



ADOPTED BUDGET

VILLAGE OF NORTH PALM BEACH, FL
FY 2015-2016



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of North Palm Beach
Florida**

For the Fiscal Year Beginning

October 1, 2014

A handwritten signature in cursive script, reading "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award Presentation Award to the Village of North Palm Beach, Florida for its annual budget for the fiscal year beginning October 1, 2014.

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 2016.

Guide for Readers

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

The Fiscal Year 2016 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, 2015 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 ten year capital improvement plan.

Statistical Section

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

Appendix

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

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

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Introduction





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

September 24, 2015

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

RE: Fiscal Year 2015/16 Annual Budget

To Honorable Village Mayor and Council:

I am pleased to share with you this Fiscal Year 2015/16 Annual Budget for the Village of North Palm Beach which provides a plan to maintain and improve services to our Village residents for the coming fiscal year. Departments have prepared an ambitious list of Village projects and operational improvements that adhere to guidelines established by the Council's goals and objectives.

Budget Format

Village Administration has created a user-friendly budget document that provides a common source of meaningful information for many different users. Specific managerial and operational responsibilities have been assigned to each Village Department and staff have been allocated to ensure all functions associated with the individual Departments are performed in a timely and efficient manner. Within the budget document, organizational charts are presented depicting each Department's organizational and supervisory structure. In addition, Departments included a detailed report featuring individual goals, operational services, program improvements, and staffing as well as capital project expenditures.

It is the intent of Village Administration to maintain an open exchange of municipal information with all stakeholders regarding how Village resources are received and expended. To that end, this budget document will be posted on the Village website (www.village-npb.org).

Budget Goals

The Village obtains a major portion of its annual general fund financial resources (58.57%) from ad valorem property taxes. The Village does not assess many of the traditional fees (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 fees (taxes) for utility, solid waste, storm water, or fire rescue.

Increasing property valuations and an improved state and national economy make the 2015/16 budget year one of the most promising in recent memory. The following is a brief synopsis of those legislative reform bills that have impacted the Village's budget over the past few years:

- **Amendment Ten (Save Our Homes):** On January 1, 1995 the Florida Constitution was amended to limit annual increases in assessed value of property with Homestead Exemption to 3% or the change in the CPI, whichever is lower. No assessment shall exceed current *Fair Market Value*. This limitation applies only to property *value*, not property *taxes*. Also important is when a house is sold, the cap and exemption are removed at the end of the calendar year, and taxes are calculated on the *Full Market Value*. The property will fall under the limitations of the 3% cap the second year if the new owner applies and secures a Homestead Exemption.
- **HB 1B:** This bill, enacted in FY 2007/08, limits the authority of local governments to levy ad valorem taxes. For the FY2008/09 budget and beyond, ad valorem taxes are 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 (10%), except from school district taxes. The amendment also provides a \$25,000 exemption for tangible personal property.

The FY 2015/16 budget was developed collaboratively with assistance from a wide array of Village supervisors and staff, allowing the Administration to consider past and current practices and procedures while identifying opportunities for new and improved services, programs, and projects. Many of these projects are summarized in the “General Fund Expenses” section following this narrative. The details of 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.

While setting goals during the budget planning process, the Administration maintained an awareness of blending 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. **Goal: Provide a sustainable financial base for the Village**
 - a. Seek alternative sources of funds including grants.
 - b. Continue to advance a business-friendly atmosphere in the Village and work with the Northern Palm Beach County Chamber of Commerce to encourage new businesses and to promote economic development.
 - c. Actively pursue annexation opportunities.
 - d. Ensure equitable taxes and fees for Village services.
 - e. Keep taxes and fee growth as close to inflation rates and property values as possible.
 - f. Pursue the best facility and land utilization for the benefit of Village residents.
2. **Goal: Maintain a high quality of life and improve the overall appearance in the Village**
 - a. Improve and maintain Village waterways as a unique Village asset.
 - b. Maintain the highest quality of public safety services through 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 and other digital communications.
 - d. Provide more interactive opportunities for all citizens to participate in Village direction, activity, and facility decisions.
 - e. Maintain service levels.
 - f. Update the Code of Ordinances to match contemporary requirements and to encourage redevelopment.
 - g. Continue improvement of code compliance and education with special emphasis towards the abatement of nuisance and abandoned properties.

3. Goal: 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. Reinvigorate recreational activities for a fresh approach that is responsive to the current interests of residents to include, but not be limited to,
 1. Increased involvement in recreational activities by expanding programming for all age groups;
 2. Enhancement and promotion of pool, tennis, and park amenities; and
 3. Enhancement and promotion of organized youth sport leagues and programs within the Village.

4. Goal: Build a new Country Club Clubhouse

- a. Hire an architect.
- b. Perform feasibility studies/business plans.
- c. Develop specifications for architectural plans.
- d. Prepare renderings of facility.
- e. Determine a finance plan.
- f. Release construction RFP.
- g. Break ground before the end of Fiscal Year 2016.

5. Goal: Develop a Master Plan for economic development in our business districts and community development in our neighborhoods

- a. Contract with the Treasure Coast Regional Planning Council.
- b. Conduct charrettes with residents, business owners and potential developers.
- c. Review Comprehensive Plan and Land Development regulations to make recommendations that would facilitate the implementation of the Master Plan.
- d. Prepare marketing strategies.
- e. Identify grant opportunities.
- f. Prepare renderings.
- g. Complete Master Plan before the end of Fiscal Year 2016.

6. Goal: Continuously improve the way the Village operates

- a. Encourage resident participation on Village Boards and in programs and events.
- b. Improve communication with businesses, encouraging participation of businesses in Village events.
- c. Assess key work processes to determine what services can be improved and implement improved procedures.
- d. Build a human resources capability that brings consistency in policies and procedures across all departments while remaining current, relevant, and compliant with federal, state, and local personnel and labor laws.

7. Goal: Implement the Pay for Performance System

- a. Create management/employee workgroups to:
 1. Establish appropriate performance measures based upon job descriptions;
 2. Create procedures for the evaluation process; and
 3. Set goals and objectives.
- b. Complete implementation of pay for performance for appropriate personnel before the end of Fiscal Year 2016.

8. Goal: Establish a long-term (10-year) capital plan

- a. Proactively address infrastructure, maintenance and replacement needs.
- b. Maintain a consistent level of expenditures to achieve Village goals.
- c. Plan funding needs, where possible, to avoid substantial debt or tax swings.

Budget Objectives

The Village's annual Budget Objectives are provided below. From a financial viewpoint, the Village's gross taxable property values have increased this year to \$ 1,726,462,395:

- Provide sufficient funding to maintain 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 allocations are justified and financially sound.
- 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 an integrated 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 the establishment of 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 (*General Fund Reserves*) on September 30, 2014 was \$12.38 million, which represents 60% of the Fiscal Year 2015/16 General Fund Budget. ***Note: The actual fund balances for fiscal year 2014-2015 will be available upon completion of the Village's annual audit in early 2016.***

The Village's primary investment objectives, 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 (2) 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 and 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 as it relates to staff responsiveness, accomplishments, training, supervision, and performance. Village employee compensation and benefits account for roughly 69.80% of the Village FY 2016 General Fund budget which is a decrease from 71.47% in the Village FY 2015 General Fund budget.

Budget Highlights:

The FY 2015/16 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 the Village's business and neighborhood redevelopment. Community Development will continue to concentrate staff resources in the areas of construction, permitting, licensing, and community planning while reinforcing improvements in customer service. The ongoing analysis and pursuit of annexation opportunities, zoning and redevelopment enhancements, and improvement of business and development regulations are also functions of the Community Development Department. In addition, this Department will work to align the Village with statutory development guidelines and to meet steadily growing expectations of homeowners and developers.

The Parks and Recreation Department will renew its focus on enhancing programs for all age groups and at each of the six (6) facilities. Anchorage Park will host a variety of events in the 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 "contractual services".

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 the focus on community appearance during the coming year. Roadway appearance will be emphasized with improved median and swale plantings and the paving of Lighthouse Drive. The Community Center and Osborne Park ball fields will be redone with new sod, fencing, and dugouts. Public Works will also play a key role in the expanded emphasis on both project management and procurement. Additionally, Public Works will continue a three-year project to reduce electrical costs to the Village.

The Police Department has continued to make 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 third consecutive rating period, the Village's Police Department received the coveted CALEA National Accreditation for law enforcement agencies.

Through the 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 the goal of delivering high quality service and an enjoyable recreational experience. Administration and Council will perform a market analysis to develop a business plan that will assist in creating the vision and plan for a new community resort and clubhouse at the Country Club site.

The Administration continues with the ongoing implementation of an optical records storage system which will be used by all Village operating departments (Community Development, Finance, Human Resources, and Country Club), as they transition from paper records to electronically stored records. Optical record storage systems are now widely used by governments and meet all state record storage requirements. One of the major advantages of optical storage is the ease in which a user can "look up" an optical record "at will" through the convenience of a simple computer search.

The Village's operating millage rate would remain the same as current year's rate of 7.3300 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 the 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 ten (10) years will be leveled off to avoid the bow effect that has caused the budget to fluctuate at extreme levels in past years. The FY 2016 budget provides for funding the Capital Improvement Plan needs for FY16 without the need to transfer funds from the General Fund Unassigned Fund Balance (*General Fund Reserves*).

The Police Department's transition to the North County Dispatch Center continues to provide budget savings for a five-year net savings of over \$1.5 million.

Personnel Staffing and Benefits

The Village will continue to apply more resources toward training staff in order to ensure employees are equipped with the tools they need to offer exemplary service. An emphasis will be placed on succession planning that encourages staff to develop their skills and capabilities in preparation for growth within the organization.

The preparation of this portion of the budget is challenging based on continuing increases in the cost of employee compensation and benefits. Retirement contribution levels for the General Employee "Defined Benefit" Retirement Plan will increase from 19.54% to 20.00% in the coming year while employee contributions remain at 6%. 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.

Police and Fire pension matters are subject to the Village's collective bargaining negotiations. Retirement rates for Police and Fire employees will increase from 21.49% to 21.61% in the coming

year. Police employee contributions will increase to 4% in the coming year and Fire employee contributions will increase to 5% in the coming year.

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 (*General Fund Reserves*).

In the Country Club Enterprise Fund, loan repayments are reflected as appropriate and have been provided for in this budget as required by each existing Village loan agreement.

Budget Conclusion

The FY 2015/16 Budget reflects continued improvement to citizen services, public safety, and public facility maintenance while emphasizing 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 without increasing the millage rate, and without having to use the General Fund Unassigned Fund Balance (*General Fund Reserves*).

Several operating and capital improvement project highlights are planned in the FY 2015/16 budget that support the goal of continually improving the Village using a “Resident Service” focus. Many of these budget highlights are shown on tables in the following pages.

In summary, the FY 2015/16 Budget recommends the following operational funding:

Establish the Village Operating “**Millage Rate**” at \$7.3300 mils

The above millage rate includes an appropriation of \$1,103,750.00 to be transferred to the Capital Projects Fund to finance the General Fund’s Capital Improvement Plan.

The preparation of this Annual Budget document was accomplished through the tireless collaboration of all Village departments and the notable assistance of the 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.

Several budget workshop meetings were held during the months of July and August where Council meticulously reviewed the substance and content of this Budget. All refinements are incorporated in this “Final” FY 2015/2016 Annual Budget document.

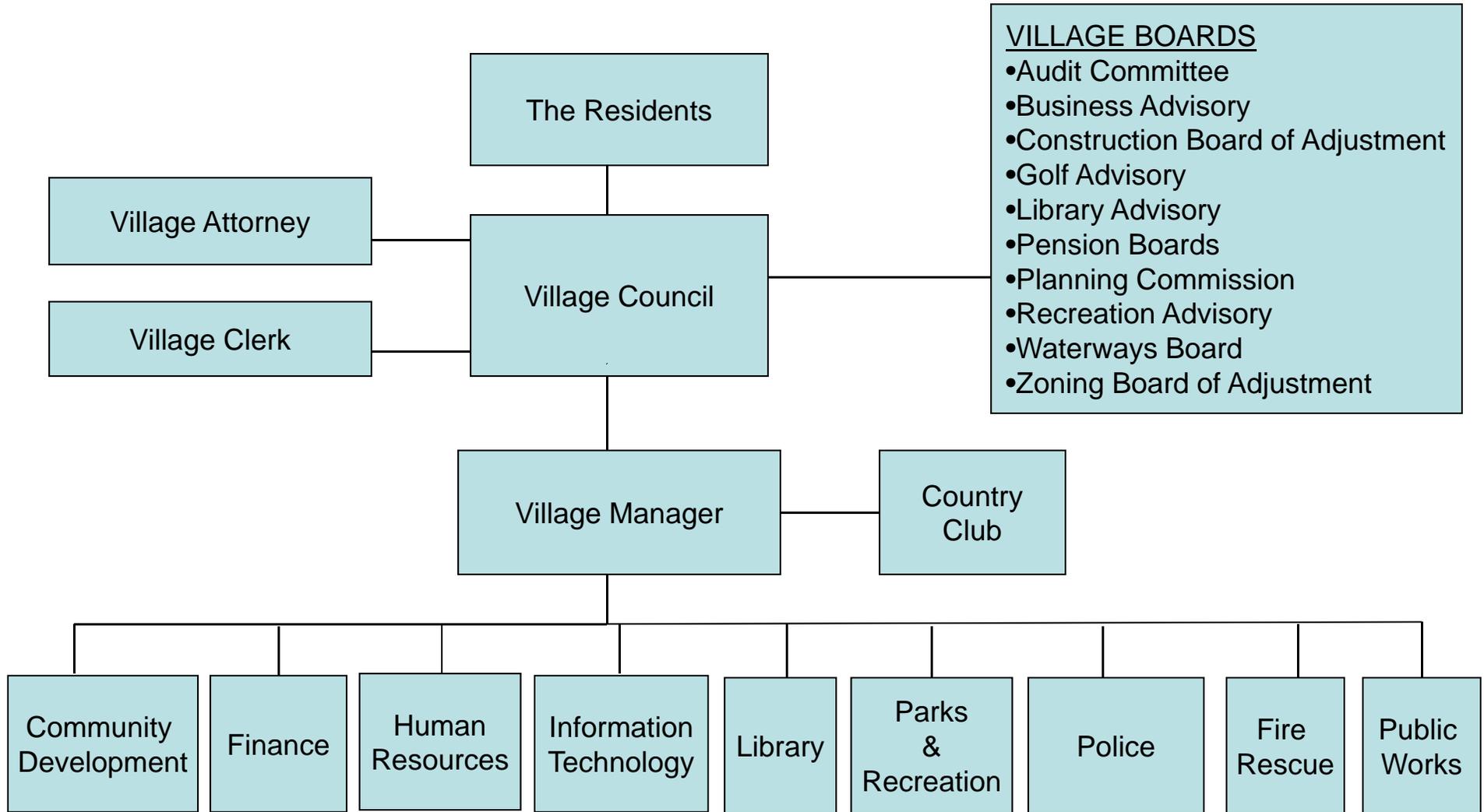
Respectfully submitted,



**James P. Kelly, Village Manager
Village of North Palm Beach, FL.**

VILLAGE OF NORTH PALM BEACH

Organizational Structure



Village Officials and Administration Staff

Village Council:



Mayor
Robert A. Gebbia



Vice Mayor
David B. Norris



President Pro Tem
Doug Bush



Councilmember
Darryl C. Aubrey



Councilmember
Mark Mullinix

Administrative Staff:

Village ManagerJames P. Kelly
 Village ClerkMelissa Teal
 Village Attorney Leonard G. Rubin
 Chief of PoliceRichard Jenkins
 Director of FinanceSamia Janjua
 Director of Public WorksBrian Moree
 Director of Community Development Chuck Huff

Director of Library Betty Sammis
 Director of Parks & Recreation Mark Hodgkins
 Director of Human ResourcesBritoni Garson
 Director of Information Technology.....Michael Applegate
 Director of Food & BeverageVacant
 Director of Golf OperationsCasey Mitchell
 Fire ChiefJ.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

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.



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

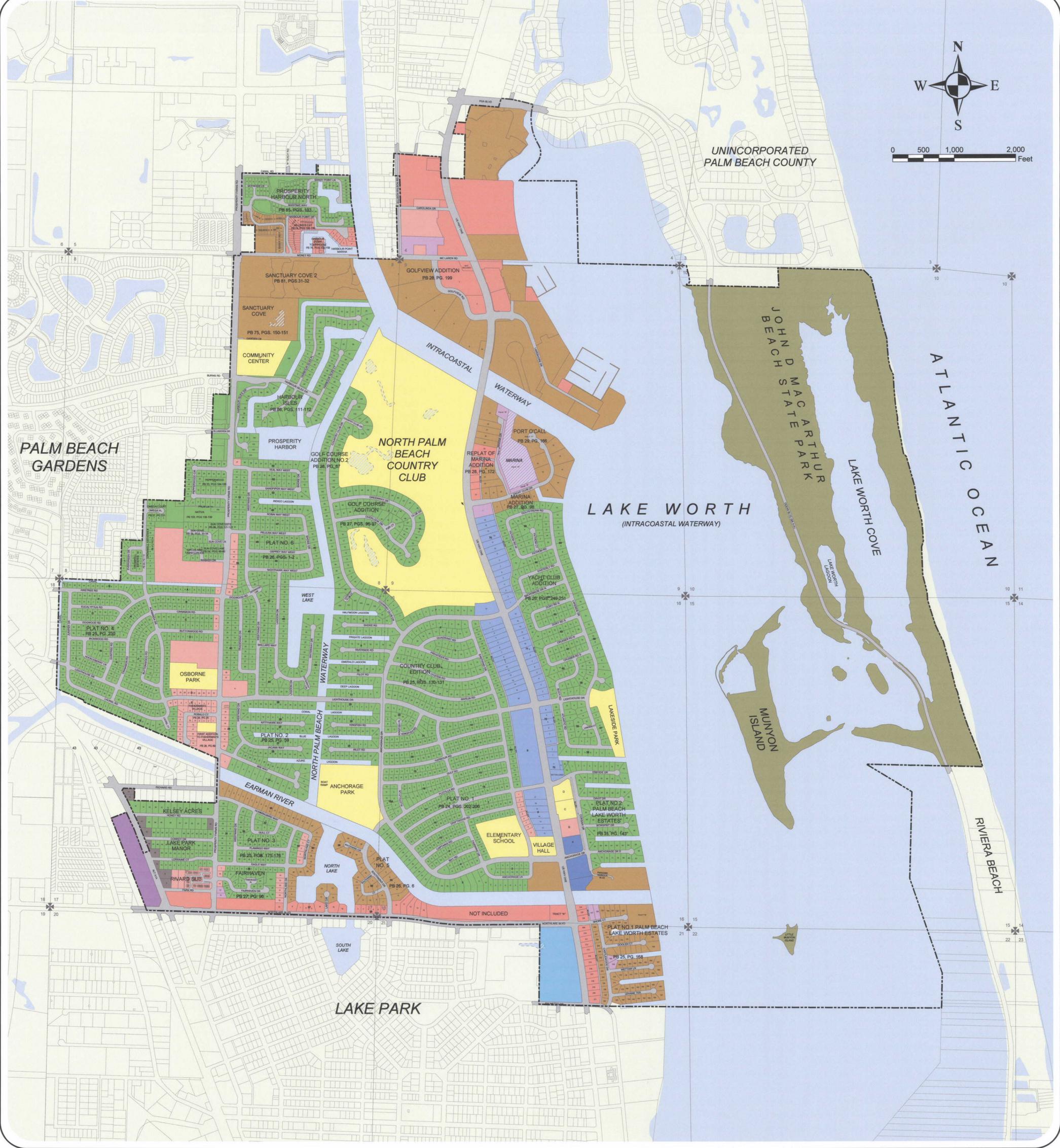
The Village is primarily a residential community with a population of approximately 13,000 which increases to approximately 20,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

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@sfrninc.com
 Official Website: www.sfrninc.com

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

Edward M. Lacey
Mayor

Melissa Teal
Village Clerk

Village Seal

Resolution 2006-02

LEGEND

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

Village History

North Palm Beach Area before Incorporation:

1892 Albert 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- Sir Harry Oaks purchased the Winter Club and all the NPB
1930 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.

2015 In February, due to the passing of Council Member Bill Manuel, the Council appointed Ms. Judy Pierman as the interim Council Member until a special Election could be held in March. Council Member Mark Mullinix was elected to fill out the remaining term until March 2016.

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.

Surveys for sidewalks, streets, and roadways as well as the storm drainage structures were completed.

An RFQ was issued for Clubhouse Architectural Design Services for a new Clubhouse design.



Village Departments

General Fund:

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

General Government:

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

- The Council represents the citizens of the community by enacting legislation, approving the budget, determining the tax rate, and establishing policy that encourages, promotes, protects, and improves the welfare of the Village of North Palm Beach.
- The Village Clerk's Office functions as the Department of Records, and serves to record and preserve all proceedings of the Village Council, administer Village elections, respond to public records requests, and provide administrative support to the Village Council and the 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.

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.

