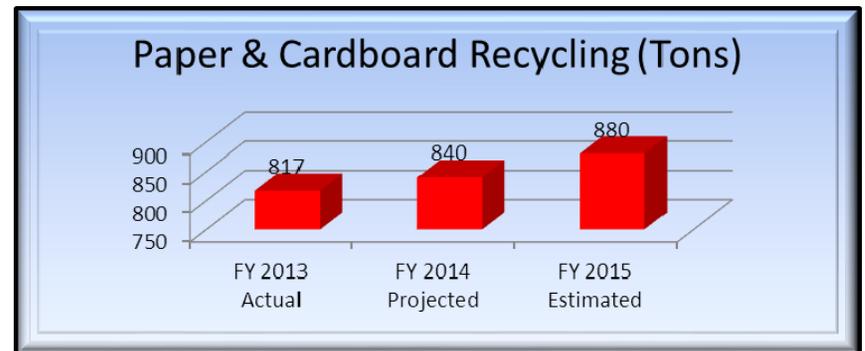
**Illicit Discharge:** Public Works monitors catch basins, outfalls, and waterways within the corporate limits of the Village. Proposed increases in staff training and monitoring of work within the public right-of-way is anticipated to escalate the number of illicit discharges discovered and mitigated.



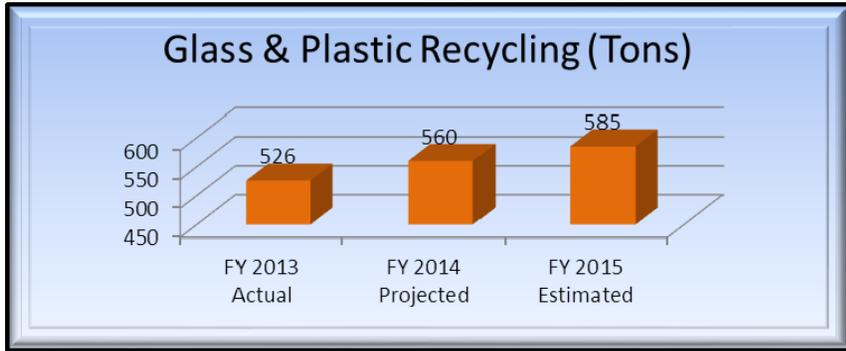
**Solid Waste Collection:** The number of tons of garbage and trash that are collected on an annual basis. A trend of less refuse being collected is anticipated as a result of a proactive effort to increase commercial recycling.



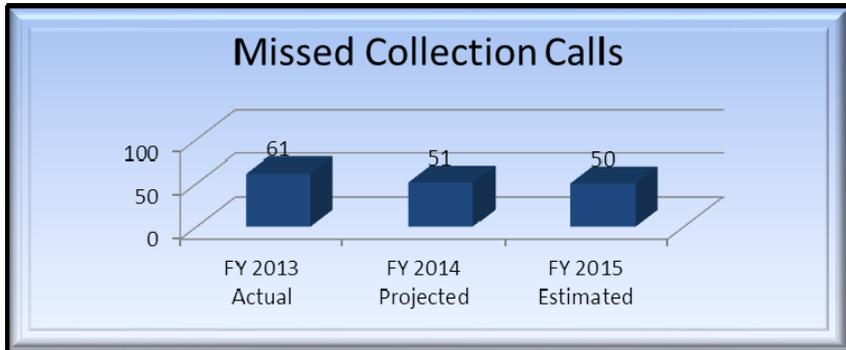
**Sidewalk Repairs:** Throughout the year, staff surveys sidewalks Village-wide and prepares a list of pending repairs. Information submitted by the residents is also included in these estimates. A comprehensive evaluation of all Village infrastructures was completed during FY 2014. This evaluation will be utilized to 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 2016 and beyond.



**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. Public Works has established a goal of increasing recycling tonnage by a minimum of 5% each year through FY 2017.



**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. Public Works has established a goal of increasing recycling tonnage by a minimum of 5% each year through FY 2017.



**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.

## FISCAL YEAR 2014 ACCOMPLISHMENTS

- Cleared out accumulated surplus property from Public Works facilities. Established procedures to generate revenue from the sale of surplus scrap metal, tires, and used parts.
- Generated auction revenue of over \$70,000 for surplus equipment, vehicles, and material.
- Purchased new work order management system to better track staff time and project work load demands.
- Purchased new inventory management system to better track material, parts, and rolling stock.
- Enacted staff cross-training program to address operational efficiency issues.

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Public Works (combined)**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 1,571,925	\$ 1,609,990	-2.36%	\$ 1,578,977	\$ 1,664,149	\$ 1,635,687
Overtime Pay	20,500	20,500	0.00%	17,450	14,770	7,995
Part-time Pay	-	-	0.00%	-	-	-
	<u>1,592,425</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	306,410	315,977	-3.03%	293,223	312,693	319,069
Health Insurance	424,164	459,387	-7.67%	363,492	365,039	385,764
FICA/Medicare	121,823	124,735	-2.33%	111,523	118,740	115,275
LTD Insurance	6,762	7,206	-6.16%	6,258	9,333	9,468
Life Insurance	3,045	3,219	-5.41%	3,047	3,910	3,996
Worker's Compensation	92,932	80,327	15.69%	89,366	73,952	74,376
Other	-	-	0.00%	(100)	(95)	(345)
	<u>955,136</u>	<u>-</u>		<u>(100)</u>	<u>(95)</u>	<u>(345)</u>
	<b>\$ 2,547,561</b>	<b>\$ 2,621,341</b>	<b>-2.81%</b>	<b>\$ 2,463,237</b>	<b>\$ 2,562,491</b>	<b>\$ 2,551,284</b>
<b>Operating</b>						
Advertising	0	1,500	-100.00%	1,733	1,103	1,103
Contractual Services	667,500	649,800	2.72%	563,244	577,449	577,465
Employee Relations	100	100	0.00%	-	-	-
Equipment Rental	3,000	3,500	-14.29%	728	1,364	1,038
Gas, Oil & Lubricants	125,200	133,600	-6.29%	118,863	124,987	118,484
Licenses & Fees	1,850	800	131.25%	365	347	3,011
Materials & Supplies	307,500	274,350	12.08%	235,737	271,994	446,147
Memberships & Dues	1,000	1,000	0.00%	750	195	15
NPEDS Permitting	10,000	15,000	-33.33%	11,216	9,046	10,965
Postage	250	250	0.00%	78	141	365
Printing & Binding	200	125	60.00%	286	69	26
Professional Services	45,000	110,000	-59.09%	2,935	4,068	2,847
Repairs & Maintenance	251,500	164,500	52.89%	91,993	121,953	113,996
Solid Waste Disposal	76,000	78,000	-2.56%	66,260	39,170	43,165
Uniforms	9,500	9,980	-4.81%	10,362	11,404	12,877
Utilities	189,755	164,254	15.53%	161,938	159,997	161,756
Other Operating Costs	57,150	6,000	852.50%	4,256	910	100
	<u>1,745,505</u>	<u>1,612,759</u>	<u>8.23%</u>	<u>1,270,743</u>	<u>1,324,198</u>	<u>1,493,358</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Capital	10,000	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	25,457	0
	<u>10,000</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>25,457</u>	<u>0</u>
<b>Total Expenses</b>	<b>\$ 4,303,066</b>	<b>\$ 4,234,100</b>	<b>1.63%</b>	<b>\$ 3,733,980</b>	<b>\$ 3,912,146</b>	<b>\$ 4,044,642</b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Public Works Administration**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 141,230	\$ 201,242	-29.82%	\$ 216,360	\$ 255,890	\$ 228,635
Overtime Pay	-	-	0.00%	172	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>141,230</u>					
Benefits:						
Pension	22,625	32,347	-30.06%	31,368	41,213	42,176
Health Insurance	31,871	31,140	2.35%	29,990	30,909	27,810
FICA/Medicare	10,805	15,395	-29.81%	14,052	18,329	16,190
LTD Insurance	608	884	-31.22%	678	1,315	1,305
Life Insurance	174	261	-33.33%	222	324	324
Worker's Compensation	252	322	-21.74%	1,112	1,662	1,729
Other	-	-	0.00%	-	-	-
	<u>66,335</u>					
	<b>\$ 207,565</b>	<b>\$ 281,591</b>	<b>-26.29%</b>	<b>\$ 293,953</b>	<b>\$ 349,642</b>	<b>\$ 318,170</b>
<b>Operating</b>						
Contractual Services	17,500	18,800	-6.91%	6,730	6,306	6,413
Employee Relations	100	100	0.00%	0	0	0
Gas, Oil & Lubricants	800	0	0.00%	0	0	0
Licenses & Fees	1,000	250	300.00%	240	0	2,798
Materials & Supplies	2,450	2,000	22.50%	10,189	1,138	1,214
Memberships & Dues	1,000	1,000	0.00%	750	195	15
Postage	250	250	0.00%	78	141	365
Printing & Binding	200	125	60.00%	286	69	26
Repairs & Maintenance	0	0	0.00%	0	0	0
Uniforms	0	300	-100.00%	349	281	281
Utilities	19,590	21,097	-7.14%	21,576	23,128	23,967
Other Operating Costs	2,750	1,300	111.54%	3,449	0	(0)
	<u>45,640</u>	<u>45,222</u>	<u>0.92%</u>	<u>43,647</u>	<u>31,259</u>	<u>35,079</u>
		<b>45,222</b>	<b>0.92%</b>	<b>43,647</b>	<b>31,259</b>	<b>35,079</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	0	0	0.00%	-	-	-
	<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>0</b>
<b>Total Expenses</b>	<b><u>\$ 253,205</u></b>	<b><u>\$ 326,813</u></b>	<b><u>-22.52%</u></b>	<b><u>\$ 337,600</u></b>	<b><u>\$ 380,901</u></b>	<b><u>\$ 353,248</u></b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Facility Services**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 192,221	\$ 181,042	6.17%	\$ 170,131	\$ 200,775	\$ 187,883
Overtime Pay	1,500	1,500	0.00%	765	1,806	1,166
Part-time Pay	-	-	0.00%	-	-	-
	<u>193,721</u>	<u>-</u>				
Benefits:						
Pension	38,661	32,537	18.82%	34,590	39,983	39,637
Health Insurance	41,420	50,699	-18.30%	32,640	34,395	37,915
FICA/Medicare	14,820	13,965	6.12%	11,843	14,051	12,993
LTD Insurance	827	813	1.72%	667	1,112	1,079
Life Insurance	348	348	0.00%	305	432	432
Worker's Compensation	6,781	5,525	22.73%	5,445	4,792	4,455
Other	-	-	0.00%	-	-	-
	<u>102,857</u>	<u>-</u>				
	<b>\$ 296,578</b>	<b>\$ 286,429</b>	<b>3.54%</b>	<b>\$ 256,387</b>	<b>\$ 297,345</b>	<b>\$ 285,560</b>
<b>Operating</b>						
Contractual Services	150,000	175,000	-14.29%	123,474	143,701	148,859
Equipment Rental	1,000	1,500	-33.33%	128	1,244	969
Gas, Oil & Lubricants	11,000	10,800	1.85%	10,727	10,845	10,268
Licenses & Fees	150	150	0.00%	75	125	75
Materials & Supplies	28,550	36,100	-20.91%	14,724	29,802	29,482
Repairs & Maintenance	81,500	62,500	30.40%	42,059	50,817	46,526
Solid Waste Disposal	26,000	28,000	-7.14%	27,611	27,800	25,868
Uniforms	1,000	900	11.11%	935	964	959
Other Operating Costs	47,200	1,500	3046.67%	0	660	(0)
	<u>346,400</u>	<u>316,450</u>	<u>9.46%</u>	<u>219,734</u>	<u>265,959</u>	<u>263,004</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Capital	10,000	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>10,000</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<b><u>\$ 652,978</u></b>	<b><u>\$ 602,879</u></b>	<b><u>8.31%</u></b>	<b><u>\$ 476,121</u></b>	<b><u>\$ 563,304</u></b>	<b><u>\$ 548,564</u></b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Vehicle Maintenance**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 145,838	\$ 142,743	2.17%	\$ 136,622	\$ 130,930	\$ 126,042
Overtime Pay	1,500	1,500	0.00%	1,042	298	491
Part-time Pay	-	-	0.00%	-	-	-
	<u>147,338</u>	<u>-</u>				
Benefits:						
Pension	29,098	31,880	-8.73%	29,083	27,424	27,316
Health Insurance	20,710	39,899	-48.09%	18,141	17,168	16,717
FICA/Medicare	11,272	11,035	2.15%	9,878	9,405	9,072
LTD Insurance	628	641	-2.03%	554	769	738
Life Insurance	261	261	0.00%	262	324	324
Worker's Compensation	3,520	3,072	14.58%	3,249	2,386	2,364
Other	-	-	0.00%	-	-	-
	<u>65,489</u>	<u>-</u>				
	<u>\$ 212,827</u>	<u>\$ 231,031</u>	<u>-7.88%</u>	<u>\$ 198,830</u>	<u>\$ 188,704</u>	<u>\$ 183,064</u>
<b>Operating</b>						
Contractual Services	4,000	5,000	-20.00%	1,624	1,109	1,778
Gas, Oil & Lubricants	1,400	2,800	-50.00%	2,207	3,442	3,117
Licenses & Fees	700	400	75.00%	50	222	138
Materials & Supplies	163,500	173,500	-5.76%	141,259	178,848	136,710
Repairs & Maintenance	43,000	57,000	-24.56%	33,146	44,913	30,968
Uniforms	1,000	780	28.21%	1,058	927	954
Utilities	300	200	50.00%	178	0	0
Other Operating Costs	2,200	1,200	83.33%	(0)	0	(0)
	<u>216,100</u>	<u>240,880</u>	<u>-10.29%</u>	<u>179,522</u>	<u>229,462</u>	<u>173,666</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%	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>\$ 428,927</u>	<u>\$ 471,911</u>	<u>-9.11%</u>	<u>\$ 378,352</u>	<u>\$ 418,166</u>	<u>\$ 356,730</u>

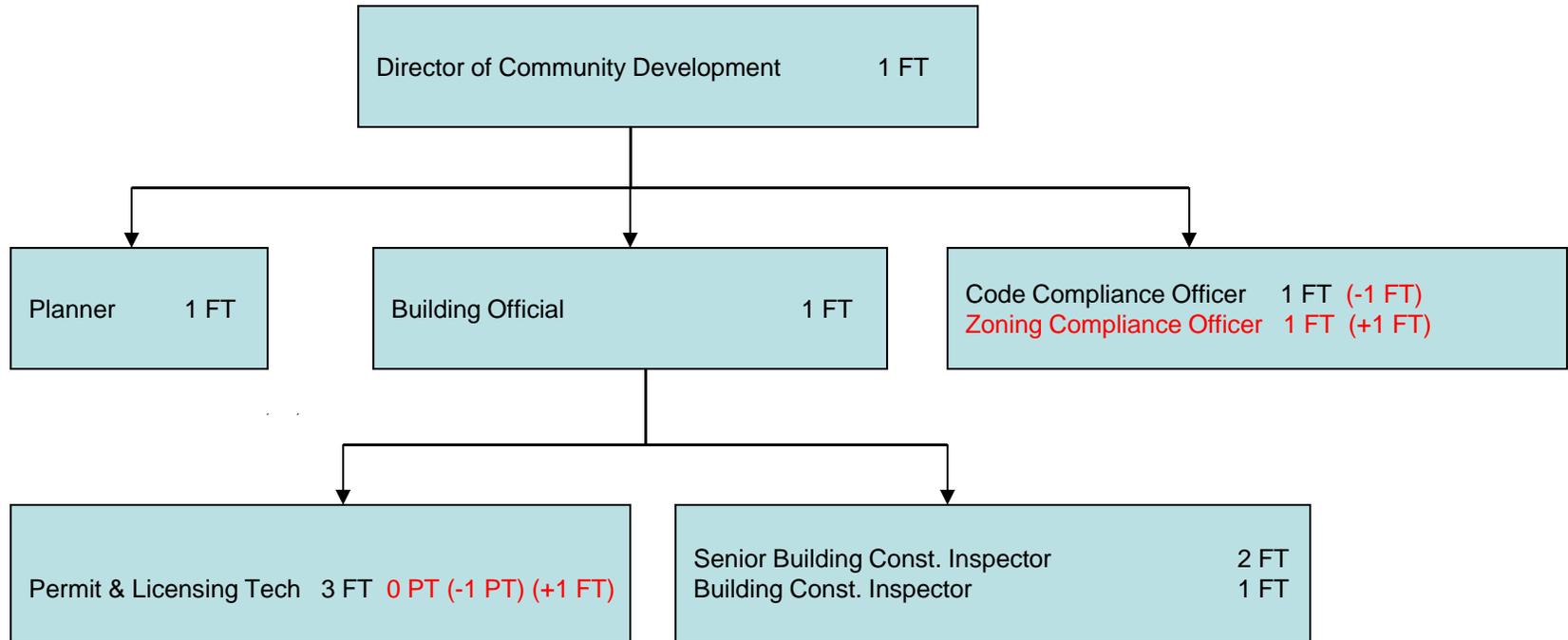
**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Sanitation**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 777,133	\$ 797,203	-2.52%	\$ 761,877	\$ 762,418	\$ 765,335
Overtime Pay	14,500	14,500	0.00%	13,355	11,014	5,235
Part-time Pay	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>791,633</b>					
Benefits:						
Pension	157,356	170,022	-7.45%	147,471	147,057	146,414
Health Insurance	241,737	241,666	0.03%	216,921	213,489	216,062
FICA/Medicare	60,560	62,096	-2.47%	54,319	54,132	53,600
LTD Insurance	3,342	3,580	-6.65%	3,077	4,368	4,436
Life Insurance	1,566	1,653	-5.26%	1,643	2,016	2,052
Worker's Compensation	62,954	55,270	13.90%	61,951	51,934	51,771
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>(275)</u>
	<b>527,515</b>					
	<b>\$ 1,319,148</b>	<b>\$ 1,345,990</b>	<b>-1.99%</b>	<b>\$ 1,260,614</b>	<b>\$ 1,246,427</b>	<b>\$ 1,244,630</b>
<b>Operating</b>						
Advertising	0	1,500	-100.00%	1,733	1,103	1,103
Contractual Services	1,000	1,000	0.00%	1,763	0	5,266
Gas, Oil & Lubricants	100,000	100,000	0.00%	90,044	91,287	83,626
Materials & Supplies	17,500	15,750	11.11%	8,310	14,969	12,131
Repairs & Maintenance	0	0	0.00%	0	0	0
Solid Waste Disposal	50,000	50,000	0.00%	38,649	11,370	17,297
Uniforms	6,000	6,000	0.00%	6,214	7,137	8,505
Other Operating Costs	<u>2,000</u>	<u>1,000</u>	<u>100.00%</u>	<u>557</u>	<u>250</u>	<u>100</u>
	<b>176,500</b>	<b>175,250</b>	<b>0.71%</b>	<b>147,271</b>	<b>126,115</b>	<b>128,029</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	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>25,457</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>25,457</b>	<b>0</b>
<b>Total Expenses</b>	<b><u>\$ 1,495,648</u></b>	<b><u>\$ 1,521,240</u></b>	<b><u>-1.68%</u></b>	<b><u>\$ 1,407,885</u></b>	<b><u>\$ 1,397,999</u></b>	<b><u>\$ 1,372,658</u></b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Streets & Grounds**

	FY 2015 Budget	FY 2014 Adopted Budget	% Increase / (Decrease) over FY 2014 Budget	Actual 09/30/13	Actual 09/30/12	Actual 09/30/11
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 315,503	\$ 287,760	9.64%	\$ 293,988	\$ 314,135	\$ 327,792
Overtime Pay	3,000	3,000	0.00%	2,115	1,653	1,103
Part-time Pay	-	-	0.00%	-	-	-
	<b>318,503</b>					
Benefits:						
Pension	58,670	49,191	19.27%	50,711	57,016	63,526
Health Insurance	88,426	95,983	-7.87%	65,800	69,078	87,260
FICA/Medicare	24,366	22,244	9.54%	21,431	22,824	23,420
LTD Insurance	1,357	1,288	5.36%	1,282	1,769	1,910
Life Insurance	696	696	0.00%	616	814	864
Worker's Compensation	19,425	16,138	20.37%	17,609	13,179	14,056
Other	-	-	0.00%	(100)	(95)	(70)
	<b>192,940</b>					
	<b>\$ 511,443</b>	<b>\$ 476,300</b>	<b>7.38%</b>	<b>\$ 453,453</b>	<b>\$ 480,373</b>	<b>\$ 519,861</b>
<b>Operating</b>						
Contractual Services	495,000	450,000	10.00%	429,653	426,332	415,148
Equipment Rental	2,000	2,000	0.00%	599	120	69
Gas, Oil & Lubricants	12,000	20,000	-40.00%	15,884	19,412	21,473
Materials & Supplies	95,500	47,000	103.19%	61,254	47,237	266,609
NPEDS Permitting	10,000	15,000	-33.33%	11,216	9,046	10,965
Professional Services	45,000	110,000	-59.09%	2,935	4,068	2,847
Repairs & Maintenance	127,000	45,000	182.22%	16,788	26,222	36,503
Uniforms	1,500	2,000	-25.00%	1,806	2,097	2,178
Utilities	169,865	142,957	18.82%	140,184	136,869	137,788
Other Operating Costs	3,000	1,000	200.00%	250	0	(0)
	<b>960,865</b>	<b>834,957</b>	<b>15.08%</b>	<b>680,569</b>	<b>671,403</b>	<b>893,580</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>\$ 1,472,308</b>	<b>\$ 1,311,257</b>	<b>12.28%</b>	<b>\$ 1,134,023</b>	<b>\$ 1,151,776</b>	<b>\$ 1,413,441</b>

# 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=11	+ 1 FT
PT=0	- 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 Planning Division consists of the Director of Community Development, one (1) full-time Planner. The Director oversees and supervises all areas of the Community Development Department. This includes providing oversight, guidance to the staff, project management, budgetary controls, and maintaining customer service levels to the Village Administration and the general 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 and three (3) full-time Permit & Licensing Technician positions.

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 contractor registrations. This includes preparing the necessary financial reports and daily deposits.

The Code Compliance Division consists of one (1) full-time Code Compliance Officer and one (1) full-time Zoning Compliance Officer positions.

The purpose of Code Compliance is to maintain the aesthetics and property values for the residential and business properties within the Village. 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 Officer works in partnership with our residents within the residential community by continuously educating and gaining voluntary compliance instead of relying of punitive measures.

The Zoning Compliance Officer works in collaboration with our local businesses along the commercial corridors within the Village. The officer assures compliance with all zoning regulations in accordance Planning and Zoning policies and procedures.

The Compliance Officers are responsible for case preparation, evidence gathering, and presentation of violation cases before the 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 2014/2015 are:

- Addition of one (1) full-time Permit & Licensing Technician position  
Deletion of one (1) part-time Permit & Licensing Technician position
- Reclassification of one Code Compliance Officer to Zoning Compliance Officer

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2014, the Community Development Department accomplished a significant amount of special projects including:

- Construction and completion of Veterans Memorial Park located next to the North Palm Beach Library;
- Initial construction of the Water Club Residential Development, consisting of 168 multi-family units;
- Amendment to Chapter 5, Boats & Waterways to allow alternate pier configuration within the Earman River area;

- Amendment of Appendix C, Zoning, of the Code of Chapter 45, Zoning, of the Code of Ordinances to allow walls and fences within the front yard setback where residential properties abut commercial or industrial properties;
- Renovation and relocation of Community Development to Village Square Plaza located at 420 U.S. Highway One, Suite 21;
- Maintaining the Village's FEMA National Flood Insurance Program (NFIP) Community Rating System Class 7; this allows residents a fifteen percent discounts for properties located within Special Flood Hazard Area (SFHA);
- Assisted parcel owners within the Northlake Boulevard Overlay Zoning District (NBOZ) to obtain voluntary compliance for required landscape improvements;
- Amendment to Chapter 45, Section 45-33, to allow restaurants with drive-through within the C-1 Commercial Neighborhood District;
- Began Phase I of the Unified Land Development Ordinance update.

### Goals and Objectives

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

#### Council Goal:

<b>Protect the financial integrity of the Village</b>
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#### 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. Conduct a comprehensive sign code study and make recommendations to the Village Council for ordinance changes to enhance our business community.
- c. Actively pursue voluntary annexation within our future annexation areas.

Council Goal:

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

Department Goal:

**To safeguard the public health, safety and general welfare and property through education and enforcement of Building codes.**

Objectives:

- a. Continue educating our Village residents and commercial owners the importance in obtaining the necessary building permits and inspections.
- b. Increase activities to reduce the National Flood Insurance Program (NFIP) Community Rating System to allow additional insurance discounts for properties located within a special flood hazard area of the Village.

Council Goal:

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

Department Goal:

**Work with the Community to promote local businesses.**

Objectives:

- a. Encourage participation of our business community to attend Village Events and promote local businesses within the Village.

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.

Council Goal:

**Continuously evaluate the way we work**

Department Goal:

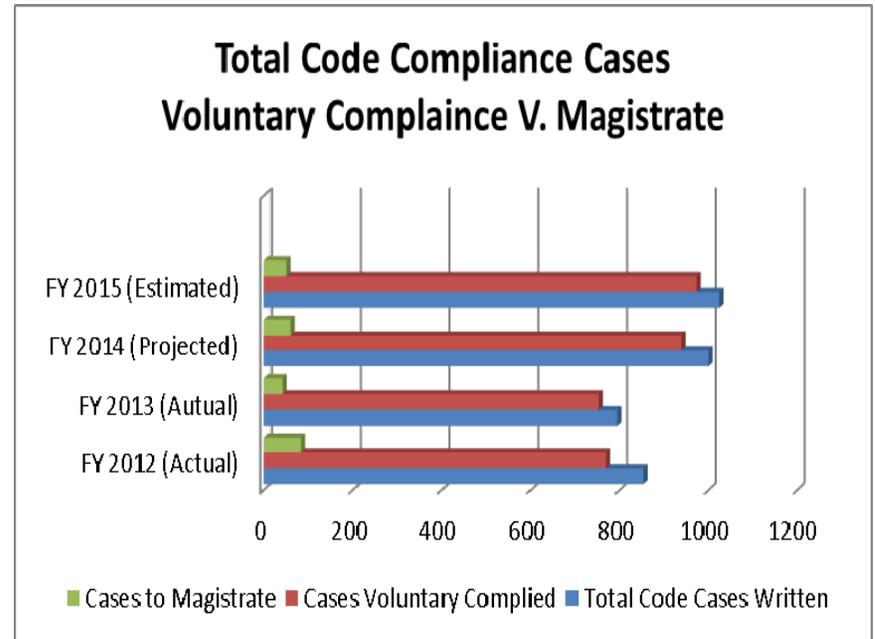
**Enhance customer service and expediting permitting process.**

Objectives:

- a. Continue to evaluate permit process and expediting permit for building and zoning and make necessary changes as needed.
- b. Implement the online portal for permitting and inspections for contractors and residents.

*Performance Measures*

Performance Measures	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
number of inspections	6,660	6,228	8,059	8,200
number of building permits issued	2,649	3,779	4,244	4,300
number of new businesses	108	138	112	120
Increase number of business forums	1	1	0	2
Number of Code Enforcement Special Magistrate Cases	84	41	60	50
Increase voluntary Code compliance	771	795	950	975

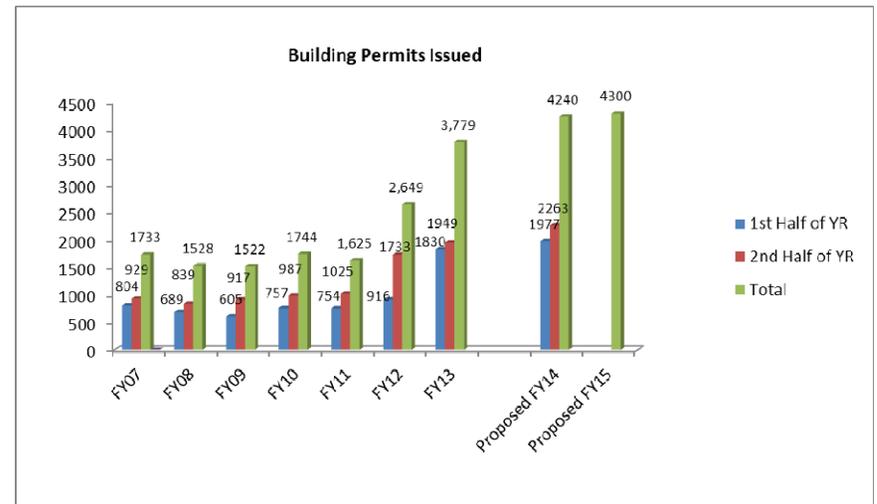
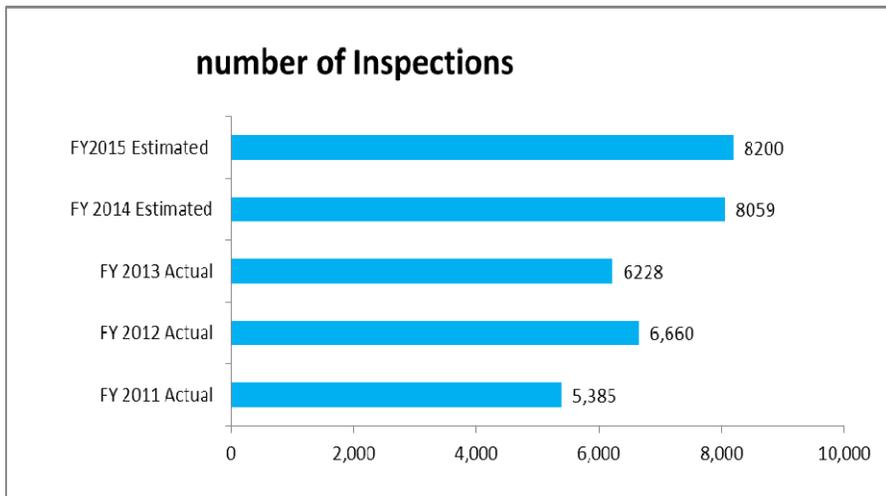


**Code Compliance Cases:** The Code Officers collaborate with residents and businesses in an effort to gain voluntary compliance through education and alternative code methods, which in turn reduces the number of Magistrate Hearings.

**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.

**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 2014/2015 based on construction of a new multi-family community and commercial redevelopment.



**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Community Development(combined)**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 653,303	\$ 619,356	5.48%	\$ 571,307	\$ 518,768	\$ 483,001
Overtime Pay	-	-	0.00%	282	211	-
Part-time Pay	-	22,698	-100.00%	24,009	45,364	31,350
	<u>653,303</u>					
Benefits:						
Pension	113,527	112,790	0.65%	92,619	89,317	79,492
Health Insurance	144,615	132,292	9.32%	110,158	96,273	96,380
FICA/Medicare	49,979	49,117	1.75%	43,187	40,533	36,640
LTD Insurance	2,811	2,775	1.30%	2,128	2,927	2,798
Life Insurance	957	870	10.00%	774	890	864
Worker's Compensation	7,952	7,266	9.44%	7,096	5,367	5,828
Other	-	-	0.00%	-	-	443
	<u>319,841</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>443</u>
	<b>\$ 973,144</b>	<b>\$ 947,164</b>	<b>2.74%</b>	<b>\$ 851,561</b>	<b>\$ 799,649</b>	<b>\$ 736,796</b>
<b>Operating</b>						
Advertising	2,000	1,500	33.33%	1,685	533	5,007
Books, Publications & Subscriptions	1,116	863	29.32%	357	1,170	570
Charge Card Fees	5,100	5,075	0.49%	4,246	1,187	-
Comp Plan Amendments	5,000	2,000	150.00%	1,500	-	3,000
Conferences & Seminars	1,370	1,370	0.00%	409	349	300
Contractual Services	56,800	51,700	9.86%	5,068	10,583	4,842
Developer Fees	0	0	0.00%	9,682	-	-
Engineering Fees	0	0	0.00%	0	0	0
Gas, Oil & Lubricants	7,200	12,000	-40.00%	8,614	8,651	7,539
Materials & Supplies	9,000	3,700	143.24%	4,277	5,104	10,737
Memberships & Dues	1,832	1,482	23.62%	1,508	883	1,070
Postage	1,000	400	150.00%	242	208	0
Printing & Binding	1,200	600	100.00%	182	223	609
Professional Fees	80,000	75,000	6.67%	11,941	0	7,318
Repairs & Maintenance	700	0	0.00%	956	0	2,089
Small Business Grant	0	0	0.00%	10,645	10,420	5,000
Travel & Training	11,660	12,010	-2.91%	3,851	2,275	2,711
Uniforms	2,100	3,300	-36.36%	593	694	815
Utilities	18,200	12,220	48.94%	971	1,201	1,423
Other Operating Costs	15,350	5,150	198.06%	14,826	1,615	1,110
	<u>219,628</u>	<u>188,370</u>	<u>16.59%</u>	<u>81,554</u>	<u>45,097</u>	<u>54,141</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	1,500	73,271	8,323
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>1,500</u>	<u>73,271</u>	<u>8,323</u>
<b>Total Expenses</b>	<b><u>\$ 1,192,772</u></b>	<b><u>\$ 1,135,534</u></b>	<b><u>5.04%</u></b>	<b><u>\$ 934,615</u></b>	<b><u>\$ 918,017</u></b>	<b><u>\$ 799,260</u></b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Community Planning**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 174,258	\$ 159,256	9.42%	\$ 161,398	\$ 147,825	\$ 137,219
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>174,258</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	30,901	29,315	5.41%	26,816	22,640	19,208
Health Insurance	37,459	37,056	1.09%	33,856	32,456	31,735
FICA/Medicare	13,331	12,183	9.42%	11,539	10,534	9,766
LTD Insurance	750	715	4.90%	608	832	804
Life Insurance	174	174	0.00%	176	215	216
Worker's Compensation	311	255	21.96%	297	219	217
Other	-	-	0.00%	-	-	-
	<u>82,926</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 257,184</u>	<u>\$ 238,954</u>	<u>7.63%</u>	<u>\$ 234,689</u>	<u>\$ 214,721</u>	<u>\$ 199,165</u>
<b>Operating</b>						
Advertising	1,000	1,000	0.00%	597	533	5,007
Books, Publications & Subscriptions	0	0	0.00%	29	0	0
Comp Plan Amendments	5,000	2,000	150.00%	1,500	0	3,000
Conferences & Seminars	500	500	0.00%	60	0	0
Contractual Services	11,000	4,900	124.49%	1,866	2,395	2,929
Developer Fees	0	0	0.00%	9,682	0	0
Engineering Fees	0	0	0.00%	0	0	0
Gas, Oil & Lubricants	0	4,800	-100.00%	4,070	3,554	2,552
Materials & Supplies	1,800	900	100.00%	859	2,361	6,685
Memberships & Dues	750	665	12.78%	561	421	501
Printing & Binding	200	200	0.00%	62	17	123
Professional Services	80,000	75,000	6.67%	11,941	0	7,318
Repairs & Maintenance	0	0	0.00%	0	0	0
Small Business Grant	0	0	0.00%	10,645	10,420	5,000
Travel & Training	5,250	5,250	0.00%	1,648	4	0
Utilities	2,000	720	177.78%	677	824	1,023
Other Operating Costs	350	150	133.33%	129	27	0
	<u>107,850</u>	<u>96,085</u>	<u>12.24%</u>	<u>44,325</u>	<u>20,556</u>	<u>34,137</u>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	1,500	73,271	8,323
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>1,500</u>	<u>73,271</u>	<u>8,323</u>
<b>Total Expenses</b>	<u>\$ 365,034</u>	<u>\$ 335,039</u>	<u>8.95%</u>	<u>\$ 280,514</u>	<u>\$ 308,548</u>	<u>\$ 241,625</u>

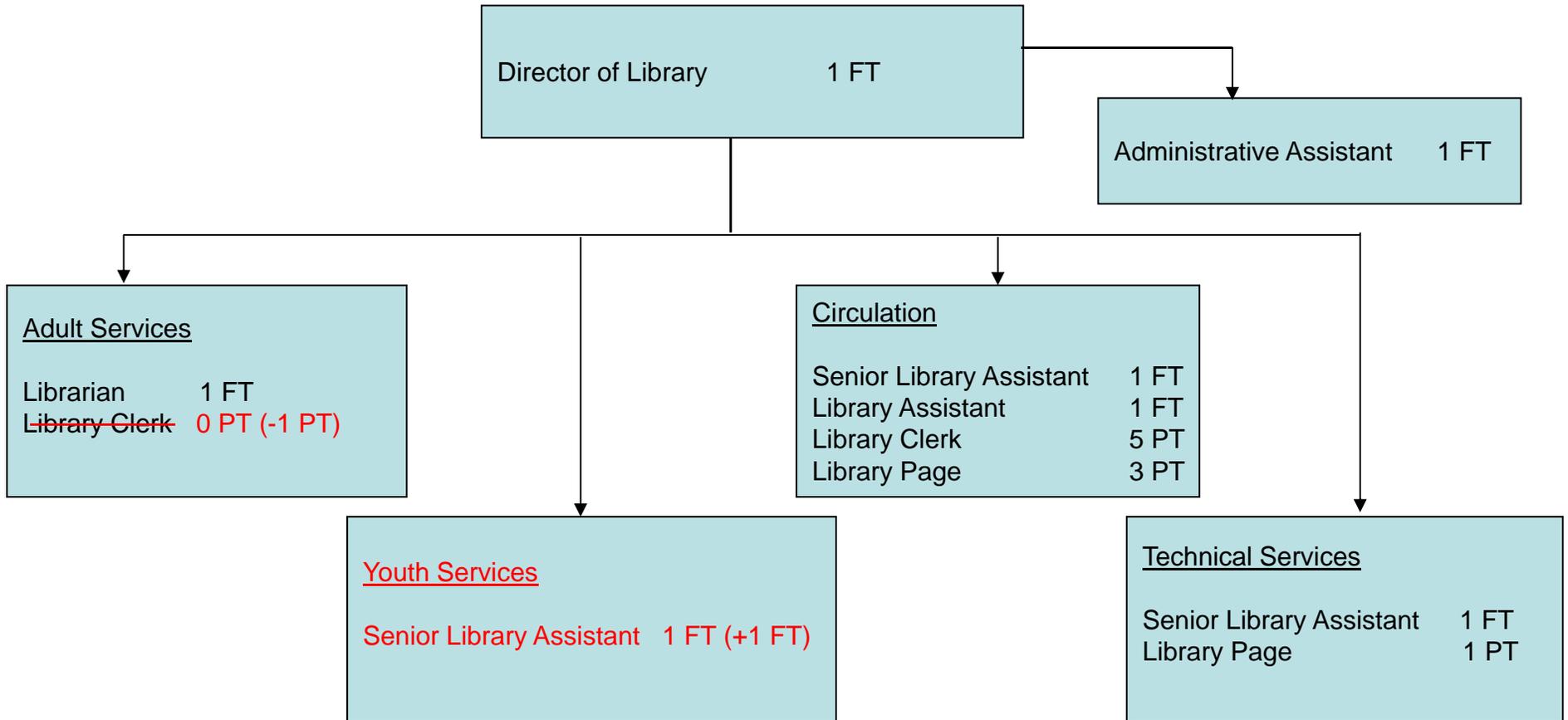
**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Building**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 399,363	\$ 361,982	10.33%	\$ 332,930	\$ 313,795	\$ 293,687
Overtime Pay	-	-	0.00%	179	211	-
Part-time Pay	-	22,698	-100.00%	17,271	38,447	30,492
	<u>399,363</u>					
Benefits:						
Pension	69,233	63,829	8.47%	50,912	55,396	49,069
Health Insurance	75,565	58,180	29.88%	53,300	47,531	48,777
FICA/Medicare	30,552	29,428	3.82%	25,809	25,612	23,288
LTD Insurance	1,718	1,623	5.85%	1,217	1,784	1,693
Life Insurance	609	522	16.67%	466	567	540
Worker's Compensation	5,968	5,215	14.44%	5,064	4,178	4,325
Other	-	-	0.00%	-	-	-
	<u>183,645</u>					
	<b>\$ 583,008</b>	<b>\$ 543,477</b>	<b>7.27%</b>	<b>\$ 487,149</b>	<b>\$ 487,522</b>	<b>\$ 451,872</b>
<b>Operating</b>						
Advertising	1,000	500	100.00%	1,088	0	0
Books, Publications & Subscriptions	1,116	863	29.32%	328	1,170	570
Charge Card Fees	5,100	5,075	0.49%	4,246	1,187	0
Conferences & Seminars	870	870	0.00%	349	349	300
Contractual Services	34,800	42,500	-18.12%	2,250	6,094	1,248
Gas, Oil & Lubricants	4,000	4,000	0.00%	2,764	2,758	2,799
Materials & Supplies	6,500	2,500	160.00%	2,691	2,708	1,829
Memberships & Dues	712	697	2.15%	822	407	439
Postage	1,000	400	150.00%	242	208	0
Printing & Binding	500	300	66.67%	0	5	485
Repairs & Maintenance	500	0	0.00%	60	0	0
Travel & Training	6,010	6,010	0.00%	1,195	1,588	1,800
Uniforms	1,500	2,700	-44.44%	269	522	522
Utilities	13,900	11,200	24.11%	225	302	306
Other Operating Costs	15,000	5,000	200.00%	15,427	550	0
	<u>92,508</u>	<u>82,615</u>	<u>11.97%</u>	<u>31,956</u>	<u>17,847</u>	<u>10,299</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>\$ 675,516</u></b>	<b><u>\$ 626,092</u></b>	<b><u>7.89%</u></b>	<b><u>\$ 519,105</u></b>	<b><u>\$ 505,369</u></b>	<b><u>\$ 462,171</u></b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Code Enforcement**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 79,682	\$ 98,118	-18.79%	\$ 76,979	\$ 57,147	\$ 52,095
Overtime Pay	-	-	0.00%	103	-	-
Part-time Pay	-	-	0.00%	6,738	6,917	858
	<u>79,682</u>	<u>-</u>	<u>0.00%</u>			
Benefits:						
Pension	13,393	19,646	-31.83%	14,892	11,281	11,215
Health Insurance	31,591	37,056	-14.75%	23,002	16,285	15,867
FICA/Medicare	6,096	7,506	-18.78%	5,839	4,387	3,586
LTD Insurance	343	437	-21.51%	303	311	301
Life Insurance	174	174	0.00%	132	108	108
Worker's Compensation	1,673	1,796	-6.85%	1,735	970	1,286
Other	-	-	0.00%	-	-	443
	<u>-</u>	<u>53,270</u>	<u>0.00%</u>			
	<u>\$ 132,952</u>	<u>\$ 164,733</u>	<u>-19.29%</u>	<u>\$ 129,723</u>	<u>\$ 97,406</u>	<u>\$ 85,759</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	11,000	4,300	155.81%	952	2,094	665
Gas, Oil & Lubricants	3,200	3,200	0.00%	1,780	2,339	2,189
Materials & Supplies	700	300	133.33%	727	35	2,223
Memberships & Dues	370	120	208.33%	125	55	130
Printing & Binding	500	100	400.00%	121	202	0
Repairs & Maintenance	200	0	0.00%	897	0	2,089
Travel & Training	400	750	-46.67%	1,008	684	911
Uniforms	600	600	0.00%	324	172	293
Utilities	2,300	300	666.67%	69	75	94
Other Operating Costs	0	0	0.00%	(730)	1,037	1,110
	<u>0</u>	<u>9,670</u>	<u>99.28%</u>	<u>5,273</u>	<u>6,693</u>	<u>9,705</u>
	<u>19,270</u>	<u>9,670</u>	<u>99.28%</u>	<u>5,273</u>	<u>6,693</u>	<u>9,705</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>
	<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>\$ 152,222</u></u>	<u><u>\$ 174,403</u></u>	<u><u>-12.72%</u></u>	<u><u>\$ 134,995</u></u>	<u><u>\$ 104,099</u></u>	<u><u>\$ 95,464</u></u>

# Library



**Note:**

*The changes in this department are primarily due to the re-instatement of the Youth Services Program*

<u>Summary:</u>	<u>Change:</u>
FT = 7	+1 FT
PT = 9	-1 PT

# Library

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## 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 46,000 traditional items in the North Palm Beach Library and over 8200 electronic titles and devices, 4.42 items per capita. Formats include print books, large print, DVDs, music CDs, books on CD, books in MP3 format, downloadable e-audio books, e-books, downloadable music, magazines and newspapers. We also circulate fourteen (14) e-readers containing bestsellers and classics 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 Friends of the Library 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, arts and crafts, movies, computer classes, 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) online public access catalog computers and the children's library has four (4) non-internet 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.

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

## Personnel Changes

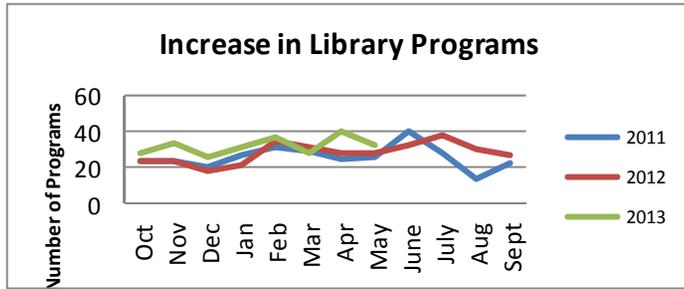
The personnel/title changes for Fiscal Year 2014/2015 are:

- Addition of one (1) full-time Senior Library Assistant position;
- Deletion of one (1) part-time Library Clerk position

## Current Year Accomplishments and New Initiatives

During Fiscal Year 2013-2014, 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.
- New programs this year include the Great Courses Lecture series, a weekly Knit and Crochet Group, a 4-week Financial Workshop, a monthly Mystery Book Club and a Winter Reading Program for children.
- It was anticipated that there would be an increase in library programming for adults and children of 11% in FY 2014. We saw an actual increase of 22%. With a FT Youth Services Librarian we anticipate an increase in children's programming and attendance of 25% for FY 2015.



- The eight week Summer Reading Program in FY2013 signed up 148 children between the ages of 5 and 12, a 19% increase over FY2012. The library staff presented 62 programs with an attendance of 1,134.
- During the summer of 2013 the Library utilized 16 teen volunteers for a total of 437 hours to assist with the children’s summer reading program. The Library anticipates from 18-20 teen volunteers during the summer of 2014.
- The Library replaced eight (8) older computers in FY2014. 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 2014 the Library renewed the contract to provide downloadable electronic books through Overdrive and our partnership with SEFLIN (Southeast Florida Library Information Network). We currently offer over 3300 titles 24/7 that can be downloaded to a computer or compatible device. Our downloadable audio book collection now numbers slightly over 5000 titles.

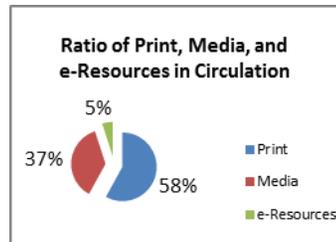
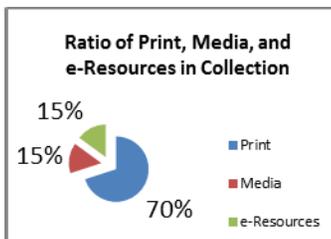
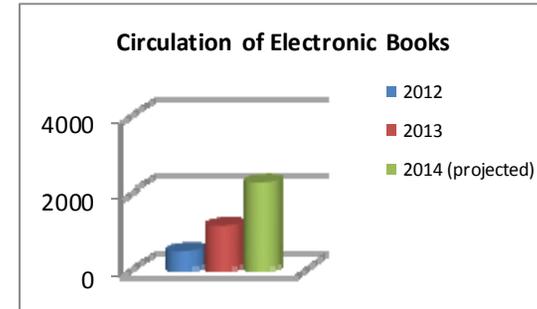


Chart does not reflect Freegal music collection of over one million song titles.

- The Library added two (2) new Kindle e-readers with popular adult titles bring the total of circulating e-readers to 14.



- 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 and Twitter account to relay current information on library services and programs and encouraged feed back. It is anticipated that users will have visited the site 18000 times in the current Fiscal Year, a 25% increase over what was anticipated.
- In FY2014 it is anticipated that over 20,000 individuals will have signed up to use the public computers, an average of 1,800 per month. Over 200 patrons attended computer classes on a variety of topics.

The Friends of the Library continue to actively support the Library. Through their annual author program, 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:

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

Department Goal:

**Foster the spirit and participation of Library patrons.**

Objectives:

- a. Continue encouraging local businesses to offer free programs to Library patrons (i.e. tax advice, legal advice, health & welfare, etc.) and initiate activities that encourage Library volunteer service (computer classes).
- b. Continue utilizing teen volunteers to assist with the children’s Summer Reading Program and to develop more active teen programming.
- c. Increase library program brochures for distribution around the Village.
- d. Continue participation of staff and Friends of the Library in community activities (i.e. Heritage Day Parade, Holiday Tree Lighting, etc.).

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) by 10%.
- 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), library newsletters, and website.
- 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.

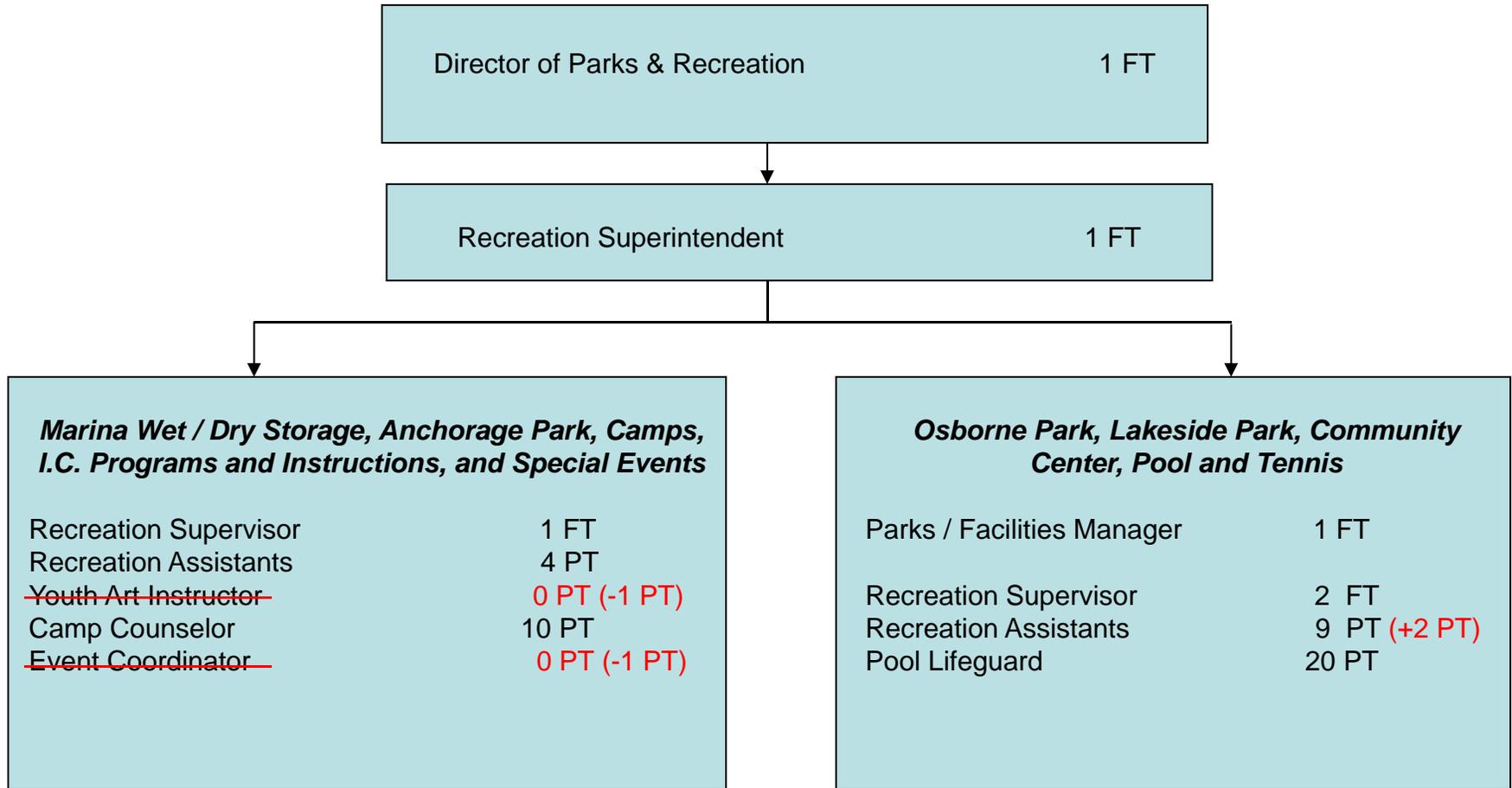
Performance Measures

<b>Performance Measure</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Estimated</b>
Increase use of self-services	2379	3370	3707
Increase number of programs	Adult 207 Child 204 Teen 4	Adult 258 Child 223 Teen 10	Adult 280 Child 245 Teen 12
Increase teen volunteer applicants	18	20	22
Social Media Total Reaches	16931	18512	20363
Increase circulation of Electronic resources	3594	4624	6393

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Library**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 354,291	\$ 300,260	17.99%	\$ 279,619	\$ 268,799	\$ 260,401
Overtime Pay	-	-	0.00%	-	4	-
Part-time Pay	<u>97,853</u>	<u>111,279</u>	<u>-12.07%</u>	<u>99,961</u>	<u>99,105</u>	<u>100,526</u>
Benefits:						
Pension	62,969	55,179	14.12%	49,122	39,958	34,596
Health Insurance	58,894	47,695	23.48%	44,304	43,533	50,566
FICA/Medicare	34,589	31,514	9.76%	28,409	27,485	26,866
LTD Insurance	1,524	1,352	12.72%	1,163	1,582	1,527
Life Insurance	609	522	16.67%	533	648	648
Worker's Compensation	11,607	7,669	51.35%	9,277	6,303	6,228
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 622,336</b>	<b>\$ 555,470</b>	<b>12.04%</b>	<b>\$ 512,387</b>	<b>\$ 487,417</b>	<b>\$ 481,359</b>
<b>Operating</b>						
Books, Publications & Subscriptions	453	443	2.26%	402	405	405
Contractual Services	28,172	30,221	-6.78%	26,324	29,335	25,729
Library Collections:						
Audio Visual Materials	22,800	22,800	0.00%	19,911	19,959	25,044
Books	32,000	32,000	0.00%	29,734	34,728	32,447
Electronic Resources	20,000	20,000	0.00%	17,784	16,814	3,768
Magazines	3,000	3,000	0.00%	2,693	2,142	2,981
Reference Materials	6,000	6,000	0.00%	7,093	6,649	8,154
Library Gift Account	0	0	0.00%	0	1,644	2,114
Licenses & Fees	1,238	1,072	15.49%	1,072	1,000	275
Materials & Supplies	11,800	11,800	0.00%	11,422	12,324	8,186
Postage	1,160	1,063	9.13%	1,029	1,503	1,553
Rental	4,000	6,000	-33.33%	6,902	6,532	6,061
Repairs & Maintenance	8,500	0	0.00%	558	13,682	11,378
Conferences & Seminars	460	350	31.43%	275	379	0
Memberships & Dues	3,070	3,070	0.00%	560	425	410
Travel & Training	1,645	285	477.19%	180	203	341
Utilities	24,277	22,717	6.87%	24,459	25,133	25,656
Other Operating Costs	<u>50</u>	<u>0</u>	<u>0.00%</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
	<b>168,625</b>	<b>160,821</b>	<b>4.85%</b>	<b>150,397</b>	<b>172,856</b>	<b>154,502</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	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>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b><u>\$ 790,961</u></b>	<b><u>\$ 716,291</u></b>	<b><u>10.42%</u></b>	<b><u>\$ 662,785</u></b>	<b><u>\$ 660,274</u></b>	<b><u>\$ 635,861</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.

- Veterans Memorial Park – 501 US Hwy 1  
Features a passive park including amphitheater, benches and US Military commemorative flag poles.
- NPB Pool Facility – 951 US Highway 1  
Features an Olympic-size swimming pool, , 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, Touch A Truck, Village-Wide Garage Sales, 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, swimming 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.
- Co-Hosted the Lee's Tai Kwon Do tournament.
- Co-Hosted the Jupiter Jam Basketball 120 Team tournament with the Jupiter/Tequesta Athletics Association.
- Co-Hosted the PBGYAA Father's Day Softball Tournament with the Palm Beach Gardens Youth Athletic Association.

### 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 2014/2015 are:

- Addition of two (2) part-time Recreation Assistant positions/  
Deletion of one (1) part-time Youth Art Instructor position and  
Deletion of one (1) part-time Event Coordinator position

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2013-2014, the Parks & Recreation Department achieved the following initiatives and goals for improvement:

#### Parks & Recreation

- Continued monthly direct marketing of events and activities via Constant Contact/departments E-News from a starting base of 2,000 to over 4,000 contacts.
- Doubled the number of Facebook followers on the NPB Recreation page from 800 to 1776.

- Increased by doubling teen adventure camp registrations filling each week at the max of 24 from 12 with the purchase of the Village bus increasing revenues by \$12,000.
- Doubled the total Adult Pickle Ball program participation.
- Sponsored the first ever Village Pickle-Ball Tournament.
- Purchased and installed new Lightening Prediction system at Anchorage Park.
- Increased total participation in Car Show/ Chili Cook-off and Touch a Truck special Events.
- Increased the number travel trips from 12 to 32 which increased the revenue from a year end 2012-13 budget of \$5,600 to a mid-year 2013-14 budget of \$13,600.
- Village Continued improvement in the overall appearance of parks and facilities;
- Continued to update equipment throughout the Village.
- New indoor bleachers (Community Center), benches, picnic tables have all been continued to be upgraded.
- Created a user survey to gain input from the actual users of the facilities.
- Have worked with users to find out their needs. Have implemented a survey questionnaire to all facility users.
- Have slightly improved working relationship with the cleaning contractor.
- Continued to update playground equipment throughout the Village.
- Replaced broken and obsolete equipment at Lakeside Park.

#### Special Events

- Added a new special event (Hook a Kid on Fishing) and invited local organizations to participate.
- Invited local businesses to participate in more of the existing special events.
- Increased advertising of recreation events via social networks.
- Increased the use of parks and facilities by local businesses and organizations.

- Added a new special event (Travel Social) and invited local organizations to participate.

#### Village Pool

- Began the process of moving the Kiddie pool to its own filtration system.
- Due to safety and insurance concerns removed the dive tower.
- Purchased and installed handicap pool lift.

#### Tennis Facility

- Conducted customer service training with all part time staff and pros.
- Resurfaced courts 3 and 4 in our on-going court revitalization program.
- Increased both resident memberships by 10% and non-resident tennis memberships by 9%.
- Increased tennis member events by 10%.
- Increased evening participation by forming round-robin leagues and socials.
- Increased the number of women's and men's member-guest and championship tournaments.
- Addressed drainage problems along east side of the courts.
- Retained control of the Village tennis pro-shop and outsourced the stringing operation.

Goals and Objectives for 2014-15

Council Goal:

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

Department Goal:

**Enhance and promote pool, tennis and park amenities**

Objectives:

- a. Update the Village website to better promote the facilities throughout the Village.
- b. Increase online accessibility to recreation programming.
- c. Create informational brochure to promote Park amenities.
- d. Continue to monitor user survey feedback on all facility rentals.

Council Goal:

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

Department Goal:

**Encourage Village Volunteer service**

Objectives:

- a. Create a better system to increase the number volunteer opportunities in each special event.
- b. Enhance our existing volunteer database to better track and monitor.
- c. Better usage of the student school community service hour requirement at our events.
- d. Continue to increase volunteer opportunities within our youth sports programs.

Council Goal:

**Improve the Overall Appearance of the Village**

Department Goal:

**Identify areas needing attention**

Objectives:

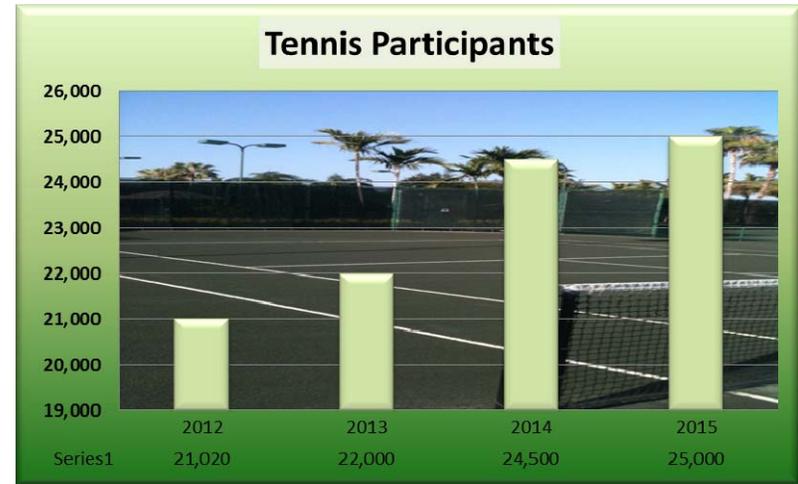
- a. Continue to monitor user survey feedback on all facility rentals.
- b. Continue Staff daily monitoring program.
- c. Work closely with Public Works on the work order process.