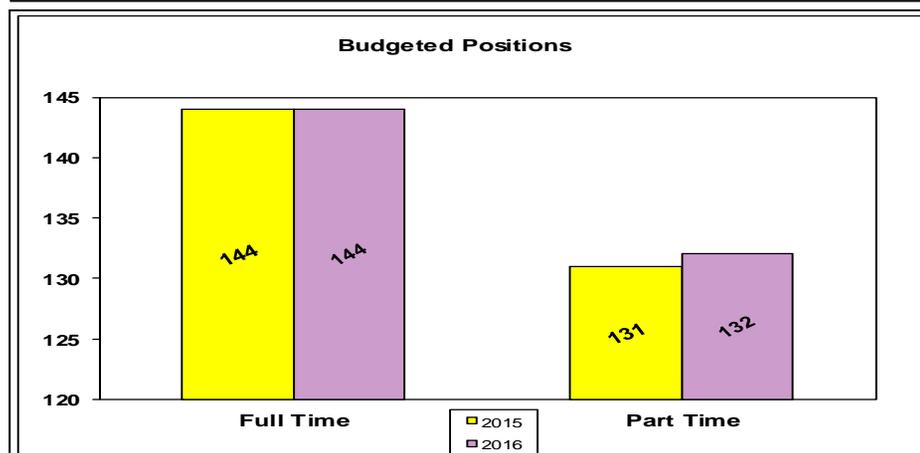
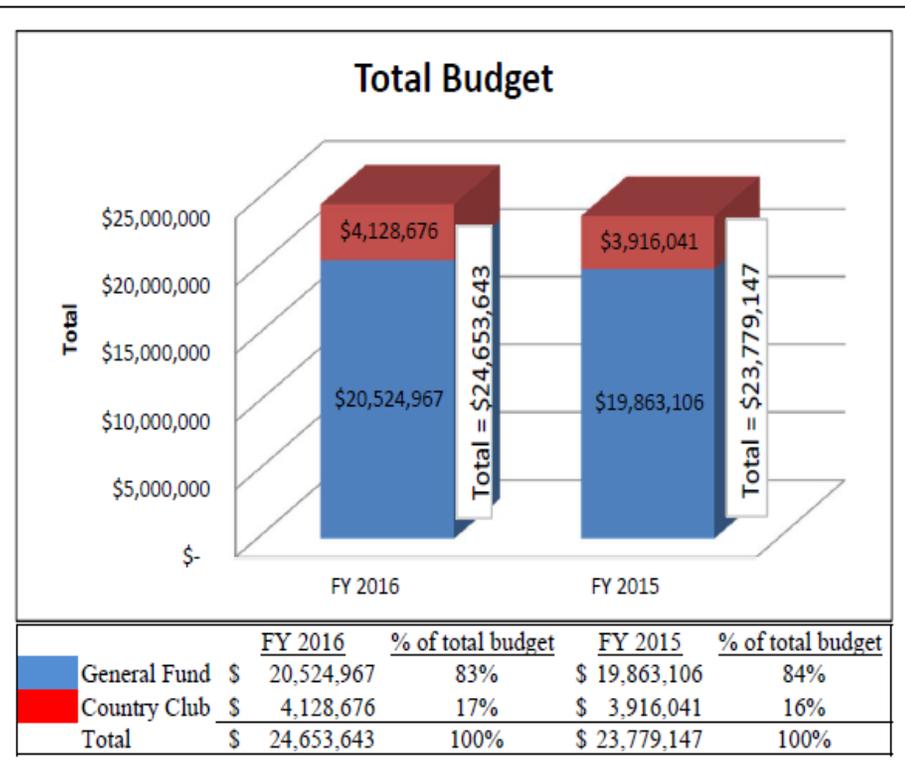
Village of North Palm Beach Fiscal Year 2016 Budget at a Glance

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

Combined Budget Summary (General Fund & Country Club)

	Budget Year	Current Year	Prior Year
	\$7.3300	\$7.3300	\$6.8731
	FY 2016	FY 2015	FY 2014
	Adopted Budget	Adopted Budget	Actual
General Fund Millage Rate			
Revenues			
Ad-Valorem Taxes	12,022,221	11,205,587	10,154,695
Utility Service Taxes	2,165,911	2,222,693	2,277,366
Franchise Fees	1,136,551	1,129,000	1,232,668
Sales & Use Taxes	283,657	268,668	266,147
Licenses & Permits	1,132,700	1,054,600	1,344,652
Intergovernmental	1,451,122	1,376,282	1,367,379
Charges for Services	2,175,257	2,356,191	2,314,166
Fines & Forfeitures	63,835	77,335	109,939
Greens fee/cart rentals/membership fees	2,480,796	2,419,733	2,328,540
Golf shop revenues	384,700	383,350	405,986
Driving range revenues	304,953	304,548	283,320
Restaurant revenues	789,015	800,000	621,047
Interest revenues	56,360	48,660	26,998
Miscellaneous revenues	206,565	132,500	279,554
Total Revenues	24,653,643	23,779,147	23,012,457
Expenses			
General Government	2,898,463	2,905,239	2,541,539
Public Safety	8,501,998	8,351,629	8,626,390
Public Works	4,313,560	4,303,066	3,773,696
Community Development & Planning	1,264,037	1,192,772	1,018,622
Leisure Services	2,443,159	2,804,654	2,790,093
Debt Service	510,151	538,151	533,821
Golf course maintenance	1,150,332	1,146,385	1,209,689
Clubhouse grounds	128,453	106,607	139,318
Golf Shop	1,142,843	992,869	988,132
Food & beverage	925,687	945,782	798,211
Country Club Administration & General	271,210	186,247	141,733
Total Expenses	23,549,893	23,473,401	22,561,243
Revenues over (under) expenses	1,103,750	305,746	451,214
Other Financing Sources (uses)			
Transfer Out	(1,103,750)	(305,746)	(323,000)
Total Other Financing Sources (uses)	(1,103,750)	(305,746)	(323,000)
Net Change	\$ -	\$ -	\$ 128,214

FY 2016 vs FY 2015



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 2015/2016 budget preparation process:

Task	Date
Department capital item requests and 5 year capital plan due	March 20
Village Council sets village-wide goals & objectives	May 20
Finance sends budget packages to departments	May 22
Department organization charts and narratives (including goals, objectives, performance measures & accomplishments) due	May 29
Department operating requests & revenue projections due	June 5
Finance compiles department packages	June 8-19
Departmental budget review meetings with Village Manager	June 22-26
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	June 29-July 10
Budget Workshop – Country Club and General Fund Overview	July 15

Task	Date
Village Manager presents proposed budget to Village Council <ul style="list-style-type: none"> Village Council sets Tentative Millage Rate Village submits TRIM documents 	July 23
Budget Workshops	Jul 29-Sep 2
First public hearing on proposed budget: <ul style="list-style-type: none"> Announce percentage by which computed millage exceeds roll back rate Adopt tentative budget Amendments (if any) Re-compute proposed millage (if amended) 	Sept. 10
Advertise notice of tax increase and proposed operating budget within 15 days of 1 st Public Hearing	Sept. 20
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. 24
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 1st each year the Property Appraiser certifies the tax rolls for the Village on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

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

- Between 65-80 days from date of certification the Village must hold a tentative budget and millage hearing. This hearing cannot be held sooner than (10) days following the mailing of notices by the Property Appraiser (August 24th).
- Within fifteen (15) days of the tentative budget and millage hearing 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 1st, a final operating budget is legally enacted through the passage of an ordinance.
- Within three (3) days after adoption, the Village must certify the adopted millage to the Property Appraiser and Tax Collector.
- Within three (3) days after receipt of final value, as discussed below, the Finance Director completes form DR-422 and returns to the Property Appraiser.
- Within thirty (30) days of final millage and budget adoption, the Village must certify compliance with Section 2000.065 and 200.068, F.S., to the Department of Revenue.

Implementing, Monitoring & Amendment Phase-Budgetary Control

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

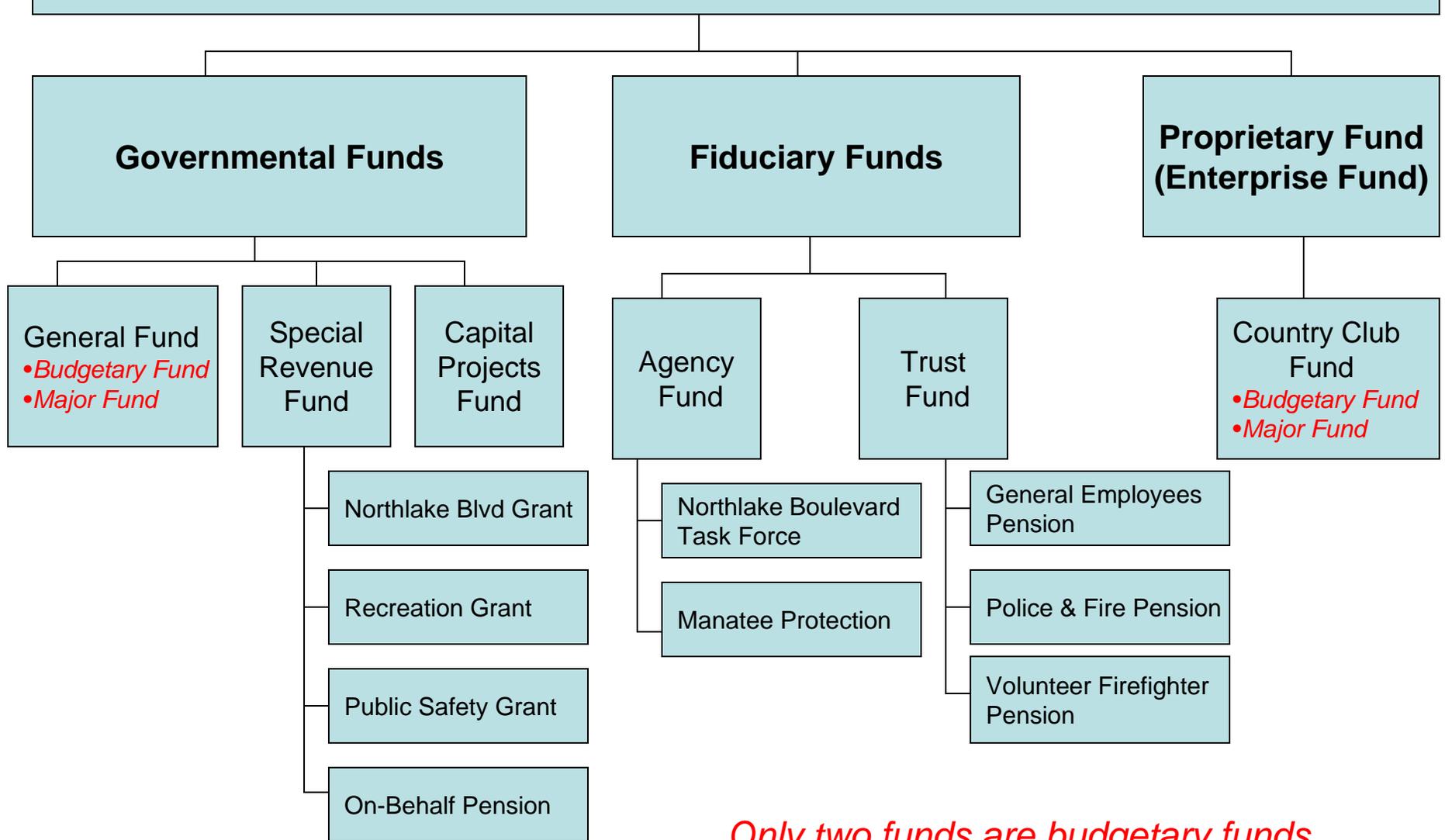
The Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued 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 1st. The proposed budget includes expenditures and the means of financing them. The Village also advises the County Property Appraiser of the proposed millage rate and the date, time and place of the public hearing for budget acceptance.
- Two Public hearings are conducted to obtain taxpayer comments.

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

Financial Policies

Operating Budget Policies:

- The Village will comply with all Federal, State or local legal requirements pertaining to the operating budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.
- The Village will employ a structured budget preparation and formulation process that will ensure adequate citizen input and participation.
- The Village will employ a structured expenditure and revenue forecasting system to allow for effective financial planning.
- Essential services will receive first priority for funding. The Village will attempt to maintain current service levels for all essential services.
- The Village will identify low priority services for reduction or elimination, if necessary, before essential services.
- The Village will consider the establishment of user fees as an alternative to service reductions or elimination.
- The Village will pay for all current expenditures with current revenues.
- The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses.
- The budget will provide for adequate maintenance and repair of capital plant and equipment and for their orderly replacement.
- The budget will provide sufficient funding to cover annual debt retirement costs.
- The budget will provide for adequate funding of all pension plans, as determined by the Village's actuary.
- The Village will maintain a budgetary control system to ensure adherence to the budget and will use a budget/encumbrance control system to ensure proper budgetary control.
- The Village administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the Village will integrate service levels and performance measures within the budget.
- The goal of the enterprise fund operation is to be self-supporting and to pay administrative and other appropriate service charges to the General Fund for administrative support.
- The total number of employment positions approved in the annual operating budget may not be exceeded without prior approval of the Village Council.

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

Fund Balance and Reserve Policies:

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

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 2015-2016 this would amount to \$86.32 million (tax base of

\$1.7 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, 2014** consists of the following:

General Fund:

The Village's General Fund is debt-free!

Country Club:

Promissory Note	\$ 3,096,925
Capital Lease	<u>274,471</u>
Total Country Club	<u>\$ 3,371,396</u>

Total Debt \$3,371,396

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, 2014.

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>
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	320,677	77,482	398,159
2020-2024	1,618,282	173,390	1,791,672
	<u>\$3,096,925</u>	<u>\$685,542</u>	<u>\$3,782,467</u>

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>
2015	126,705	8,957	135,662
2016	147,766	1,799	149,565
	<u>\$274,471</u>	<u>\$10,756</u>	<u>\$285,227</u>

Fund Balance Overview

Fund Balance is generally defined as the difference between a fund's assets and liabilities. Changes in fund balance are based on the difference between revenues and expenditures for a given fiscal year.

An adequate fund balance is necessary for numerous reasons, such as to have funds available in cases of emergencies, unexpected events, cushion economic cycles and special projects. It is also used to maintain or enhance the Village's financial position and related bond ratings, to provide cash for operations prior to receipt of revenues and to maintain investment earnings.

Over past years, the Village has been able to generate healthy reserves through growth management, strategic planning, and cost containment measures. The goal of the Village has been to use surplus reserves in ways that positively affect its financial plan by reducing long-term obligations. The Village does not use surpluses to offset the subsequent year's budget, 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, 2014. The actual fund balances for fiscal year 2014-15 will be available upon completion of the Village's annual audit in early 2016. 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 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Budget FY 2016
Beginning Balance	\$ 9,040,852	\$ 10,621,331	\$ 11,052,909	\$ 11,700,667	\$ 12,197,584	\$ 12,705,382	\$ 12,987,864	\$ 12,987,864
Revenues								
Taxes	15,680,749	14,784,908	14,090,965	13,618,635	13,601,784	13,930,876	14,825,948	15,608,340
Licenses & Permits	880,016	910,997	959,098	809,642	803,337	1,344,652	1,054,600	1,132,700
Intergovernmental	1,304,391	1,269,509	1,287,638	1,276,129	1,276,154	1,367,379	1,376,282	1,451,122
Charges for Services	1,678,948	1,937,115	1,927,370	1,959,624	2,136,179	2,314,166	2,356,191	2,175,257
Fines & Forfeitures	146,970	149,098	171,416	133,970	109,233	109,939	77,335	63,835
Interest	(1,346)	280,218	97,743	89,242	36,228	16,068	40,250	46,360
Miscellaneous	304,595	278,142	59,461	145,962	235,425	272,740	132,500	47,353
Total	19,994,323	19,609,987	18,593,691	18,033,204	18,198,341	19,355,821	19,863,106	20,524,967
Expenditures								
General Government	1,979,774	2,501,447	2,421,441	2,395,131	2,346,272	2,541,539	2,905,239	2,898,463
Police and Fire	6,822,028	6,820,838	6,860,900	7,391,773	7,623,772	8,626,390	8,351,629	8,501,998
Public Works	4,018,543	4,257,704	4,044,641	3,912,146	3,733,980	3,773,696	4,303,066	4,313,560
Community Development & Planning	784,487	774,121	799,260	918,017	934,615	1,018,622	1,192,772	1,264,037
Leisure Services	3,051,051	2,406,424	2,484,756	2,419,220	2,786,904	2,790,093	2,804,654	2,443,159
Debt Service	1,439,460	2,254,384	-	-	-	-	-	-
Total	18,095,343	19,014,918	16,610,998	17,036,287	17,425,543	18,750,339	19,557,360	19,421,217
Excess /Deficiency of Revenues Over/Under Expenditures	1,898,979	595,069	1,982,693	996,917	772,798	605,482	305,746	1,103,750
Other financing sources (uses) Transfer In/Out, etc.	(318,500)	(163,490)	(1,334,934)	(500,000)	(265,000)	(323,000)	(305,746)	(1,103,750)
Net Change in Fund Balances	1,580,479	431,578	647,758	496,917	507,798	282,482	-	-
Ending Balance	\$ 10,621,331	\$ 11,052,909	\$ 11,700,667	\$ 12,197,584	\$ 12,705,382	\$ 12,987,864	\$ 12,987,864	\$ 12,987,864
Components of Fund Balance								
Designated/Reserved	563,115							
Undesignated	10,058,216							
Nonspendable		167,108	276,924	166,839	402,123	244,438	244,438	244,438
Restricted		338,457	548,489	658,194	317,190	135,255	135,255	135,255
Committed					442,833	-	-	-
Assigned		104,245	186,594	127,574	200,016	216,808	216,808	216,808
Unassigned		10,443,099	10,688,660	11,244,977	11,343,220	12,391,362	12,391,362	12,391,362
Ending Balance	\$ 10,621,331	\$ 11,052,909	\$ 11,700,667	\$ 12,197,584	\$ 12,705,382	\$ 12,987,864	\$ 12,987,864	\$ 12,987,864
Unassigned Fund Balance as a Percent of Original Budget								
Original Budget	19,073,192	18,056,938	17,506,072	17,517,544	17,499,724	18,614,912	19,863,106	20,524,967
Unassigned Fund Balance as a Percent of Original Budget	52.73%	57.83%	61.06%	64.19%	64.82%	66.57%	62.38%	60.37%

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 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Budget FY 2016
Beginning Balance	\$ 2,695,326	\$ 2,799,026	\$ 2,698,386	\$ 2,586,550	\$ 2,640,622	\$ 2,667,408	\$ 2,421,913	\$ 2,421,913
Operating Revenue								
Greens fee/cart rentals/membership fees	2,763,538	2,520,364	2,372,336	2,389,526	2,302,240	2,328,540	2,419,733	2,480,796
Golf shop revenues	208,645	225,699	283,926	318,306	373,902	405,986	383,350	384,700
Driving range revenues	208,230	174,929	208,865	257,123	281,518	283,320	304,548	304,953
Restaurant revenues	134,060	244,359	700,378	613,099	610,439	621,047	800,000	789,015
Miscellaneous	90,386	62,229	5,691	4,707	9,349	6,814	-	159,212
Total Operating Revenue	3,404,859	3,227,580	3,571,197	3,582,760	3,577,448	3,645,706	3,907,631	4,118,676
Operating Expenses								
Golf course maintenance	1,457,206	1,250,612	1,232,462	1,233,652	1,124,919	1,209,689	1,146,385	1,150,332
Clubhouse grounds	102,175	103,377	84,485	103,209	93,779	131,198	106,607	108,453
Golf Shop	617,313	607,452	748,336	803,451	879,645	988,132	992,869	1,142,843
Food & beverage	58,318	452,516	838,519	653,511	735,709	798,211	945,782	925,687
Administrative & general	288,913	257,590	104,658	99,055	108,346	93,564	130,438	219,321
Insurance	63,247	56,923	40,840	39,864	43,680	48,170	55,809	51,889
Depreciation	490,298	476,583	457,746	436,045	481,490	481,880	-	-
Total Operating Expense	3,077,469	3,205,053	3,507,045	3,368,789	3,467,569	3,750,844	3,377,890	3,598,525
Non-operating revenues (expenses)								
Interest revenue	7,376	14,686	8,493	7,451	8,554	10,930	8,410	10,000
Interest expense	(202,061)	(193,153)	(180,125)	(167,351)	(161,551)	(151,287)	-	-
Other revenues	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	(538,151)	(530,151)
Gain/(Loss) on disposal of fixed assets	(29,005)	55,300	(4,355)	-	69,905	-	-	-
Total Non-operating revenues (expenses)	(223,690)	(123,167)	(175,987)	(159,901)	(83,091)	(140,357)	(529,741)	(520,151)
Excess/Deficiency of Revenues Over/ Under Expenses	103,700	(100,640)	(111,836)	54,071	26,787	(245,495)	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Change in Net Assets	103,700	(100,640)	(111,836)	54,071	26,787	(245,495)	-	-
Ending Balance	\$ 2,799,026	\$ 2,698,386	\$ 2,586,550	\$ 2,640,622	\$ 2,667,408	\$ 2,421,913	\$ 2,421,913	\$ 2,421,913
Components of Fund Balance								
Invested in Capital Assets, net of related debt	2,364,814	2,295,125	2,200,928	2,082,668	1,998,974	1,907,747	1,907,747	1,907,747
Unrestricted	434,212	403,261	385,622	557,954	668,434	514,165	514,165	514,165
Ending Balance	\$ 2,799,026	\$ 2,698,386	\$ 2,586,550	\$ 2,640,622	\$ 2,667,408	\$ 2,421,913	\$ 2,421,913	\$ 2,421,913

Strategic Planning

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"> ❖ Strong financial position ❖ Safe place to live ❖ Quality of life ❖ Unified Council ❖ High quality staff / level of service ❖ Advisory Board/citizen participation ❖ Location/waterways ❖ Tradition – 2nd & 3rd generation residents 	<ul style="list-style-type: none"> ❖ Limited commercial properties ❖ No anchor or destination ❖ Aged/deteriorated buildings in our community ❖ Resistance to change ❖ Dated infrastructure
<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"> ❖ Annexation ❖ Digital Communications ❖ Re-development / Identify Master Plan ❖ Utilize the waterfront 	<ul style="list-style-type: none"> ❖ Federal, State and County pressures on authority of municipalities ❖ Neighborhood decline / crime ❖ Sober Homes in residential areas ❖ Increase in costs

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. **Provide a sustainable financial base for the Village**
2. **Maintain and improve all recreational facilities of the Village**
3. **Maintain a high quality of life and improve the overall appearance in the Village**
4. **Build a new Country Club Clubhouse**
5. **Develop a Master Plan for economic development in our business districts and community development in our neighborhoods**
6. **Continuously improve the way the Village operates**
7. **Implement the Pay for Performance System**
8. **Establish a long-term (10-year) capital plan**

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

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 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 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 2017-2025 period
2. Property Taxes will represent approximately 56% of total General Fund revenues
3. Personnel Costs will represent 70% of total General Fund revenues
4. Operating Costs will represent 25% of total General Fund revenues
5. Transfer to CIP Fund will represent 5% of total General fund revenues
6. Capital Outlay will represent the totals in the CIP Plan

General Fund Projections (assumes 3% growth rate)										
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenues (Sources):	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Property Taxes	\$ 12,022,221	\$ 11,838,801	\$ 12,193,965	\$ 12,559,784	\$ 12,936,577	\$ 11,838,801	\$ 12,193,965	\$ 12,559,784	\$ 12,936,577	\$ 13,324,675
Other Revenue	8,502,746	9,301,915	9,580,972	9,868,402	10,164,454	9,301,915	9,580,972	9,868,402	10,164,454	10,469,387
Total Revenue	20,524,967	21,140,716	21,774,937	22,428,186	23,101,031	21,140,716	21,774,937	22,428,186	23,101,031	23,794,062
Expenses (Uses):										
Personnel	14,326,121	14,798,501	15,242,456	15,699,730	16,170,722	14,798,501	15,242,456	15,699,730	16,170,722	16,655,843
Operating	5,095,096	5,285,179	5,443,734	5,607,046	5,775,258	5,285,179	5,443,734	5,607,046	5,775,258	5,948,516
Capital Outlay	1,421,368	1,447,825	1,298,825	952,500	1,263,500	829,700	846,400	1,149,400	719,900	803,900
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer Out (CIP)	1,103,750	1,057,036	1,088,747	1,121,409	1,155,052	1,057,036	1,088,747	1,121,409	1,155,052	1,189,703
Total Expenses	21,946,335	22,588,541	23,073,762	23,380,686	24,364,531	21,970,416	22,621,337	23,577,586	23,820,931	24,597,962
Net Revenue / Expense	\$ (1,421,368)	\$ (1,447,825)	\$ (1,298,825)	\$ (952,500)	\$ (1,263,500)	\$ (829,700)	\$ (846,400)	\$ (1,149,400)	\$ (719,900)	\$ (803,900)

Country Club:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2017-2025 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)										
Revenues (Sources):	FY 2016 Budget	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Golf	\$ 3,315,449	\$ 3,359,504	\$ 3,460,289	\$ 3,564,097	\$ 3,671,020	\$ 3,359,504	\$ 3,460,289	\$ 3,564,097	\$ 3,671,020	\$ 3,781,151
Food & Beverage	789,015	884,528	911,063	938,395	966,547	884,528	911,063	938,395	966,547	995,544
Administration	24,212	8,505	8,760	9,023	9,294	8,505	8,760	9,023	9,294	9,573
Total Revenue	4,128,676	4,252,536	4,380,112	4,511,516	4,646,861	4,252,536	4,380,112	4,511,516	4,646,861	4,786,267
Expenses (Uses):										
Personnel	1,209,119	1,275,761	1,314,034	1,353,455	1,394,058	1,275,761	1,314,034	1,353,455	1,394,058	1,435,880
Operating	2,274,056	2,338,895	2,409,062	2,481,334	2,555,774	2,338,895	2,409,062	2,481,334	2,555,774	2,632,447
Capital Outlay	20,000	15,000	23,000	156,000	-	20,000	11,000	-	20,000	15,000
Debt Service	510,151	398,151	398,151	398,151	398,151	398,151	398,151	398,151	398,151	-
Reserves/Contingencies	115,350	-	-	-	-	-	-	-	-	-
Total Expenses	4,128,676	4,027,807	4,144,247	4,388,939	4,347,983	4,032,807	4,132,247	4,232,939	4,367,983	4,083,327
Net Revenue / Expense	\$ -	\$ 224,729	\$ 235,866	\$ 122,576	\$ 298,878	\$ 219,729	\$ 247,866	\$ 278,576	\$ 278,878	\$ 702,940

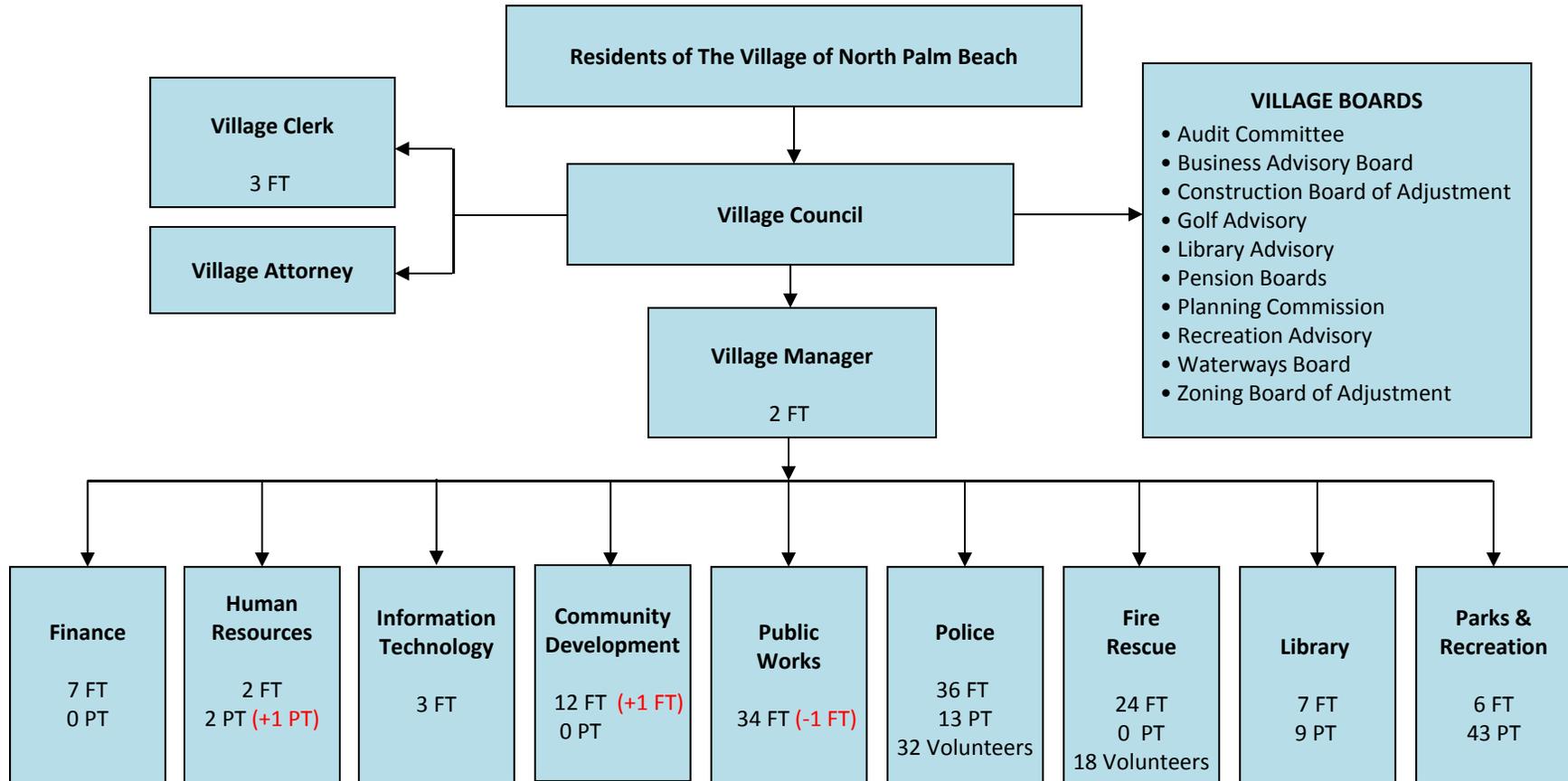


ADOPTED GENERAL FUND BUDGET

VILLAGE OF NORTH PALM BEACH
FY 2015-2016

General Fund Organization Chart

FY 2015-2016



Summary:	Change:
136 FT	
67 PT	+1 PT
23 Volunteers	

**The Village of North Palm Beach
General Fund Budget Summary
Fiscal Year 2015-2016
Millage Rate = \$7.3300 mils**

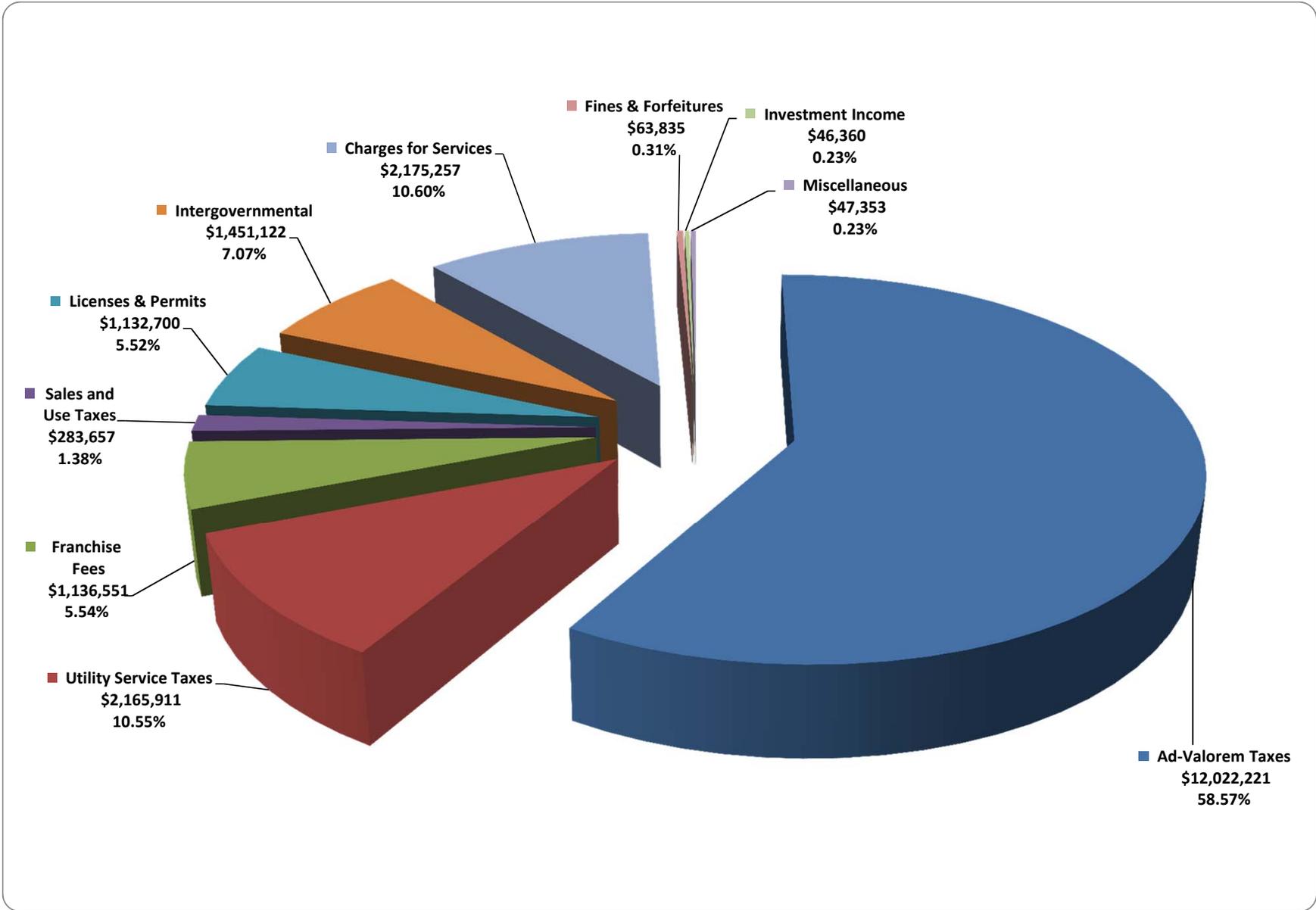
	FY 2016 Budget	FY 2015 Original Budget	% Increase / (Decrease)	Actual 09/30/14	Actual 09/30/13	Actual 09/30/12
Revenues						
Taxes:						
Ad-Valorem Taxes	12,022,221	\$ 11,205,587	7.29%	\$ 10,154,695	\$ 9,981,391	\$ 10,011,748
Utility Service Taxes	2,165,911	2,222,693	-2.55%	2,277,366	2,197,761	2,164,920
Franchise Fees	1,136,551	1,129,000	0.67%	1,232,668	1,160,780	1,178,598
Sales & Use Taxes	<u>283,657</u>	\$ 15,608,340	268,668	266,147	261,852	263,369
Licenses & Permits	1,132,700	1,054,600	7.41%	1,344,652	803,337	809,642
Intergovernmental	1,451,122	1,376,282	5.44%	1,367,379	1,276,154	1,276,129
Charges for Services	2,175,257	2,347,191	-7.33%	2,313,099	2,136,179	1,959,624
Fines & Forfeitures	63,835	77,335	-17.46%	109,939	109,233	133,970
Interest	46,360	40,250	15.18%	16,068	36,228	89,242
Reserve for Future Tax Relief	-	102,000	-100.00%	-	-	-
Appropriated Fund Balance	-	-	0.00%	-	-	-
Miscellaneous	47,353	39,500	19.88%	273,808	235,425	145,962
Total Revenues:	<u>20,524,967</u>	<u>19,863,106</u>	<u>3.33%</u>	<u>19,355,821</u>	<u>18,198,341</u>	<u>18,033,204</u>
Expenditures						
General Government:						
Village Council	132,711	130,083	2.02%	117,168	124,269	125,877
Village Manager	330,649	317,033	4.29%	318,021	266,456	279,587
Human Resources	346,509	341,443	1.48%	297,515	268,543	237,286
Finance	773,461	731,648	5.71%	614,618	545,919	514,753
Information Technology	419,712	430,800	-2.57%	337,134	338,819	330,337
Village Attorney	140,000	140,000	0.00%	132,778	128,381	149,700
Village Clerk	336,256	322,052	4.41%	296,636	285,249	291,024
General Services-Village Hall	<u>130,712</u>	2,610,010	118,206	103,965	89,765	140,539
Police & Fire:						
Police	5,027,779	5,073,868	-0.91%	5,570,463	4,720,876	4,486,759
Fire Rescue	3,301,269	3,171,211	4.10%	2,941,779	2,803,036	2,755,657
General Services-Police & Fire	<u>172,950</u>	8,501,998	106,550	114,149	99,860	149,358
Public Works:						
Public Works Admin	270,316	253,205	6.76%	345,558	337,600	380,901
Sanitation	1,428,484	1,495,648	-4.49%	1,523,271	1,407,885	1,397,999
Facility Services	637,940	652,978	-2.30%	452,124	476,121	563,304
Streets & Grounds	1,538,754	1,472,308	4.51%	1,158,450	1,134,023	1,151,776
Vehicle Maintenance	<u>438,066</u>	4,313,560	428,927	294,292	378,352	418,166
Community Development & Planning:						
Community Planning	287,014	365,034	-21.37%	289,444	280,514	308,548
Building	840,673	675,516	24.45%	587,033	519,105	505,369
Code Enforcement	<u>136,350</u>	1,264,037	152,222	142,145	134,995	104,099
Leisure Services:						
Library	805,139	790,961	1.79%	746,500	662,785	660,274
Parks & Recreation	991,865	1,015,311	-2.31%	1,162,660	1,250,838	969,708
Pool	191,718	336,324	-43.00%	344,847	327,759	314,729
Special Events	101,000	100,500	0.50%	85,192	83,319	88,777
Tennis	<u>353,437</u>	2,443,159	561,558	450,893	462,204	385,732
Reserves & Other:						
Debt service	-	-	0.00%	-	-	-
Contingency	-	-	0.00%	1,142	10,857	34,829
Transfers Out	1,103,750	305,746	261.00%	323,000	265,000	500,000
Non-Departmental	288,453	1,392,203	373,974	322,563	288,013	291,198
Total Expenditures	<u>20,524,967</u>	<u>19,863,106</u>	<u>3.33%</u>	<u>19,073,339</u>	<u>17,690,543</u>	<u>17,536,287</u>
Net Revenue Over Expense	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 282,482</u>	<u>\$ 507,798</u>	<u>\$ 496,917</u>



Revenues



Village of North Palm Beach
 General Fund Revenues
 Fiscal Year 2015-2016



Total Revenues = \$ 20,524,967

**The Village of North Palm Beach
General Fund Revenue Analysis
Fiscal Year 2015-2016**

		FY 2016 Budget	FY 2015 Original Budget	% Increase / (Decrease)	Actual 09/30/14	Actual 09/30/13	Actual 09/30/12
Taxes:							
Ad-Valorem Taxes		12,022,221	\$ 11,205,587	7.29%	\$ 10,154,695	\$ 9,981,391	\$ 10,011,748
Franchise Fees:	Electricity	812,317	810,000	0.29%	911,740	849,522	858,495
	Gas	29,885	29,000	3.05%	30,288	34,988	39,026
	Water	294,349	290,000	1.50%	290,641	276,270	281,077
Utility Service Taxes:	Electricity	1,113,616	1,140,000	-2.31%	1,199,682	1,091,884	1,030,127
	Gas	78,948	79,000	-0.07%	70,505	64,655	60,560
	Telecommunication	630,893	668,693	-5.65%	671,543	731,025	758,446
	Water	342,454	335,000	2.23%	335,636	310,196	315,787
Sales & Use Taxes	Local Option Taxes	283,657	268,668	5.58%	266,147	261,852	263,369
		15,608,340	14,825,948	5.28%	13,930,876	13,601,784	13,618,635
Licenses & Permits:							
Building Permits		850,000	800,000	6.25%	1,093,045	577,512	408,816
Developer Fees		-	-	0.00%	3,996	11,555	175,000
Occupational Licenses		270,000	235,000	14.89%	244,740	208,192	223,948
Other Licenses, Fees, Permits		12,700	19,600	-35.20%	2,872	6,079	1,878
		1,132,700	1,054,600	7.41%	1,344,652	803,337	809,642
Intergovernmental							
Shared Revenue	Other Local Units	43,000	48,820	-11.92%	81,009	65,362	113,318
State Shared Revenue	Local Govt 1/2 Ct Sales Tax	996,837	931,015	7.07%	890,400	827,570	787,394
	State Revenue Share Proceeds	370,711	353,477	4.88%	346,509	333,166	328,907
	Other State Shared Revenue	18,866	16,743	12.68%	23,708	26,483	21,796
Other	Other Intergov Revenue	21,708	26,227	-17.23%	25,753	23,572	24,714
		1,451,122	1,376,282	5.44%	1,367,379	1,276,154	1,276,129
Charges for Services							
Community Development		256,412	269,015	-4.68%	282,775	206,494	200,746
Library		1,695	1,565	8.31%	1,566	1,626	1,687
Recreation	Pool	101,000	195,800	-48.42%	190,491	190,483	189,180
	Recreation	492,000	495,701	-0.75%	508,996	477,760	476,421
	Tennis	404,300	497,580	-18.75%	386,375	409,691	342,135
Police & Fire	Ambulance Fees	300,000	275,000	9.09%	288,908	313,372	280,047
	Other	97,450	105,450	-7.59%	242,954	128,448	75,365
Public Works	Solid Waste Collection	499,000	477,280	4.55%	392,593	386,845	375,714
	Other	12,500	19,500	-35.90%	7,606	11,644	8,748
Village Clerk		10,900	10,300	5.83%	10,835	9,817	9,580
		2,175,257	2,347,191	-7.33%	2,313,099	2,136,179	1,959,624
Fines & Forfeitures							
Community Development		28,200	40,500	-30.37%	64,158	54,735	70,553
Library		7,160	7,535	-4.98%	7,484	7,712	9,058
Police & Fire		28,475	29,300	-2.82%	38,298	46,786	54,359
		63,835	77,335	-17.46%	109,939	109,233	133,970
Miscellaneous							
Insurance Refunds		-	-	0.00%	100,002	16,769	29,488
Sales of Surplus		-	-	0.00%	71,052	128,522	4,000
Other		47,353	39,500	19.88%	102,754	90,135	112,473
		47,353	39,500	19.88%	273,808	235,425	145,962
Interest		46,360	40,250	15.18%	16,068	36,228	89,242
Reserve for Future Tax Relief		-	102,000	-100.00%	-	-	-
Appropriated Fund Balance		-	-	0.00%	-	-	-
Total Revenues:		\$ 20,524,967	\$ 19,863,106	3.33%	\$ 19,355,821	\$ 18,198,341	\$ 18,033,204

General Fund Revenues

\$20,524,967

This section includes a discussion regarding revenue sources for the Village's FY 2015/16 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 \$12,022,221

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 58.57% of the total budget. The taxable property value increased from \$1.604 billion to \$1.726 billion. At the millage rate of 7.3300 mils, this will generate gross taxes for FY 2015/16 of \$12.65 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$12,022,221.