Performance Measures

Performance Measure	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
Decrease facility rental income by 5%	\$40,000	\$55,000	\$52,000
Increase daily usage memberships by 5%	130 – Pool 175 - Tennis	135 – Pool 180 - Tennis	140 – Pool 196 - Tennis
Increase business participation by 10%	60	85	95
Increase school/organization participation by 10%	10	11	12



**Business Participation:** Business, Vendor and Sponsor participation increased from 85 to 95 over the course of 2014 during most of the Village Special Events.



**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.



**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.



**Marina Storage Revenue:** At the current time there is a short waiting list for 30', 35' and 40' dry storage spaces. Wet slips still have a long waiting list. Openings only occur in the 15', 20' and 25' dry storage lots.

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Parks & Recreation (combined)**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 387,529	\$ 361,842	7.10%	\$ 353,299	\$ 361,045	\$ 353,447
Overtime Pay	8,800	8,800	0.00%	11,152	5,119	3,785
Part-time Pay	<u>251,212</u>	<u>248,073</u>	1.27%	224,549	230,869	225,961
	<b>647,541</b>					
Benefits:						
Pension	77,772	77,014	0.98%	70,609	66,516	68,606
Health Insurance	84,186	88,005	-4.34%	81,345	60,583	50,975
FICA/Medicare	49,537	47,356	4.61%	42,551	43,350	42,313
LTD Insurance	1,668	1,629	2.39%	1,419	1,943	2,034
Life Insurance	522	522	0.00%	533	617	645
Worker's Compensation	13,964	13,171	6.02%	13,239	9,128	9,520
Other	-	-	0.00%	(76)	76	-
	<u>-</u>	<u>-</u>		<u>(76)</u>	<u>76</u>	<u>-</u>
	<b>\$ 875,190</b>	<b>\$ 846,412</b>	<b>3.40%</b>	<b>\$ 798,620</b>	<b>\$ 779,246</b>	<b>\$ 757,286</b>
<b>Operating</b>						
Advertising	2,500	2,500	0.00%	1,639	1,687	1,521
Books, Publications & Subscriptions	0	0	0.00%	-	96	-
Charge Card Fee	12,700	10,700	18.69%	11,926	11,146	10,734
Conferences & Seminars	1,250	1,000	25.00%	-	-	176
Contractual Services	62,827	60,283	4.22%	72,646	57,530	56,262
Developer Fees Expense	0	0	0.00%	4,532	14,115	-
Gas, Oil & Lubricants	9,000	9,000	0.00%	5,185	5,019	2,892
Licenses & Fees	250	250	0.00%	-	250	274
Materials & Supplies	88,600	85,550	3.57%	78,796	76,379	57,899
Memberships & Dues	1,550	1,500	3.33%	690	1,333	930
Merchandise	7,500	0	0.00%	-	90	987
Postage	750	750	0.00%	964	578	883
Printing & Binding	550	500	10.00%	669	194	455
Professional Services	54,750	53,000	3.30%	50,939	44,127	36,556
Program Expense	577,900	560,400	3.12%	537,624	477,125	492,993
Repairs & Maintenance	45,750	28,250	61.95%	14,632	8,531	14,322
Special Events	100,500	90,500	11.05%	83,319	88,777	76,068
Travel & Training	1,900	1,800	5.56%	1,250	292	-
Uniforms	3,150	3,150	0.00%	2,275	3,485	2,053
Utilities	161,126	155,933	3.33%	158,124	143,797	141,568
Other Operating Costs	<u>5,950</u>	<u>1,500</u>	296.67%	4,958	703	6,233
	<b>1,138,503</b>	<b>1,066,566</b>	<b>6.74%</b>	<b>1,030,167</b>	<b>935,254</b>	<b>902,806</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	18,970
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	136,401
Developer Fees Expense-Capital	0	0	0.00%	288,233	44,446	0
Donations Expense-Capital	0	0	0.00%	7,100	0	0
Furniture & Fixtures	0	0	0.00%	0	0	5,061
Machinery & Equipment	0	0	0.00%	0	0	28,371
Playground & Outside Equipment	<u>0</u>	<u>0</u>	0.00%	<u>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>295,333</b>	<b>44,446</b>	<b>188,803</b>
<b>Total Expenses</b>	<b><u>\$ 2,013,693</u></b>	<b><u>\$ 1,912,978</u></b>	<b><u>5.26%</u></b>	<b><u>\$ 2,124,120</u></b>	<b><u>\$ 1,758,947</u></b>	<b><u>\$ 1,848,895</u></b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Recreation & Special Events**

	FY 2015 Budget	FY 2014 Adopted Budget	% Increase / (Decrease) over FY 2014 Budget	Actual 09/30/13	Actual 09/30/12	Actual 09/30/11
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 337,480	\$ 315,461	6.98%	\$ 308,483	\$ 316,950	\$ 311,933
Overtime Pay	8,800	8,800	0.00%	10,807	5,119	3,785
Part-time Pay	111,081	110,610	0.43%	96,116	105,511	115,628
	<b>457,361</b>					
Benefits:						
Pension	69,544	69,321	0.32%	64,376	61,117	65,299
Health Insurance	65,456	69,477	-5.79%	64,233	49,050	40,199
FICA/Medicare	34,988	33,283	5.12%	29,639	30,738	31,022
LTD Insurance	1,452	1,420	2.25%	1,235	1,692	1,793
Life Insurance	435	435	0.00%	444	509	537
Worker's Compensation	9,683	9,185	5.42%	9,313	6,477	6,998
Other	-	-	0.00%	(76)	76	-
	<b>181,558</b>					
	<b>\$ 638,919</b>	<b>\$ 617,992</b>	<b>3.39%</b>	<b>\$ 584,570</b>	<b>\$ 577,240</b>	<b>\$ 577,195</b>
<b>Operating</b>						
Advertising	2,000	2,000	0.00%	1,324	1,549	1,101
Books, Publications & Subscriptions	0	0	0.00%	0	96	0
Charge Card Fee	3,200	3,200	0.00%	4,549	4,714	4,502
Conferences & Seminars	1,250	1,000	25.00%	0	0	176
Contractual Services	8,500	8,300	2.41%	22,161	9,018	7,557
Developer Fees Expense	0	0	0.00%	4,532	7,195	0
Gas, Oil & Lubricants	9,000	9,000	0.00%	5,185	5,019	2,892
Materials & Supplies	28,700	28,200	1.77%	26,832	32,155	13,719
Memberships & Dues	1,200	1,200	0.00%	470	788	780
Postage	600	600	0.00%	964	578	883
Printing & Binding	250	250	0.00%	634	157	210
Professional Services	18,750	15,000	25.00%	14,939	6,800	0
Program Expense	185,000	169,000	9.47%	176,256	170,685	194,918
Repairs & Maintenance	8,000	8,000	0.00%	1,852	3,218	5,327
Special Events	100,500	90,500	11.05%	83,319	88,777	76,068
Travel & Training	1,900	1,800	5.56%	1,250	292	0
Uniforms	1,750	1,750	0.00%	928	1,975	1,005
Utilities	105,992	98,384	7.73%	115,547	102,747	101,284
Other Operating Costs	300	0	0.00%	4,863	1,036	0
	<b>476,892</b>	<b>438,184</b>	<b>8.83%</b>	<b>465,604</b>	<b>436,800</b>	<b>410,422</b>
<b>Capital</b>						
Automotive	0	0	0.00%	0	0	18,970
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Developer Fees Expense-Capital	0	0	0.00%	283,983	44,446	0
Furniture & Fixtures	0	0	0.00%	0	0	5,061
Machinery & Equipment	0	0	0.00%	0	0	0
Playground & Outside Equipment	0	0	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>283,983</b>	<b>44,446</b>	<b>24,031</b>
<b>Total Expenses</b>	<b>\$ 1,115,811</b>	<b>\$ 1,056,176</b>	<b>5.65%</b>	<b>\$ 1,334,157</b>	<b>\$ 1,058,486</b>	<b>\$ 1,011,648</b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Tennis**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 50,049	\$ 46,381	7.91%	\$ 44,104	\$ 42,700	\$ 41,295
Overtime Pay	-	-	0.00%	345	-	-
Part-time Pay	<u>52,262</u>	51,143	2.19%	39,653	34,122	28,177
Benefits:						
Pension	8,228	7,693	6.95%	6,233	5,399	3,307
Health Insurance	18,730	18,528	1.09%	17,112	11,533	10,776
FICA/Medicare	7,827	7,469	4.79%	6,071	5,536	5,006
LTD Insurance	216	209	3.35%	184	251	241
Life Insurance	87	87	0.00%	89	108	108
Worker's Compensation	2,815	2,734	2.96%	2,532	1,595	1,601
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 140,214</b>	<b>\$ 134,244</b>	<b>4.45%</b>	<b>\$ 116,323</b>	<b>\$ 101,244</b>	<b>\$ 90,510</b>
<b>Operating</b>						
Advertising	500	500	0.00%	315	138	420
Charge Card Fee	9,000	7,000	28.57%	6,692	5,770	5,429
Contractual Services	2,000	1,900	5.26%	527	0	0
Gas, Oil & Lubricants	0	0	0.00%	0	0	0
Materials & Supplies	23,450	22,400	4.69%	18,857	17,236	18,157
Memberships & Dues	100	100	0.00%	(30)	185	0
Postage	150	150	0.00%	0	0	0
Printing & Binding	300	250	20.00%	35	37	245
Professional Services	36,000	38,000	-5.26%	36,000	37,327	36,556
Program Expense	280,900	279,400	0.54%	257,844	207,632	209,483
Repairs & Maintenance	35,500	18,000	97.22%	10,682	1,612	3,313
Tennis Merchandise	7,500	0	0.00%	0	90	987
Uniforms	400	400	0.00%	368	555	305
Utilities	20,644	14,943	38.15%	14,495	13,113	13,800
Other Operating Costs	<u>4,900</u>	<u>1,000</u>	<u>390.00%</u>	<u>95</u>	<u>793</u>	<u>(159)</u>
	<b>421,344</b>	<b>384,043</b>	<b>9.71%</b>	<b>345,881</b>	<b>284,488</b>	<b>288,536</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	0	17,941
Playground & Outside 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>17,941</b>
<b>Total Expenses</b>	<b><u>\$ 561,558</u></b>	<b><u>\$ 518,287</u></b>	<b><u>8.35%</u></b>	<b><u>\$ 462,204</u></b>	<b><u>\$ 385,732</u></b>	<b><u>\$ 396,988</u></b>

**The Village of North Palm Beach  
FY 2014-2015 General Fund Budget  
Pool**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ -	\$ -	0.00%	\$ 713	\$ 1,396	\$ 218
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	<u>87,869</u>	<u>86,320</u>	1.79%	88,779	91,235	82,157
<b>87,869</b>						
Benefits:						
Pension	-	-	0.00%	-	-	-
Health Insurance	-	-	0.00%	-	-	-
FICA/Medicare	6,722	6,604	1.79%	6,841	7,075	6,285
LTD Insurance	-	-	0.00%	-	-	-
Life Insurance	-	-	0.00%	-	-	-
Worker's Compensation	1,466	1,252	17.09%	1,394	1,057	921
Other	<u>-</u>	<u>-</u>	0.00%	-	-	-
<b>8,188</b>						
	<b>\$ 96,057</b>	<b>\$ 94,176</b>	<b>2.00%</b>	<b>\$ 97,727</b>	<b>\$ 100,763</b>	<b>\$ 89,581</b>
<b>Operating</b>						
Charge Card Fee	500	500	0.00%	685	662	803
Contractual Services	52,327	50,083	4.48%	49,958	48,512	48,705
Developer Fees Expense	0	0	0.00%	0	6,920	0
Gas, Oil & Lubricants	0	0	0.00%	0	0	0
Licenses & Fees	250	250	0.00%	0	250	274
Materials & Supplies	36,450	34,950	4.29%	33,107	26,987	26,023
Memberships & Dues	250	200	25.00%	250	360	150
Program Expense	112,000	112,000	0.00%	103,524	98,807	88,591
Repairs & Maintenance	2,250	2,250	0.00%	2,098	3,701	5,682
Uniforms	1,000	1,000	0.00%	979	955	743
Utilities	34,490	42,606	-19.05%	28,082	27,937	26,484
Other Operating Costs	<u>750</u>	<u>500</u>	50.00%	0	(1,126)	6,392
	<b>240,267</b>	<b>244,339</b>	<b>-1.67%</b>	<b>218,682</b>	<b>213,966</b>	<b>203,847</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	136,401
Developer Fees Expense-Capital	0	0	0.00%	4,250	0	0
Donations Expense-Capital	0	0	0.00%	7,100	0	0
Furniture & Fixtures	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	10,430
Playground & Outside Equipment	<u>0</u>	<u>0</u>	0.00%	0	0	0
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>11,350</b>	<b>0</b>	<b>146,831</b>
<b>Total Expenses</b>	<b>\$ 336,324</b>	<b>\$ 338,515</b>	<b>-0.65%</b>	<b>\$ 327,759</b>	<b>\$ 314,729</b>	<b>\$ 440,259</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/Transfers to other funds
- 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 2014/15 budget, the Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.

## Transfers

In FY 2015, the Council has set aside two-tenths (2/10) of a mil (or \$305,746.00) to be transferred to the Capital Projects Fund to finance the General Fund’s Capital Improvement Plan.

## 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 2014-2015 General Fund Budget  
Reserves & Other**

	<u>FY 2015 Budget</u>	<u>FY 2014 Adopted Budget</u>	<u>% Increase / (Decrease) over FY 2014 Budget</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Debt Service</b>						
<b>Debt Service</b>	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
<b>Reserves &amp; Contingencies</b>						
Transfer to Other Funds	305,746	0	0.00%	265,000	500,000	1,334,934
Council Contingency	0	0	0.00%	10,857	25,950	2,993
Village Manager Contingency	0	0	0.00%	0	8,879	11,097
Other Operating Costs	0	0	0.00%	0	0	0
	<u>305,746</u>	<u>0</u>	<u>0.00%</u>	<u>275,857</u>	<u>534,829</u>	<u>1,349,023</u>
<b>Non-Departmental</b>						
<b>Property/General Liability Insurance</b>	373,974	320,130	16.82%	288,013	291,198	393,920
<b>Total Expenses</b>	<u>\$ 679,720</u>	<u>\$ 320,130</u>	<u>112.33%</u>	<u>\$ 563,870</u>	<u>\$ 826,027</u>	<u>\$ 1,742,944</u>



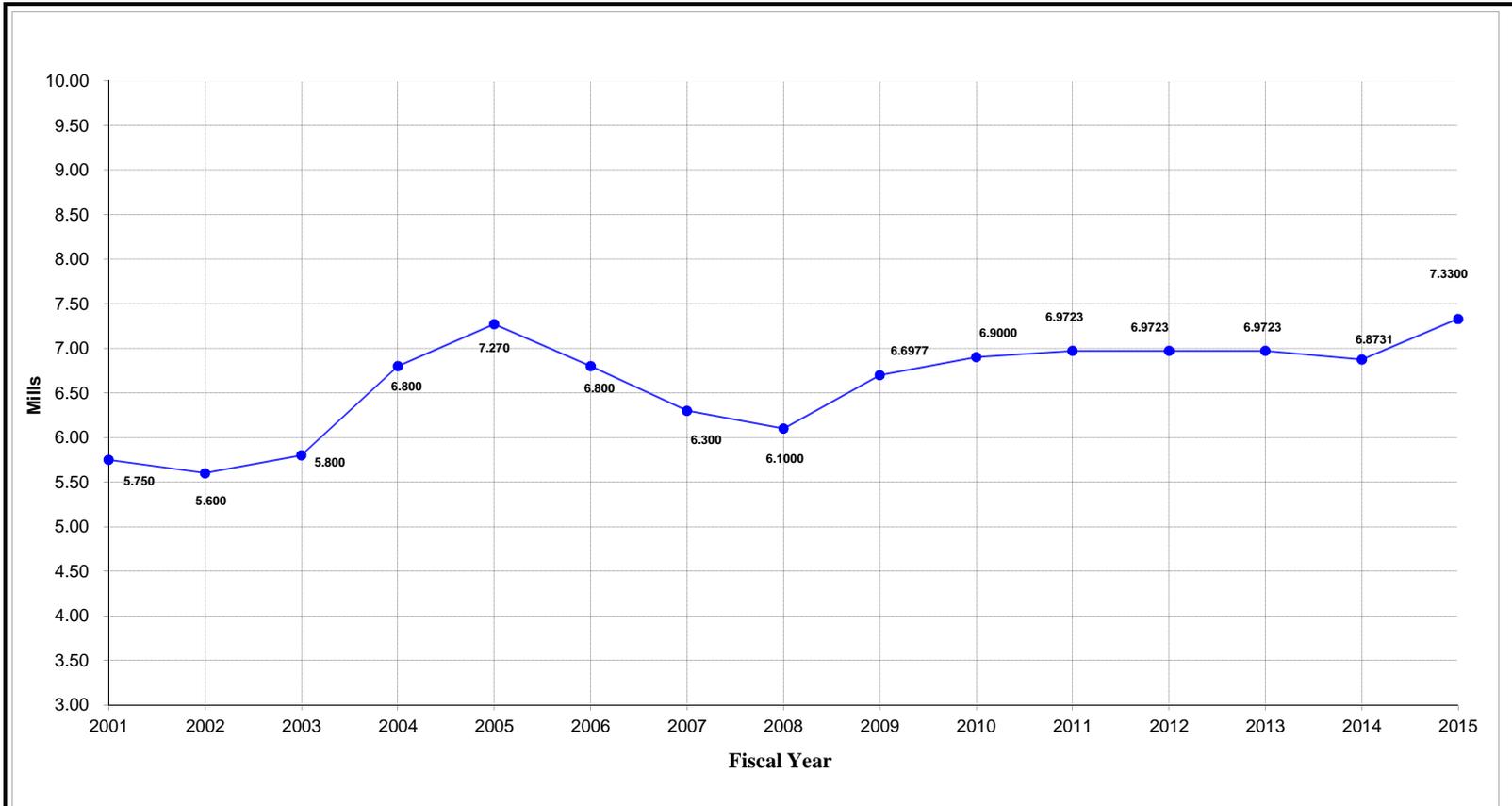
# *General Fund Charts & Graphs*



**VILLAGE OF NORTH PALM BEACH**  
**Taxable Value and Ad- Valorem Tax Revenue**  
**Fiscal Year 2014-2015**

	2013-2014 ADOPTED BUDGET	2014-2015 BUDGET	Amount Increase (+) Decrease (-) over Prior Year	% Increase (+) Decrease (-) over Prior Year
<b>GROSS ASSESSED VALUE:</b>	\$ 1,527,431,467	\$ 1,609,188,844	\$ 81,757,377	5.35%
<b>BUDGETARY TAXABLE VALUE (95%):</b>	1,451,059,894	1,528,729,402	77,669,508	5.35%
<b>OPERATING MILLAGE:</b>	6.8731	7.3300	0.4569	6.65%
<b>ESTIMATED AD VALOREM TAX REVENUE:</b>	9,973,280	11,205,587	1,232,307	12.36%
<ul style="list-style-type: none"> <li>• 2013 - 2014 Millage Rate = 6.8731 mils</li> <li>• Roll Back Millage Rate for 2014 - 2015 = 6.5574 mils</li> <li>• <b>2014 - 2015 Millage Rate = 7.3300 mils</b></li> <li>• Increase from 2013 - 2014 Millage Rate = 0.4569 mils</li> <li>• <b>% increase/(decrease) over Roll Back Rate 11.78%</b></li> </ul>				
<b>MILLAGE TABLE</b>		<b>MILLAGE OPTIONS</b>		
1.00 MIL	= \$	1,528,729	Roll Back Rate: 6.5574	
.75 MIL	= \$	1,146,547	Majority Vote: 8.6199	
.50 MIL	= \$	764,365	2/3 Vote: 9.4819	
.25 MIL	= \$	382,182	Statutory Max: 10.0000	
.10 MIL	= \$	152,873		

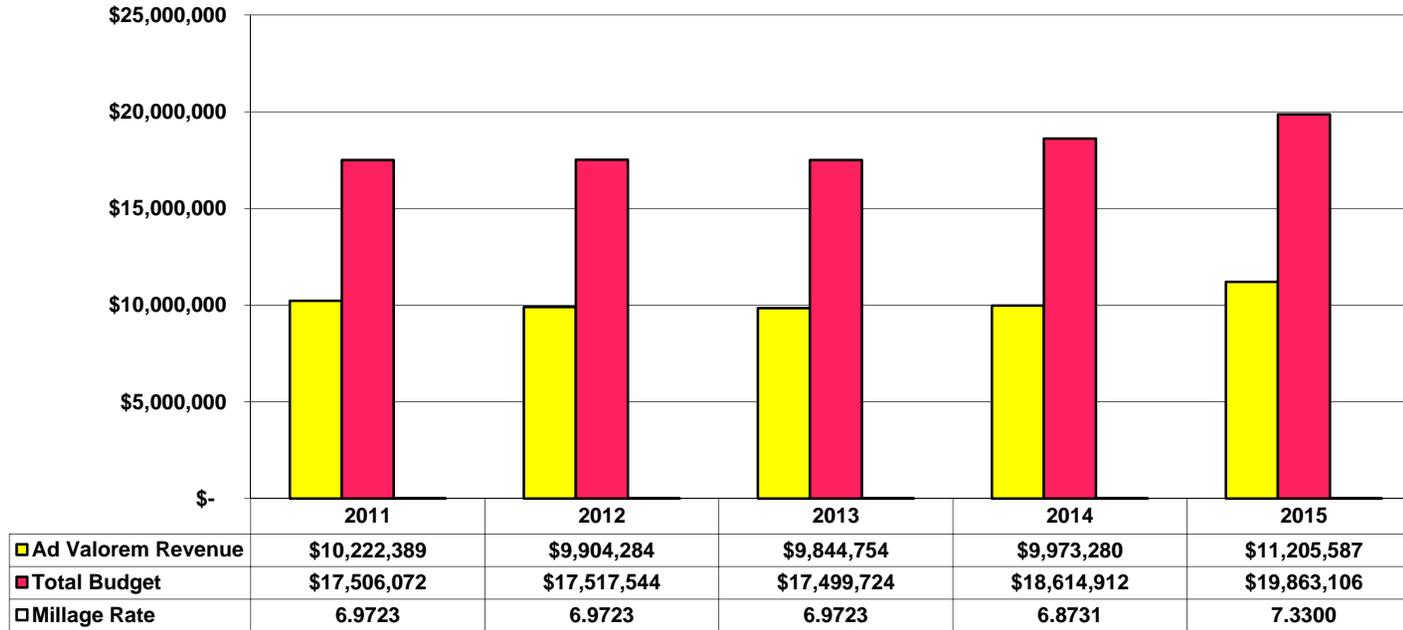
**VILLAGE OF NORTH PALM BEACH**  
**Millage Rates 2001 - 2015**



Fiscal Year	Millage Rate	Fiscal Year	Millage Rate	Fiscal Year	Millage Rate
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
2005	7.2700	2010	6.9000	2015	7.3300

## Village of North Palm Beach

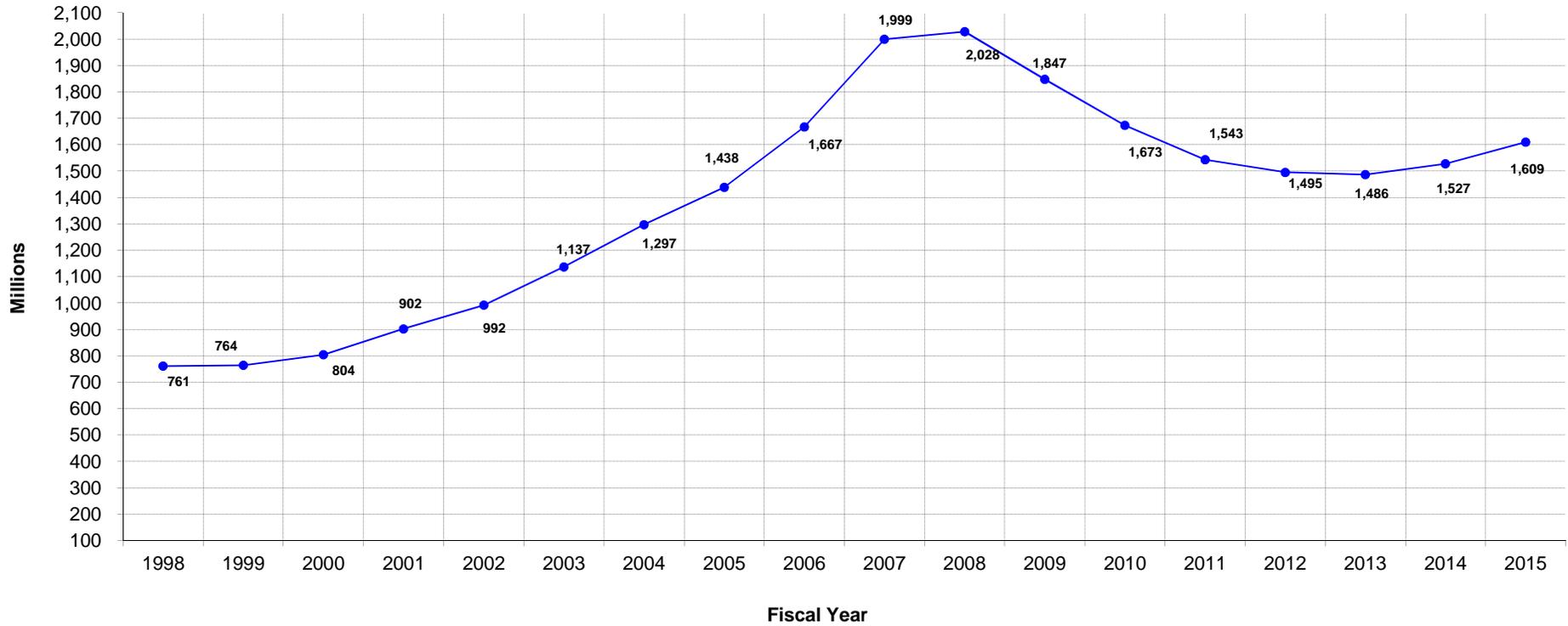
### Ad-Valorem and Budget Last 5 years



**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%
2014-2015	1,609,188,844	1,528,729,402	7.3300	11,205,587	56.41%	19,863,106	6.71%

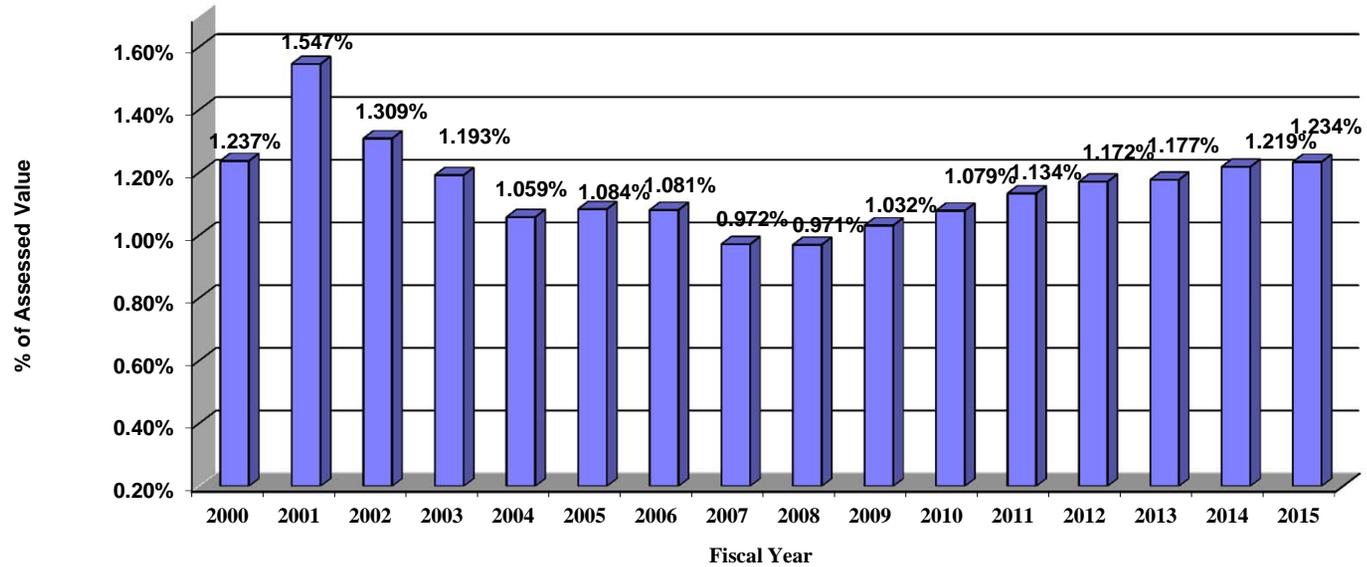
**VILLAGE OF NORTH PALM BEACH  
Property Assessed Valuations 1998 - 2015**



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	2015	1,609,188,844

## VILLAGE OF NORTH PALM BEACH

**General Fund Expenditures as a Percent of Assessed Value 2000 - 2015**



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%
2015	19,863,106	1,609,188,844	1.234%



# General Fund Fee Schedule



**North Palm Beach Fee Schedule  
General Services  
Fiscal Year 2014-2015**

Description	Fees
<b>Library</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>Finance</b>	
NSF Checks:	
\$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>Public Works</b>	
Annual Commercial Disposal Fee (calculated by occupancy category and square foot of building as determined by Solid Waster Authority)	
<b>Low Density</b>	<b>0.081</b>
<b>Medium</b>	<b>0.214</b>
<b>High</b>	<b>1.147</b>
<b>Residential Yard Waste Removal Fees</b>	
Disposal Fee per cubic yard	\$ 4.50
Equipment & Fuel Cost per cubic yard	\$ 2.50
	\$ 7.00
In addition to the charge per cubic yard set forth above, persons who violate the yard waste collection requirements shall also be assessed for personnel costs (less benefits) in the amount of \$18.50 per hour based on the actual time incurred in removing the yard waste, with a two-hour minimum charge	
Swale Tree Permit	No charge

Description	Fees
<b>Dumpster Lease Fees</b>	
<b>Dumpster lease fees are applicable to Commercial Account customers utilizing Village owned and maintained dumpsters</b>	
<b>Dumpster Lease Rates (Dumpster size or compacting capacity)</b>	
<b>1 cubic yards</b>	<b>\$18/Month</b>
<b>2 cubic yards</b>	<b>\$20/Month</b>
<b>3 cubic yards</b>	<b>\$21/Month</b>
<b>4 cubic yards</b>	<b>\$22/Month</b>
<b>6 cubic yards</b>	<b>\$25/Month</b>
<b>8 cubic yards</b>	<b>\$27/Month</b>
<b>Clerk's Office</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 Certification each parcel number	\$20.00
Zoning Map	Actual Cost
(Cost of duplication, depends on size)	
CD-\$1.00 each or cost of CD if more	\$1.00
<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 hourly rate (excluding benefits) of the individual providing the public records.	
<b>NOTE:</b>	
<b>New Fee for FY 2015</b>	
<b>Fee Increase for FY 2015</b>	

**North Palm Beach Fee Schedule  
Code Compliance and Community Planning  
Fiscal Year 2014-2015**

<b>Code Compliance</b>	
<u>Description:</u>	<u>Fee:</u>
Annual Abandoned Property Registration Fee	\$150.00
<b>Code Citation Fees:</b>	
First Violation	\$25.00
Second Violation	\$100.00
Third Violation	\$150.00
Fourth Violation (Mandatory appearance before the Special Magistrate)	
<b>Planning &amp; Zoning</b>	
<u>Description:</u>	<u>Fee:</u>
Zoning Variances *	<b>\$500.00</b>
Sign Variances *	<b>\$500.00</b>
Comprehensive Plan Amendments application fee *	<b>\$1,500.00</b>
Voluntary Annexation application fee *	\$200.00
Rezoning (amendments, modify, supplement or repeal)	<b>\$1,000.00</b>
Planned Unit Development (PUD) application fee *	<b>\$2,000.00</b>
Planned Unit Development Major Amendment application fee *	<b>\$1,000.00</b>
Planned Unit Development Minor Amendment application fee *	<b>\$500.00</b>
Temporary Commercial Signage - For Sale or For Lease (each)	\$10.00
Temporary Banner Fee (each)	\$10.00
Portable Storage Containers & Roll-off Construction Dumpsters (Permit)	\$25.00
Portable Storage Containers & Roll-off Construction Dumpsters (Permit Renewal)	\$10.00
Special Event Permit - Profit	\$50.00
Special Event Permit - Non-Profit	\$25.00
Landscape Permit (which includes up to 2 zoning inspections)	<b>\$150.00</b>
Site Plan Major application fee - Multi-Family & Commercial	<b>\$500.00</b>
Site Plan Minor application fee - Multi-Family & Commercial	<b>\$100.00</b>
Site Plan amendment application fee for previously approved by Planning Commission and/or C	<b>\$100.00</b>
Zoning Confirmation Letter	<b>\$50.00</b>
Zoning Reinspection Fee	<b>\$25.00</b>
<b>NOTE:</b>	
*Fee does not include advertising, legal, etc.	
<b>New Fee for FY 2015</b>	
<b>Fee Increase for FY 2015</b>	

**North Palm Beach Fee Schedule  
Building Department  
Fiscal Year 2014-2015**

<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>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.