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.

Millage Options:

On May 22, 2015 Palm Beach County notified the Village that the preliminary taxable valuation was \$1,717,543,812. The final taxable valuation received on June 25, 2015 showed a valuation of \$1,726,462,395. This includes \$16,720,223 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2015/16, are discussed in the following paragraphs. Please note that the Village's current millage rate is 7.3300 mils. This rate will remain the same for FY 2015/16.

Methodology for increasing Millage Rate:

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2015/16 when setting its millage rate:

6.8789 Mils (Rolled-Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 6.8789 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.

6.8790 – 8.2481 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 8.2481 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.

8.2482 – 9.0729 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.

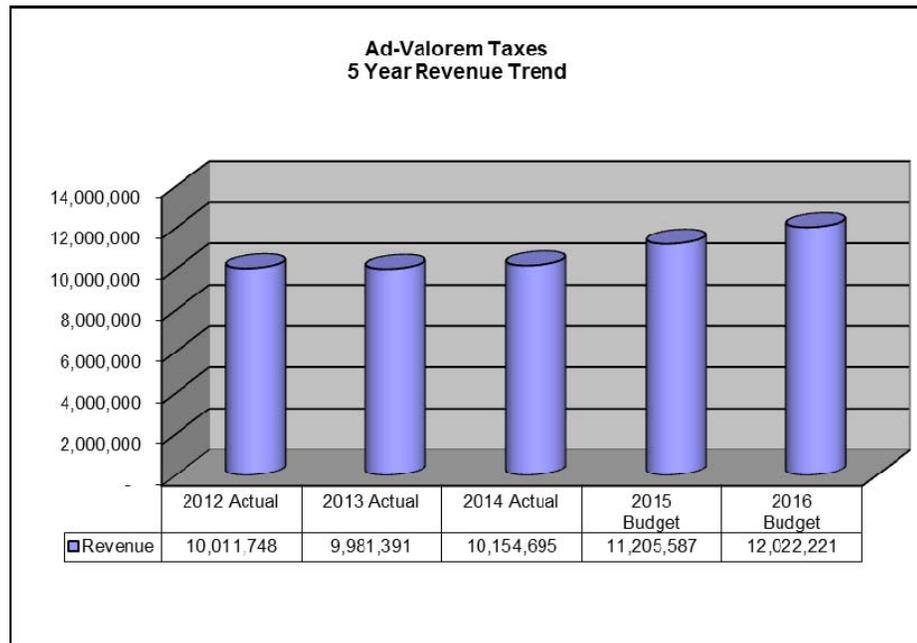
9.0730 – 10.0000 Mils (Unanimous Vote Maximum Millage Rate):

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 2015/16	Ad-Valorem Revenue FY 2014/15 (as adopted)	Increase (Decrease)
6.8789	Rolled-Back Rate	11,282,354	11,205,587	76,768
7.3300	Current Millage	12,022,221	11,205,587	816,634
8.2481	Majority Vote Maximum	13,528,033	11,205,587	2,322,446
9.0729	Two-Thirds Vote Maximum	14,880,820	11,205,587	3,675,233
10.0000	Statutory Maximum	16,401,393	11,205,587	5,195,806



Franchise Fees

\$1,136,551

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 2015/16 franchise fees represent 5.54% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- Electric Franchise Fees (\$812,317):**
 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 (\$29,885):**
 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 (\$294,349):**
 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.

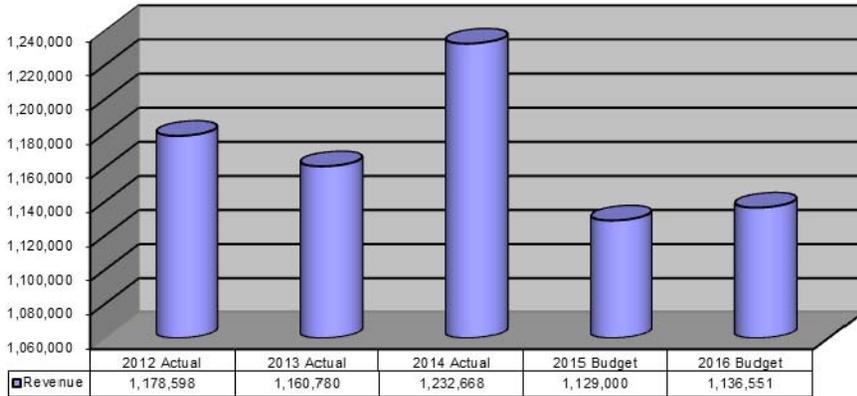
Utility Taxes

\$2,165,911

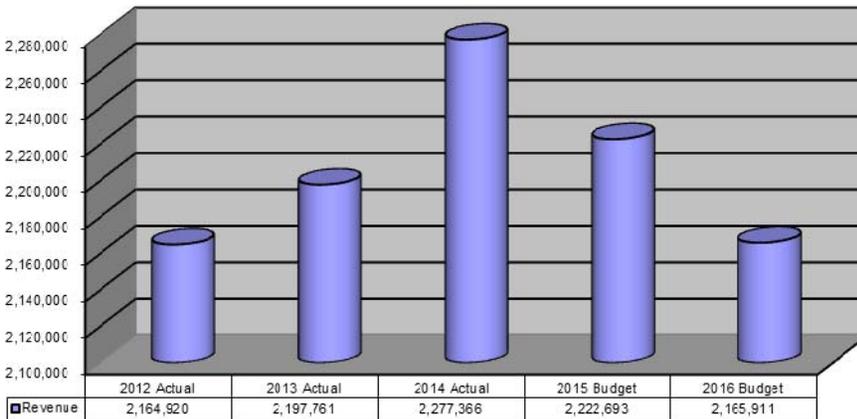
Utility taxes are levied on consumer consumption of utility services provided in the Village. The tax is levied as a percentage of gross receipts. Utility taxes represent 10.55% of the total General Fund revenues. The estimates are prepared based on past experience and information received from the utility companies. The Village has the following Utility Service Taxes:

- Electric Utility Tax (\$1,113,616):
The rate is set at 10% of electric sales generated by FPL.
- Water Utility Tax (\$342,454):
The rate is 10% of water service sales generated by Seacoast Utility Authority.
- Telecommunication (\$630,893):
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 (\$78,948):
The rate is 10% of natural gas sales.

**Franchise Fees
5 Year Revenue Trend**

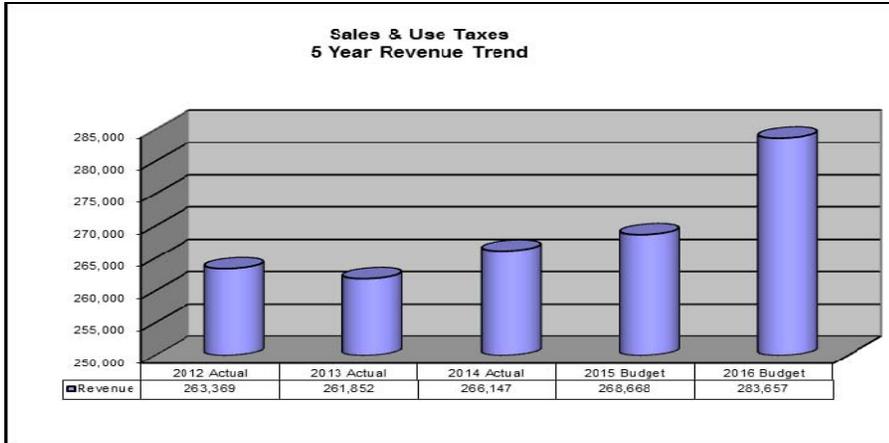


**Utility Service Taxes
5 Year Revenue Trend**



Sales & Use Taxes (Local Option Fuel Taxes) \$283,657

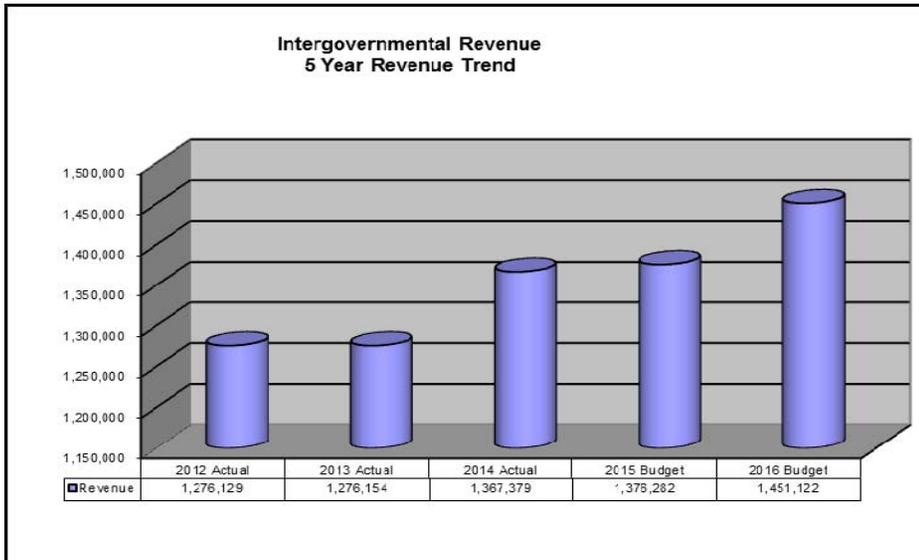
Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.38% of the total General Fund Revenues. The estimates are prepared based on information provided by the Florida Department of Revenue and Palm Beach County.



Intergovernmental Revenues \$1,451,122

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 7.07% 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 (\$996,837) :**
 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 (\$370,711):**
 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 \$11,455:**
 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

\$2,175,257

Charges for Services represent 10.60% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$256,412
Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.
- Village Clerk \$10,900
The Clerk’s office makes available various records and publications and collects the filing fees from candidates for public office.
- Public Works \$511,500
Included in this category are the following revenues: Solid Waste Collection and Cardboard Recycling.
Solid Waste Collection Fee (\$499,000): Charge to commercial establishments for collection services. Rates are based on type of business at property and square footage.
Cardboard Recycling (\$12,500): Revenue generated from the collection and commodity sale of cardboard to private vendors.
- Police and Fire \$397,450
Included in this category are items such as Ambulance Fees, Fire Inspection Fees, Alarm Users Permit Fees, Bicycle Registrations, Fire Plan Review Fees and Accident Reports.
Ambulance Fees (\$300,000): 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.

Fire Plan Review Fees (\$40,000): Fees collected for plans review of new projects or existing building modifications

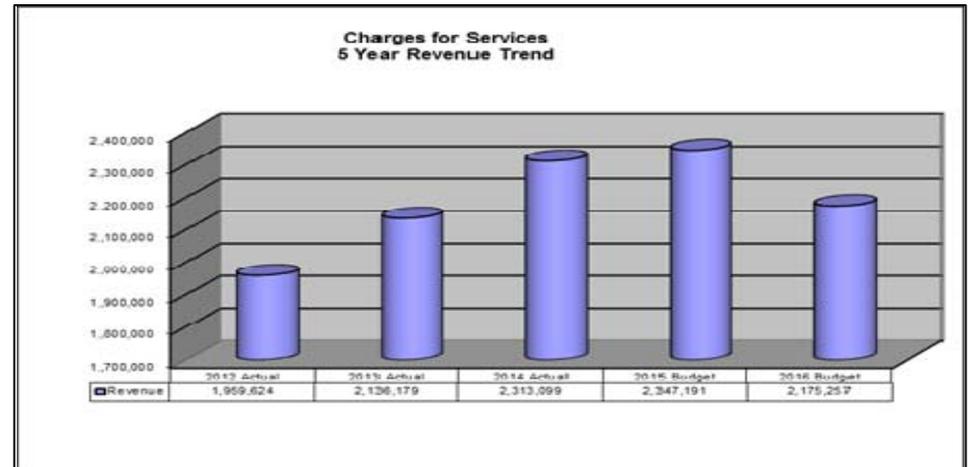
Alarm Users Permit Fee (\$21,500): All operating alarms require a permit. The fee is \$25, which is collected once a year.

- Recreation \$997,300
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 / Lessons \$584,600:
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 \$185,000:
This includes the amount paid to the Village for wet slip boat dockage, dry storage space and marina ramp usage.

Memberships \$112,000:
This amount includes year-round membership for the Tennis and Pool Facilities.



Licenses and Permits

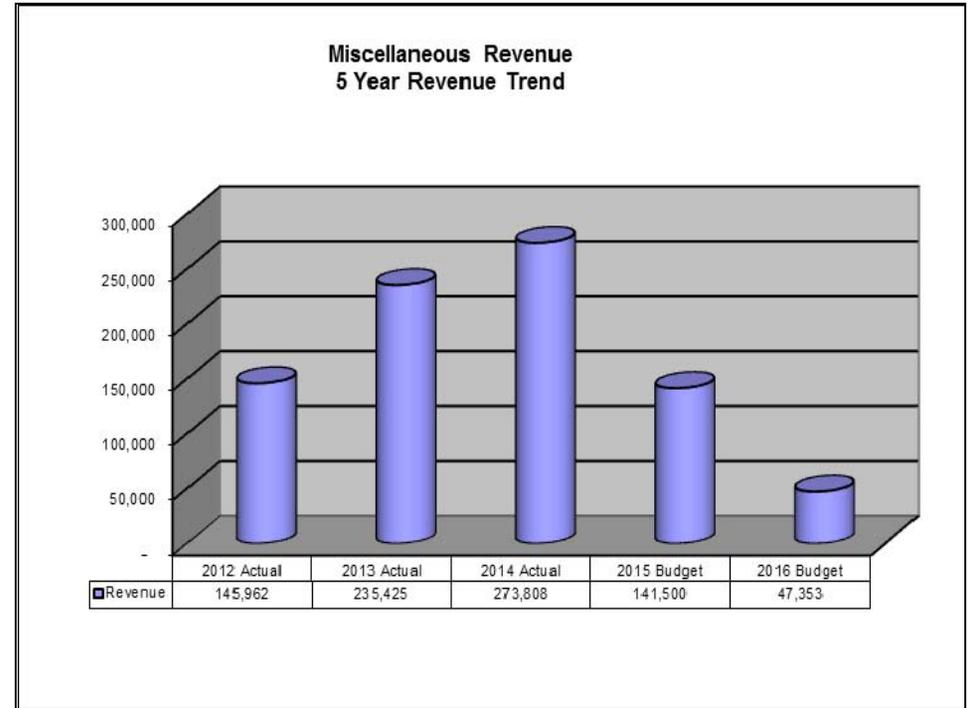
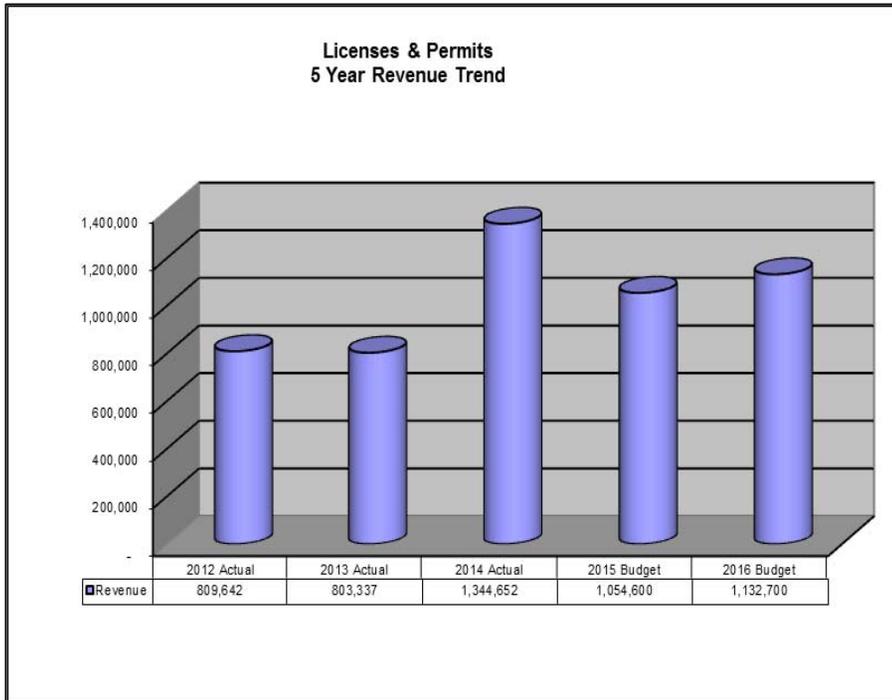
\$1,132,700

Licenses and Permits consist of Building Permits, Contractor Registration, Village Business Tax Receipts, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 5.52% 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

\$47,353

The miscellaneous revenue classification represents 0.23% of total General Fund Revenues. This classification includes items such as public records requests, requests for bid documents, vending machines, NSF fees, charge card service fees, insurance refunds, sales of surplus, use of developer contributions, use of reserves that have been set aside for future tax relief, etc.



Fines and Forfeitures

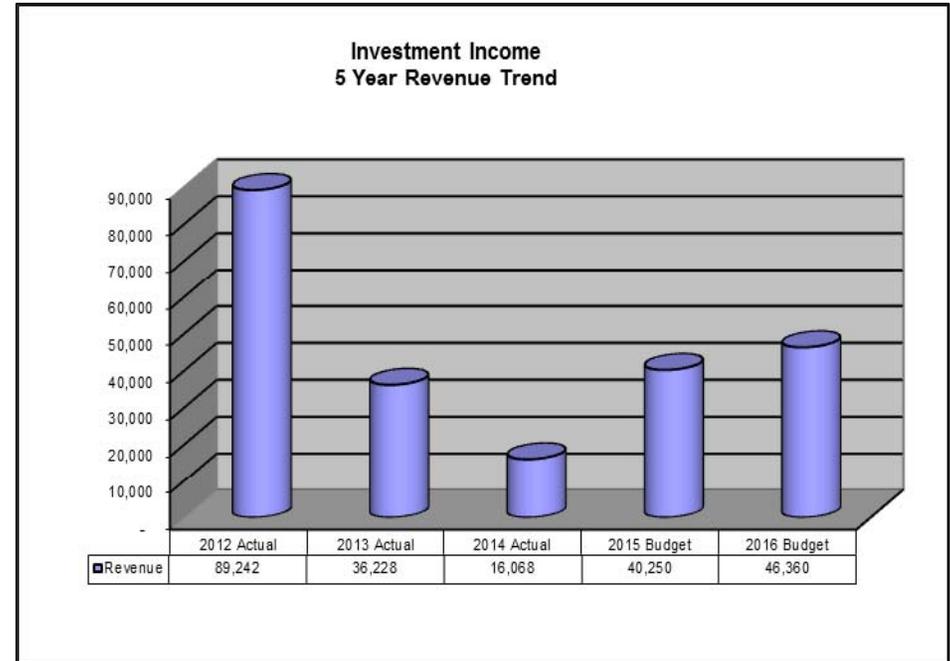
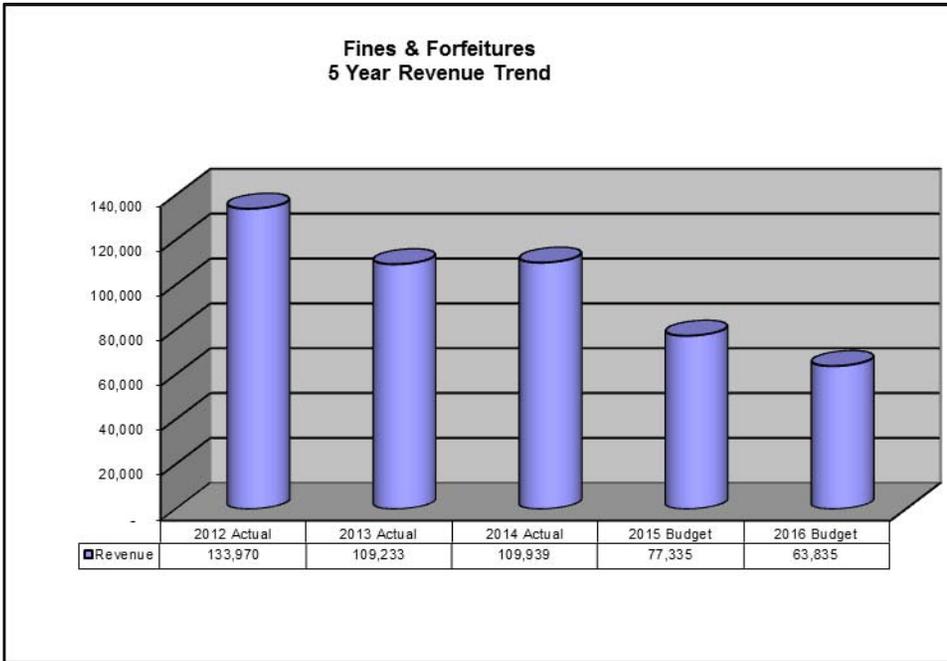
\$63,835

Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.31% of total General Fund revenues. This category was decreased due to past experience.