**Village of North Palm Beach  
FY 2014-2015 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Fees</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 (minimum \$55.00 increased to \$57.75); each	\$ 3.30
Water transportation services NEC	\$ 66.00
Arrangement of passenger transportation	\$ 164.50
Arrangement of freight/cargo transportation	\$ 164.50
<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 2014-2015 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Fees</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 increased to \$57.00 minimum) each seat	\$ 2.70
Drinking place (alcoholic drinks) (\$54.50 increased to \$57.00 minimum) each seat	\$ 2.70
Food service-no seats	\$ 132.00
<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 2014-2015 Business Tax Receipt Fee Schedule**

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

**Village of North Palm Beach  
FY 2014-2015 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Fees</u>
<b>AUTO SERVICE/REPAIR</b>	
Auto Rental	\$ 132.00
Auto repair shop:	\$ 37.50
2 persons	\$ 59.50
3-4 persons	\$ 110.00
5-6 persons	\$ 176.00
7-10 persons	\$ 220.00
11-20 persons	\$ 363.00
More than 21 person	\$ 132.00
Car wash	
<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 2014-2015 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Fees</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	
<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 2014-2015 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Fees</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 2014-2015**

<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
<b>Outside Services (Special Details)</b>	<b>\$ 54.37</b>
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>Fire/Rescue (Special Details min. 3 hours charged per event)</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>Educational:</b>	
Day Care, Nursery Pre-school	\$ 35.00
All others	\$ 75.00
<b>Healthcare/Instructional:</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>Transient Lodging, Apartment, Residential Board and Care, and Adult Living Facilities:</b>	
24 units and less	\$ 55.00
25-100 units	\$ 75.00
101-500 units	\$ 150.00
501 units or greater	\$ 250.00
<b>Mercantile, Office, Storage, Industrial and and Manufacturing:</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>Marinas and Boat Storage Facilities:</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>Tent &amp; Temporary Structures</b>	
All	\$ 35.00
<b>Re-Inspections/Extra Inspections:</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>Plan Review Fees:</b>	
Inspection & Plan Review Fee	\$2.25 per \$1,000
Civil Drawing Review Fee	\$ 50.00
Hood (excluding fire suppression system)	\$ 100.00
Pre-permit revision	10% of original fee
Post permit revision	(\$20.00 minimum)
<b>Note: Fee Increase for FY 2015</b>	

**Recreation Facilities/Programs  
Fiscal Year 2014-15**

	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	\$ -	\$ 25.00
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)	\$ 115.00	\$ 6.90	\$ 121.90
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 Resident Single	\$ 200.00	\$ 12.00	\$ 212.00
Summer Resident Family	\$ 225.00	\$ 13.50	\$ 238.50
Summer Resident Single	\$ 225.00	\$ 13.50	\$ 238.50
Summer Resident Family	\$ 250.00	\$ 15.00	\$ 265.00
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	\$ 630.00	\$ 37.80	\$ 667.80
16 - 20 feet	\$ 682.50	\$ 40.95	\$ 723.45
21 - 25 feet	\$ 735.00	\$ 44.10	\$ 779.10
26 - 30 feet	\$ 787.50	\$ 47.25	\$ 834.75
31 - 35 feet	\$ 840.00	\$ 50.40	\$ 890.40
36 & over	\$ 892.50	\$ 53.55	\$ 946.05
<b>Wet Storage</b>	<b>\$ 1,980.30</b>	<b>\$ 118.82</b>	<b>\$ 2,099.12</b>

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

\*Fee Increase for FY 2015

**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.

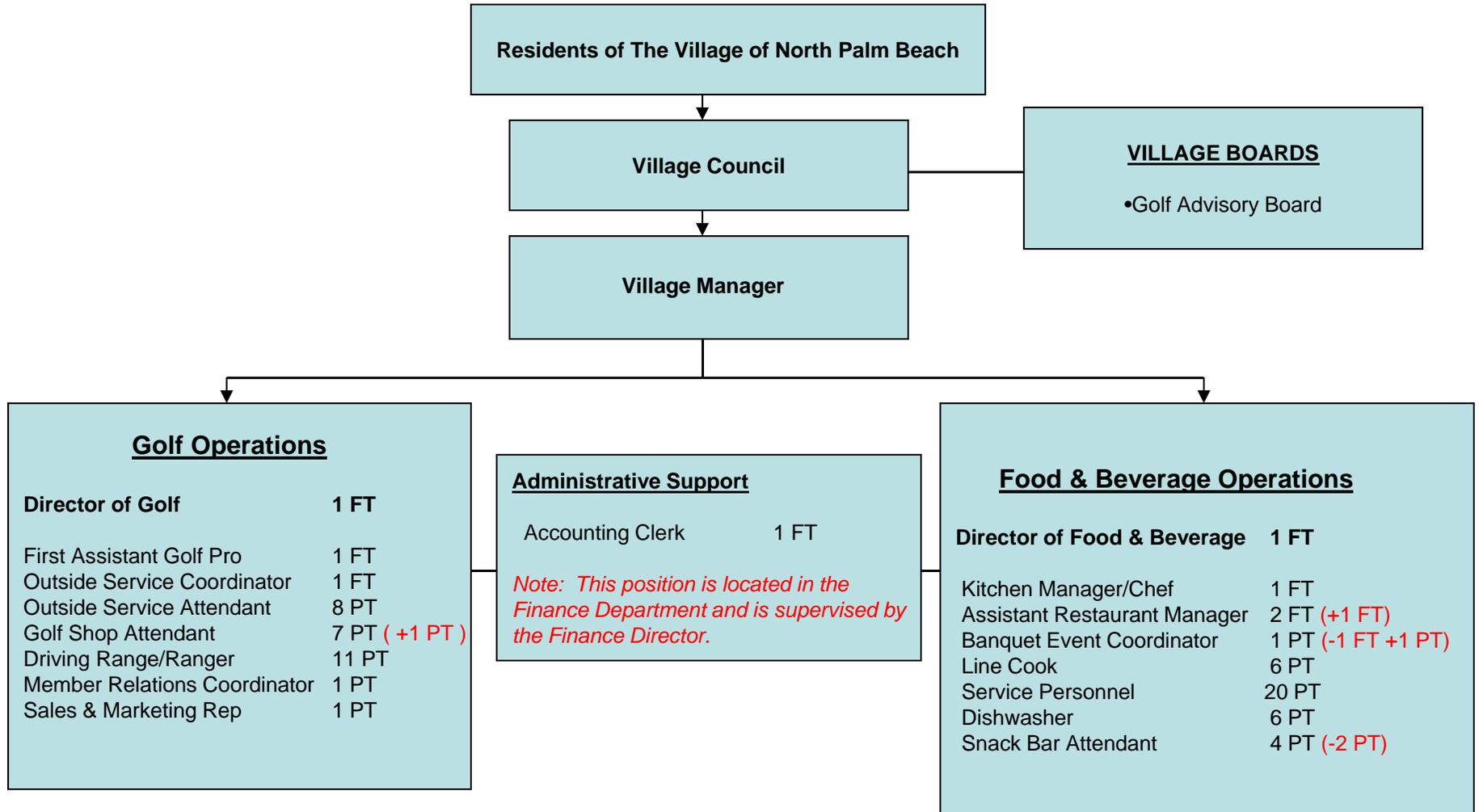


# ADOPTED COUNTRY CLUB BUDGET

VILLAGE OF NORTH PALM BEACH, FL

FY 2014-2015

# Country Club Organization Chart



**Note:**

*The personnel changes in the **Country Club Budget** are a result of reorganization both in the **Golf** and **Food & Beverage** areas. These changes will maximize our ability to achieve both operational efficiency and profitability.*

<b>Summary:</b>	<b>Change:</b>
FT=8	
PT=65	

# 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 seven (7) 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 ninth season of play.

#### Personnel Changes – Golf Operation

The personnel/title changes for Fiscal Year 2014/2015 are:

- 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, two (2) full-time Assistant Restaurant Managers, one (1) part-time Banquet Event Coordinator, Twenty (20) part-time F&B Service Personnel, six (6) part-time Dishwashers, four (4) 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 2014/2015 are:

- Addition of one (1) Full-time Assistant Restaurant Manager/
- Addition of one (1) Part-time Banquet Event Coordinator/  
Deletion of one (1) Full-time Banquet Event Coordinator;
- Deletion of two (2) part-time Snack Bar Attendants

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2013/2014, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Improved the overall conditioning of the course to most accurately reflect the desires of our members and guests through the continuation of our Greens Committee;
- Increased the “ownership” of our members through the creation of our Adopt-A-Hole program;
- Improved the condition of the golf course and driving range by completing a few summer maintenance projects including: re-grassing the northern most driving range tee; re-building the area and drainage around eight (8) low lying drains on holes 3, 8 and 18; and re-building two greenside bunkers on holes 9 and 12;
- Expanded our junior golf program by offering our own year round Junior Golf Team, which competed with other local clubs throughout the summer;
- Continued to grow the Club’s reach to customers through a variety of marketing and advertising tools including email messaging, a text message marketing option, increased search engine optimization, and a larger social media presence on Facebook;
- Improved revenue over expense by controlling food and labor costs, managing operating expenses, and setting appropriate menu prices;
- Continued improvement of service delivery and food quality through additional training and detailed service standards; and consistency.
- Improved banquet and special events marketing that is consistent with proper costs and compatible with market trends.
- Continued improvement of banquet service delivery and food quality.

### Goals and Objectives

During Fiscal Year 2014/2015, 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, training and ownership.

#### 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:

**Foster 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, email messaging, 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 a discount card.

Council Goal:

**Protect the Financial Integrity of the Village**

Department Goal:

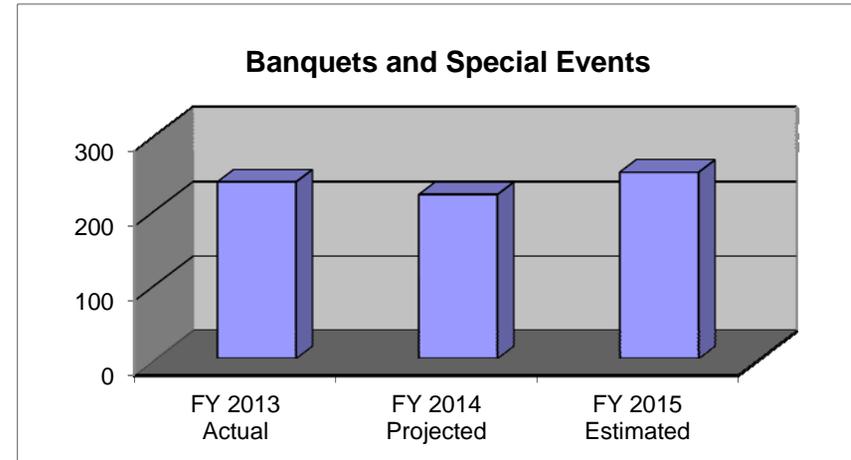
**To establish the Village Tavern and banquet facilities as a definitive location for a quality, affordable dining experience in Northern Palm Beach County through targeted marketing and a greater focus on securing recurring banquet events.**

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.

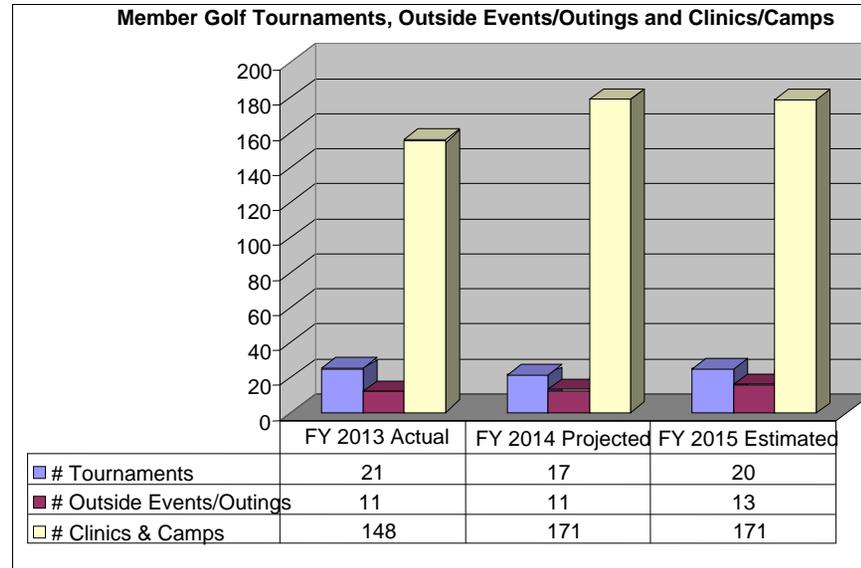
*Performance Measures*

Performance Measure	FY 2013 Actual	FY 2014 Projected	FY 2015 Estimated
Number of golf memberships	216	200	200
Number of member golf tournaments	21	17	20
Number of outside events/outings	11	11	13
Number of clinic and camp days (Juniors, Members, etc.)	148	171	171
Special events held at the NPBCC Banquet Facility	237	220	250

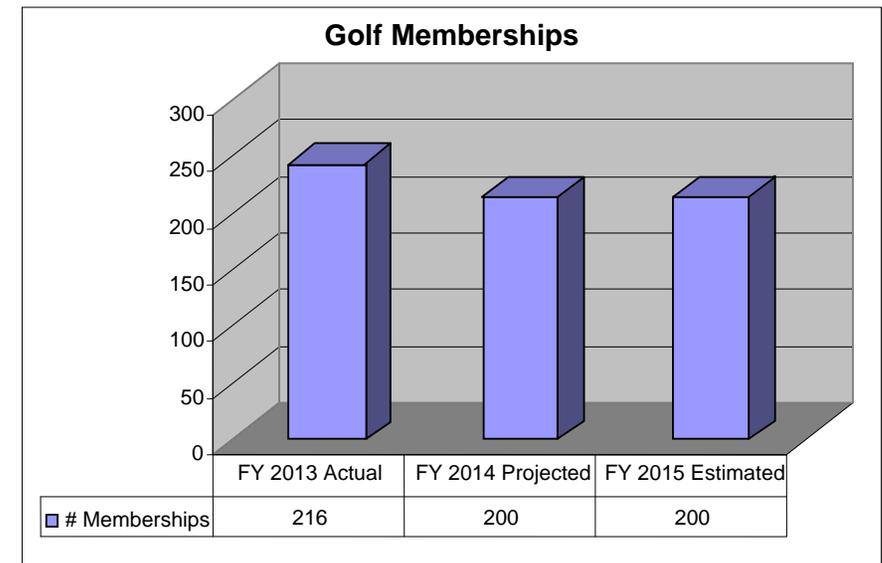


**Banquet and Special Events:** The number of banquets and special events is a good indicator of the overall health of the F&B Operation, as about 56% of total revenue comes from banquets and special events.

**Golf Memberships:** The number of golf members is a good indicator of the Club's overall health, as members account for 40% 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.



**Member Tournaments and Events:** Country Club Administration understands the amount and type of events our members desire. The number of events will increase slightly and 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.



**The Village of North Palm Beach  
Country Club Budget Summary  
Fiscal Year 2014-2015**

	FY 2015 Budget			FY 2014	% Increase/ Decrease	Actual	Actual	Actual	
	Golf	F & B	Admin	Total	Original Budget	9/30/2013	9/30/2012	9/30/2011	
<b>REVENUES</b>									
Driving Range	\$ 304,548			\$ 304,548	\$ 281,000	8.38%	\$ 281,518	\$ 257,123	\$ 208,865
Membership	578,045			578,045	579,335	-0.22%	563,401	627,433	650,358
Cart Rental	863,931			863,931	913,440	-5.42%	849,010	883,437	866,505
Walking Fees	42,902			42,902	37,702	13.79%	40,927	36,143	40,204
Greens Fees	926,601			926,601	822,590	12.64%	841,875	835,366	810,849
Lessons	140,000			140,000	120,000	16.67%	146,627	100,597	102,006
Tournament Proceeds	2,700			2,700	2,620	3.05%	2,447	3,687	1,675
Merchandise Sales	185,000			185,000	160,500	15.26%	165,861	161,613	133,349
Special Events/Camps	-			0	0	0.00%	0	0	400
Food & Beverage-Lease Operation	-	-		0	0	0.00%	0	0	0
Liquor Sales		250,000		250,000	235,000	6.38%	206,272	202,302	221,152
Food & Beverage Sales		529,000		529,000	536,250	-1.35%	397,098	410,646	479,226
Sales of Surplus	-			0	0	0.00%	133,800	0	0
Interest Earnings			8,410	8,410	7,600	10.66%	8,554	7,451	8,493
Other	63,904	21,000	-	84,904	88,918	-4.51%	82,411	64,413	56,608
<b>Total Revenues</b>	<b>3,107,631</b>	<b>800,000</b>	<b>8,410</b>	<b>3,916,041</b>	<b>3,784,955</b>	<b>3.46%</b>	<b>3,719,802</b>	<b>3,590,211</b>	<b>3,579,690</b>
<b>EXPENSES</b>									
<b>Personnel:</b>									
Salary & Benefits	618,540	513,437	62,121	1,194,098	1,114,124	7.18%	990,404	861,163	892,066
<b>Operating:</b>									
Accounting & Auditing	-	-	7,000	7,000	7,000	0.00%	8,151	5,911	5,911
Charge Card Fees	53,042	8,922	0	61,964	62,716	-1.20%	59,696	60,061	58,602
Contractual Services	1,110,719	23,000	4,144	1,137,863	1,122,063	1.41%	1,101,079	1,211,928	1,207,178
Entertainment	-	8,000	0	8,000	10,000	-20.00%	7,353	7,238	23,298
Rental-Equipment/Uniform, etc.	7,000	11,000	0	18,000	21,500	-16.28%	20,381	19,538	22,112
Legal Fees			10,000	10,000	10,000	0.00%	13,517	12,198	3,395
Lessons	52,000	-	0	52,000	28,000	85.71%	36,666	23,622	27,386
Marketing & Advertising	30,500	5,000	0	35,500	42,000	-15.48%	22,359	18,932	46,376
Materials & Supplies	48,781	46,700	4,500	99,981	64,358	55.35%	48,449	49,075	56,388
Merchandise	120,250	263,340	0	383,590	349,300	9.82%	322,173	319,299	373,348
Repairs & Maintenance	44,779	10,900	0	55,679	66,894	-16.77%	65,270	41,429	27,625
Solid Waste Disposal	-	-	0	0	18,206	-100.00%	13,294	13,378	12,542
Utilities	144,600	44,783	4,959	194,342	200,783	-3.21%	194,730	210,311	209,567
Other Operating Costs	15,650	10,700	4,000	30,350	44,600	-31.95%	38,878	36,798	42,666
<b>Capital:</b>									
Capital Outlay	-	-	0	0	12,000	-100.00%	14,546	15,000	60,456
<b>Debt &amp; Other:</b>									
Debt Service	398,151			398,151	398,151	0.00%	398,159	394,900	412,338
Golf Cart Lease	140,000			140,000	150,600	-7.04%	210,536	75,235	75,235
Insurance-Prop & Gen Liab			55,809	55,809	48,529	15.00%	43,680	39,864	40,840
<b>Contingency</b>			<b>33,714</b>	<b>33,714</b>	<b>14,131</b>	<b>138.58%</b>	<b>0</b>	<b>2,000</b>	<b>0</b>
<b>Total Expenses</b>	<b>2,784,012</b>	<b>945,782</b>	<b>186,247</b>	<b>3,916,041</b>	<b>3,784,955</b>	<b>3.46%</b>	<b>3,609,320</b>	<b>3,417,879</b>	<b>3,597,328</b>
<b>Revenues over (under) expenses</b>	<b>\$ 323,619</b>	<b>\$ (145,782)</b>	<b>\$ (177,837)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 110,482</b>	<b>\$ 172,332</b>	<b>\$ (17,638)</b>
<b>Rounds</b>				<b>44,850</b>	<b>43,000</b>		<b>43,893</b>	<b>45,145</b>	<b>44,972</b>

## Village of North Palm Beach Country Club FY 2014-2015 Budget Highlights

<b>Number of Memberships</b>	<b>256</b>
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<b>Target Number of Rounds</b>	<b>44,850</b>
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**Personnel Highlights:**

*Employee Salaries	\$	938,677
*Employee Benefits		255,421

<b>Total Personnel Costs</b>	<b>\$</b>	<b>1,194,098</b>
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**Operating Highlights:**

*Golf Course Maintenance Contract		1,067,719
*Cost of Food & Beverage Merchandise		263,340
*Utilities		194,342
*Cost of Golf Merchandise		120,250
*Materials & Supplies		99,981
*Charge Card Fees		61,964
*Marketing & Advertising		35,500
*Repairs & Maintenance		55,679
*Property/General Liability		55,809

<b>Total Operating Costs</b>	<b>\$</b>	<b>2,150,078</b>
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**Debt Service:**

*Loan (Golf Course Renovation)		398,151
*Golf Cart Lease		140,000

<b>Total Debt Service</b>	<b>\$</b>	<b>538,151</b>
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<b>Total Country Club Contingency</b>	<b>\$</b>	<b>33,714</b>
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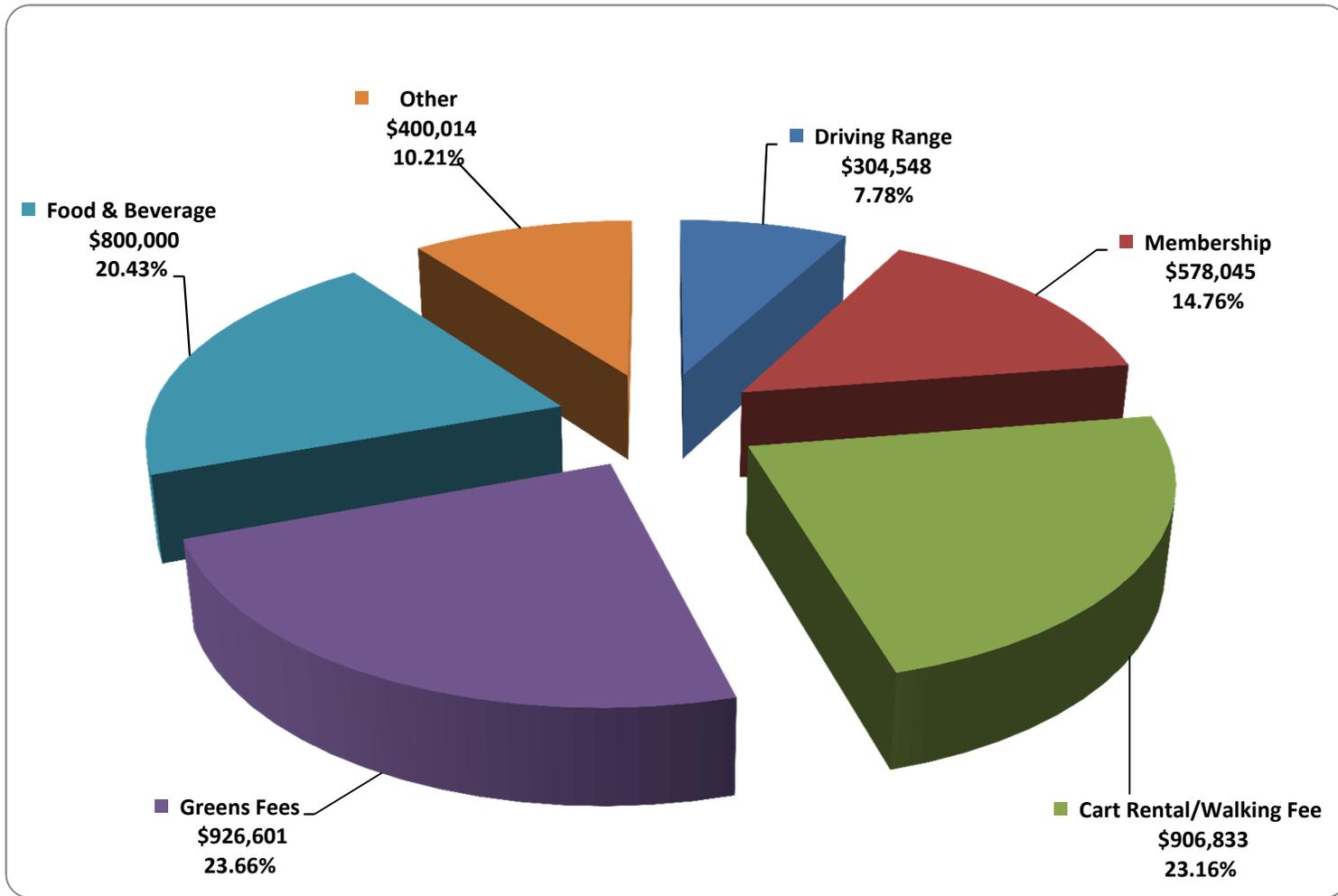
<b>Total Fiscal Year 2014-2015 Country Club Budget</b>	<b>\$</b>	<b>3,916,041</b>
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# Revenues



### Village of North Palm Beach Country Club Fiscal Year 2014-2015 Revenues



**Total Revenues = \$ 3,916,041**

# Country Club Revenues

**\$3,916,041**

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 2014/15 Country Club Budget. The major source of Country Club revenues (approx 69%) are derived from golf memberships, cart rentals, walking fees, 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:

- 44,850 anticipated rounds
- 256 memberships

## Membership **\$578,045**

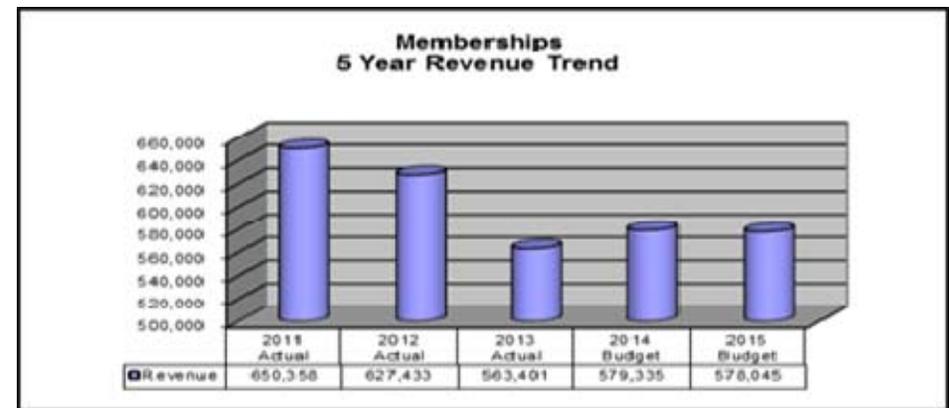
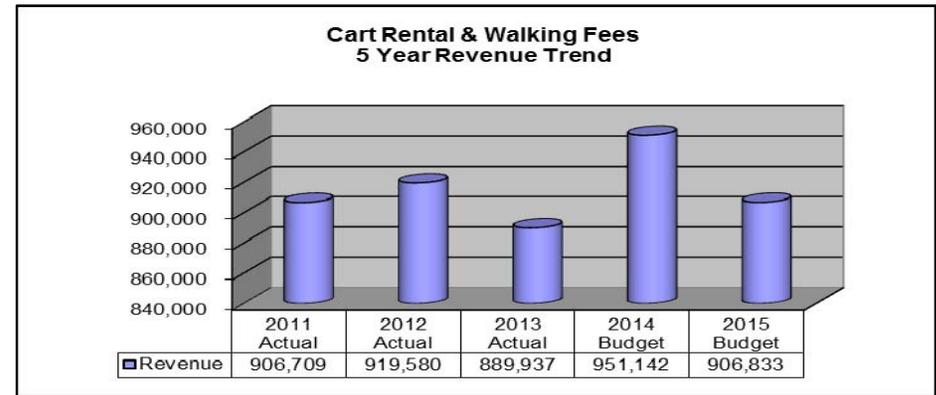
Golf Memberships represent 14.76% of total Country Club Revenues and are based on type of membership:

Membership Type	Number of Memberships	Total Revenue
Resident	142	\$360,465
Non-Resident	50	169,900
Business	1	3,750
Summer	54	41,230
Junior	9	2,700
Golf Plus	Included in above	Included in above
<b>Total</b>	<b>256</b>	<b>\$578,045</b>

## Cart Rental/Walking Fee **\$906,833**

This class of revenue represents 23.16% of the overall Country Club Revenues. The calculation is based on anticipated rounds. :

- Average cart fee per round played (excluding walkers) (\$22.75 x 37,975) = \$863,931
- Walking Fees (\$11.47 \* 3,332 rounds) + (\$4.39 \* 1,067 Junior Rounds) = \$42,902

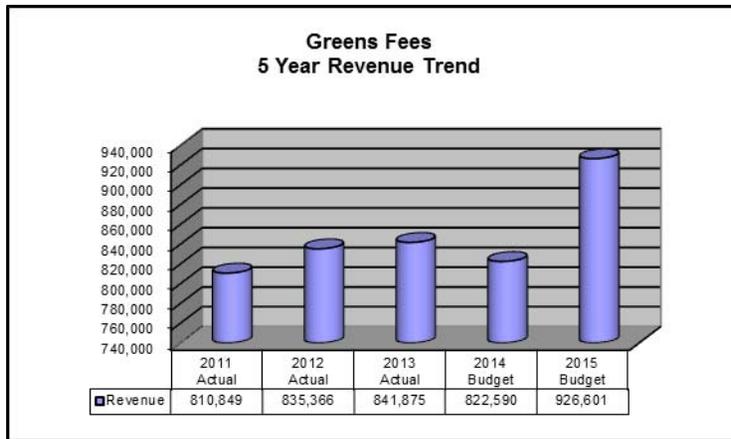


**Greens Fees**

**\$926,601**

Greens Fees represent 23.66% of total Country Club Revenues and are calculated based on current year average dollar per round multiplied by anticipated rounds for FY 2015:

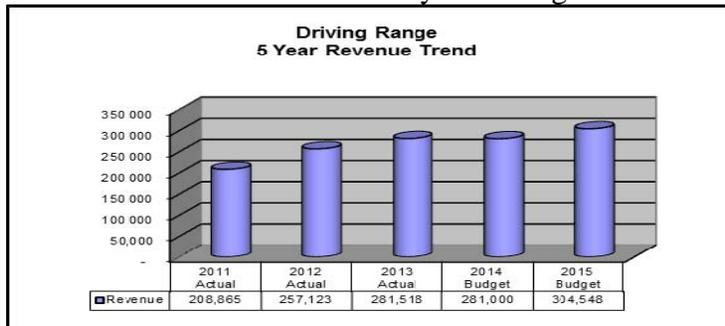
- Average dollar per round played x anticipated rounds  
 (\$20.66 x 44,850) = \$926,601



**Driving Range**

**\$304,548**

Driving Range revenue represents 7.78% of total Country Club Revenues and is based on a three year average.