Investment Income

\$46,360

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 0.23% of total General Fund Revenues. The decline in this revenue source is due to the downturn in the economy.

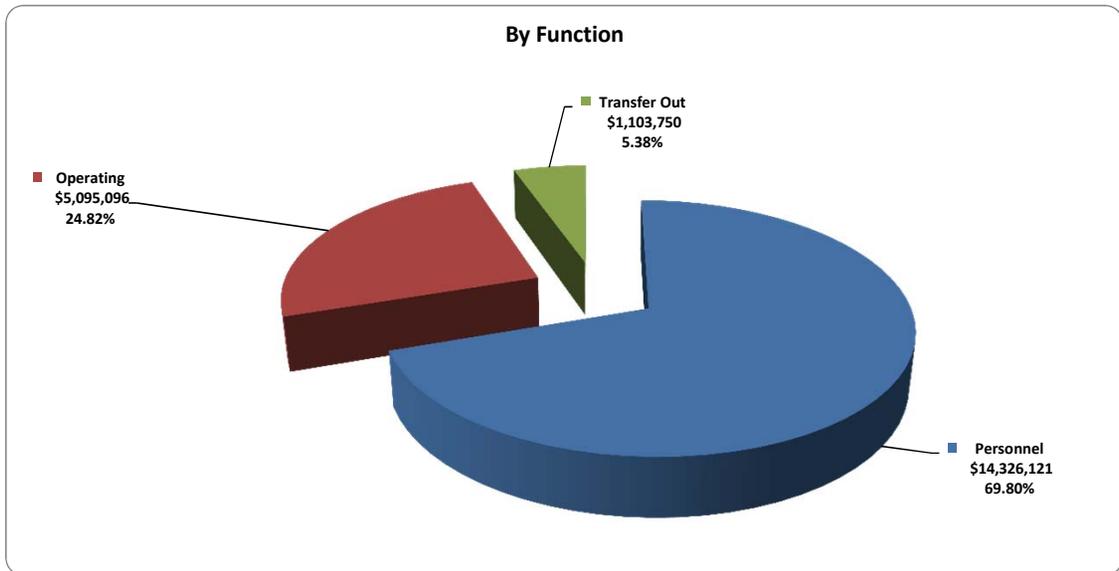
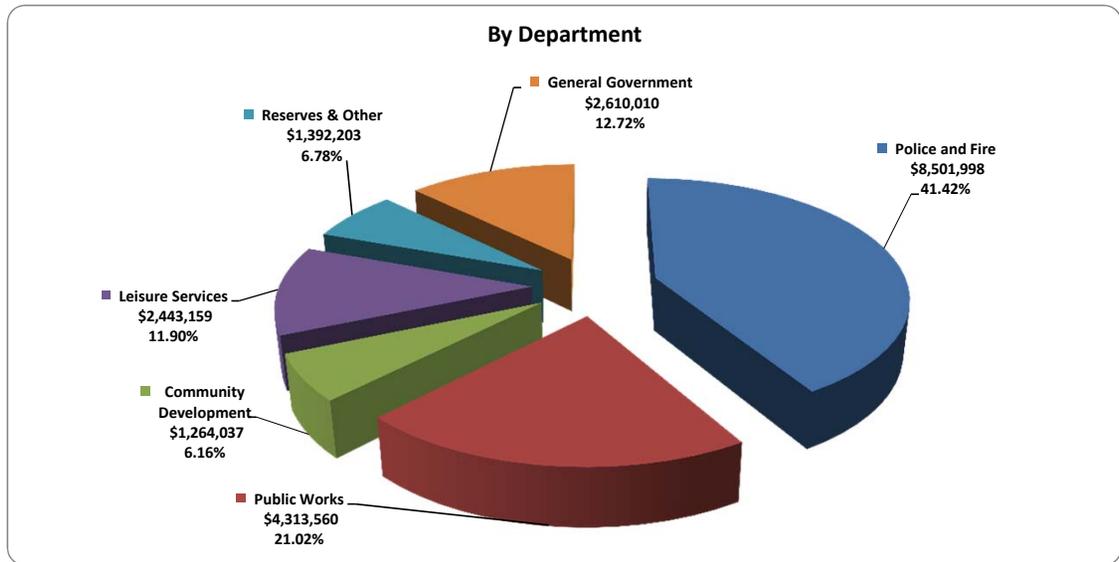




Expenses



Village of North Palm Beach
 General Fund Expenditures
 Fiscal Year 2015-2016



Total Expenses = \$ 20,524,967

General Fund Expenditures

\$20,524,967

This section includes a discussion regarding appropriations for the Village’s FY 2015/16 General Fund budget, how much of the total budget it comprises, and assumptions used in determining the projections.

Personnel Costs \$14,326,121

Employee salary and benefits represent 69.80% 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 non-union personnel are budgeted at an average of 3.75% based on a 0% - 5% scale. Salary increases for union eligible employees (FPE, PBA and IAFF) are budgeted in accordance with the merit increases as negotiated in their collective bargaining agreements.

Retirement:

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

General Employees	20.00%
Police and Fire Employees	21.61%

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

Health Insurance:

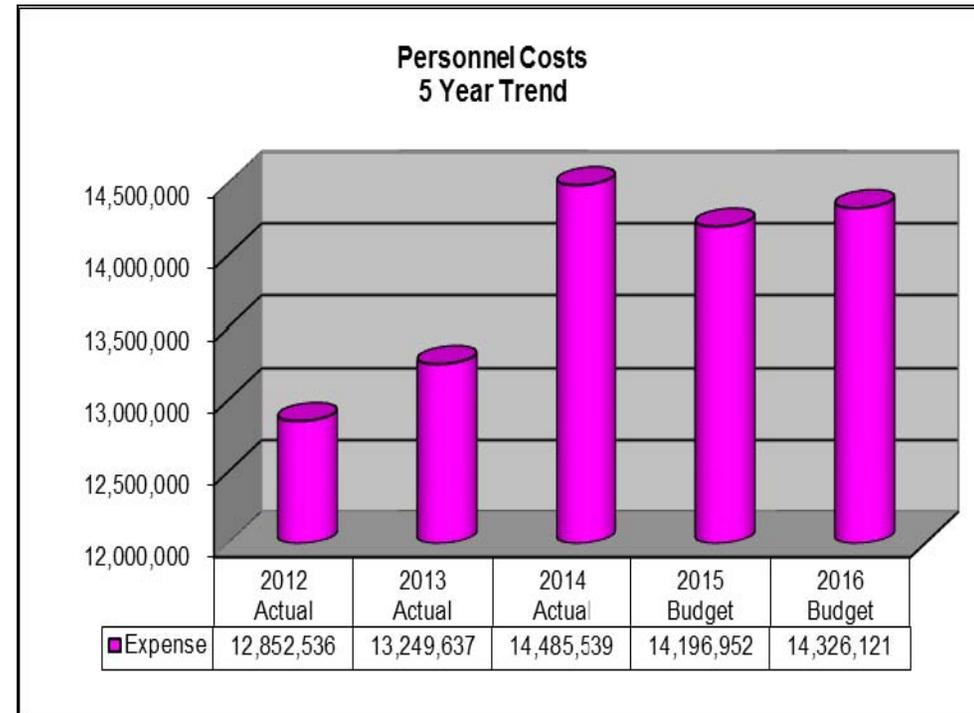
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

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.

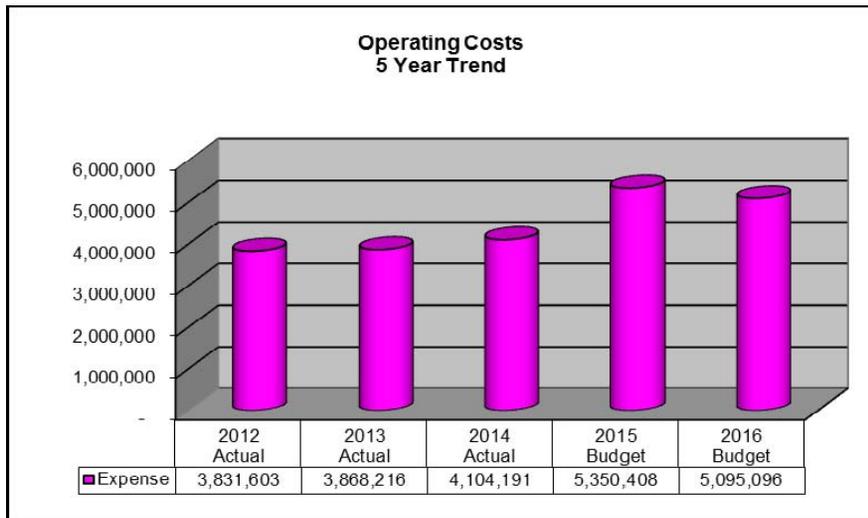


Operating Costs

\$5,095,096

Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 24.82% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$1,327,667
- Utilities \$ 499,382
- Program Expenses *(offset with Program Revenue)* \$ 303,850
- Legal Fees \$ 140,000
- Materials & Supplies \$ 885,284
- Gas, Oil & Lubricants \$ 274,972
- Repairs & Maintenance \$ 471,703
- Solid Waste Disposal \$ 77,000
- Property/General Liability \$ 288,453
- Professional Services \$ 177,695
- Travel, Training & Conferences \$ 111,137
- Uniforms / Uniform Rental \$ 71,500
- Special Events \$ 110,000



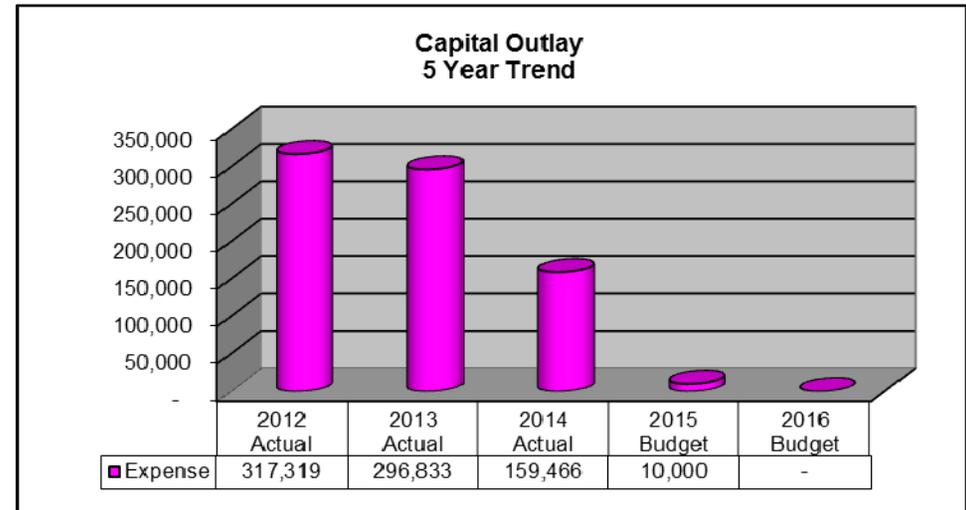
Capital Outlay

\$0

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

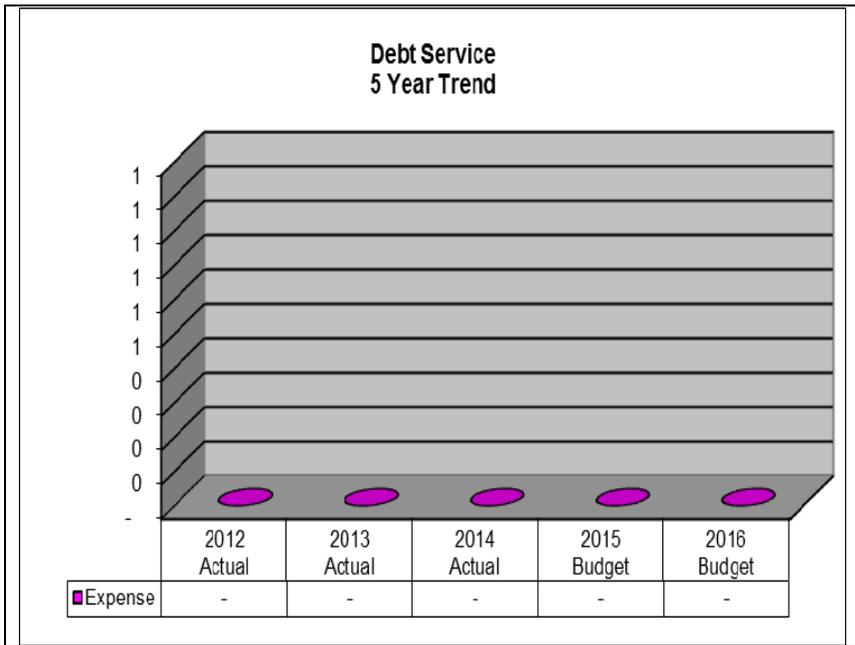
- the cost to furnish and maintain capital facilities and equipment, such as roadways, parks, drainage systems and other valuable infrastructure
- the cost of new and replacement fixed assets, such as vehicles, equipment, hardware/software, etc.

Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. For FY 2015/16, there is no capital outlay budgeted in the general fund budget; all capital items are to be funded with CIP funds.



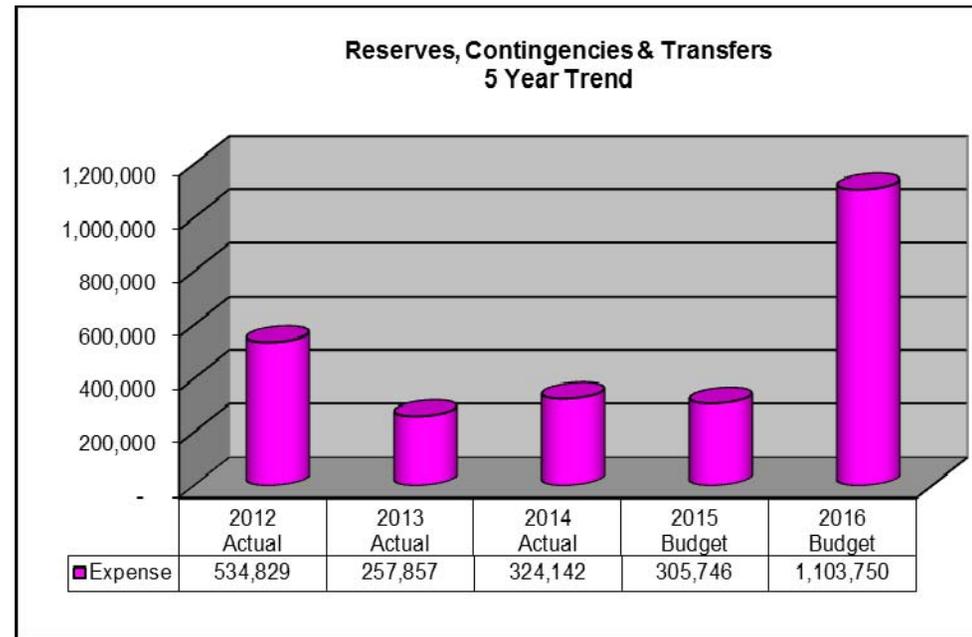
Debt Service **\$0**

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



Reserves, Contingencies & Transfers **\$1,103,750**

This category includes items such as contingency and transfers to other funds. For the FY 2015/16 budget, the “Transfers Out” category represents 5.38% of the overall general fund budget. An appropriation of \$1,103,750 is 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 2015-2016 Budget
General Fund Operating Highlights**

<u>Description</u>	<u>Amount</u>
Contractual Services	\$ 1,327,667
* Maintenance Contract (Grounds & Athletic Fields)	500,000
* Consolidated Dispatch	351,708
* Community Development Lease Agreement	48,800
* Custodial Services	106,164
Utilities	499,382
* Electricity	310,333
* Gas	22,684
* Telephone & Data	80,688
* Water & Sewer	85,677
Materials & Supplies	885,284
* Materials & Supplies	559,834
* Office Supplies	46,250
* Computer Supplies	94,700
* Auto Parts Supplies	97,500
* Library Materials	87,000
Recreation Program Expenses (offset with Recreation Program Revenues)	303,850
Property/General Liability	288,453
Gas, Oil & Lubricants	274,972
Repairs & Maintenance	471,703
* R & M Automotive	77,900
* R & M Building & Grounds	227,000
* R & M Machinery & Equipment	38,163
* R & M P.A. & Communication Systems	19,500
* R & M Storm Drainage System	75,000
* R & M Irrigation System	7,500
* Street Striping	10,000
* Tree Trimming	2,500
Legal Fees	140,000
Solid Waste Disposal	77,000
Uniforms / Uniform Rental	71,500
Travel, Training & Conferences	111,137
Special Events	110,000
Professional Services	177,695
* On-Line Performance Evaluation System (2nd year renewal)	19,846
* Tennis Court Maintenance	36,000
* Building Department Inspection Services	15,000
* Grant Management Services	15,000
* Professional Services for Streets & Grounds Maintenance	15,000
* Professional Services for Facility Services	25,000
* EMS Director Fee	14,400

Total Fiscal Year 2015-2016 Operating Costs

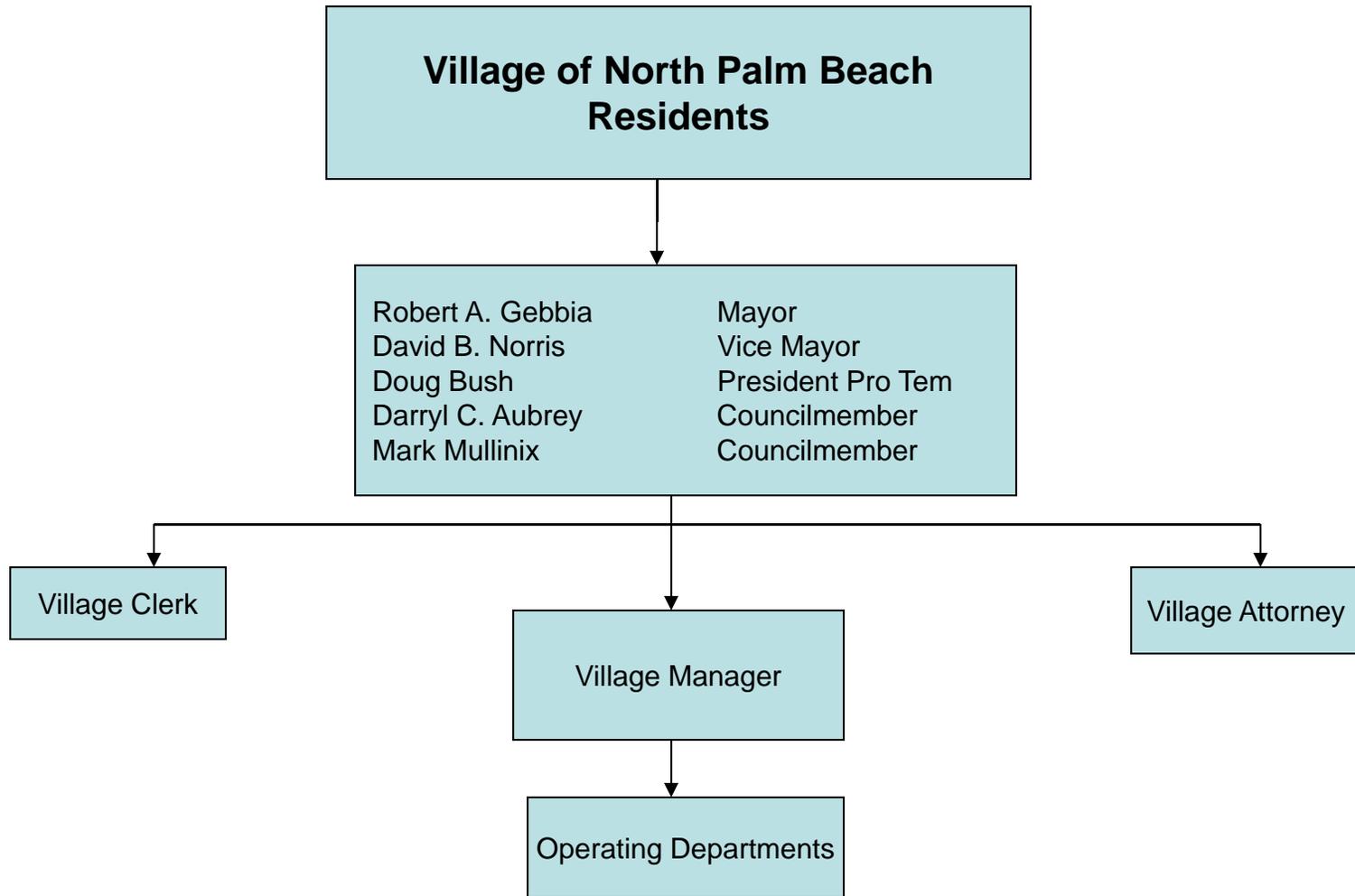
\$ 5,095,096



Department Summaries



Village Council



Village Council

Mission Statement

It is the mission of the Village Council 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.

Councilmembers keep abreast of legislative changes through the Florida League of Cities (FLC), Palm Beach County League of Cities, meetings with federal, state, and local officials, while representing the Village on the following boards and committees:

- 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 Advisory 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 2014/2015, 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.

- Transferred the police dispatch function to North Com, resulting in the deletion of seven (7) Village employee positions and saving the Village over \$1.5 million over the next five years.
- Successfully negotiated new Fire (IAFF) and FPE union contracts.
- Appropriated two-tenths of a mil (\$305,746 total) in the Fiscal Year 2014/2015 Budget, which was transferred to the Capital Projects Fund to finance the General Fund Capital Improvement Plan (CIP).
- Funded capital expenditures from CIP funds, including the re-roofing of the Library and Public Works buildings and the purchase of Police and Fire Rescue vehicles, sanitation and refuse collection trucks, Fire Rescue hydraulic extrication equipment, and new engines for the Marine Patrol boat.

- Approved projects to increase efficiency, reduce operating costs, and stabilize planning for infrastructure maintenance costs, such as installing energy conservation measures at Village Hall and the Library; implementing a virtual server environment; re-design of Village website and collection of storm drainage system data and right-of-way infrastructure data to develop an asset management system.
- Protected the public health, safety, and welfare of residents by adopting measures to address and abate unsafe/unsanitary buildings and structures; regulate peddling/solicitation; and control panhandling.
- Approved renovation/re-sodding of the Driving Range tee.
- Revitalized landscaping along Northlake Boulevard.

Goals and Objectives

The Village Council is committed to the following goals and objectives for the coming year:

Council Goal:

Provide a sustainable financial base for the Village

Objectives:

- Seek alternative sources of funds including grants.
- Continue to advance a business-friendly atmosphere in the Village and work with the Northern Palm Beach County Chamber of Commerce to encourage new businesses and to promote economic development.
- Actively pursue annexation opportunities.
- Ensure equitable taxes and fees for Village services.
- Keep taxes and fee growth as close to inflation rates and property values as possible.
- Pursue the best facility and land utilization for the benefit of Village residents.

Council Goal:

Maintain and improve all recreational facilities of the Village

Objectives:

- Maintain high level of appearance and condition of Village parks and recreational facilities, including the Country Club.
- Reinvigorate recreational activities for a fresh approach that is responsive to the current interests of residents to include, but not be limited to,
 - Increased involvement in recreational activities by expanding programming for all age groups;
 - Enhancement and promotion of pool, tennis, and park amenities; and
 - Enhancement and promotion of organized youth sport leagues and programs within the Village.

Council Goal:

Maintain a high quality of life and improve the overall appearance in the Village

Objectives:

- Improve and maintain Village waterways as a unique Village asset.
- Maintain the highest quality of public safety services through accreditation of its law enforcement component and through fire rescue level of service partnerships.
- Enhance communication with residents through mediums such as the Village Newsletter and website and other digital communications.
- Provide more interactive opportunities for all citizens to participate in Village direction, activity, and facility decisions.
- Maintain service levels.
- Update the Code of Ordinances to match contemporary requirements and to encourage redevelopment.

- g. Continue improvement of code compliance and education with special emphasis towards the abatement of nuisance and abandoned properties.

Council Goal:

Build a new Country Club Clubhouse

Objectives:

- a. Hire an architect.
- b. Perform feasibility studies/business plans.
- c. Develop specifications for architectural plans.
- d. Prepare renderings of facility.
- e. Determine a finance plan.
- f. Release construction RFP.
- g. Break ground before the end of Fiscal Year 2016.

Council Goal:

Develop a Master Plan for economic development in our business districts and community development in our neighborhoods

Objectives:

- a. Contract with the Treasure Coast Regional Planning Council.
- b. Conduct charrettes with residents, business owners and potential developers.
- c. Review Comprehensive Plan and Land Development regulations to make recommendations that would facilitate the implementation of the Master Plan.
- d. Prepare marketing strategies.
- e. Identify grant opportunities.
- f. Prepare renderings.
- g. Complete Master Plan before the end of Fiscal Year 2016.

Council Goal:

Continuously improve the way the Village operates

Objectives:

- a. Encourage resident participation on Village Boards and in programs and events.
- b. Improve communication with businesses, encouraging participation of businesses in Village events.
- c. Assess key work processes to determine what services can be improved and implement improved procedures.
- d. Build a human resources capability that brings consistency in policies and procedures across all departments while remaining current, relevant, and compliant with federal, state, and local personnel and labor laws.

Council Goal:

Implement the Pay for Performance System

Objectives:

- a. Create management/employee workgroups to:
 - 1. Establish appropriate performance measures based upon job descriptions;
 - 2. Create procedures for the evaluation process; and
 - 3. Set goals and objectives.
- b. Complete implementation of pay for performance for appropriate personnel before the end of Fiscal Year 2016.

Council Goal:

Establish a long-term (10-year) capital plan

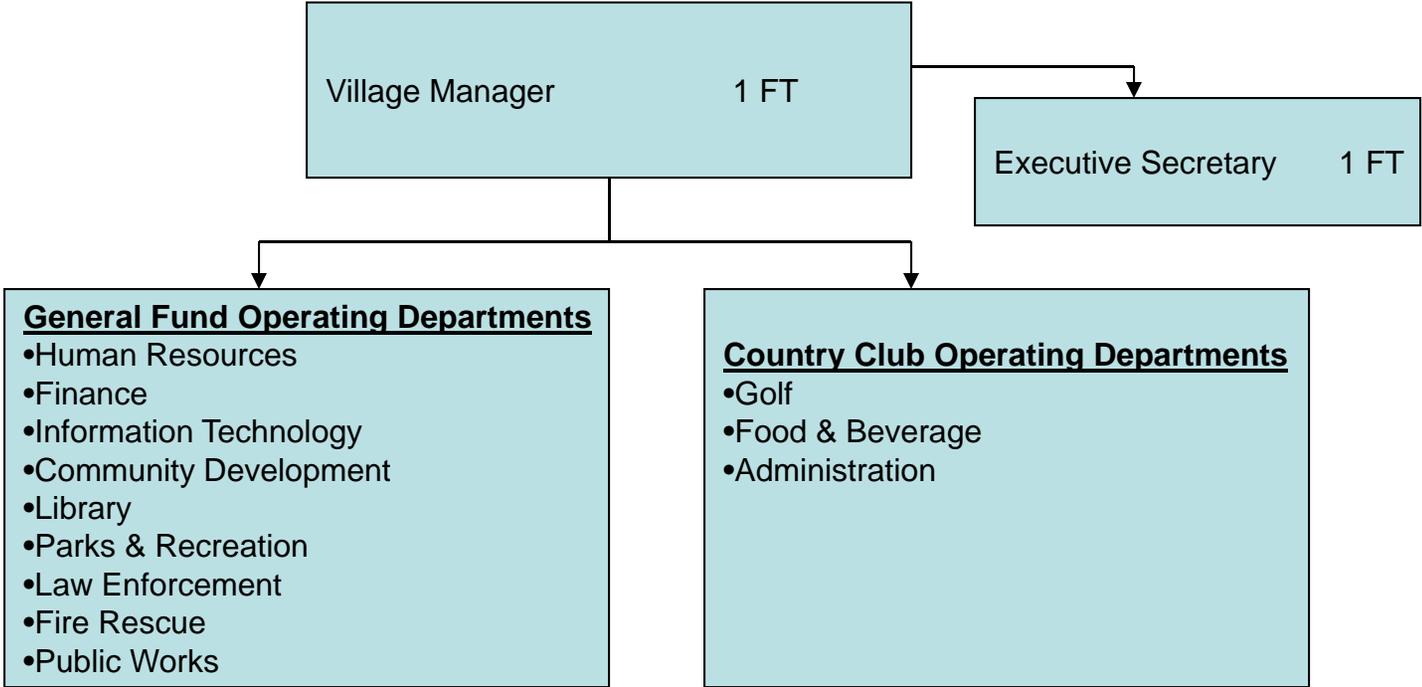
Objectives:

- a. Proactively address infrastructure, maintenance and replacement needs.
- b. Maintain a consistent level of expenditures to achieve Village goals.
- c. Plan funding needs, where possible, to avoid substantial debt or tax swings.

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Village Council**

	FY 2016 Budget	FY 2015 Original Budget	% Increase / (Decrease)	Actual 09/30/14	Actual 09/30/13	Actual 09/30/12
Personnel						
Salary:						
Regular Pay	\$ 46,800	\$ 46,800	0.00%	\$ 46,800	\$ 46,800	\$ 46,050
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	46,800	-	0.00%	-	-	-
Benefits:						
Pension	-	-	0.00%	-	-	-
Health Insurance	-	-	0.00%	-	-	-
FICA/Medicare	3,581	3,581	0.00%	3,580	3,580	3,523
Worker's Compensation	85	87	-2.30%	82	94	69
Other	-	-	0.00%	-	-	-
	3,666	-	0.00%	-	-	-
	\$ 50,466	\$ 50,468	0.00%	\$ 50,463	\$ 50,474	\$ 49,642
Operating						
Accounting & Auditing	24,000	24,000	0.00%	23,516	32,604	33,144
Advertising	10,500	11,000	-4.55%	8,441	4,032	5,313
Advisory Board Dinner	6,500	6,500	0.00%	5,589	5,890	4,178
Conferences & Seminars	2,720	2,125	28.00%	850	888	1,063
Contractual Services	3,000	3,000	0.00%	2,415	1,260	1,355
Council Donations	5,000	4,000	25.00%	4,000	4,000	2,100
Employee Relations	-	0	0.00%	0	0	0
Inspector General Expenses	-	0	0.00%	0	0	4,012
Membership & Dues	10,617	10,555	0.59%	10,326	10,312	10,008
Materials & Supplies	850	3,850	-77.92%	347	8,901	1,084
Professional Services	6,000	6,000	0.00%	4,982	2,187	4,943
Special Events	4,500	0	0.00%	4,190	0	0
Travel	8,558	8,585	-0.31%	2,049	3,722	9,036
Other Operating Costs	-	0	0.00%	0	0	0
	82,245	79,615	3.30%	66,705	73,795	76,235
Capital						
Capital	-	0	0.00%	0	0	0
	0	0	0.00%	0	0	0
Total Expenses	\$ 132,711	\$ 130,083	2.02%	\$ 117,168	\$ 124,269	\$ 125,877

Village Manager



Summary: Change:
2 FT

Village Manager

Mission Statement

It is the mission of the Village Manager 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 and goals. The Village Manager promotes and fosters a cooperative working environment that encourages 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 teamwork...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 objectives that serve residents and the at large community;
- Strengthening and guiding Village staff to understand public needs and to provide the necessary services;
- Preparing agenda materials that foster choices, challenges and opportunities, and proposing solutions from which the Village Council can make policy and public service decisions; 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 the Council's goals and objectives for Fiscal Year 2015/2016 as outlined in the Village Council section of this document.

To that end, the following are accomplishments and new initiatives that occurred in Fiscal Year 2014/2015 based on the Council's goals and objectives for said year:

Council Goal:

Protect the financial integrity of the Village

1. The Village's General Fund Budget has increased by only \$171,158.00 or 0.87% over the past seven (7) years. (\$19,691,948.00 in Fiscal Year 2008 to \$19,863,106.00 adopted in Fiscal Year 2015).
2. The Village's ad-valorem taxes have decreased by 4.69% or \$551,958.00 since Fiscal Year 2008 (\$11,757,545.00 in Fiscal Year 2008 to \$11,205,587.00 adopted in Fiscal Year 2015).
3. Successfully implemented the transfer of the Police Communications function to North Com, which provided a FY15 net savings in personnel and benefits of \$297,637.00 and a five-year net savings of over \$1.5 million. Including the deletion of seven (7) full-time dispatcher positions and one (1) Public Works position, the Village's workforce has been reduced by a total of 38 full-time positions or 20.88% since FY 2008.
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. Received a \$200,000 grant from the Land and Water Conservation Fund to assist with improvements to Anchorage Park.
6. Instituted a change to front end loader sanitation trucks which allows a more efficient and cost-effective means of trash collection for commercial and multi-family units.
7. Implemented union contract negotiations and revisions for the Village's Professional Firefighter/Paramedic Employee Union and the Federation of Public Employees.
8. Scheduled three (3) insurance workshops with the Village Council in order to explore options for lowering costs in the coming Fiscal Year.

Council Goal:

Maintain a high quality of life in the Village

1. Started the process of reorganizing and revising the Village Code of Ordinances.
2. Recommended new ordinances that provide measures to address and abate unsafe/unsanitary buildings and structures; regulate peddling/solicitation; and control panhandling to protect the public health, safety and welfare in the Village.
3. Completely redesigned Village website to provide residents with interactive tools and services to improve communication with Village staff.
4. Began the process to choose an expert to help create a "Vision" to guide code revision in the Village.

Council Goal:

Maintain and improve all recreational facilities of the Village

1. Received a \$200,000 grant from the Land and Water Conservation Fund to assist with improvements to Anchorage Park and in recruiting active applications for \$600,000 in additional grants.
2. Issued an RFQ for the Country Club Clubhouse and recreational areas.
3. Implemented a new landscape contract based on "performance outcomes".

Council Goal:

Enhance the spirit and participation of our community

1. Created a new Village Website.
2. Expanded the Country Club Restaurant hours by 67% (7am-7pm, 7 days a week).
3. Reinstated Italian Night and brought back pizza and reasonable prices at the pool snack bar.
4. Reached out to the community at large through Advisory Boards, Newsletter, "Coffees with Jim", Country Club Fact Finding Committee, meeting with HOA's and partnering with the Conservatory School of NPB.
5. Schedules numerous events such as: Fourth of July celebration, Touch a Truck & Fire Safety Fair, Hot Cars and Chili Cook-Off, Veterans Day, Tree Lighting, Food Truck Frenzy, and Puppy Love.

Council Goal:

Improve the overall appearance of the Village

1. Repaired and revitalized median landscaping along Northlake Boulevard.
2. Issued an RFQ for the Country Club Clubhouse and recreational areas.
3. Initiated the use of surveys of Village streets, sidewalks, and storm water drainage systems to forecast and schedule infrastructure repairs or replacement.
4. Received a \$200,000 grant from the Land and Water Conservation Fund to assist with improvements to Anchorage Park.
5. Began the process to choose an expert to help create a “Vision” to guide Code revision in the Village.
6. Started the process of reorganizing and revising the Village Code of Ordinances.
7. Recommended new ordinances that provide measures to address and abate unsafe/unsanitary buildings and structures; regulate peddling/solicitation; and control panhandling to protect the public health, safety and welfare in the Village.
8. Implemented the renovation/re-sodding of the lower Driving Range tees.
9. Implemented a new landscape contract based on “performance outcomes”.

Council Goal:

Continuously evaluate the way we work

1. Successfully implemented the transfer of the Police Communications function to North Com, which provided a FY15 net savings in personnel and benefits of \$297,637.00 and a five year net savings of over \$1.5 million.
2. Implemented union contract negotiations and revisions for the Village’s Professional Firefighter/Paramedic Employee Union and the Federation of Public Employees.
3. Expanded the Country Club Restaurant hours by 67% (7am – 7pm, 7 days a week).
4. Researched, evaluated and began implementation of 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
5. Created a new Village website
6. Initiated the use of surveys of Village streets, sidewalks, and storm water drainage systems to forecast and schedule infrastructure repairs or replacement.
7. Started the process of reorganizing and revising the Village Code of Ordinances.
8. Recommended new ordinances that provide measures to address and abate unsafe/unsanitary buildings and structures; regulate peddling/solicitation; and control panhandling to protect the public health, safety and welfare in the Village.
9. Implemented a new landscape contract based on “performance outcomes”.
10. Reinstated Italian Night and brought back pizza and reasonable prices at the pool snack bar.
11. Re-organized the Human Resources Department.

12. Scheduled three (3) insurance workshops with the Village Council in order to explore options for lowering costs in the coming Fiscal Year.
13. Compiled current personnel policies into a comprehensive manual to allow for a revision “starting point”.
14. Implemented tighter controls on the screening process for perspective employees, conducting education verification and reference checks.
15. Conducted “Team Building” workshop with Department Heads.
16. Transitioned pool management responsibilities to Parks and Recreation staff.
17. Transitioned all tennis management responsibilities to Parks and Recreation staff.
18. Implemented virtualization of Village hardware servers.
19. Implemented a centralized:
 - Procurement process that provides a timely, cost effective and consistent purchasing procedure.
 - Contract Management process that tracks all Village contracts regarding performance, costs, renewal/expiration dates, and payments.
 - Claims Management process to ensure that all property/casualty and general liability claims are monitored, tracked and closed in a timely, efficient and consistent manner.
 - Hiring process where all job advertisements, interviews, background checks, job offers, and orientation are coordinated through the Human Resources Department.
20. Implemented a paperless payroll stub.

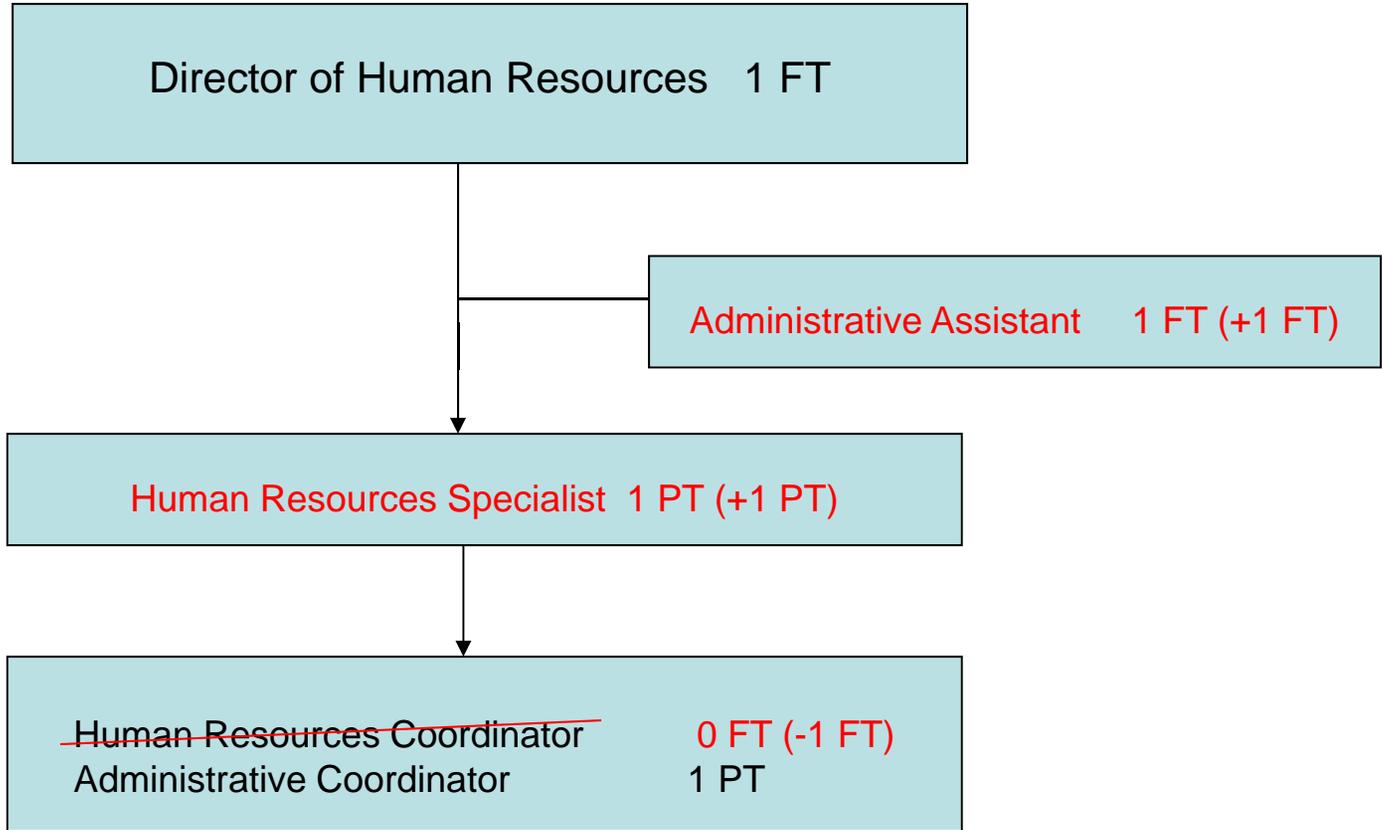
Performance Measures

Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Council Regular meetings, Workshops, and Special meetings	22 Regular 22 Workshop 9 Special	21 Regular 25 Workshop 9 Special	21 Regular 25 Workshop 10 Special
Staffing levels:			
Full-time	149	144	144
Part-time	133	131	132
Millage Rate	6.8731	7.3300	7.3300
Village Newsletter circulation	104,400	104,400	104,400

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Village Manager**

	FY 2016 Budget	FY 2015 Original Budget	% Increase / (Decrease)	Actual 09/30/14	Actual 09/30/13	Actual 09/30/12
Personnel						
Salary:						
Regular Pay	\$ 212,130	\$ 203,965	4.00%	\$ 188,540	\$ 183,303	\$ 205,419
Overtime Pay	1,000	1,000.00	0.00%	4,903	152	-
Part-time Pay	-	-	0.00%	-	720.51	-
	213,130	-				
Benefits:						
Pension	33,260	32,036	3.82%	26,409	26,357	15,951
Health Insurance	35,231	31,871	10.54%	26,406	17,410	12,571
FICA/Medicare	16,305	15,680	3.99%	13,230	14,241	15,662
LTD Insurance	913	878	3.99%	709	689	635
Life Insurance	540	540	0.00%	470	536	439
Worker's Compensation	370	363	1.93%	314	368	189
Other	-	-	0.00%	-	-	-
	86,619	-				
	\$ 299,749	\$ 286,333	4.69%	\$ 260,982	\$ 243,775	\$ 250,867
Operating						
Advertising	200	200	0.00%	0	175	0
Books & Publications	500	500	0.00%	1,854	0	0
Conferences & Seminars	1,000	1,000	0.00%	10	0	88
Contractual Services	9,800	9,800	0.00%	43,489	624	787
Materials & Supplies	3,600	3,600	0.00%	7,230	5,719	1,957
Memberships & Dues	3,100	3,100	0.00%	2,818	924	770
Printing & Binding	1,000	1,000	0.00%	0	1,030	518
Professional Services	9,200	9,200	0.00%	1,329	13,530	1,167
Travel & Training	1,600	1,500	6.67%	0	0	2,871
Utilities	-	0	0.00%	0	0	0
Other Operating Costs	900	800	12.50%	311	679	20,563
	30,900	30,700	0.65%	57,040	22,681	28,721
Capital						
Capital	-	0	0.00%	0	0	0
	0	0	0.00%	0	0	0
Total Expenses	\$ 330,649	\$ 317,033	4.29%	\$ 318,021	\$ 266,456	\$ 279,587

Human Resources



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

Human Resources

Mission Statement

The Department of Human Resources (HR) is committed to fostering a work environment that attracts quality applicants and inspires excellence in personnel to support the Village's mission and strategic priorities.