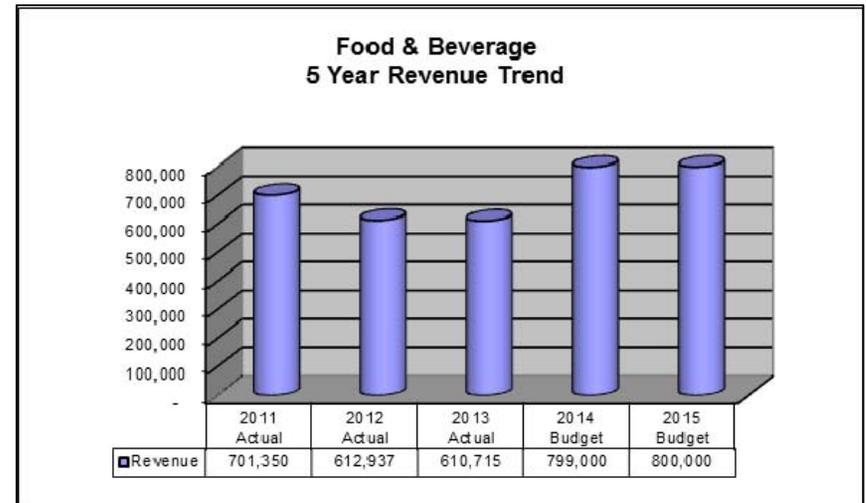


**Food & Beverage**

**\$800,000**

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 20.43% of total Country Club Revenues and is calculated based on the current year sales average:

Food & Beverage (non-alcoholic) Sales	\$529,000
Facility Rental	21,000
Liquor Sales	250,000
<b>Total</b>	<b>\$800,000</b>

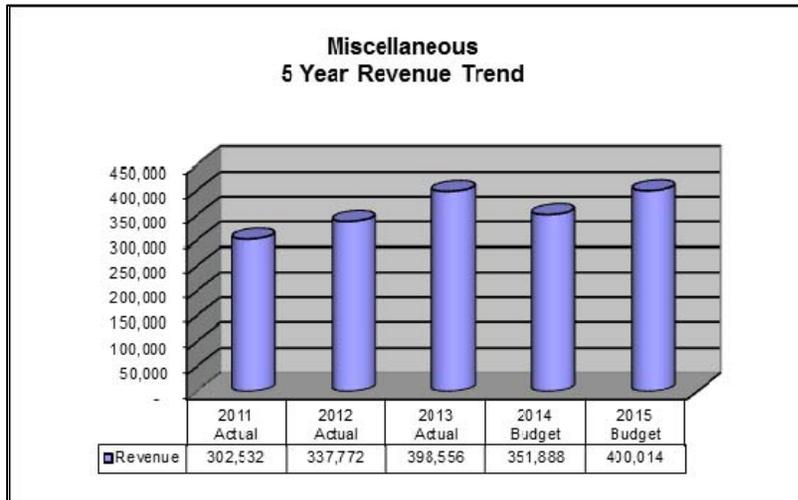


**Miscellaneous**

**\$400,014**

Miscellaneous Revenue represents 10.21% of total Country Club Revenues and includes the following:

Golf Merchandise Sales	\$185,000
Tournament Proceeds	2,700
Golf Grip Sales	850
Interest Earnings	8,410
Rental-Golf Clubs	44,500
Rental-Lockers	3,078
Rental-Bag Room	10,000
Golf Handicap Service	2,476
Golf Ball Retrieval	3,000
Golf Lessons	140,000
<b>Total</b>	<b>\$400,014</b>

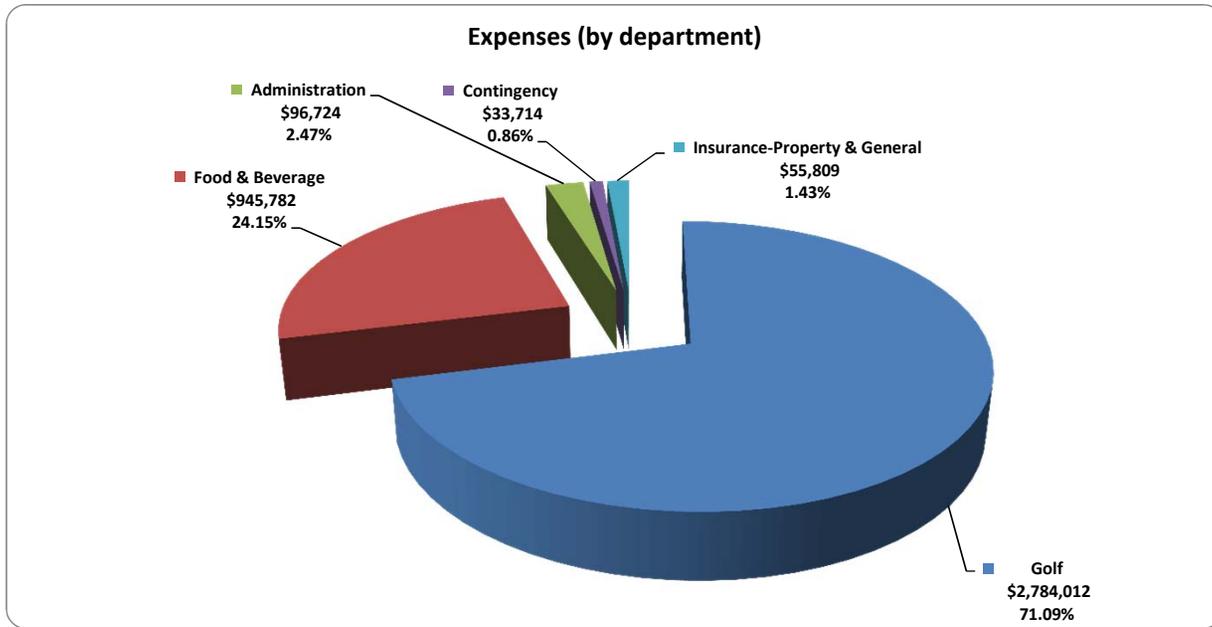
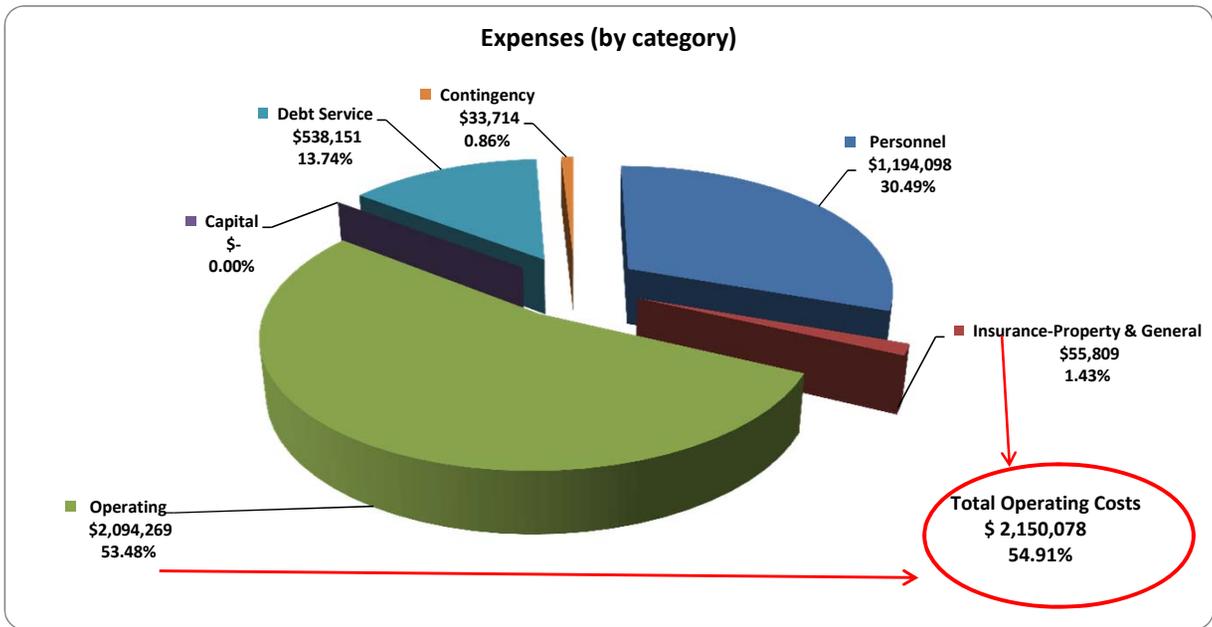




# Expenses



Village of North Palm Beach Country Club  
FY 2014-2015 Expenses



**Total Expenses = \$ 3,916,041**

# Country Club Expenses

**\$3,916,041**

This section includes a discussion regarding appropriations for the Village’s FY 2014/15 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 \$1,194,098**

Employee salary and benefits represent 30.49% 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.....19.54%

The ICMA pension employer contributions were budgeted at 15%.

**Health Insurance:**

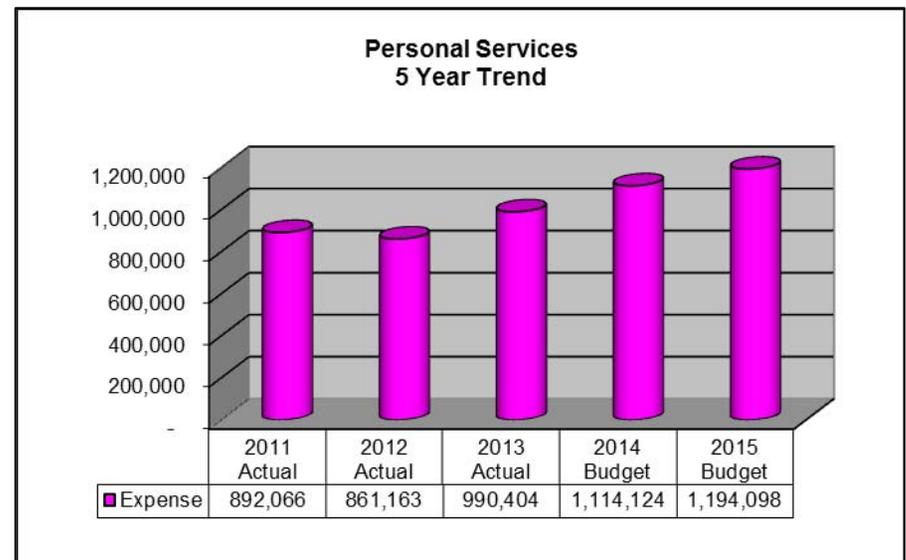
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

**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**

**\$2,150,078**

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 54.91% 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 263,340
- Utilities 194,342
- Cost of Golf Merchandise 120,250
- Materials & Supplies 99,981
- Charge Card Fees 61,964
- Marketing & Advertising 35,500
- Repairs & Maintenance 55,679
- Property/General Liability 55,809

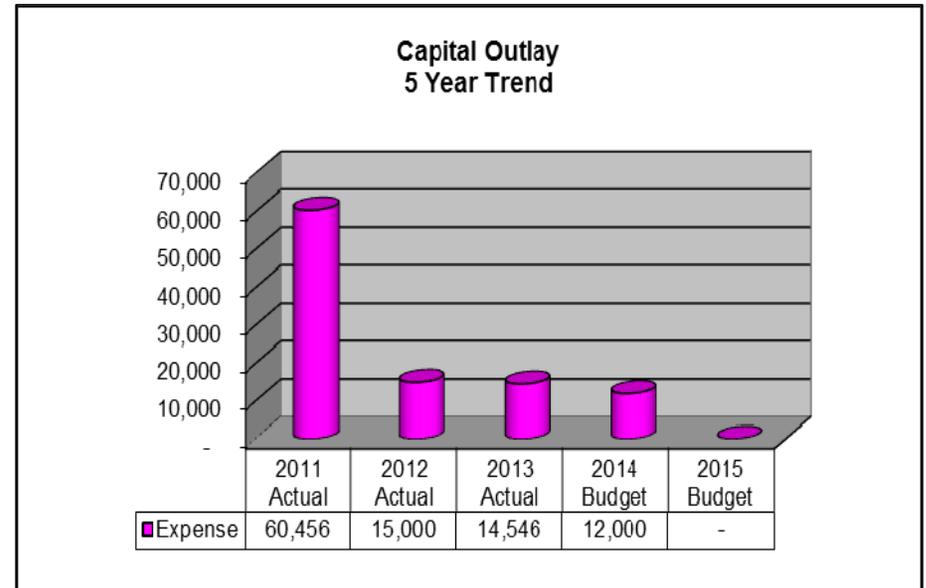
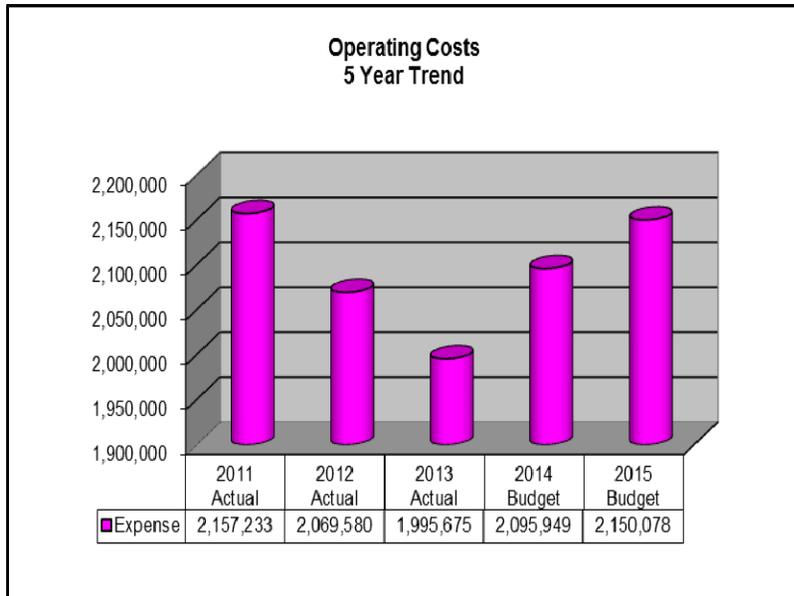
**Capital Outlay**

**\$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.

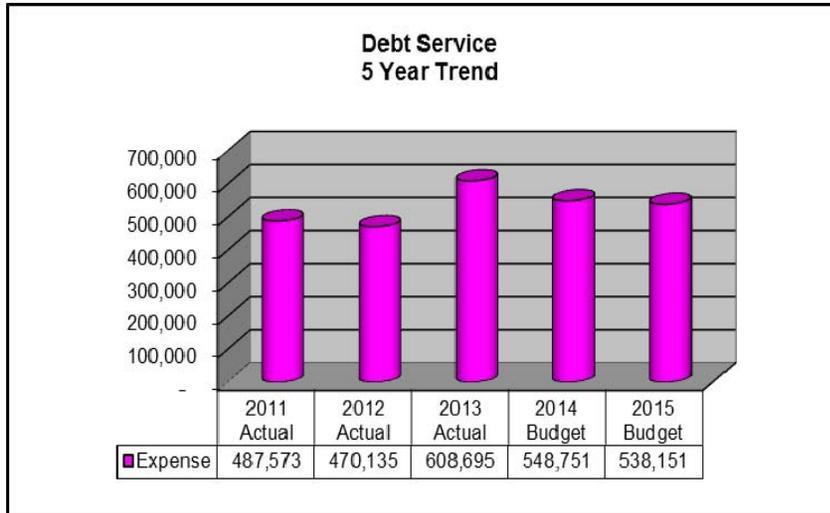
Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. There is no capital outlay in the FY 2014/15 budget.



**Debt Service**

**\$538,151**

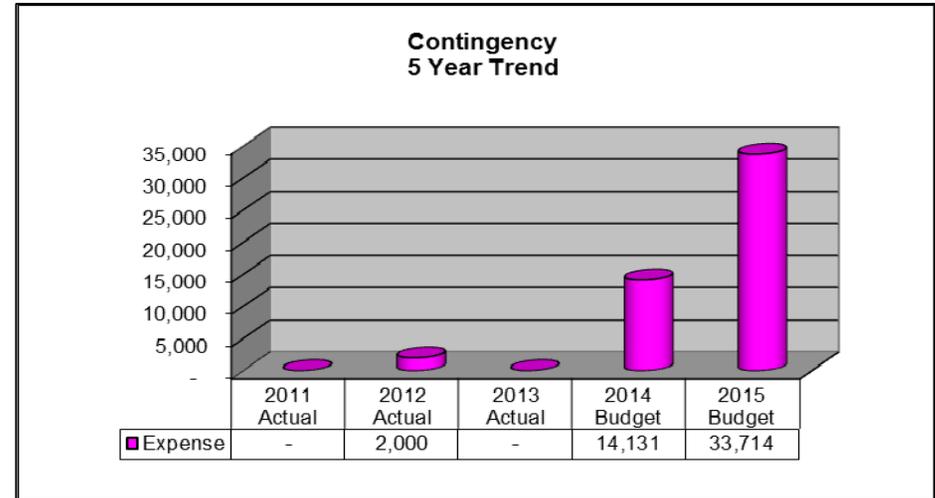
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2014/15 debt service budget represents 13.74% of the overall Country Club budget. The Country Club has one loan and a capital lease outstanding.



**Contingency**

**\$33,714**

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2014/15 budget, this reserve represents 0.86% of the total budget.





# *Department Summaries*



**The Village of North Palm Beach  
FY 2014-2015 Country Club Budget  
Golf Summary**

	<u>FY 2015 Budget</u>	<u>FY 2014 Original Budget</u>	<u>% Increase / Decrease</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 140,046	\$ 133,413	4.97%	\$ 148,468	\$ 121,946	\$ 120,842
Overtime Pay	1,000	1,000	0.00%	696	919	-
Lessons	60,000	68,000	-11.76%	80,742	57,015	54,218
Part-time Pay	<u>307,074</u>	<u>279,686</u>	<u>9.79%</u>	<u>246,107</u>	<u>240,932</u>	<u>218,821</u>
Benefits:						
Pension	23,169	22,188	4.42%	18,052	12,121	10,672
Health Insurance	39,439	32,422	21.64%	39,230	36,727	30,740
FICA/Medicare	38,872	36,889	5.38%	35,803	31,852	29,737
LTD Insurance	603	576	4.69%	490	660	606
Life Insurance	261	261	0.00%	266	324	306
Worker's Compensation	8,076	5,620	43.70%	5,545	3,898	3,719
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>890</u>
	<b>\$ 618,540</b>	<b>\$ 580,055</b>	<b>6.63%</b>	<b>\$ 575,398</b>	<b>\$ 506,394</b>	<b>\$ 470,552</b>
<b>Operating</b>						
Advertising & Marketing	30,500	37,000	-17.57%	21,791	17,917	32,077
Books & Publications	100	100	0.00%	272	-	164
Charge Card Fee	53,042	53,716	-1.25%	51,053	52,204	48,363
Club Relations	1,000	500	100.00%	304	-	388
Conferences & Seminars	2,400	1,700	41.18%	340	50	-
Contractual Services	1,110,719	1,094,219	1.51%	1,072,987	1,184,371	1,180,424
Rental-Equipment/Golf Club	7,000	2,000	250.00%	1,550	922	686
Gas, Oil & Lubricants	-	-	0.00%	-	-	-
Golf Handicap Expense	3,000	3,000	0.00%	2,835	3,125	3,024
Lessons	52,000	28,000	85.71%	36,666	23,622	27,386
Materials & Supplies	48,781	44,358	9.97%	37,742	41,146	29,709
Memberships & Dues	3,200	2,800	14.29%	1,675	1,853	981
Merchandise	120,250	97,500	23.33%	98,155	97,222	89,130
Printing & Binding	1,000	2,000	-50.00%	525	1,696	3,175
Professional Services	-	-	0.00%	383	-	15
Repairs & Maintenance	44,779	26,794	67.12%	37,569	35,259	19,392
Solid Waste Disposal	-	10,206	-100.00%	6,648	6,690	6,271
Special Events / Camps	250	-	0.00%	200	-	401
Travel	700	2,700	-74.07%	-	540	-
Uniforms & Shoes	4,000	4,000	0.00%	3,299	2,807	3,397
Utilities	144,600	151,345	-4.46%	146,434	156,106	149,662
Other Operating Costs	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>2,519</u>	<u>8,387</u>	<u>86</u>
	<b>1,627,321</b>	<b>1,561,938</b>	<b>4.19%</b>	<b>1,522,946</b>	<b>1,633,919</b>	<b>1,594,730</b>
<b>Capital</b>						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Automotive	0	12,000	-100.00%	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	0	57,399
Machinery & Equipment	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
	<b>0</b>	<b>12,000</b>	<b>-100.00%</b>	<b>0</b>	<b>15,000</b>	<b>57,399</b>
<b>Debt &amp; Other</b>						
Debt Service	398,151	398,151	0.00%	398,159	394,900	412,338
Golf Cart Lease	<u>140,000</u>	<u>150,600</u>	<u>-7.04%</u>	<u>210,536</u>	<u>75,235</u>	<u>75,235</u>
	<b>538,151</b>	<b>548,751</b>	<b>-1.93%</b>	<b>608,695</b>	<b>470,136</b>	<b>487,573</b>
<b>Total Expenses</b>	<b><u>\$ 2,784,012</u></b>	<b><u>\$ 2,702,744</u></b>	<b><u>3.01%</u></b>	<b><u>\$ 2,707,038</u></b>	<b><u>\$ 2,625,449</u></b>	<b><u>\$ 2,610,255</u></b>

## North Palm Beach Country Club - FY2015 Membership Fees

		FY2015	FY2014	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 - FY2015

<u>Golf Memberships</u>					
Resident	Single	Regular	97	ea. @ \$2,205.00 =	\$213,885.00
	Family	Regular	37	ea. @ \$3,360.00 =	\$124,320.00
	Junior		2	ea. @ \$300.00 =	\$600.00
Non-Resident	Single		40	ea. @ \$3,200.00 =	\$128,000.00
	Family		9	ea. @ \$4,300.00 =	\$38,700.00
	Junior		7	ea. @ \$300.00 =	\$2,100.00
Business			1	ea. @ \$3,750.00 =	\$3,750.00
Based Upon FY2014 Memberships			<b>193</b>	<b>Total</b>	<b>\$511,355.00</b>
Summer Memberships	(May 1 - September 30)		<b>54</b>	<b>@ 495 or 995 =</b>	<b>\$41,230.00</b>
					<b>\$578,045.00</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	4	ea. @ \$3,360.00 =	\$13,440.00
		<b>Golf Portion Only (ea. @ \$3,360)</b>			<b>\$13,440.00</b>
Non-Resident	Single	Regular	1	ea. @ \$3,200.00 =	\$3,200.00
		<b>Golf Portion Only (ea. @ \$3,200)</b>			<b>\$3,200.00</b>
	Family	Regular	0	ea. @ \$4,300.00 =	\$0.00
		<b>Golf Portion Only (ea. @ \$4,300)</b>			<b>\$0.00</b>
			<b>9</b>	<b>Total</b>	<b>\$25,460.00</b>
<b>Grand Total</b>			<b>256</b>		<b>\$578,045.00</b>

Resident Card Holder and Guest of Member Discount 15%

**Greens Fees:**                      **See 2014/2015 Recommended Rates**

CART RENTAL			
		<u>18-Holes</u>	<u>9-Holes</u>
<b>Cart Fees:</b>	<b>Member</b>	\$23.58	\$12.26
	<b>Non-Member</b>	\$26.95	\$15.00

WALKING FEE			
<b>Walking Fees:</b>	<b>Member ONLY</b>	\$12.26	\$8.49

**Anticipated Rounds:**                      **44,850**

The objective with the increase in member cart and walking fees is to create a whole number total. I.E. \$13.