Service Levels Narrative

HR supports all Village Departments through the advertising, screening, hiring and training of personnel. HR also implements and manages the comprehensive employee benefit programs, safety and workers' compensation programs, personnel policies and procedures, employee performance and compensation programs and employee relations activities. Development and oversight of these functions in one office ensures consistency and objectivity in their administration.

The Village employs 144 full-time and 132 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 for 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, Flexible Spending Accounts, Life and AD&D insurance, Long-Term Disability, Vision, and other optional benefit programs are available. The Village also offers Education Assistance and a completely confidential Employee Assistance Program. HR is responsible for delivering these programs equitably across the 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 a Director of Human Resources, a part-time Human Resources Specialist, a part-time Administrative Coordinator and a full-time Administrative Assistant.

The HR Director oversees and supervises all areas of HR including personnel support and regulation, policy development, legal compliance, employee benefit management, hiring administration, development of training programs, investigation and analysis of personnel matters, disciplinary actions, employee complaints and providing general advice and guidance in personnel issues. This oversight helps ensure that Village policies are enforced fairly and consistently.

The HR Director also fulfills a vital role in risk management by working to control Worker's Compensation costs and risk factors. As the Village's designated Safety Coordinator, the HR Director chairs all Safety Committee meetings and ensures OSHA-level standards are met for reporting, accident investigations, and safety improvements.

The HR Specialist ensures that the Village attracts and hires quality candidates for employment, identifying vacancies, evaluating the skill sets needed for positions, creating relevant job descriptions, advertising in appropriate forums, screening candidates, conducting reference and background checks and conducting interviews in accordance with federal and state guidelines. The Specialist also administers new hire orientations and works with employees who have been injured at work to ensure they understand their rights and responsibilities.

The Administrative Coordinator serves as the Village's Compensation Analyst, reconciling bills for employee benefits, processing requests for pension disbursement, calculating merit-based pay increases and providing oversight for employee rates of pay and other disbursements.

The Administrative Assistant serves as a front-line liaison for the Department, responding to employee and vendor inquiries and providing administrative support. The Administrative Assistant also serves as the Records Coordinator for the Department of Human Resources and the Finance Department, managing the Village's personnel, accounting and payroll records to ensure compliance with Florida public records laws and records retention schedules.

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

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

- Renewing workers' compensation and group insurance plans;
- Conducting labor relations and collective bargaining sessions 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
- Coordinating of all annual employee performance evaluations.

The Department keeps abreast of regulatory changes in federal and state human resource laws in order to ensure compliance and uniform application across all departments. To that end our staff attends regular training sessions and subscribes to publications which offer insight to emerging trends and statutory changes.

HR has partnered with the Village's Agent of Record (and health insurance broker) to monitor changes in healthcare regulations as mandated by the 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. 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, by developing an employee wellness program we can assist in keeping a positive claims experience which ultimately may help to reduce the rate at which premiums increase. Therefore, HR has

developed an Employee Wellness Program that encourages employee engagement with regard to health and wellness.

Personnel Changes

The personnel/title changes for Fiscal Year 2015/2016 are:

- Elimination of one (1) full-time HR Coordinator,
- Addition of one (1) part-time HR Specialist, and
- Addition of one (1) full-time Administrative Assistant.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the HR Department accomplished the following new initiatives and goals for improvement:

- Scheduled three (3) insurance workshops with the Village Council in order to explore options for lowering costs in the coming Fiscal Year.
- Researched, evaluated and began implementation of 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.
- Compiled current personnel policies into a comprehensive manual to allow for a revision "starting point".
- Implemented union contract negotiations and revisions for the Village's Professional Firefighter/Paramedic Employee Union and the Federation of Public Employees.
- Promoted and expanded two (2) Village-wide wellness events: the employee picnic and the wellness fair.
- Established the *One Healthy Habit* wellness initiative, which educates and encourages employees to be pro-active about their health.
- Implemented tighter controls on the screening process for perspective employees, conducting education verification and reference checks.

Goals and Objectives

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

Council Goal:

Continuously improve the way the Village operates.

Department Goal:

Bring consistency to personnel 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 the current personnel policies which have been consolidated into a manual. Revise and distribute these policies to the employees, conducting training when necessary.
- b. Establish a library of forms and correspondence templates to help supervisors address personnel issues consistently across all departments.
- c. Audit and consolidate personnel records to ensure compliance with records retention schedules.
- d. Partner with departments as they implement personnel actions to provide guidance.
- e. Expand training programs for the Village employees.

Department Goal:

Ensure the Village attracts and maintains personnel best suited to accomplishing Council goals and initiatives.

Objectives:

- a. Expand the scope of applicant recruitment.
- b. Conduct extensive reference/background checks.
- c. Facilitate in-depth interviews to select best applicant.
- d. Become a “Fit Friendly” workplace that establishes a culture of health and wellness and encourages like-minded applicants.

Council Goal:

Implement the Pay for Performance System

Department Goal:

Develop a Pay for Performance System that is meaningful and has impact on the way that employees and supervisors communicate the measures of success.

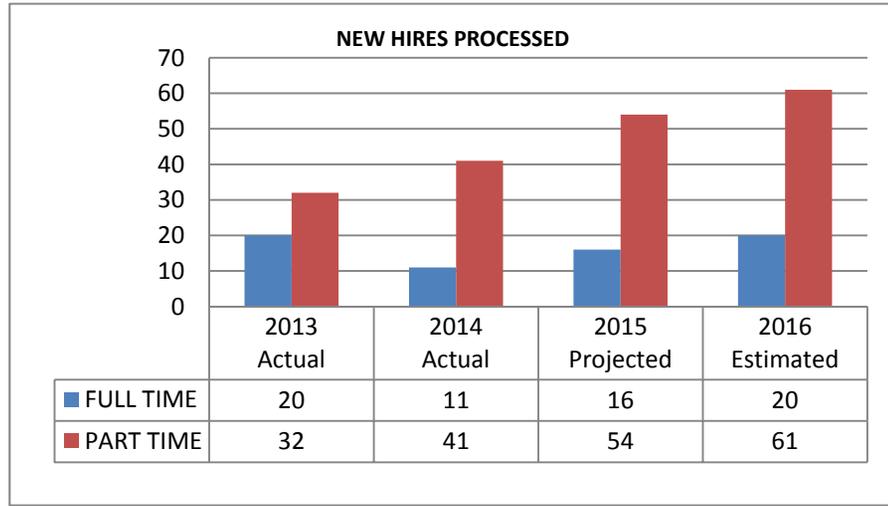
Objectives:

- a. Expand the new Pay for Performance system to encompass all other groups of employees before the end of Fiscal Year 2016.
- b. Work with Department Directors, Managers and Staff to facilitate implementation and training.
- c. Provide oversight to supervisors as they learn to encourage employee performance and growth.

Performance Measures

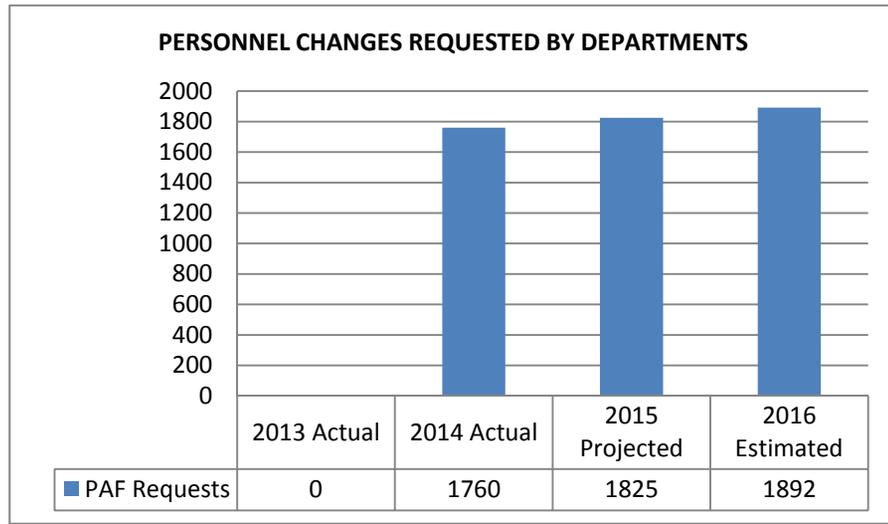
Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Number of Trainings Held	4	6	10
Employees Participating in Wellness Fair	97	98	120
Vendors Participating in Wellness Fair	17	39	40
Personnel Policy Revisions	4	4	All Remaining
Wellness Initiatives Implemented	N/A	5	12

Departmental Workload Indicators

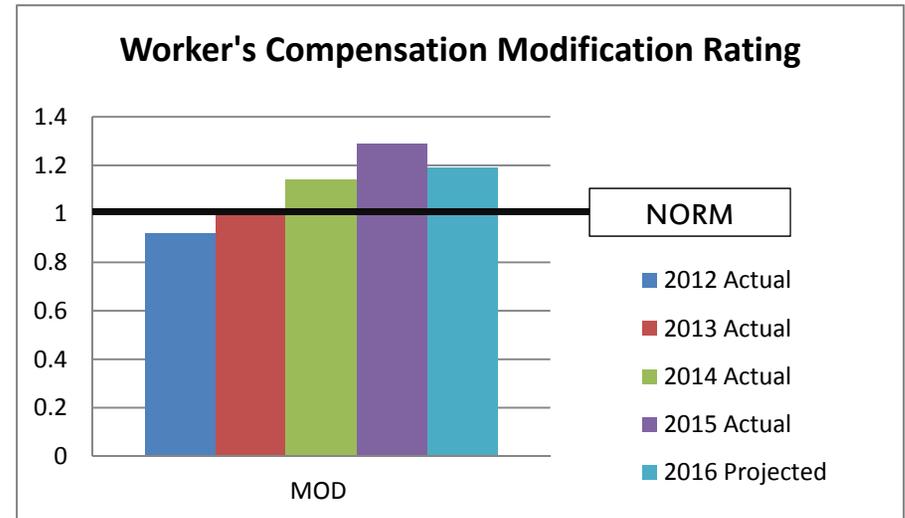


More than just a demonstration of a staffing increase, the figures in the New Hires Processed graph above illustrate the fluctuation of employees over the course of the year.

As referenced below, merit-based increases, payment of supplements, position changes, resignations, terminations, new-hires, re-hires, and reimbursements are all requested via the Personnel Action Form. The form provides the means for the various departments to request personnel action for their staff.

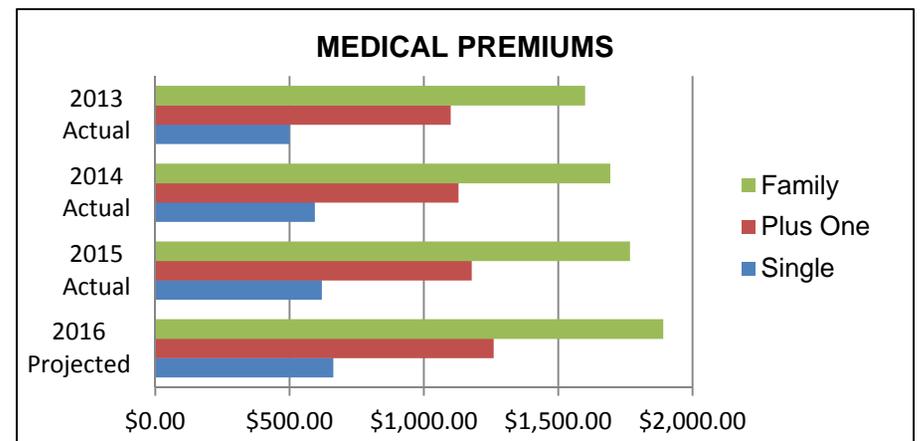


Other Factors Monitored by Human Resources



As illustrated above, the Village's Workers' Compensation experience modification rating (MOD) went from .92 in Fiscal Year 2012 to 1.29 for the 2015 Fiscal Year, causing a 15% premium increase. HR will continue to focus on safety training and programs for the coming year in order to assist in lowering Workers' Compensation costs

As a result of the costs mandated by the Affordable Care Act, medical premiums across the country have been increasing exponentially over the past several years. The Village will continue to promote wellness to help ensure a positive claims experience for Fiscal Year 2016.



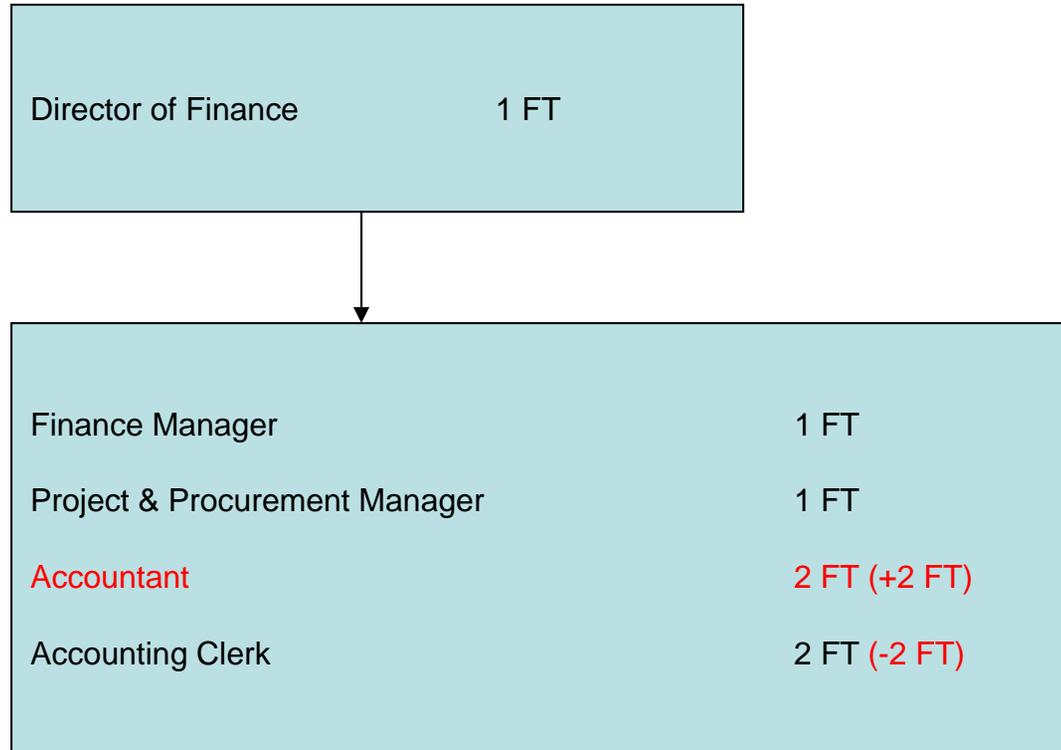
**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Human Resources**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 121,488	\$ 161,076	-24.58%	\$ 155,849	\$ 140,445	\$ 138,522
Overtime Pay	-	-	0.00%	1,754	-	338
Part-time Pay	60,980	18,407	231.29%	10,757	-	-
	<u>182,468</u>					
Benefits:						
Pension	24,009	28,862	-16.81%	28,568	25,528	20,489
Health Insurance	20,710	31,871	-35.02%	31,108	28,847	28,301
FICA/Medicare	13,959	13,731	1.66%	11,809	9,616	9,904
LTD Insurance	523	693	-24.53%	646	578	751
Life Insurance	174	174	0.00%	174	178	201
Worker's Compensation	329	322	2.17%	287	278	236
Other	-	-	0.00%	-	-	6,325
	<u>59,704</u>					
	<u>\$ 242,172</u>	<u>\$ 255,136</u>	<u>-5.08%</u>	<u>\$ 240,954</u>	<u>\$ 205,469</u>	<u>\$ 205,066</u>
Operating						
Contractual Services	16,640	19,160	-13.15%	949	996	1,134
Printing & Binding	700	700	0.00%	4	53	445
Postage	150	150	0.00%	42	305	0
Employee Assistance Program	3,500	3,060	14.38%	6,117	3,031	2,966
Employee Physical Exams	8,369	8,369	0.00%	6,439	7,572	5,409
Employee Relations	30,000	30,000	0.00%	27,485	24,272	9,729
Materials & Supplies	3,000	1,300	130.77%	9,093	1,783	6,287
Professional Services	33,095	12,000	175.79%	2,751	19,896	757
Books, Publications & Subscriptions	2,351	3,943	-40.38%	585	540	1,235
Memberships & Dues	1,457	1,705	-14.55%	950	1,309	600
Conferences & Seminars	600	750	-20.00%	510	479	0
Travel & Training	2,975	4,820	-38.28%	1,587	2,583	3,179
Utilities	-	0	0.00%	0	0	0
Other Operating Costs	1,500	350	328.57%	50	254	478
	<u>104,337</u>	<u>86,307</u>	<u>20.89%</u>	<u>56,561</u>	<u>63,073</u>	<u>32,220</u>
Capital						
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>
Total Expenses	<u><u>\$ 346,509</u></u>	<u><u>\$ 341,443</u></u>	<u><u>1.48%</u></u>	<u><u>\$ 297,515</u></u>	<u><u>\$ 268,543</u></u>	<u><u>\$ 237,286</u></u>

Finance

Note: The Finance Director also oversees the following position:

- One full-time Country Club Accounting Clerk



Note:

The change in this department is a result of a promotion of two (2) Accounting Clerk positions to Accountants.

<u>Summary:</u>	<u>Change:</u>
FT = 7	
PT = 0	

Finance

Mission Statement

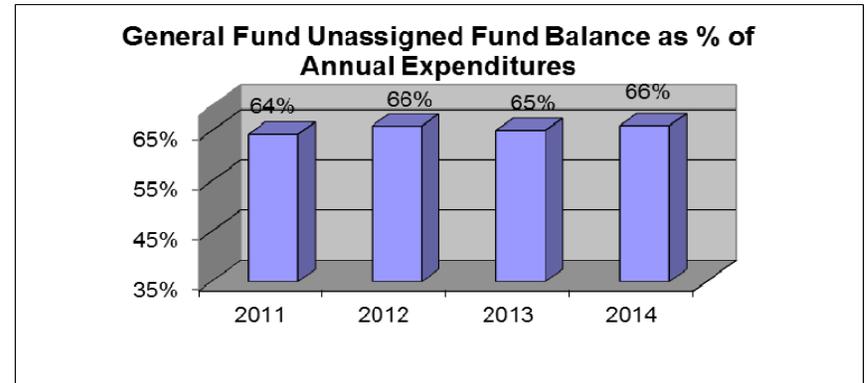
It is the mission of the Finance Department to establish and maintain adequate internal controls that safeguard the Village’s assets and ensure they are efficiently and effectively allocated, to help maintain the Village’s strong financial condition by maintaining revenue levels that are sufficient to 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 27 consecutive years.