## North Palm Beach Country Club 2014-2015 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. 6 - Nov. 9)	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	\$49.95	N/A	N/A
Pre-Winter Season (Nov. 10 - Dec. 14)	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
Shoulder Season (Dec. 15 - Jan. 25)	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*	\$54.95	\$64.95	N/A	N/A
High Season (Jan. 26 - Apr. 5)	Early Morning	\$104.95	\$114.95	\$63.00	\$69.00
	Morning	\$104.95	\$114.95	\$63.00	\$69.00
	Mid-Day	\$89.95	\$94.95	\$54.00	\$57.00
	Twilight*	\$59.95	\$64.95	N/A	N/A
Spring Season (Apr. 6 - Apr. 30)	Early Morning	\$79.95	\$89.95	\$48.00	\$54.00
	Morning	\$79.95	\$89.95	\$48.00	\$54.00
	Mid-Day	\$69.95	\$79.95	\$42.00	\$48.00
	Twilight*	\$49.95	\$59.95	N/A	N/A
Summer Season (Oct. 1 - Oct 5 & 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, 2014 - November 1, 2014 After 2:00pm November 2, 2014 - March 7, 2015

After 3:00pm March 8, 2015 - September 30, 2015

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 2014-2015 Country Club Budget  
Food & Beverage Summary**

	<u>FY 2015 Budget</u>	<u>FY 2014 Original Budget</u>	<u>% Increase / Decrease</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 193,681	\$ 177,430	9.16%	\$ 95,566	\$ 77,885	\$ 84,199
Overtime Pay	-	-	0.00%	-	89	199
Part-time Pay	<u>202,330</u>	181,381	11.55%	173,441	152,264	206,404
Benefits:						
Pension	31,933	29,495	8.27%	14,104	8,036	8,445
Health Insurance	41,420	43,751	-5.33%	29,679	22,339	21,751
FICA/Medicare	30,295	27,449	10.37%	25,360	22,280	27,798
LTD Insurance	833	799	4.26%	383	415	436
Life Insurance	348	348	0.00%	178	162	162
Worker's Compensation	12,597	5,634	123.59%	4,813	3,066	4,439
Other	<u>-</u>	-	0.00%	5,162	9,441	821
	<b>\$ 513,437</b>	<b>\$ 466,287</b>	<b>10.11%</b>	<b>\$ 348,686</b>	<b>\$ 295,977</b>	<b>\$ 354,653</b>
<b>Operating</b>						
Advertising / Marketing	5,000	5,000	0.00%	568	1,015	8,729
Charge Card Fee	8,922	9,000	-0.87%	8,643	7,857	10,239
Contractual Services	23,000	23,700	-2.95%	23,953	23,418	22,472
Entertainment	8,000	10,000	-20.00%	7,353	7,238	23,298
Rental-Equipment/Linen/Uniform	11,000	15,500	-29.03%	14,762	14,213	17,149
Gas, Oil & Lubricants	500	1,600	-68.75%	120	74	132
Licenses & Fees	8,500	7,500	13.33%	6,390	3,045	4,444
Materials & Supplies	46,700	27,500	69.82%	16,783	15,035	32,250
Merchandise	263,340	251,800	4.58%	224,018	222,076	284,218
Professional Services	-	-	0.00%	5,312	1,244	835
Repairs & Maintenance	10,900	40,100	-72.82%	27,701	6,169	8,233
Solid Waste Disposal	-	8,000	-100.00%	6,646	6,688	6,271
Utilities	44,783	44,638	0.32%	43,615	48,823	54,260
Other Operating Costs	<u>1,700</u>	<u>1,700</u>	0.00%	1,158	639	11,337
	<b>432,345</b>	<b>446,038</b>	<b>-3.07%</b>	<b>387,023</b>	<b>357,534</b>	<b>483,866</b>
<b>Capital</b>						
Audio, Visual, & Comm. Sys	-	0	0.00%	0	0	0
Automotive	-	0	0.00%	14,546	0	0
Computer Hardware & Software	-	0	0.00%	0	0	3,056
Furniture & Fixtures	-	0	0.00%	0	0	0
Dining Room Tables & Chairs	-	0	0.00%	0	0	0
Construction & Major Renovation	-	0	0.00%	0	0	0
China, Glass, Silverware, etc.	-	0	0.00%	0	0	0
Machinery & Equipment	<u>-</u>	<u>-</u>	0.00%	-	-	-
	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>14,546</b>	<b>0</b>	<b>3,056</b>
<b>Total Expenses</b>	<b><u>\$ 945,782</u></b>	<b><u>\$ 912,325</u></b>	<b><u>3.67%</u></b>	<b><u>\$ 750,256</u></b>	<b><u>\$ 653,511</u></b>	<b><u>\$ 841,575</u></b>

**The Village of North Palm Beach  
FY 2014-2015 Country Club Budget  
Administration**

	<u>FY 2015 Budget</u>	<u>FY 2014 Original Budget</u>	<u>% Increase / Decrease</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 34,546	\$ 39,304	-12.11%	\$ 36,448	\$ 35,639	\$ 37,753
Overtime Pay	-	-	0.00%	79	-	450
Part-time Pay	-	-	0.00%	-	-	-
	<u>34,546</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	5,902	6,616	-10.79%	5,247	3,494	5,163
Health Insurance	18,730	18,528	1.09%	21,759	15,335	14,434
FICA/Medicare	2,643	3,007	-12.11%	2,477	2,573	2,774
LTD Insurance	149	177	-15.82%	148	213	252
Life Insurance	87	87	0.00%	89	112	138
Worker's Compensation	64	63	1.59%	71	51	122
Other	-	-	0.00%	-	1,375	5,775
	<u>27,575</u>	<u>-</u>		<u>-</u>	<u>1,375</u>	<u>5,775</u>
	<b>\$ 62,121</b>	<b>\$ 67,782</b>	<b>-8.35%</b>	<b>\$ 66,320</b>	<b>\$ 58,791</b>	<b>\$ 66,861</b>
<b>Operating</b>						
Accounting & Auditing	7,000	7,000	0.00%	8,151	5,911	5,911
Charge Card Fee	-	-	0.00%	-	-	-
Contractual Services	4,144	4,144	0.00%	4,139	4,139	4,282
Rental-Copier	-	4,000	-100.00%	4,068	4,403	4,278
Marketing & Advertising	-	-	0.00%	-	-	5,570
Materials & Supplies	4,500	4,500	0.00%	3,879	3,034	4,725
Memberships & Dues	-	-	0.00%	-	-	-
Postage	2,000	3,000	-33.33%	1,806	2,515	1,603
Printing & Binding	2,000	2,000	0.00%	1,392	493	1,736
Repairs & Maintenance	-	-	0.00%	-	-	-
Uniforms & Shoes	-	-	0.00%	-	98	-
Utilities	4,959	4,800	3.31%	4,682	5,382	5,645
Legal Fees	10,000	10,000	0.00%	13,517	12,198	3,395
Other Operating Costs	-	-	0.00%	393	92	654
	<u>34,603</u>	<u>39,444</u>	<u>-12.27%</u>	<u>42,027</u>	<u>38,264</u>	<u>37,797</u>
<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%	-	-	-
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Debt &amp; Other</b>						
Contingency	33,714	14,131	138.58%	0	2,000	0
Insurance-Property & General Liability	55,809	48,529	15.00%	43,680	39,864	40,840
	<u>89,523</u>	<u>62,660</u>	<u>42.87%</u>	<u>43,680</u>	<u>41,864</u>	<u>40,840</u>
<b>Total Expenses</b>	<b><u>\$ 186,247</u></b>	<b><u>\$ 169,886</u></b>	<b><u>9.63%</u></b>	<b><u>\$ 152,026</u></b>	<b><u>\$ 138,919</u></b>	<b><u>\$ 145,498</u></b>



# Comprehensive Pay Plan



## Village of North Palm Beach

TO: Honorable Mayor and Council  
FROM: James P. Kelly, Village Manager  
DATE: September 25, 2014  
SUBJECT: Comprehensive Pay and Classification Plan  
Fiscal Year 2014/2015

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This Comprehensive Pay and Classification Plan (“Pay Plan”) reflects all authorized Village employment position classifications and their related salary ranges for all Village employees for the Fiscal Year starting October 1, 2014. This Pay Plan also reflects employment benefits provided to employees unless separately negotiated in collective bargaining agreements.

Village management reviews this Pay Plan annually and makes recommendations on the classifications and pay ranges for all positions to maintain appropriate staffing resources in relation to competitive market conditions and the needs of our annual Village budget/operating structure. The attached Pay Plan has been incorporated into the budget for the coming Fiscal Year beginning October 1, 2014.

### Pay Plan Recommendations

This year’s Pay Plan includes:

- Provides for an average 3.75% performance-based merit increases (0% to 5%) for FPE-eligible and non-union personnel;
- Provides for negotiated step-plan increases for PBA and IAFF-eligible employees as negotiated in their collective bargaining agreements;
- Provides no COLA/market-based adjustment;
- Provides for annual employer pension contributions; and

- Provides for monthly employer and employee health/dental insurance contributions.
- Provides for employer-sponsored Life, Accidental Death & Dismemberment (ADD), and Long Term Disability (LTD) plans.
- 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) Finance Accounting Clerk f/t position (pay grade 108) / Delete one (-1) Finance Intern p/t position (pay grade 100);
- Add one (+1) Permit & License Tech f/t position (pay grade 108) / Delete one (-1) Permit & License Tech p/t position (pay grade 109);
- Add one (+1) Criminal Intelligence Analyst f/t position (pay grade 111) / Delete one (-1) Public Safety Aide f/t position (pay grade 109);
- Add one (+1) Public Works Supervisor f/t position (pay grade 11) / Delete one (-1) Mechanic f/t position (pay grade 108);
- Add two (+2) Rec Assistant p/t positions (pay grade 100) / Delete one (-1) Youth Art Instructor p/t position (pay grade 100); Delete one (-1) Event Coordinator p/t position (pay grade 108);
- Add one (+1) Senior Library Assistant f/t position (pay grade 109) / Delete one (-1) Library Clerk p/t position (pay grade 103);
- Add one (+1) Human Resources Admin Coordinator p/t position (pay grade 109);
- Add one (+1) F&B Event Banquet Coordinator p/t position (pay grade 109) / Delete one (-1) F&B Event Banquet Coordinator f/t position (pay grade 109);

- Add one (+1) F&B Assistant Manager f/t position (pay grade 109) / Delete two (-2) Snack Bar Attendant p/t positions (pay grade 100);
- Add one (+1) Golf Shop Attendant p/t position (pay grade 100);
- Delete one (-1) Sanitation Collector f/t position (pay grade 104);
- Delete seven (-7) Emergency Dispatcher f/t positions (pay grade 300).

Other Changes:

- Title Change to “Zoning Compliance Officer” from “Code Compliance Officer” for one (1) full-time position (pay grade 109);
- Title Change to “Police Service Aide” from “Public Safety Aide” for one (1) full-time position (pay grade 107);
- Title Change to “Human Resources Coordinator” from “Human Resources Specialist” for one (1) full-time position (pay grade 112);
- Department Reporting Change Project & Procurement Manager to Finance from Public Works (pay grade 115);
- Title Change to “CALEA Manager/Captain of Professional Standards” from “PT CALEA Manager” for one (1) part-time position (pay grade 122).

Summary of Personnel Changes:

The net change in Village employment positions is provided below:

Fiscal Year	Full-time positions	Part-time positions
2014	149	133
<b>2015</b>	<b>144</b>	<b>131</b>
<b>Net change</b>	<b>-5 positions</b>	<b>-2 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 2014/2015. 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 20.82%. For Fiscal Year 2014/2015, the Village’s annual required employer contribution is 19.54%, or down by 1.28%. For the Police & Fire Pension Plan the required annual employer contribution for Fiscal Year 2014/2015 increased from 21.34%, to 21.49% or up by .70%. The reasons for these increases are based on asset returns and actuarial experience.

All budgeted plan contributions are outlined below:

- For General Employee Pension Plan:
 

Employer contribution	19.54%
Employee contribution	6.0%
- For Police and Fire Pension Plan:
 

Employer contribution	21.49%
Fire Employee contribution	2.0%**
(**Fire union agreement is still in negotiations)	
Police Employee contribution	2.67%*
(*Approved in 2013 PBA Contract)	
- 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 an estimated renewal increase of 20.5%. In order to secure the most advantageous renewals possible for the Village and its employees, Village Administration worked with our insurance broker to send out

an RFP for our employee health and welfare benefits in May of 2014. After strong negotiations the Village was offered a comparable plan from Cigna at a favorable medical benefits increase rate of 3%, and slight increases for a few auxiliary benefits.

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 Sr. 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.

With single coverage, for both the health and dental insurance plans, the lower cost plan is paid entirely by the Village. For employee plus one (health insurance only) and the family coverage options (for health and dental insurance), the lower cost plan is paid 80% by the Village and the balance by the employee. Employees choosing higher cost plan options will pay 100% of the cost difference 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	\$ 110.28 per month
Employee + Family Coverage	\$ 226.68 per month

Dental Insurance:

CIGNA HMO Plan	
Employee Only Coverage	\$ 0.00 per month
Employee + Family Coverage	\$ 5.58 per month
CIGNA PPO Plan	
Employee Only Coverage	\$ 13.48 per month
Employee + Family Coverage	\$ 52.98 per month

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

Health Insurance:

Cigna HMO Plan	
Employee Only Coverage	\$ 612.63 per month
Employee + One	\$1,053.75 per month
Employee + Family Coverage	\$1,519.36 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 2014/2015  
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, 2014. No general (non-union) employees will receive a cost of living adjustment (COLA) effective October 1, 2014. The pay range (grade) of each General Employee shall remain the same as Fiscal Year 2013/2014, as reflected in the attached classification plan. Bargaining unit employees shall receive base wage increases only in accordance with their collective bargaining agreement.

**SECTION 5. HIRING PAY RATES**

The minimum rate established for a job class shall be paid upon employment, except that the "New-Hired" rate in amounts above the minimum may be authorized if the department head submits adequate written justification and such action is approved by the Village Manager. Approval will be based on the exceptional qualifications of the appointee or inability to employ adequate personnel at the minimum rate.

**SECTION 6. MERIT INCREASE**

All employees of the Village of North Palm Beach, except as provided elsewhere, shall be eligible for a merit increase on their employee anniversary date. The anniversary date shall be defined as the employee's entry date into his/her present position. After the one (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 only 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 thirty (30) or more hours per week or an excess of 1,560 hours within the fiscal year] 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 less than thirty (30) hours per week or less than 1,560 hours per fiscal year] are not eligible to participate in the Village's pension plans, health and dental insurance, long-term disability insurance, employer paid life insurance programs, and sick leave incentive programs.

#### **SECTION 12. MISCELLANEOUS BENEFITS/INCENTIVES**

**Pension Contributions** – The Village's annual required employer pension contributions for General Employee Pension employees will be 19.54% of payroll, 21.49% 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 lower-cost single coverage and 80% of the lower-cost employee plus one (+1) for health insurance and family coverage for health and dental insurance. Employees shall pay all costs above the Village payment of above coverage including any increased premium expense of the higher-cost health/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 \$5250 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 2014/15

(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		F&B SERVICE PERSONNEL	NUPT	50	N	\$ 4.77	\$ 6.20	\$ 8.06	\$ 6,201.00	\$ 8,060.00	\$ 10,478.00
4		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
13		RECREATION ASSISTANT	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
7		GOLF SHOP ATTENDANT	NUPT	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
8		OUTSIDE SERVICE ATTENDANT	NUPT	101	N	\$ 10.96	\$ 14.24	\$ 17.53	\$ 22,790.00	\$ 29,627.00	\$ 36,464.00
	1	OUTSIDE SERVICE COORDINATOR	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 MEMBER RELATIONS COORDINATOR	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
5		LIBRARY CLERK	NUPT	103	N	\$ 12.31	\$ 16.00	\$ 19.70	\$ 25,606.84	\$ 33,288.90	\$ 40,970.95
	1	GROUNDS MAINTENANCE WORKER	FPE	103	N	\$ 12.31	\$ 16.00	\$ 19.70	\$ 25,606.84	\$ 33,288.90	\$ 40,970.95
	2	STREET MAINTENANCE WORKER	FPE	103	N	\$ 12.31	\$ 16.00	\$ 19.70	\$ 25,606.84	\$ 33,288.90	\$ 40,970.95
	1	IRRIGATION TECHNICIAN	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
	11	SANITATION COLLECTOR	FPE	104	N	\$ 13.05	\$ 16.96	\$ 20.88	\$ 27,143.25	\$ 35,286.23	\$ 43,429.21
1		GOLF SALES & MARKETING REPRESENTATIVE	NU	106	N	\$ 14.66	\$ 19.06	\$ 23.46	\$ 30,498.16	\$ 39,647.61	\$ 48,797.06
	1	1ST ASSISTANT GOLF PROFESSIONAL	NU	106	N	\$ 14.66	\$ 19.06	\$ 23.46	\$ 30,498.16	\$ 39,647.61	\$ 48,797.06
	2	EQUIPMENT OPERATOR	FPE	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	1	SR. IRRIGATION TECHNICIAN	FPE	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	1	POLICE SERVICE AIDE	NU	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	6	SANITATION DRIVER/OPERATOR	FPE	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	5	ACCOUNTING CLERK	NU	108	N	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
	2	ADMINISTRATIVE ASSISTANT	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
	2	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



## Village of North Palm Beach PAY RANGES - FY 2014/15

(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
	3	PERMIT & LICENSE TECHNICIAN	FPE	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
1	2	ADMINISTRATIVE COORDINATOR	NU	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
1		BANQUET EVENT COORDINATOR	NU	109	E	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	1	CODE COMPLIANCE OFFICER	FPE	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	1	ZONING COMPLIANCE OFFICER	FPE	109	N	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	2	F&B ASSISTANT MANAGER	NU	109	E	\$ 17.46	\$ 22.70	\$ 27.94	\$ 36,323.80	\$ 47,220.94	\$ 58,118.08
	3	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	TECHNICAL SUPPORT SPECIALIST	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	CRIMINAL INTELLIGENCE ANALYST	NU	111	N	\$ 19.62	\$ 25.51	\$ 31.39	\$ 40,813.42	\$ 53,057.44	\$ 65,301.47
	1	BUILDING CONSTRUCTION INSPECTOR	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 AND FACILITIES MANAGER	NU	111	N	\$ 19.62	\$ 25.51	\$ 31.39	\$ 40,813.42	\$ 53,057.44	\$ 65,301.47
	3	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. BUILDING CONSTRUCTION INSPECTOR	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 SUPPORT SPECIALIST	NU	114	E	\$ 23.37	\$ 30.38	\$ 37.39	\$ 48,609.44	\$ 63,192.27	\$ 77,775.10
	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 OPERATIONS	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 DEVELOPMENT	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	DIRECTOR OF INFORMATION TECHNOLOGY	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62



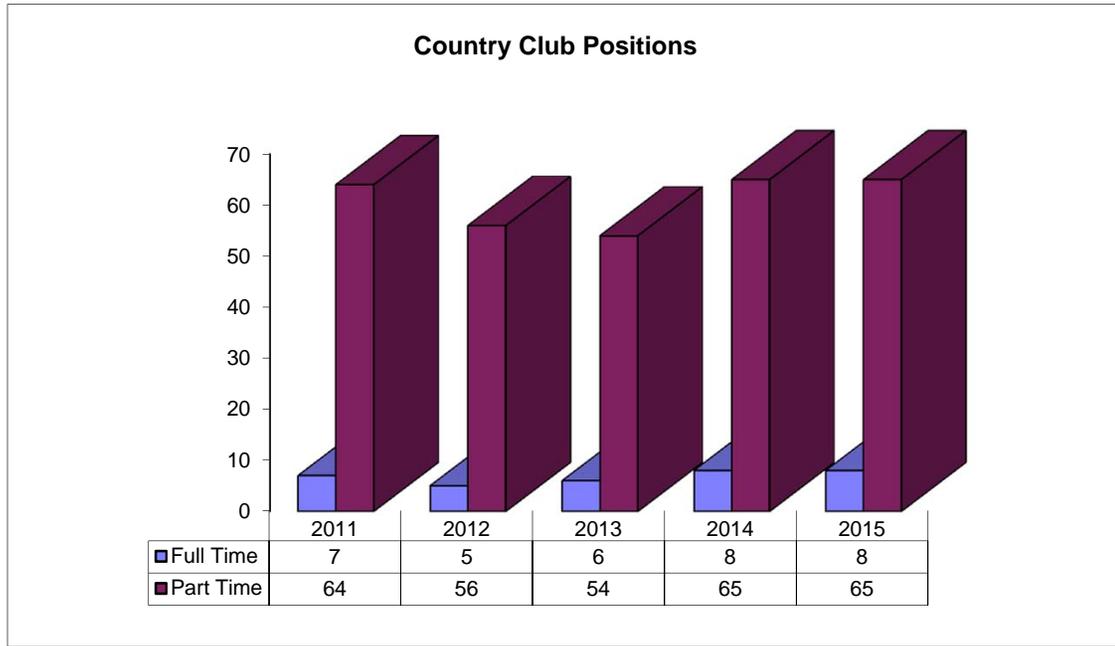
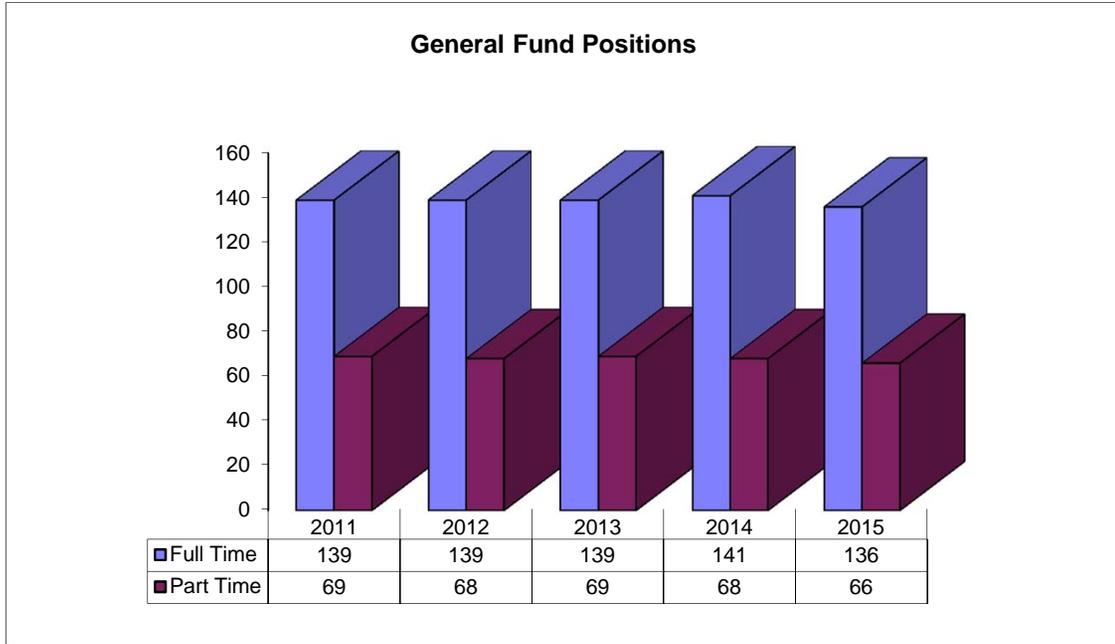
## Village of North Palm Beach PAY RANGES - FY 2014/15

(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	DIR OF PARKS & RECREATION	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	1	DIRECTOR OF PUBLIC WORKS	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
1		CALEA MGR/CAPTAIN OF PROFESSIONAL STANDARDS	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 OF HUMAN RESOURCES	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 LIEUTENANT	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
	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
<b>131</b>	<b>144</b>										

## 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>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>	<u>2015</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	0	0	0	0	0	0	0	0	0	0
Systems Specialist										
Full-Time	2	2	2	2	2	2	3	3	3	3
Part-Time	0	0	0	1	1	1	0	0	0	0
Executive Secretary - Full-Time	1	1	1	1	1	1	1	1	1	1
Human Resources										
Full-time	2	2	2	2	2	2	2	2	2	2
Part-Time	0	0	0	0	0	0	0	0	0	1
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	7
Part-Time	0	0	1	1	1	1	1	1	1	0
Public Works										
Full-time	54	47	48	38	37	37	37	37	37	35
Part-Time	3	0	0	0	0	0	0	0	0	0
Public Safety										
Full-time	66	68	68	67	67	67	0	0	0	0
Part-Time	14	13	12	11	12	12	0	0	0	0
Law Enforcement										
Full-time	0	0	0	0	0	0	43	43	43	36
Part-Time	0	0	0	0	0	0	12	13	13	13
Fire Rescue										
Full-time	0	0	0	0	0	0	24	24	24	24
Part-Time	0	0	0	0	0	0	0	0	0	0
Community Development and Planning										
Full-time	0	9	10	9	9	9	8	8	10	11
Part-Time	0	1	1	2	2	2	2	2	1	0
Leisure Services										
Library										
Full-time	7	7	7	6	6	6	6	6	6	7
Part-Time	8	8	8	10	10	10	10	10	10	9
Recreation										
Full-time	15	15	17	9	7	6	6	6	6	6
Part-Time	31	39	42	42	42	43	43	43	43	43
Other Government - Country Club										
Full-time	18	19	18	5	5	7	5	6	8	8
Part-Time	24	25	22	21	21	64	56	54	65	65
<b>Total Number of Employees Budgeted FY Ending</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>	<b>275</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

## 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:

	Capitalize and Depreciate
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
Intangible Assets:	
Internally Generated Software	\$100,000
Purchased Software	\$25,000
Easements	\$5,000
Other Intangible Assets	\$100,000
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 2015, this amounts to \$80.45 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**

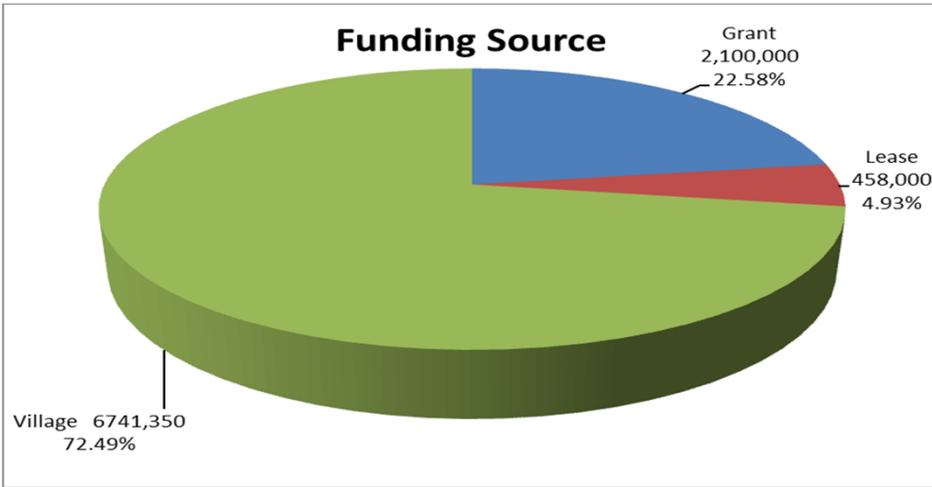
The CIP includes a comprehensive listing of all projects contained in the Five-Year CIP. Projects included in the CIP were evaluated based on the criteria mentioned above. Application of these criteria ensures that each project recommended for Council consideration does indeed support the policy objectives of the Village's long-term planning documents and identifies a basis for scheduling and allocation of resources. **The Fiscal Year 2015-2019 CIP recommends a total investment of \$9.3 million in the Village of North Palm Beach's capital facilities and equipment during a five-year period.**

The first year (2015) is the most active and important year of the CIP. The total budget request for capital improvements in FY 2015 is \$3,753,500; however, \$10,000 will be funded in the General Fund Annual Budget. The remaining amount (\$3,743,500) will be funded as follows: \$2,100,000 will be funded with Grant Funds and \$1,643,500 will be funded with CIP Funds (*\$1,643,500 was transferred from the General Fund Unassigned Fund Balance to fund the FY 2015 portion of the CIP*). A brief summary of the first year of the plan (2015) is as follows:

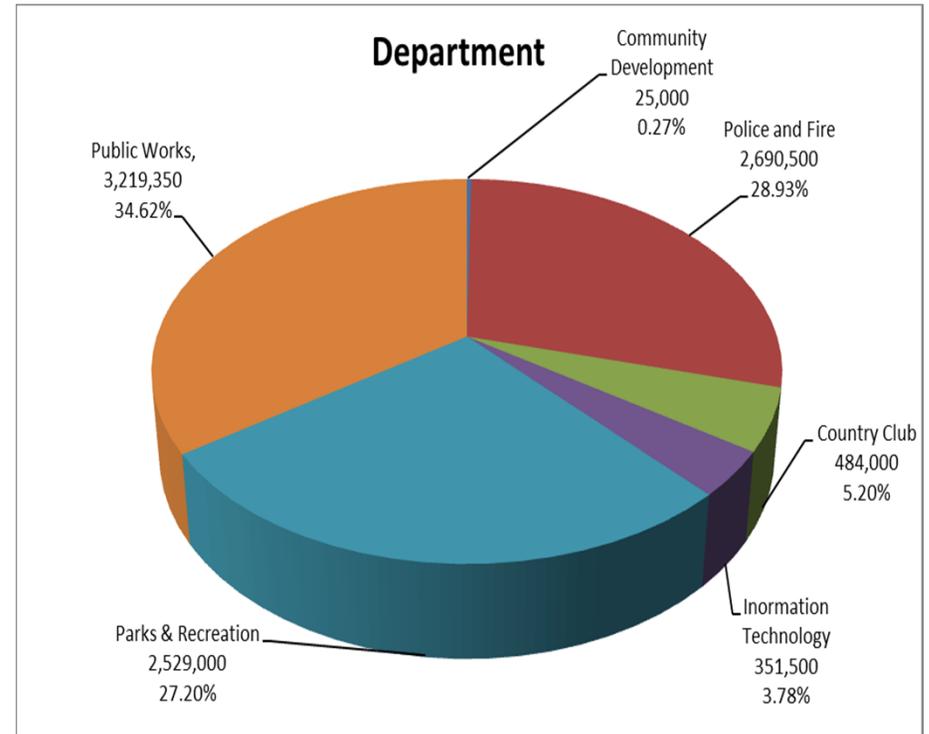
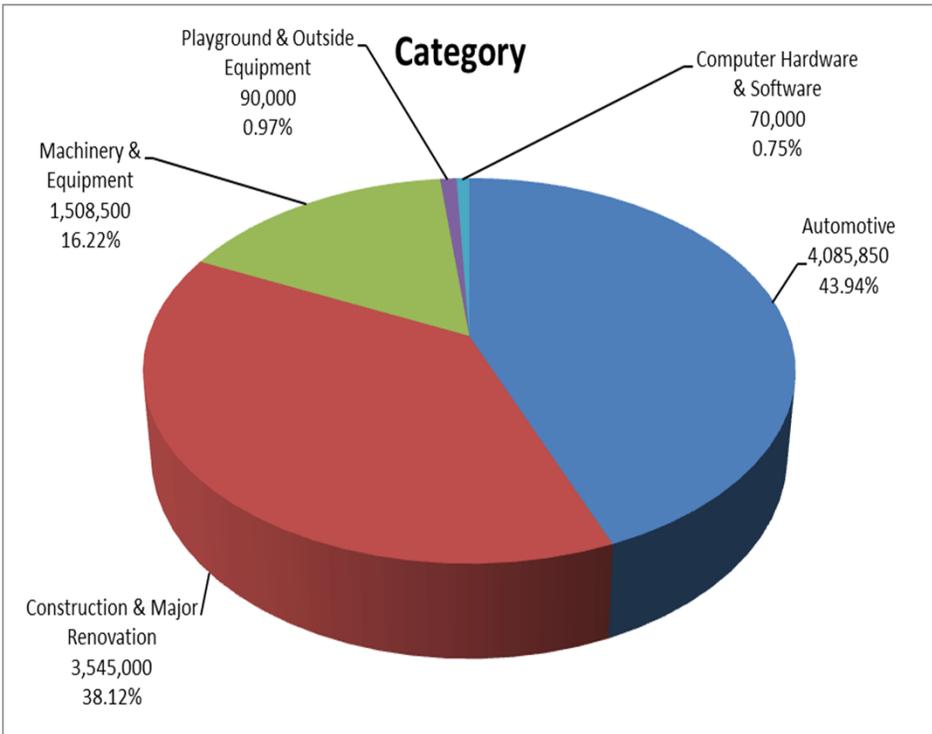
<b>Description</b>	<b>Annual Budget</b>	<b>Grant Funds</b>	<b>CIP Funds</b>
Air Handler Replacement			\$ 22,000
Vehicle Replacement			\$623,000
Community Development Printer/Plotter			\$ 5,000
Police Radio Replacement			\$154,000
Police CAD System			\$70,000
Boat Engine Replacement			\$ 32,000
Front Load Dumpsters - Comm. Accounts			\$110,000
Earman River Irrigation Pump Station			\$ 80,000
Energy Conservation Retrofits			\$ 30,000
PW Site Drainage & Lot Resurfacing			\$130,000
PW Vehicle Work Bay			\$ 50,000
Power-lift Stretchers			\$ 67,000
Hydraulic Extrication Tools			\$ 72,000
Gymnasium Divider			\$ 15,000
Pool Chlorination Feeder			\$ 15,000
Pool Heater			\$ 35,000
Virtualization			\$ 60,000
LPR Cameras – Phase 1 (12 Cameras)			\$ 73,500
Capital Contingency – Emergency Purchase/Repair	\$10,000		
Anchorage Park		\$2,100,000	
<b>Total</b>	<b>\$10,000</b>	<b>\$2,100,000</b>	<b>\$1,643,500</b>

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 (2015). 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.

Village of North Palm Beach  
 Five Year CIP Summary  
 Fiscal Year 2015 - 2019



**Total 5 Year CIP**  
**\$9,299,350**



**Village of North Palm Beach  
5 Year Capital Improvement Plan Summary  
FY 2015-2019**

<b>Cost by CIP Year</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Total</b>
<b>Category / Department</b>	<b>Budget Year (Year # 1)</b>	<b>(Year # 2)</b>	<b>(Year # 3)</b>	<b>(Year # 4)</b>	<b>(Year # 5)</b>	
<b>Automotive:</b>						
Community Development		20,000				\$ 20,000
Country Club		458,000		26,000		\$ 484,000
Police and Fire	168,500	485,000	944,000	171,000	238,000	\$ 2,006,500
Public Works	454,500	413,500	302,125	320,225	85,000	\$ 1,575,350
Parks & Recreation						\$ -
						\$ -
<b>Subtotal Automotive:</b>	<b>623,000</b>	<b>1,376,500</b>	<b>1,246,125</b>	<b>517,225</b>	<b>323,000</b>	<b>\$ 4,085,850</b>
<b>Machinery &amp; Equipment:</b>						
Country Club						\$ -
Community Development	5,000					\$ 5,000
Information Technology	133,500	63,000	42,000	50,000	63,000	\$ 351,500
Police and Fire	325,000	22,000			117,000	\$ 464,000
Public Works	190,000	206,000	108,000	35,000		\$ 539,000
Parks & Recreation	87,000	47,000		15,000		\$ 149,000
						\$ -
<b>Subtotal Machinery &amp; Equipment</b>	<b>740,500</b>	<b>338,000</b>	<b>150,000</b>	<b>100,000</b>	<b>180,000</b>	<b>\$ 1,508,500</b>
<b>Construction &amp; Major Renovation:</b>						
Community Development						\$ -
Library						\$ -
Public Works	210,000	495,000	250,000	150,000		\$ 1,105,000
Parks & Recreation	2,100,000	190,000				\$ 2,290,000
Country Club						\$ -
Police and Fire		150,000				\$ 150,000
<b>Subtotal Construction &amp; Major Renovation</b>	<b>2,310,000</b>	<b>835,000</b>	<b>250,000</b>	<b>150,000</b>	<b>-</b>	<b>\$ 3,545,000</b>
<b>Computer Hardware &amp; Software:</b>						
Police and Fire	70,000					\$ 70,000
						\$ -
<b>Subtotal Computer Hardware &amp; Software</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 70,000</b>
<b>Playground &amp; Outside Equipment:</b>						
Parks & Recreation		45,000			45,000	\$ 90,000
						\$ -
<b>Subtotal Playground &amp; Outside Equipment</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>\$ 90,000</b>
<b>Estimated Total Cost</b>	<b>\$ 3,743,500</b>	<b>\$ 2,594,500</b>	<b>\$ 1,646,125</b>	<b>\$ 767,225</b>	<b>\$ 548,000</b>	<b>\$ 9,299,350</b>
<b>Funding Source</b>						
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>Total</b>
	<b>Budget Year (Year # 1)</b>	<b>(Year # 2)</b>	<b>(Year # 3)</b>	<b>(Year # 4)</b>	<b>(Year # 5)</b>	
Village	1,643,500	2,136,500	1,646,125	767,225	548,000	\$ 6,741,350
Grant	2,100,000					\$ 2,100,000
Lease		458,000				\$ 458,000
Developer Contribution						\$ -
<b>Estimated Total Funding</b>	<b>\$ 3,743,500</b>	<b>\$ 2,594,500</b>	<b>\$ 1,646,125</b>	<b>\$ 767,225</b>	<b>\$ 548,000</b>	<b>\$ 9,299,350</b>



# *Department Summaries*



**The Village of North Palm Beach  
Fiscal Year 2014-2015 Budget  
General Fund Capital Outlay (Funding Source: CIP Funds)**

<u>Department</u>	<u>Amount</u>	
<b>Community Development</b>		
Printer/Plotter	5,000	5,000
<b>Police</b>		
Vehicle Replacement - Unmarked Taurus	33,000	
Vehicle Replacement - Marked Black/White Explorer	36,500	
Vehicle Replacement - Marked Black/White Taurus	35,500	
Vehicle Replacement - Marked K-9 Black/White Explorer	36,500	
Police Radio Replacement (Consolidated Dispatch)	154,000	
CAD System (Consolidated Dispatch)	70,000	
Replacement Boat Engines	32,000	397,500
<b>Fire Rescue</b>		
Power-lift Stretchers	67,000	
Hydraulic Extrication Tools	72,000	
Vehicle Replacement - Pickup Truck	27,000	166,000
<b>Information Technology</b>		
Virtualization	60,000	
LPR Cameras – Phase 1 (12 cameras )	73,500	133,500
<b>Public Works</b>		
<b>Machinery &amp; Equipment:</b>		
Front Load Sanitation Collection Truck	255,000	
Front Load Dumpsters - Commercial Accounts	110,000	
Grapple Collection Truck	130,000	
Carolina Skiff J-Series Platform Boat	12,500	
Ford F-450 Crew Cab Truck	57,000	564,500
<b>Improvements:</b>		
Earman River Irrigation Pump Station	80,000	
Energy Conservation Retrofits	30,000	
PW Site Drainage & Lot Resurfacing	130,000	
Public Works Vehicle Work Bay	50,000	290,000
		854,500
<b>Parks &amp; Recreation</b>		
Gymnasium Divider	15,000	
Pool Chlorination Feeder	15,000	
Air Handler replacement (2)	22,000	
Pool Heater	35,000	
Anchorage Park Phase 2 (*)	2,100,000	2,187,000
* Subject to approval of grant funding		
<b>Total Fiscal Year 2014-2015 Capital Outlay (Includes Anchorage Park Phase 2 Project)</b>		<b>\$ 3,743,500</b>
<b>Total Fiscal Year 2014-2015 Capital Outlay (Doesn't include Anchorage Park Phase 2 Project)</b>		<b>\$ 1,643,500</b>

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2015-2019**

Fund: <u>General Fund</u>		Department: <u>Community Development</u>		Division: <u>All Divisions</u>				
Cost by CIP Year			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								\$ -
S10 Pickup	2009 (1)	7 Years / 100k miles		20,000				\$ 20,000
F150 Pickup	2013 (1); 2014 (4)	7 Years / 100k miles						\$ -
<b>Subtotal Automotive</b>			-	20,000	-		-	\$ 20,000
<i>Computer Hardware &amp; Software:</i>								\$ -
New Software	2011							\$ -
<b>Subtotal Computer Hardware &amp; Software</b>			-	-	-	-	-	\$ -
<i>Machinery &amp; Equipment:</i>								\$ -
Printer Plotter		10 Years	5,000					\$ 5,000
<b>Subtotal Machinery &amp; Equipment</b>			5,000	-	-	-	-	\$ 5,000
<i>Construction &amp; Major Renovation:</i>								\$ -
Building Department Renovation	2014	5 Years						\$ -
<b>Subtotal Construction &amp; Renovation</b>			-	-	-	-	-	\$ -
<b>Estimated Total Cost</b>			\$ 5,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 25,000
			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (Year # 5)	Total
Village			5,000	20,000	-	-	-	\$ 25,000
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			\$ 5,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 25,000

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact; Printer Plotter

**Village of North Palm Beach  
Capital Request Form  
FY 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Community Development</u>	
<b>Project Title:</b> <u>Plotter Printer</u>		<b>Division:</b> <u>Building Department</u>	
<b>Description/Detail:</b> <u>Purchase Plotter Printer</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	<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> _____	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	\$ <u>5,000.00</u>	Village _____ Lease
			Grant _____ Developer Fees
			Debt Service _____ Other
<b>Operating Impact:</b>		<b>Other Comment:</b> <u>Capability to print large 24x36 scanned plans</u>	
<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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Information Technology</u>	
<b>Project Title:</b> <u>Virtualization</u>		<b>Division:</b> <u>N/A</u>	
<b>Description/Detail:</b> <u>Virtualization software and 2 physical servers.</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	<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price                      60,000.00      \$      60,000.00	
<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                      \$      60,000.00      \$      60,000.00	
		<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>	\$      60,000.00	Village <input type="checkbox"/> Lease
			Grant <input type="checkbox"/> Developer Fees
			Debt Service <input checked="" 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>
<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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Information Technology</u>																					
<b>Project Title:</b> <u>LPR Cameras</u>		<b>Division:</b> <u>N/A</u>																					
<b>Description/Detail:</b> <u>12 License plate recognition cameras and processors.</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 checked="" 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;">73,500.00</td> <td style="text-align: right;">\$ 73,500.00</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;"><u>\$ 73,500.00</u></td> <td style="text-align: right;"><u>\$ 73,500.00</u></td> <td></td> <td></td> </tr> </table>		<b>Per Unit</b>	<b>Total</b>			73,500.00	\$ 73,500.00			-	\$ -			-	\$ -			<u>\$ 73,500.00</u>	<u>\$ 73,500.00</u>		
<b>Per Unit</b>	<b>Total</b>																						
73,500.00	\$ 73,500.00																						
-	\$ -																						
-	\$ -																						
<u>\$ 73,500.00</u>	<u>\$ 73,500.00</u>																						
		<b>Estimated Useful Life in Years:</b> <u>7-10 years</u>																					
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																					
<u>Item</u>	<u>Disposition Method</u>	\$ 73,500.00	Village <input type="checkbox"/> Lease																				
			Grant <input type="checkbox"/> Developer Fees																				
			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>																			
4	Machinery & Equipment	5,000	Yes	Include in CIP																			
<b>Selection #:</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 2015-2019**

Fund: <u>General Fund</u>			Department: <u>Police and Fire</u>			Division: <u>N/A</u>		
Cost by CIP Year			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<i>Automotive:</i>								
Patrol / Vehicles	2014 (2); 2012 (2); 2011 (1); 2010 (3); 2008 (1); 2007 (5); 2005 (3)	7 years or 100,000 miles	72,000	136,000	140,000	102,000	136,000	\$ 586,000
Patrol Boat	1999 (1)	15 years						\$ -
Undercover Vehicles	2014 (1); 2012 (2); 2008 (2); 2008 (1); 2007 (1); 2004 (1)	7 years or 100,000 miles	33,000	99,000	70,000	34,000	102,000	\$ 338,000
Marine Unit Truck	2002 (1)	7 years or 100,000 miles			34,000			\$ 34,000
K-9 Vehicles	2008 (1)	7 years or 100,000 miles	36,500					\$ 36,500
Crime Scene Vehicle	1996 (1)	10 years						\$ -
Fire Engine	2003 (2)	20 years						\$ -
Yukon	2004 (1)	10 years				35,000		\$ 35,000
Tahoe	2013 (1)	10 years						\$ -
Support Truck	1987 (1)	30 years			100,000			\$ 100,000
S-10 Pick-Up Truck	2002 (1)	13 years	27,000					\$ 27,000
Quintuplet Fire Apparatus	1997 (1)	20 years			600,000			\$ 600,000
Ambulance	2003 (1) 2010 (1)	6 years		250,000				\$ 250,000
<i>Subtotal Automotive:</i>			<b>168,500</b>	<b>485,000</b>	<b>944,000</b>	<b>171,000</b>	<b>238,000</b>	<b>\$ 2,006,500</b>
<i>Computer Hardware &amp; Software:</i>								
CAD System			70,000					\$ 70,000
<i>Subtotal Machinery &amp; Equipment</i>			<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 70,000</b>
<i>Construction &amp; Major Renovation:</i>								
Replace stonework & windows				150,000				\$ 150,000
<i>Subtotal Construction &amp; Major Renovation:</i>			<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 150,000</b>
<i>Machinery &amp; Equipment:</i>								
Breathing Air Compressor	1999 (1)	20 years					50,000	\$ 50,000
Cardiac Monitor/Defibrillator	2002 (1) 2004 (2) 2009 (2)	5 years					67,000	\$ 67,000
Self-contained Breathing Apparatus	2013 (27)	12 years						\$ -
Hydraulic Exstriction Tools	2003 (2)	12 years	72,000					\$ 72,000
Power Stretchers	2008 (2)	7 years	67,000					\$ 67,000
Thermal Imaging Camera	2014 (2)	12 years						\$ -
Automatic External Defibrillators (AED)	2009 (11)	7 years		22,000				\$ 22,000
60 Ton A/C Chiller	2012	10-12 years						\$ -
Replace garage doors	2014 (6)	15 years						\$ -
Replacement Boat Engines	2009 (1)	3 years	32,000					\$ 32,000
Radio System	2008	10 years	154,000					\$ 154,000
<i>Subtotal Machinery &amp; Equipment</i>			<b>325,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>117,000</b>	<b>\$ 464,000</b>
<b>Estimated Total Cost</b>			<b>\$ 563,500</b>	<b>\$ 657,000</b>	<b>\$ 944,000</b>	<b>\$ 171,000</b>	<b>\$ 355,000</b>	<b>\$ 2,690,500</b>
<b>Funding Source</b>			<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Total</b>
			<b>Budget Year (Year # 1)</b>	<b>(Year # 2)</b>	<b>(Year # 3)</b>	<b>(Year # 4)</b>	<b>(Year # 5)</b>	
Village			563,500	657,000	944,000	171,000	355,000	\$ 2,690,500
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			<b>\$ 563,500</b>	<b>\$ 657,000</b>	<b>\$ 944,000</b>	<b>\$ 171,000</b>	<b>\$ 355,000</b>	<b>\$ 2,690,500</b>

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach  
Capital Request Form  
FY 2014-2015**

<b>Fund:</b>	General Fund	<b>Department:</b>	Police Department
<b>Project Title:</b>	Vehicle Replacement	<b>Division:</b>	N/A
<b>Description/Detail:</b>	Replace (1) Unmarked Police Vehicle		
<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>	
	Scheduled replacement	Number of units requested:	1
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.		
	Increased safety		
	Construction/Major Improvement		
	Other (Please specify)		
		<b>Per Unit</b>	<b>Total</b>
		33,000.00	\$ 33,000.00
		-	\$ -
		-	\$ -
		<u>\$ 33,000.00</u>	<u>\$ 33,000.00</u>
		<b>Estimated Useful Life in Years:</b> 7	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	\$ 33,000.00	Village
2008 Ford Crown Victoria	Auction		Lease
			Developer Fees
			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	

**Village of North Palm Beach  
Capital Request Form  
FY 2014-2015**

<b>Fund:</b>	General Fund	<b>Department:</b>	Police Department
<b>Project Title:</b>	Vehicle Replacement	<b>Division:</b>	N/A
<b>Description/Detail:</b>	Replace (1) Marked Police Vehicle		
<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>	
	Scheduled replacement	Number of units requested:	1
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.		
	Increased safety		
	Construction/Major Improvement		
	Other (Please specify)		
		<b>Per Unit</b>	<b>Total</b>
		36,500.00	\$ 36,500.00
		-	\$ -
		-	\$ -
		<u>\$ 36,500.00</u>	<u>\$ 36,500.00</u>
		<b>Estimated Useful Life in Years:</b> 7	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	\$ 36,500.00	Village
2010 Ford Crown Victoria	Auction		Lease
			Developer Fees
			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	

**Village of North Palm Beach  
Capital Request Form  
FY 2014-2015**

<b>Fund:</b>	General Fund	<b>Department:</b>	Police Department	
<b>Project Title:</b>	Vehicle Replacement	<b>Division:</b>	N/A	
<b>Description/Detail:</b>	Replace (1) Marked Police Vehicle			
<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>		
	Scheduled replacement	Number of units requested:	1	
	Present equipment obsolete			
	Replace worn-out equipment			
	Improve procedures, records, etc.			
	Increased safety			
	Construction/Major Improvement			
	Other (Please specify)			
		<b>Per Unit</b>	<b>Total</b>	
		35,500.00	\$ 35,500.00	
		-	\$ -	
		-	\$ -	
		<u>\$ 35,500.00</u>	<u>\$ 35,500.00</u>	
		<b>Estimated Useful Life in Years:</b> 7		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	\$ 35,500.00	Village	
2008 Ford Crown Victoria	Auction		Lease	
			Grant	
			Developer Fees	
			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>	<u>5 year CIP?</u>
5	Vehicle	5,000	Yes	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 2014-2015**

<b>Fund:</b>	General Fund	<b>Department:</b>	Police Department
<b>Project Title:</b>	Vehicle Replacement	<b>Division:</b>	N/A
<b>Description/Detail:</b>	Replace (1) Marked Police Vehicle		
<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>	
	Scheduled replacement	Number of units requested:	1
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.		
	Increased safety		
	Construction/Major Improvement		
	Other (Please specify)		
		<b>Per Unit</b>	<b>Total</b>
		36,500.00	\$ 36,500.00
		-	\$ -
		-	\$ -
		<u>\$ 36,500.00</u>	<u>\$ 36,500.00</u>
		<b>Estimated Useful Life in Years:</b> 7	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	\$ 36,500.00	Village
2008 Ford Crown Victoria	Auction		Lease
K-9			Developer Fees
			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	



**Village of North Palm Beach  
Capital Request Form  
FY 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Police</u>																										
<b>Project Title:</b> <u>CAD System Replacement</u>		<b>Division:</b> <u>N/A</u>																										
<b>Description/Detail:</b> <u>We have reached our end of life cycle for our police radio system, CAD system (Computer Aided Dispatch) and hardware in support of CADs, Records and Dispatch.</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 checked="" 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>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="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> <td style="width: 40%;"></td> </tr> <tr> <td>Purchase Price</td> <td style="text-align: right;">70,000.00</td> <td>\$</td> <td style="text-align: right;">70,000.00</td> <td></td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td>\$</td> <td style="text-align: right;">-</td> <td></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> <td></td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right; border-top: 1px solid black;">\$ 70,000.00</td> <td>\$</td> <td style="text-align: right; border-top: 1px solid black;">70,000.00</td> <td></td> </tr> </table>			<b>Per Unit</b>		<b>Total</b>		Purchase Price	70,000.00	\$	70,000.00		Plus: Installation or other costs	-	\$	-		Less: Trade-in or other discount	-	\$	-		Net Purchase Cost	\$ 70,000.00	\$	70,000.00	
	<b>Per Unit</b>		<b>Total</b>																									
Purchase Price	70,000.00	\$	70,000.00																									
Plus: Installation or other costs	-	\$	-																									
Less: Trade-in or other discount	-	\$	-																									
Net Purchase Cost	\$ 70,000.00	\$	70,000.00																									
		<b>Estimated Useful Life in Years:</b> <u>6-10 years</u>																										
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																										
<u>Item</u>	<u>Disposition Method</u>	\$ 70,000.00	Village <input type="checkbox"/> Lease																									
			Grant <input type="checkbox"/> Developer Fees																									
			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>																								
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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Police</u>																					
<b>Project Title:</b> <u>Police Radio Replacement</u>		<b>Division:</b> <u>N/A</u>																					
<b>Description/Detail:</b> <u>We have reached our end of life cycle for our police radio system, CAD system (Computer Aided Dispatch) and hardware in support of CADS, Records and Dispatch.</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>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;">154,000.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">154,000.00</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>\$ 154,000.00</b></td> <td style="text-align: right;"><b>\$</b></td> <td style="text-align: right;"><b>154,000.00</b></td> <td></td> </tr> </table>		<b>Per Unit</b>	<b>Total</b>			154,000.00	\$	154,000.00		-	\$	-		-	\$	-		<b>\$ 154,000.00</b>	<b>\$</b>	<b>154,000.00</b>	
<b>Per Unit</b>	<b>Total</b>																						
154,000.00	\$	154,000.00																					
-	\$	-																					
-	\$	-																					
<b>\$ 154,000.00</b>	<b>\$</b>	<b>154,000.00</b>																					
		<b>Estimated Useful Life in Years:</b> <u>6 years</u>																					
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																					
<u>Item</u>	<u>Disposition Method</u>	\$ 154,000.00	Village <input type="checkbox"/> Lease																				
			Grant <input type="checkbox"/> Developer Fees																				
			Debt Service <input type="checkbox"/> Other																				
<b>Operating Impact:</b>		<b>Other Comment:</b>																					
		Current Vendor will end support of the current radios in 2015																					
<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 #:</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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Fire Rescue</u>																					
<b>Project Title:</b> <u>Power-lift stretchers</u>		<b>Division:</b> <u>N/A</u>																					
<b>Description/Detail:</b> <u>Replacement of two (2) seven year old power-lift stretchers 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)																						
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Per Unit</u></th> <th style="text-align: center;"><u>Total</u></th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">Purchase Price</td> <td style="text-align: right;">33,500.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">67,000.00</td> </tr> <tr> <td style="text-align: right;">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 style="text-align: right;">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 style="text-align: right;">Net Purchase Cost</td> <td style="text-align: right; border-top: 1px solid black;">\$ 33,500.00</td> <td style="text-align: center; border-top: 1px solid black;">\$</td> <td style="text-align: right; border-top: 1px solid black;">67,000.00</td> </tr> </tbody> </table>		<u>Per Unit</u>	<u>Total</u>			Purchase Price	33,500.00	\$	67,000.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 33,500.00	\$	67,000.00
<u>Per Unit</u>	<u>Total</u>																						
Purchase Price	33,500.00	\$	67,000.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 33,500.00	\$	67,000.00																				
		<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>	\$ <u>67,000.00</u>	<u>Village</u> <input type="checkbox"/> Lease																				
<u>Power-lift stretchers</u>	<u>junk/obsolete</u>	<u>Grant</u>	<input type="checkbox"/> Developer Fees																				
		<u>Debt Service</u>	<input type="checkbox"/> Other																				
<b>Operating Impact:</b> <u>No additional budget impact. Replaces items one for one.</u>		<b>Other Comment:</b> <u>Current units are first generation technology that are obsolete.</u>																					
		<u>New units provide enhanced operating capabilities and reduce the lifting effort of the ambulance crew, which reduces the risk of employee injury.</u>																					
<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 2014-2015**

<b>Fund:</b>	General Fund	<b>Department:</b>	Fire Rescue	
<b>Project Title:</b>	Hydraulic Extrication Equipment	<b>Division:</b>	N/A	
<b>Description/Detail:</b>	Replacement of two (2) sets of hydraulic extrication equipment that have reached their useful service life.			
<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:	2	
<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>	
		Purchase Price	36,000.00 \$ 72,000.00	
		Plus: Installation or other costs	- \$ -	
		Less: Trade-in or other discount	- \$ -	
		Net Purchase Cost	<u>\$ 36,000.00 \$ 72,000.00</u>	
		<b>Estimated Useful Life in Years:</b>	12 years	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	\$ 72,000.00	Village Lease	
Hydr. Extrication Equip.	Auction/Sell outright		Grant Developer Fees	
			Debt Service Other	
<b>Operating Impact:</b>		<b>Other Comment:</b>		
No additional budget impact. Replaces items one for one.				
May result in reduced maintenance cost due to new warranty.				
<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 #:</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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Fire Rescue</u>																
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>N/A</u>																
<b>Description/Detail:</b> <u>Replacement of one (1) 2002 Chevrolet S-10 pickup truck.</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="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;">27,000.00</td> <td style="text-align: right;">\$ 27,000.00</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>\$ 27,000.00</b></td> <td style="text-align: right;"><b>\$ 27,000.00</b></td> </tr> </tbody> </table>			<u>Per Unit</u>	<u>Total</u>	Purchase Price	27,000.00	\$ 27,000.00	Plus: Installation or other costs	-	\$ -	Less: Trade-in or other discount	-	\$ -	<b>Net Purchase Cost</b>	<b>\$ 27,000.00</b>	<b>\$ 27,000.00</b>
	<u>Per Unit</u>	<u>Total</u>																
Purchase Price	27,000.00	\$ 27,000.00																
Plus: Installation or other costs	-	\$ -																
Less: Trade-in or other discount	-	\$ -																
<b>Net Purchase Cost</b>	<b>\$ 27,000.00</b>	<b>\$ 27,000.00</b>																
		<b>Estimated Useful Life in Years:</b> <u>7 years / 100,000 miles</u>																
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																
<u>Item</u>	<u>Disposition Method</u>																	
2002 S-10 pickup	Auction																	
		<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>\$ 27,000.00</td> <td>Village</td> <td><input type="checkbox"/></td> <td>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> </tbody> </table>		\$ 27,000.00	Village	<input type="checkbox"/>	Lease		Grant	<input type="checkbox"/>	Developer Fees		Debt Service	<input type="checkbox"/>	Other			
\$ 27,000.00	Village	<input type="checkbox"/>	Lease															
	Grant	<input type="checkbox"/>	Developer Fees															
	Debt Service	<input type="checkbox"/>	Other															
<b>Operating Impact:</b> <u>No additional budget impact.</u>		<b>Other Comment:</b> <u>Replace 2002 Chevrolet S-10 pickup truck with a full-size pickup truck.</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>															
5	Vehicle	5,000	Yes															
			5 year CIP?															
			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  
5 Year Capital Improvement Plan  
FY 2015-2019**

Fund: <u>General Fund</u>			Department: <u>Public Works</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<b>Automotive:</b>								
Utility Service Bucket Truck	2000 (1)	12 years	-	98,500	-	-	-	\$ 98,500
Sanitation Collection Truck	2001 (1); 2002 (1); 2004 (1); 2006 (1); 2007 (2); 2009 (1)	10 years	255,000	257,500	260,125	262,725	-	\$ 1,035,350
Grapple Collection Truck	2003 (1)	7 years	130,000	-	-	-	-	\$ 130,000
Street/Parking Area Sweeper		10 Years	-	57,500	-	-	-	\$ 57,500
Dump Truck	2006 (1)	12 years	-	-	-	-	85,000	\$ 85,000
F450 Crew Cab Truck	2000 (1)	12 years	57,000	-	-	-	-	\$ 57,000
Colorado Pickup Truck	2006 (1)	10 years	-	-	16,000	-	-	\$ 16,000
Dodge 2500 RAM Service Body	2006 (1)	10 years	-	-	26,000	-	-	\$ 26,000
Small Dump Truck	2000 (1)	12 years	-	-	-	31,500	-	\$ 31,500
Dodge 2500 Ram Pickup	2007 (1)	10years	-	-	-	26,000	-	\$ 26,000
F250 Utility Service Body	2014 (1)	10 years	-	-	-	-	-	\$ -
E350 Service Van	2014 (1)	10 years	-	-	-	-	-	\$ -
Dodge 2500 RAM	2010 (1)	10 years	-	-	-	-	-	\$ -
Ford F150 Pickup Truck	2014 (1)	10 years	-	-	-	-	-	\$ -
F350 Truck Pickup Truck	1995 (1)	12 years	-	-	-	-	-	\$ -
Ram 3500 Flatbed	2007(1)	15 years	-	-	-	-	-	\$ -
F350 Truck Pickup Truck	1995 (1)	12 years	-	-	-	-	-	\$ -
Ford F150 Pickup Truck	2014 (1)	10 years	-	-	-	-	-	\$ -
Carolina Skiff J Series Work Platform Boat		15 years	12,500	-	-	-	-	\$ 12,500
<b>Subtotal Automotive:</b>			<b>454,500</b>	<b>413,500</b>	<b>302,125</b>	<b>320,225</b>	<b>85,000</b>	<b>\$ 1,575,350</b>
<b>Construction &amp; Major Renovation:</b>								
Energy Conservation Retrofits		20 years	30,000	70,000	-	-	-	\$ 100,000
PW Parking Lot Drainage & Resurfacing		15 years	130,000	-	-	-	-	\$ 130,000
Asphalt Resurfacing-Streets	2011	10 years	-	150,000	150,000	150,000	-	\$ 450,000
Asphalt Resurfacing-Alleys	2013	10 years	-	150,000	-	-	-	\$ 150,000
Service Alley Wall		20 years	-	100,000	100,000	-	-	\$ 200,000
Village Wide Sidewalks	2013		-	25,000	-	-	-	\$ 25,000
Public Works Vehicle Work Bay		15 years	50,000	-	-	-	-	\$ 50,000
<b>Subtotal Construction &amp; Major Renovation</b>			<b>210,000</b>	<b>495,000</b>	<b>250,000</b>	<b>150,000</b>	<b>-</b>	<b>\$ 1,105,000</b>
<b>Machinery &amp; Equipment:</b>								
Curto Can Automated Collector		6 Years	-	35,000	35,000	35,000	-	\$ 105,000
Sanitation Service Vehicle		8 years	-	36,000	18,000	-	-	\$ 54,000
Front Load Dumpsters		7 years	110,000	135,000	-	-	-	\$ 245,000
John Deere Combination	1999 (1)	15 years	-	-	55,000	-	-	\$ 55,000
Bobcat S570	2013 (1)	10 years	-	-	-	-	-	\$ -
New Holland Tractor	2006 (1)	15 years	-	-	-	-	-	\$ -
Earman River Irrigation Pump Station		15 years	80,000	-	-	-	-	\$ 80,000
<b>Subtotal Machinery &amp; Equipment</b>			<b>190,000</b>	<b>206,000</b>	<b>108,000</b>	<b>35,000</b>	<b>-</b>	<b>\$ 539,000</b>
<b>Estimated Total Cost</b>			<b>\$ 854,500</b>	<b>\$ 1,114,500</b>	<b>\$ 660,125</b>	<b>\$ 505,225</b>	<b>\$ 85,000</b>	<b>\$ 3,219,350</b>
<b>Funding Source</b>			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (Year # 5)	Total
Village-General Fund			854,500	1,114,500	660,125	505,225	85,000	\$ 3,219,350
Grant			-	-	-	-	-	\$ -
Other			-	-	-	-	-	\$ -
<b>Estimated Total Funding</b>			<b>\$ 854,500</b>	<b>\$ 1,114,500</b>	<b>\$ 660,125</b>	<b>\$ 505,225</b>	<b>\$ 85,000</b>	<b>\$ 3,219,350</b>

Annual Operating Cost Increases Created by Project: \$ (94,600.00)

Description of Operating Impact: Decrease in electricity operating expense by \$80,000 annually.  
Decrease in annual contract service expense of \$14,600, increase in operational service level, and increase in vehicle maintenance cost.

**Village of North Palm Beach  
Capital Request Form  
FY 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>																
<b>Project Title:</b> <u>Front Load Sanitation Collection Truck</u>		<b>Division:</b> <u>Sanitation</u>																
<b>Description/Detail:</b> <u>Front-Load Sanitation Collection Truck conversion from Rear-Load Packer Trucks.</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 checked="" 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;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Per Unit</u></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;">255,000.00</td> <td style="text-align: right;">\$ 255,000.00</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; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$ 255,000.00</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$ 255,000.00</b></td> </tr> </tbody> </table>			<u>Per Unit</u>	<u>Total</u>	Purchase Price	255,000.00	\$ 255,000.00	Plus: Installation or other costs	-	\$ -	Less: Trade-in or other discount	-	\$ -	<b>Net Purchase Cost</b>	<b>\$ 255,000.00</b>	<b>\$ 255,000.00</b>
	<u>Per Unit</u>	<u>Total</u>																
Purchase Price	255,000.00	\$ 255,000.00																
Plus: Installation or other costs	-	\$ -																
Less: Trade-in or other discount	-	\$ -																
<b>Net Purchase Cost</b>	<b>\$ 255,000.00</b>	<b>\$ 255,000.00</b>																
		<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 # 66	Surplus Auction																	
		<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 30%; border-bottom: 1px solid black;">\$ 255,000.00</td> <td style="width: 30%; border-bottom: 1px solid black;">Village</td> <td style="width: 20%; border-bottom: 1px solid black;"><input type="checkbox"/></td> <td style="width: 20%; border-bottom: 1px solid black;">Lease</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;">Grant</td> <td style="border-bottom: 1px solid black;"><input type="checkbox"/></td> <td style="border-bottom: 1px solid black;">Developer Fees</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;">Debt Service</td> <td style="border-bottom: 1px solid black;"><input type="checkbox"/></td> <td style="border-bottom: 1px solid black;">Other</td> </tr> </tbody> </table>		\$ 255,000.00	Village	<input type="checkbox"/>	Lease		Grant	<input type="checkbox"/>	Developer Fees		Debt Service	<input type="checkbox"/>	Other			
\$ 255,000.00	Village	<input type="checkbox"/>	Lease															
	Grant	<input type="checkbox"/>	Developer Fees															
	Debt Service	<input type="checkbox"/>	Other															
<b>Operating Impact:</b>		<b>Other Comment:</b>																
Reduction in annual maintenance expense associated with this vehicle.		The Sanitation Division fleet is proposed to be converted from Rear-Load Packer Collection vehicles to Front-Load Collection vehicles. Front-Load Collection vehicles provide greater flexibility and insure our capability to continue the Village's unique sanitation collection service. This conversion will reduce annual operating expenses and allow for the development of new revenue sources. Once the conversion is complete, we anticipate a reduction in fleet size by one (1) collection vehicle and reduction in staff of 20% or four (4) FTE.																
<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>5 year CIP?</u>														
5	Vehicle	5,000	Yes	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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>Front Load Dumpsters (200 Commercial)</u>		<b>Division:</b> <u>Sanitation</u>	
<b>Description/Detail:</b> <u>Front-load dumpster route conversion.</u>			
<u>Commercial customer dumpsters.</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	<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price                      110,000.00      \$      110,000.00	
<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                      \$      110,000.00      \$      110,000.00	
		<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>	\$      110,000.00	Village <input type="checkbox"/> Lease
N/A	N/A		Grant <input type="checkbox"/> Developer Fees
			Debt Service <input type="checkbox"/> Other
<b>Operating Impact:</b>		<b>Other Comment:</b>	
		In conjunction with the Sanitation Division fleet conversion, it will be necessary to complete a full route conversion from rear-load to front-load dumpsters. The route conversion would eliminate the costly expense to businesses and multi-family buildings in purchasing and maintaining dumpsters. Additionally, the conversion will reduce Public Works annual operating expenses and allow for the development of a new revenue source. Salvage value for replaced dumpsters is anticipated to be \$20,000.	
<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>
			<u>5 year CIP?</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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>																	
<b>Project Title:</b> <u>Carolina Skiff J Series Platform Boat</u>		<b>Division:</b> <u>Streets &amp; Grounds</u>																	
<b>Description/Detail:</b> <u>Public Works proposes the purchase of a 2014 Carolina Skiff J Series work boat.</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 type="checkbox"/>	Replace worn-out equipment																		
<input checked="" type="checkbox"/>	Improve procedures, records, etc.																		
<input type="checkbox"/>	Increased safety																		
<input type="checkbox"/>	Construction/Major Improvement																		
<input checked="" type="checkbox"/>	Other (Please specify)																		
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	<u>Per Unit</u>	<u>Total</u>																	
Purchase Price	12,500.00	\$ 12,500.00																	
Plus: Installation or other costs	-	\$ -																	
Less: Trade-in or other discount	-	\$ -																	
<b>Net Purchase Cost</b>	<b>\$ 12,500.00</b>	<b>\$ 12,500.00</b>																	
		<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>																		
N/A	N/A																		
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 40%;">\$ 12,500.00</td> <td style="width: 20%;">Village</td> <td style="width: 30%;"></td> </tr> <tr> <td></td> <td></td> <td>Grant</td> <td>Lease</td> </tr> <tr> <td></td> <td></td> <td>Debt Service</td> <td>Developer Fees</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Other</td> </tr> </table>			\$ 12,500.00	Village				Grant	Lease			Debt Service	Developer Fees				Other
	\$ 12,500.00	Village																	
		Grant	Lease																
		Debt Service	Developer Fees																
			Other																
<b>Operating Impact:</b>		<b>Other Comment:</b>																	
Reduction in annual operating expense for contract services.		Public Works proposes the purchase of a 2014 Carolina Skiff J Series work boat. The boat would allow water level access to outfalls for the purpose of inspection and maintenance. The boat is designed for confined area swallow water work. The proposal includes boat, 30HP motor, and trailer. The boat is equipped for working and storage of equipment and gear. It does not include rod holders, bait wells, coolers, or a fish box.																	
<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 #: 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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>		
<b>Project Title:</b> <u>Grapple Collection Truck</u>		<b>Division:</b> <u>Sanitation</u>		
<b>Description/Detail:</b> _____ _____ _____				
<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>		
_____ Scheduled replacement		Number of units requested: <u>1</u>		
_____ Present equipment obsolete				
_____ Replace worn-out equipment		<b>Per Unit</b> <b>Total</b>		
_____ Improve procedures, records, etc.		Purchase Price                      130,000.00    \$    130,000.00		
_____ Increased safety		Plus: Installation or other costs                      -    \$    -		
_____ Construction/Major Improvement		Less: Trade-in or other discount                      -    \$    -		
_____ Other (Please specify)		Net Purchase Cost <u>\$    130,000.00</u> \$ <u>130,000.00</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>	\$    130,000.00	Village                      _____ Lease	
N/A	N/A	_____	Grant                      _____ Developer Fees	
		_____	Debt Service                      _____ 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 2014-2015**

<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 2000 Ford F450 Crew Cab.</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 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)																						
		<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;">Purchase Price</td> <td style="text-align: right;">57,000.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">57,000.00</td> </tr> <tr> <td style="text-align: right;">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 style="text-align: right;">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 style="text-align: right;">Net Purchase Cost</td> <td style="text-align: right;"><u>57,000.00</u></td> <td style="text-align: center;"><u>\$</u></td> <td style="text-align: right;"><u>57,000.00</u></td> </tr> </table>		<b>Per Unit</b>	<b>Total</b>			Purchase Price	57,000.00	\$	57,000.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	<u>57,000.00</u>	<u>\$</u>	<u>57,000.00</u>
<b>Per Unit</b>	<b>Total</b>																						
Purchase Price	57,000.00	\$	57,000.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	<u>57,000.00</u>	<u>\$</u>	<u>57,000.00</u>																				
		<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>	\$ 57,000.00	Village <input type="checkbox"/> Lease																				
Vehicle PW # 34	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.		Public Works Streets & Grounds Division vehicle #34 is a 2000 Ford F450 Crew Cab Flatbed. Additionally, due to changes in operational means and methods, this vehicle is operationally obsolete. The proposed replacement vehicle is a 2014 Ford F450 Crew Cab High-Wall Dump-Bed. The replacement vehicle has a greater towing capacity, high-wall aluminum bed, and the ability to dump the bed. These options provide greater capability and reduce staff time dedicated to tasks. We anticipate recovering \$7,000 with the surplus sell of the existing 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> <u>Include in CIP</u>																							
<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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>Earman River Irrigation Pump Station</u>		<b>Division:</b> <u>Streets &amp; Grounds</u>	
<b>Description/Detail:</b> <u>Public Works proposes the construction of a dual pump station in place of the existing.</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>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 checked="" type="checkbox"/>	Construction/Major Improvement		
<input type="checkbox"/>	Other (Please specify)		
		Purchase Price	80,000.00 \$ 80,000.00
		Plus: Installation or other costs	- \$ -
		Less: Trade-in or other discount	- \$ -
		Net Purchase Cost	<u>\$ 80,000.00 \$ 80,000.00</u>
		<b>Estimated Useful Life in Years:</b>	<u>15 Years</u>
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	\$ 80,000.00	Village <input type="checkbox"/> Lease
N/A	N/A		Grant <input type="checkbox"/> Developer Fees
			Debt Service <input type="checkbox"/> Other
<b>Operating Impact:</b>		<b>Other Comment:</b>	
Reduction in annual operating expense and IQ irrigation water.		The Village relies on a single (1) 40HP pump and motor to draw water from the C-17 canal (Earman River) for irrigation. The irrigation locations include Osborne Park, Lakeside Park, Public Safety, Village Hall, Library, Veteran's Park, U.S. 1 medians, and Country Club golf course. Public Works proposes the construction of a dual pump station in place of the existing.	
<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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>Energy Conservation Retrofits</u>		<b>Division:</b> <u>Facility Services</u>	
<b>Description/Detail:</b> <u>Energy conserving retrofits to Village facilities.</u>			
<u>Village Hall &amp; Street Lights</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	30,000.00    \$    30,000.00
<input type="checkbox"/> Other (Please specify)		Plus: Installation or other costs	-    \$    -
		Less: Trade-in or other discount	-    \$    -
		Net Purchase Cost	<u>\$    30,000.00    \$    30,000.00</u>
		<b>Estimated Useful Life in Years:</b> <u>20 Years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<u>\$    30,000.00</u>	<u>Village</u> <u>Lease</u>
<u>N/A</u>	<u>N/A</u>		<u>Grant</u> <u>Developer Fees</u>
			<u>Debt Service</u> <u>Other</u>
<b>Operating Impact:</b>		<b>Other Comment:</b>	
Reduction in annual electricity charges and maintenance expense. Phase 1 - Village Hall & Street Lights		The Village's annual operating expense for electricity is approximately \$400,000. Following the completion of an energy audit, Public Works seeks to reduce our overall operating expense for electricity by a minimum of 20% or \$80,000 annually. This will be accomplished through the installation of energy conserving components such as LED lighting, occupancy sensors, and time-of-use control clocks.	
<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	No
			5 year CIP?
			Do not 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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>	
<b>Project Title:</b> <u>PW Site Drainage &amp; Lot Resurfacing</u>		<b>Division:</b> <u>Facility Services</u>	
<b>Description/Detail:</b> <u>Site drainage improvement to elinate flooding events. Reconfigure and resurface site layout.</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	130,000.00    \$    130,000.00
<input type="checkbox"/> Other (Please specify)		Plus: Installation or other costs	-    \$    -
		Less: Trade-in or other discount	-    \$    -
		Net Purchase Cost	<u>\$    130,000.00    \$    130,000.00</u>
		<b>Estimated Useful Life in Years:</b> <u>20 Years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<u>\$    130,000.00</u>	<u>Village</u> <u>Lease</u>
<u>N/A</u>	<u>N/A</u>		<u>Grant</u> <u>Developer Fees</u>
			<u>Debt Service</u> <u>Other</u>
<b>Operating Impact:</b>		<b>Other Comment:</b>	
<u>N/A</u>			
<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>3</u>	<u>Building Improvement</u>	<u>50,000</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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Public Works</u>		
<b>Project Title:</b> <u>Public Works Vehicle Work Bay</u>		<b>Division:</b> <u>Facility Services</u>		
<b>Description/Detail:</b> <u>Construct a vehicle maintenance work bay.</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		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                      50,000.00      \$      50,000.00		
<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                      \$      50,000.00      \$      50,000.00		
		<b>Estimated Useful Life in Years:</b> <u>20 Years</u>		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	\$      50,000.00	Village <input type="checkbox"/> Lease	
N/A	N/A		Grant <input type="checkbox"/> Developer Fees	
			Debt Service <input type="checkbox"/> Other	
<b>Operating Impact:</b>		<b>Other Comment:</b>		
Meet vehicle maintenance needs for Sanitation Division equipment changes.		In conjunction with the Sanitation Division fleet conversion, it will be necessary to construct a vehicle work bay at the Public Works complex. The existing facility is not equipped to maintain front-load collection vehicles and requires a retrofit. This work bay will also be utilized in the repair and maintenance of Public Safety Fire Rescue vehicles.		
<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 2015-2019**

Fund: <u>General Fund</u>		Department: <u>Parks &amp; Recreation</u>		Division: <u>All Divisions</u>				
Cost by CIP Year			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								
Sport Utility Vehicle / Blazer	2011 (1)	10 years						\$ -
Mini-Bus	2000 (1) 2013 (1)	12 years						\$ -
Pick Up truck	2014 (1)	9 years						\$ -
<b>Subtotal Automotive:</b>			-	-	-	-	-	\$ -
<i>Machinery &amp; Equipment:</i>								
Package A/C Units	2001 (2) 2002 (4)	12 years	22,000					\$ 22,000
Lightning Detection System	2008, 2011, 2014	10 years				15,000		\$ 15,000
Pool Heaters	2007 (2)	7 years	35,000	35,000				\$ 70,000
Chlorination feeder	1997	10 years	15,000					\$ 15,000
Gym Divider	1982	20 years	15,000					\$ 15,000
Community Center Lighting Conversion	1989	15 years		12,000				\$ 12,000
Indoor bleachers	2014	25 years						\$ -
Pump & well	2012	20 years						\$ -
Relight Osborne Park	2013	20 years						\$ -
<b>Subtotal Machinery &amp; Equipment</b>			87,000	47,000	-	15,000	-	\$ 149,000
<i>Playground &amp; Outside Equipment:</i>								
Playground Equipment	Various Parks	12 years		45,000			45,000	\$ 90,000
<b>Subtotal Playground &amp; Outside Equipment</b>			-	45,000	-	-	45,000	\$ 90,000
<i>Construction &amp; Major Renovation:</i>								
Kiddie Pool Renovation		20 years		150,000				\$ 150,000
Pool Resurfacing	2011	15 years						\$ -
Pump Room Renovation	2011	25 years						\$ -
Memorial Park	2013	20 years						\$ -
Community Center Parking Lot Resurfacing		20 years		40,000				\$ 40,000
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	190,000	-	-	-	\$ 2,290,000
<i>Furniture &amp; Fixtures:</i>								
<b>Subtotal Furniture &amp; Fixtures</b>			-	-	-	-	-	\$ -
<b>Estimated Total Cost</b>			\$ 2,187,000	\$ 282,000	\$ -	\$ 15,000	\$ 45,000	\$ 2,529,000
Funding Source			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (Year # 5)	Total
Village			87,000	282,000	-	15,000	45,000	\$ 429,000
Grant			2,100,000					\$ 2,100,000
Developer Contribution								\$ -
Other								
<b>Estimated Total Funding</b>			\$ 2,187,000	\$ 282,000	\$ -	\$ 15,000	\$ 45,000	\$ 2,529,000
(*) The Village will appropriate any grant matching requirements upon notification of grant approval								

Description of Operating Impact: No operating Impact

**Village of North Palm Beach  
Capital Request Form  
FY 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>	
<b>Project Title:</b> <u>Community Center gymnasium divider</u>		<b>Division:</b> <u>Recreation</u>	
<b>Description/Detail:</b> <u>Replacement of the existing main court divider at the Community Center gymnasium</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>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                      15,000.00      \$      15,000.00	
<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                      \$      15,000.00      \$      15,000.00	
		<b>Estimated Useful Life in Years:</b> <u>20 years</u>	
<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	
<u>Gym divider</u>	<u>Retire &amp; dispose</u>	<input type="checkbox"/> Grant <input type="checkbox"/> Developer Fees	
		<input type="checkbox"/> Debt Service <input type="checkbox"/> Other	
<b>Operating Impact:</b> <u>scheduled replacement</u>		<b>Other Comment:</b> <u>divides the gym in half to allow two events to happen at the same time</u>	
<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>
			<u>5 year CIP?</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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>		
<b>Project Title:</b> <u>Chlorination Feeder</u>		<b>Division:</b> <u>Pool</u>		
<b>Description/Detail:</b> <u>Replacement of existing feeder</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>1</u>		
<input type="checkbox"/>	Present equipment obsolete			
<input checked="" type="checkbox"/>	Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>		
<input checked="" type="checkbox"/>	Improve procedures, records, etc.	Purchase Price	15,000.00    \$    15,000.00	
<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>\$    15,000.00    \$    15,000.00</u>	
		<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>	\$    15,000.00	Village <input type="checkbox"/> Lease	
Chlorination Feeder	Retire & dispose	<input type="checkbox"/>	Grant <input type="checkbox"/> Developer Fees	
		<input type="checkbox"/>	Debt Service <input type="checkbox"/> Other	
<b>Operating Impact:</b> <u>Needed to safely and correctly monitor the daily chemicals at the pool</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 #:</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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>		
<b>Project Title:</b> <u>Air Condition units</u>		<b>Division:</b> <u>Recreation</u>		
<b>Description/Detail:</b> <u>Replacement of two existing air condition units at the Community Center gymnasium</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 type="checkbox"/>	Present equipment obsolete			
<input checked="" type="checkbox"/>	Replace worn-out equipment			
<input checked="" type="checkbox"/>	Improve procedures, records, etc.			
<input type="checkbox"/>	Increased safety			
<input type="checkbox"/>	Construction/Major Improvement			
<input type="checkbox"/>	Other (Please specify)			
		Purchase Price	11,000.00 \$ 22,000.00	
		Plus: Installation or other costs	- \$ -	
		Less: Trade-in or other discount	- \$ -	
		Net Purchase Cost	<u>\$ 11,000.00 \$ 22,000.00</u>	
		Estimated Useful Life in Years:	<u>12 years</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	\$ 22,000.00	Village <input type="checkbox"/> Lease	
Air Condition units	Retire & dispose		Grant <input type="checkbox"/> Developer Fees	
			Debt Service <input type="checkbox"/> Other	
<b>Operating Impact:</b> <u>Normal 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>	<b>5 year CIP?</b>
4	Machinery & Equipment	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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>	
<b>Project Title:</b> <u>Pool Heater</u>		<b>Division:</b> <u>Pool</u>	
<b>Description/Detail:</b> <u>Replacement of existing pool heater</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>1</u>	
<input type="checkbox"/>	Present equipment obsolete		
<input checked="" type="checkbox"/>	Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>	
<input checked="" type="checkbox"/>	Improve procedures, records, etc.	Purchase Price	35,000.00    \$    35,000.00
<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>\$    35,000.00    \$    35,000.00</u>
		<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>	\$ <u>35,000.00</u>	<u>Village</u> <u>Lease</u>
<u>MSCP N 1261 Heater</u>	<u>Retire &amp; dispose</u>		<u>Grant</u> <u>Developer Fees</u>
			<u>Debt Service</u> <u>Other</u>
<b>Operating Impact:</b> <u>Increase pool accessibility during the winter months</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 2014-2015**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>		
<b>Project Title:</b> <u>Anchorage Park Phase 2</u>		<b>Division:</b> <u>Recreation</u>		
<b>Description/Detail:</b> <u>Continue with the renovation of Anchorage Park</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.			
<input type="checkbox"/> Increased safety	<input checked="" type="checkbox"/> Construction/Major Improvement	<b>Purchase Price</b>	<b>Per Unit</b> <b>Total</b>	
<input type="checkbox"/> Other (Please specify)		Plus: Installation or other costs	2,100,000.00      \$ 2,100,000.00	
		Less: Trade-in or other discount	-      \$ -	
		<b>Net Purchase Cost</b>	<b>\$ 2,100,000.00      \$ 2,100,000.00</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>		
		<input type="checkbox"/> Village	<input type="checkbox"/> Lease	
		<input type="checkbox"/> 2,100,000.00 Grant	<input type="checkbox"/> Developer Fees	
		<input type="checkbox"/> Debt Service	<input type="checkbox"/> Other	
<b>Operating Impact:</b> <u>Project will be determined by grant funding</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>
1	Land Improvement	25,000	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 2015-2019**

<b>Fund:</b> <u>Country Club</u>			<b>Department:</b> <u>All Departments</u>			<b>Division:</b> <u>All Divisions</u>		
Cost by CIP Year			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (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	2013 (2)	3 years		18,000				\$ 18,000
Driving Range Cart	2014 (1)	4 years				11,000		\$ 11,000
								\$ -
<b>Subtotal Automotive</b>			-	458,000	-	26,000	-	\$ 484,000
<i>Machinery &amp; Equipment:</i>								
								\$ -
<b>Subtotal Machinery &amp; Equipment</b>			-	-	-	-	-	\$ -
<i>Construction and Major Renovation:</i>								
								\$ -
Country Club Parking Lot	2011	10 years						\$ -
								\$ -
<b>Subtotal Construction and Major Renovation</b>			-	-	-	-	-	\$ -
<b>Estimated Total Cost</b>			\$ -	\$ 458,000	\$ -	\$ 26,000	\$ -	\$ 484,000
Funding Source			FY 2015 Budget Year (Year # 1)	FY 2016 (Year # 2)	FY 2017 (Year # 3)	FY 2018 (Year # 4)	FY 2019 (Year # 5)	Total
Village			-			26,000	-	\$ 26,000
Grant								\$ -
Lease				458,000				\$ 458,000
<b>Estimated Total Funding</b>			\$ -	\$ 458,000	\$ -	\$ 26,000	\$ -	\$ 484,000

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating impact



# *Statistics*



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

FUNCTION/PROGRAM	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 (**)
<b>GENERAL GOVERNMENT</b>										
Number of Parcels	-	-	7,411	7,422	7,472	7,466	7,466	7,473	7,470	7,470
<b>PUBLIC WORKS</b>										
Street Maintenance (No. of lane miles maintained)	31.155	31.155	31	31	31	31	31	31	31	31
Sanitation (Tons of Refuse Collected)	14,037	13,203	12,085	11,974	10,667	10,165	9,962	10,065	10,720	7,450
No. of collection units for solid waste (residential)	7,519	7,558	7,152	7,163	7,214	7,070	7,071	7,076	7,471	7,471
Number of vehicles maintained	95	95	104	104	110	110	98	98	111	98
Number of repair overlays completed (miles)	2.462	2.935	2	3	2.5	2.71	-	-	-	-
<b>PUBLIC SAFETY</b>										
Number of arrests by police officers	331	410	545	549	448	402	260	211	216	96
Number of traffic citations issued	5,743	4,272	4,269	5,520	6,305	4,951	2,564	2,566	1,254	1,061
EMS average response times (minutes)	3.98	4.69	4.73	5.17	5.01	5.12	5.19	5.26	5.11	5.60
Number of EMS calls	965	1,056	1,034	1,114	1,214	1,146	1,179	1,326	1,296	759
<b>COMMUNITY DEVELOPMENT &amp; PLANNING</b>										
Building Department - Number of Permits	201	(1)	1,875	1,619	1,548	1,744	1,616	1,835	2,480	3,016
Number of code enforcement violations	-	1,767	1,617	729	613	391	575	817	790	1,047
Number of code violations brought to board/magistrate (Calendar Yr End)	165	144	126	115	73	38	72	100	62	21
<b>RECREATION</b>										
Number of community events presented	22	21	24	23	28	28	38	49	37	41
Number of registrants in athletic programs	1,400	1,520	1,600	1,400	1,125	1,005	1,260	1,311	2,074	1,205
<b>LIBRARY</b>										
Library - Number of Volumes	54,074	47,371	42,372	33,122	35,681	39,277	40,658	43,340	44,966	46,313
<b>OTHER GOVERNMENT</b>										
Country Club										
Number of Golf Members	-	365	579	406	407	354	298	283	262	249
Number of Tennis Members	-	136	171	171	180	184	173	162	190	191

(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	20,810	3.36%	18,677	3.19%
Tenet Health Care Corp (2)	6,100	0.98%	3,040	0.52%
Palm Beach County Government	5,383	0.87%	9,000	1.54%
State Government			8,216	1.40%
Federal Government			5,819	0.99%
NextEra Energy (Florida Power & Light)	3,804	0.61%	2,800	0.48%
G4S (Wachenhut Corp)	3,000	0.48%		
Florida Atlantic University	2,980	0.48%	1,400	0.24%
Hospital Corporation of America (HCA) (1)	2,714	0.44%	4,000	0.68%
Veterans Health Administration	2,700	0.44%		
Boca Raton Resort & Club	1,292	0.21%	2,380	0.41%
Bethesda Memorial Hospital	2,643	0.43%	1,800	0.31%
Boca Raton Regional Hospital	2,250	0.36%	1,700	0.29%
The Breakers Hotel	1,800	0.29%	1,800	0.31%
<b>Total</b>	<u>55,476</u>	<u>8.95%</u>	<u>60,632</u>	<u>10.36%</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.

\*\*\* FY 2013 data was not available - FY 2003 & 2012 data presented

**Notes:**

(1) Formerly Columbia Palm Beach Health Care Systems, Inc

**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		
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	6.6977
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	1,254,302,880	195,770,816	30,033,151	1,480,106,847	6.9723
2014	2013	1,287,481,785	203,512,929	33,792,851	1,524,787,565	6.8731
2015*	2014	1,359,900,450	214,677,154	34,611,240	1,609,188,844	7.3300

**Note:** Assessed values are established by the Palm Beach Property Appraiser's office as of January 1, each year. Assessments were increased to 100% of market value as of 1980.

Property in the Village is reassessed each year. Property is assessed at actual value, therefore the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

**Source:** \*Palm Beach County Property Appraiser Preliminary Information

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

Function/Program:	<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>
General Government									
No. of General Government Buildings	11	11	11	11	23	23	23	23	23
Public Works									
Square Miles	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18
Miles of Streets	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Number of Street Lights (within corp surroundings)	425	425	425	513	513	513	513	513	513
Public Safety									
Fire:									
Number of Stations	1	1	1	1	1	1	1	1	1
Number of Fireman & Officers	8	0	0	0	0	0	0	0	0
Number of Firemen/Paramedics/EMTs	0	23	23	23	23	23	23	22	22
Number of Fire Captains	0	0	0	0	0	0	0	1	1
Police/EMS Protection:									
Number of Stations	1	1	1	1	1	1	1	1	1
Number of Policemen & Officers	35	33	32	32	31	31	31	28	28
Number of Police Captains	0	0	0	0	0	0	0	2	2
EMS Protection	13	0	0	0	0	0	0	0	0
Leisure Services									
Recreation									
Number of Parks	4	4	4	4	4	4	4	4	4
Public Tennis Courts	4	2	2	2	2	2	2	2	2
Swimming Pool	1	1	1	1	1	1	1	1	1
Number of Marinas	1	1	1	1	1	1	1	1	1
Library									
Number of Libraries	1	1	1	1	1	1	1	1	1
Number of Volumes	54,074	47,371	42,372	33,122	35,681	39,277	40,658	43,340	44,966
Other Government									
Country Club									
Golf Course	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1
Tennis Courts	10	10	10	10	10	10	10	10	10
Restaurant	0	0	0	0	0	1	1	1	1
Snack Bar	0	0	0	0	0	1	1	1	1

**Source:** Village of North Palm Beach

\*

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

Fiscal Year Ended Sept 30,			Business-type Activities		Total	Percent of Median Personal Income (1)	Per Capita
	Loans Payable	Capital Leases	Loans Payable	Capital Leases			
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
2013	-	-	3,357,875	396,055	3,753,930	6.28%	305.37

**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 2004**

*Unaudited*

<u>Taxpayers</u>	<u>2013</u>			<u>2004</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	19,464,791	1	1.27%	17,830,332	1	1.39%
Old Port Cove Equities, Inc	17,956,563	2	1.18%			
Florida Power & Light	16,063,163	3	1.05%			
Sanctuary Bay Trust Corporation	15,461,523	4	1.01%	13,491,211	2	1.05%
New Country Motor Cars	10,702,476	5	0.70%			
Crystal Tree NPB				9,939,914	3	0.77%
Wolfchase Associates, LLC				8,600,000	4	0.67%
Crystal Tree Property Owners	7,000,000	6/7	0.46%			
CFO2 Palm Beach III LP	7,000,000	6/7	0.46%			
Old Port Cove Holdings, Inc	6,663,383	8	0.44%			
Bozzuto, Michael A	6,047,908	9	0.40%			
Greater Fla Inv CO				5,840,000	5	0.45%
Village Shoppes at US 1, LLC	4,770,298	10	0.31%			
Transcontinental Atrium, Inc				4,590,000	6	0.36%
701 US One, Inc				3,600,000	7	0.28%
Pavilion Office Center				3,240,000	8	0.25%
Old Port Cove Dev.				3,162,597	9	0.25%
Developers of Northlake, Inc				3,143,442	10	0.24%
<b>Total</b>	<b>\$ 111,130,105</b>		<b>7.28%</b>	<b>\$ 73,437,496</b>		<b>5.71%</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
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	10,793,319	10,097,289	93.55%	298,514	10,395,803	96.32%
2012	2011	10,424,715	9,992,145	95.85%	15,616	10,007,761	96.00%
2013	2012	10,358,172	9,948,550	96.05%	36,366	9,984,916	96.40%
2014*	2013	10,480,017	10,108,210	96.45%	47,346	10,155,556	96.90%

**Source:** Palm Beach Country Property Appraiser

\* Preliminary Information available from the Tax Collector

**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	
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	6.6977	7.2500	3.9660	2.2570	20.1707
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	2.3154	22.0559
2014	2013	6.8731	7.5860	4.9852	2.2280	21.6723
2015*	2014	7.3300	7.5940	4.9729	2.1877	22.0846

**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.)

\* Proposed Millage Rates for Fiscal Year 2015



# 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.