The Village’s General Fund Unassigned Fund Balance is viewed by Administration as a measurement of Village financial stability since the General Fund is the chief operating fund of the Village. Prudent financial management has resulted in a healthy financial “cushion” to meet unexpected financial hardships for the Village (*The General Fund Unassigned Fund Balance at September 30, 2014 is \$12.38 million*). As a measure of the general fund’s

liquidity, it is useful to compare the unassigned fund balance to total fund expenditures:



The Finance Director oversees and supervises all areas of the Finance Department. This includes providing oversight, guidance, financial policy, cash/investment management, debt management, fixed asset 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 Director is also responsible for overseeing and supervising the risk management function associated with the Village’s Property/Casualty and

General Liability Insurance (*The HR Director oversees the risk management function associated with Workers' Compensation*).

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 capital improvement projects and facilitating the procurement process for all departments.

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 in accordance with federal, state & local guidelines as well as all current union Collective Bargaining Agreements;
- Reconciling quarterly pension statements and submitting all payroll reports;
- Providing procurement services to Village departments that secure goods and services using ethical, fair, and transparent competitive purchasing methods while maintaining

compliance with all applicable federal, state and local guidelines and the Village's Purchasing Policy;

- Reconciling and tracking fourteen (14) different funds;
- Overseeing Village-wide grant compliance to ensure complete, accurate grant reporting;
- Overseeing the Village's Inventory Control operations;
- Supervising risk management for Property/Casualty & General Liability claims;
- Preparing, implementing and monitoring the Village's Annual Budget in accordance with all applicable federal, state and local requirements; 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 2015/2016 are:

- Conversion of two (2) full-time Accounting Clerk positions to full-time Accountant positions

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, 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 6th consecutive year [**previously this award had not been received since 1995**];
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 27th consecutive year;

- Purchased contract management software that serves as a centralized system for all contract documents;
- Enhanced the Village’s entire procurement program:
 1. Utilized local and state resources to acquire quality goods and services that meet the needs of the Village’s daily operations in the most cost effective manner.
 2. Centralized purchasing function to provide better controls throughout the Village.
 3. Pooled resources to take advantage of bulk purchase pricing.
- Established a special fund for ad-valorem tax relief that was used to defray cost increases;
- Centralized claim management (*property/casualty and general liability related claims only*) to ensure claims are monitored, tracked and settled in a timely, efficient, and consistent manner;
- Disposed of fixed assets through GovDeals.com;
- Completed and filed all federal, state, and local reports on a timely basis; and
- Completed monthly, quarterly and annual reports of Village fiscal affairs.
- Implemented a paperless payroll stub.

Goals and Objectives

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

Council Goal:

Provide a sustainable financial base for the Village

Department Goal:

Maintain the Village’s financial systems in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), and 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 in accordance with GASB requirements and timelines and the 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.

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:

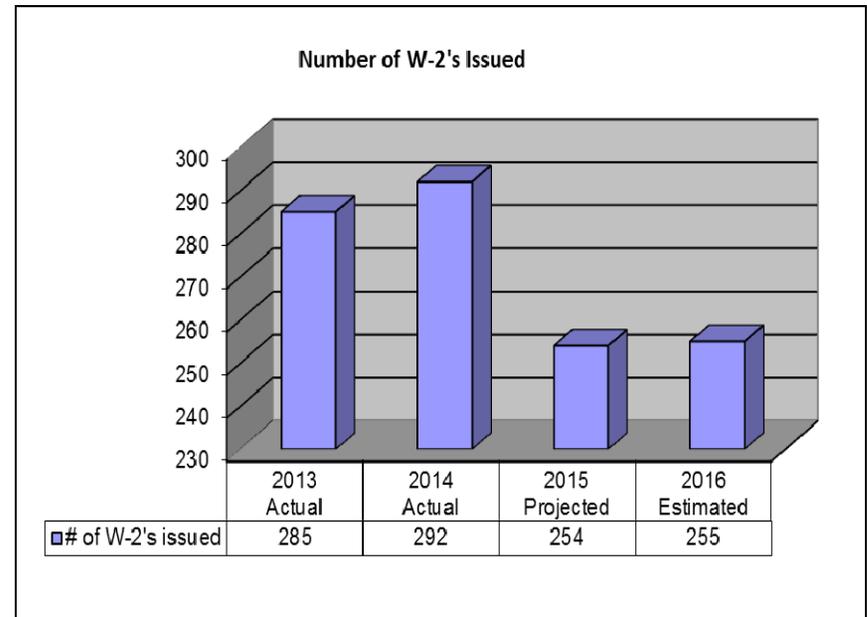
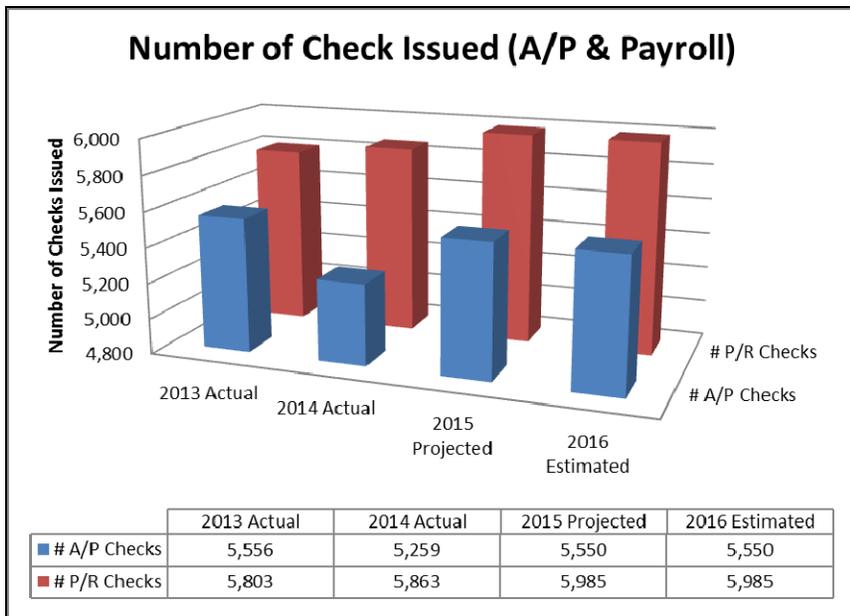
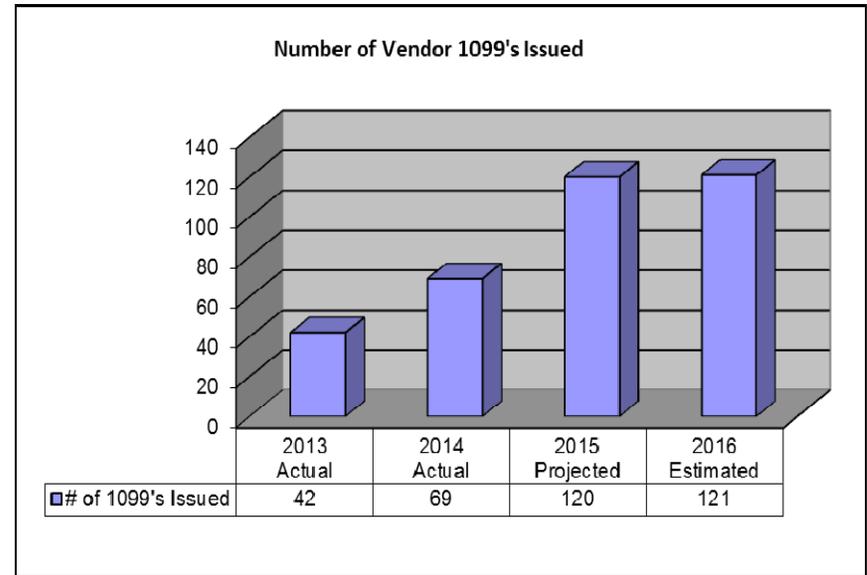
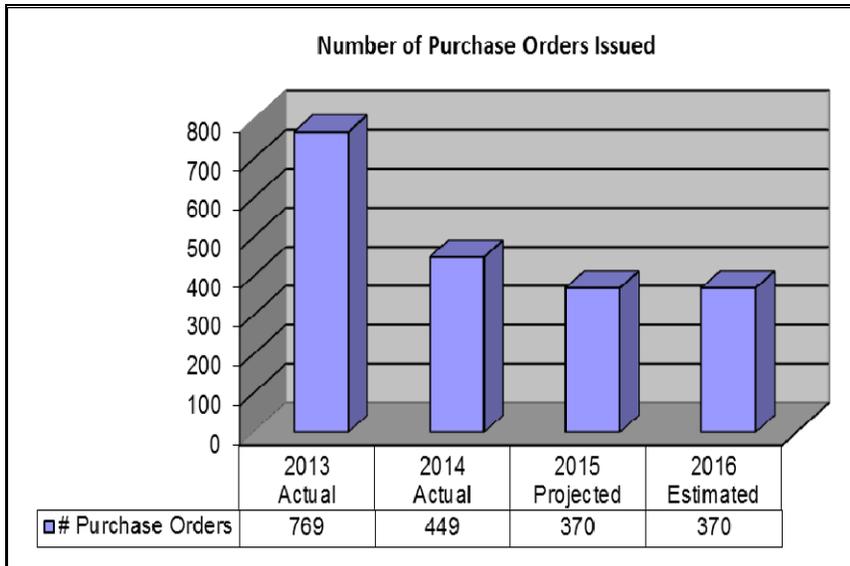
- a. Process accurate financial and budgetary transactions, reports, analyses and provide customer assistance in a timely manner.
- b. Produce relevant, accurate, and timely financial reports online (current) monthly, quarterly, and annually.
- c. Ensure timely and accurate issuance of all vendor checks,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

Performance / Workload Measures

Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Number of Purchase Orders issued	449	375	350
Number of Payroll Checks issued	5,850	6,000	6,000
Number of Accounts Payable Checks issued	5,362	5,400	5,400
Number of Accounts Payable Invoices processed	9,790	9,850	9,850
Number of 1099's issued	69	120	121
Number of W-2's issued	292	254	255
Number of Budget Amendments Processed	15	18	19
Number of RFP's	8	15	10
Number of contracts	14	34	30
Number of items sold through GovDeals	51	66	35

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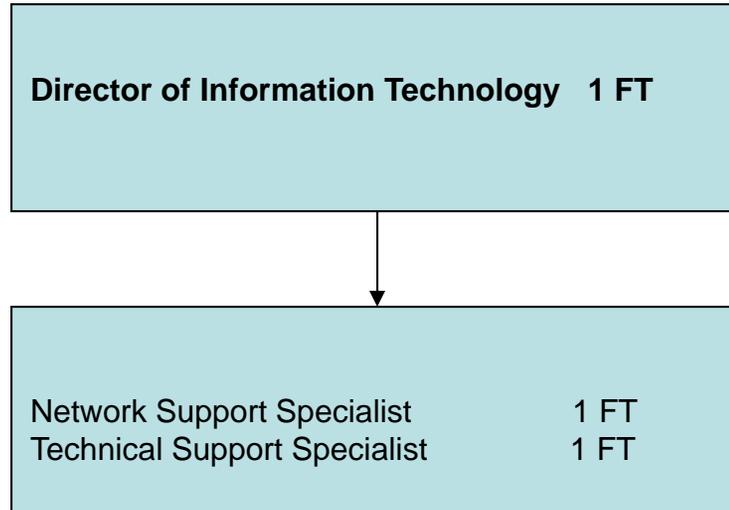
The following charts illustrate some departmental workload indicators:



**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Finance**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>
Personnel								
Salary:								
Regular Pay	\$ 482,782	\$ 447,701	7.84%	\$ 360,582	\$ 334,547	\$ 317,706	\$ 306,840	\$ 297,770
Overtime Pay	6,000	6,000	0.00%	19,195	5,688	4,363	3,062	2,678
Part-time Pay	-	-	0.00%	-	6,729	9,226	9,781	14,576
	<u>488,782</u>	<u>-</u>						
Benefits:								
Pension	93,743	86,040	8.95%	72,374	66,679	61,011	60,607	70,643
Health Insurance	101,431	101,430	0.00%	64,997	53,720	50,874	49,669	47,573
FICA/Medicare	37,392	34,709	7.73%	26,808	24,521	23,360	22,531	22,187
LTD Insurance	2,076	1,926	7.79%	1,430	1,376	1,870	1,806	1,736
Life Insurance	609	609	0.00%	413	444	537	539	537
Worker's Compensation	878	833	5.40%	684	685	494	529	600
Other	-	-	0.00%	-	-	-	-	-
	<u>236,129</u>	<u>-</u>						
	\$ 724,911	\$ 679,248	6.72%	\$ 546,484	\$ 494,390	\$ 469,442	\$ 455,364	\$ 458,300
Operating								
Books, Publications & Subscriptions	300	300	0.00%	276	139	100	295	839
Conferences & Seminars	500	700	-28.57%	50	50	29	0	115
Contractual Services	30,000	30,000	0.00%	21,658	23,642	22,500	22,591	21,437
Materials & Supplies	11,500	14,500	-20.69%	15,134	13,252	16,297	14,998	7,354
Memberships & Dues	700	450	55.56%	685	450	450	450	463
Postage	100	100	0.00%	120	137	380	238	162
Printing & Binding	4,000	4,000	0.00%	2,954	3,456	4,191	4,576	4,117
Professional Services	1,000	1,000	0.00%	27,157	962	667	945	894
Travel & Training	200	1,100	-81.82%	0	6,010	0	0	0
Utilities	0	0	0.00%	0	0	0	0	1,941
Other Operating Costs	250	250	0.00%	100	3,432	698	(0)	144
	<u>48,550</u>	<u>52,400</u>	<u>-7.35%</u>	<u>68,134</u>	<u>51,530</u>	<u>45,312</u>	<u>44,092</u>	<u>37,466</u>
Capital								
Capital	0	0	0.00%	0	0	0	0	0
	<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>
Total Expenses	<u>\$ 773,461</u>	<u>\$ 731,648</u>	<u>5.71%</u>	<u>\$ 614,618</u>	<u>\$ 545,919</u>	<u>\$ 514,753</u>	<u>\$ 499,456</u>	<u>\$ 495,766</u>

Information Technology



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

Information Technology

Mission Statement

It is the mission of the Information Technology Department to provide excellent, secure infrastructure, effective and timely support, and innovation in the delivery of information technology products and services.

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 computers; network design, support and troubleshooting; voice and data cabling; wireless video support; troubleshooting of Country Club point-of-sale (POS) systems; web development 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-time 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 design of an all new Village website. The new website will offer a full customer service portal for Village residents, including checking the status of building permits, reporting concerns and submitting payments for business tax receipts.

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

- Wireless Networking;
- Installation and troubleshooting of video surveillance systems;
- Ordering and implementation of new software and hardware related items;
- Laserfiche workflows design;
- Employee training on Village software applications;
- Police laptop repair and support;
- Installation and troubleshooting of virtual servers;
- Electronic public records requests;
- Video surveillance evidence retrieval;
- Mobile phones, air cards and Ipads; and
- Enforcement of IT policies and procedures

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 Support and Technical Support Specialists assist the IT Director by completing day-to-day work orders and responding to 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.

Personnel Changes

There are no personnel/title changes for Fiscal Year 2015/2016.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014-2015, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Migration to Northcom, which included upgrade of Police radios, thirty (30) new laptops, setup and installation of new CAD and RMS systems, installation of MCT software for computer dispatching, and GPS units.
- Laserfiche upgrade to version Avante which provides a more enterprise-level environment and a more seamless workflow between Village departments.
- Virtualization of Village hardware servers.
- Complete redesign of Village website to provide residents with interactive tools and services to improve communication with Village staff.
- Installation of new wireless network at the North Palm Beach Country Club, providing high speed Wi-Fi access throughout the facility.
- Installation and design of electronic direct deposit forms in MUNIS.
- Upgrades of Golftrac and Rectrac applications to version 10.3x.
- Installation of new IP Security cameras in Police holding cells and lobbies, providing 24 hour monitoring to Gardens dispatch center.
- Installation of new router to provide connectivity to PBSO for Palms and LEX systems used for Police investigations.

- Network setup and installation to provide fiber connectivity to Palm Beach County Network at no cost to the Village.
- Installation and setup of seven (7) new computers in the Library computer lab.
- Redesign of Village Council IPAD site, providing a more seamless and user friendly interface.
- MYPD mobile device application.
- Installation of new Internet Web Filtering device.
- Updating of the Information Technology Policies and Procedures Manual.

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 and improve the overall appearance in the Village.

Department Goal:

Continue to implement online services to Village residents through new Village website.

Objectives:

- a. Maintain a Village website that provides Village residents with a customer service-oriented web portal to interact with Village staff.
- b. Allow Village residents the capability to sign up for specific Village events and activities.

Council Goal:

Continuously improve the way the Village operates.

Department Goal:

Provide an economically efficient IT infrastructure for all Village operations.

Objectives:

- a. Design automated inter-department processes utilizing Laserfiche workflows.
- b. Migrate all Village facilities to fiber connectivity for improved bandwidth and redundancy.
- c. Upgrade Village network infrastructure with gigabit technology switches throughout the Village providing increased speeds to all computers.

Council Goal:

Establish a long-term (10-year) capital plan.

Department Goal:

Plan IT-related capital expenses in accordance with Village's established long-term capital plan.

Objectives:

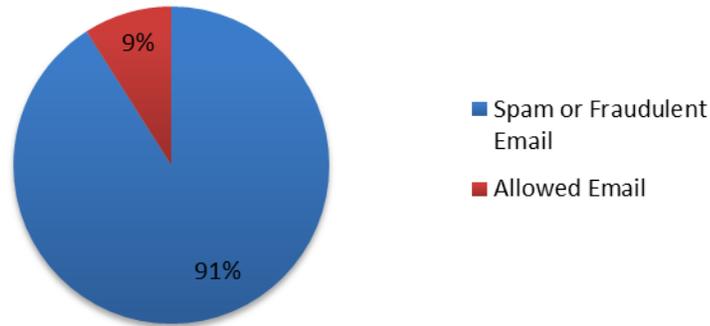
- a. Proactively address IT infrastructure, maintenance and replacements needs.
- b. Distribute IT capital expenses evenly over ten (10) year period to avoid year to year fluctuation.

Performance / Workload Measures

Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Number of virus attacks on Village network	1	1	2
Virtualization of Village servers	0	18	20
Average number of monthly hits to Village website	9,000	10,900	15,000
IT Work Orders Completed	2,504	2,600	2,500

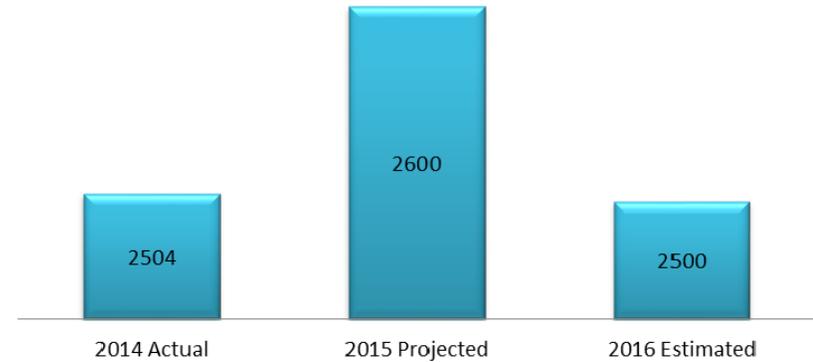
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Village Email Spam Ratio



Email Transmissions: As shown above, 91% of the Village’s email transmissions are spam or virus-related. Only 9% of emails sent to the Village are allowed entry. A new anti-spam filter was implemented this past year, utilizing industry standard spam collection to protect Village computers from unwanted spyware and harmful virus attacks. Although spam filtering is not an exact science, the new software has proven to be effective.

Information Technology Work Orders



IT Work Orders: In 2014, the Information Technology Department completed 2,504 IT-related work orders (not including special projects or server-related issues). As shown above, IT work orders are projected to increase slightly this year, mainly due to the Northcom migration in the Police Department. The Information Technology Department established weekly schedules to perform quality assurance checks on servers, camera systems, and nightly backups.

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Information Technology**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 213,300	\$ 206,145	3.47%	\$ 212,734	\$ 221,323	\$ 217,585
Overtime Pay	1,000	1,000	0.00%	1,844	912	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>214,300</u>	-		-	-	-
Benefits:						
Pension	34,156	33,083	3.24%	32,281	35,922	27,520
Health Insurance	45,014	45,013	0.00%	38,876	27,637	23,234
FICA/Medicare	16,394	15,847	3.45%	15,864	16,455	16,142
LTD Insurance	918	887	3.49%	833	876	1,228
Life Insurance	261	261	0.00%	239	266	323
Worker's Compensation	369	364	1.37%	362	436	322
Other	-	-	0.00%	-	-	-
	<u>97,112</u>	-		-	-	-
	\$ 311,412	\$ 302,600	2.91%	\$ 303,034	\$ 303,827	\$ 286,354
Operating						
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	31,000	102,000	-69.61%	7,790	5,521	6,642
Materials & Supplies	60,400	14,400	319.44%	16,364	18,503	9,387
Memberships & Dues	0	0	0.00%	0	0	0
Professional Services	6,900	6,900	0.00%	7,130	6,900	6,900
Repairs & Maintenance	3,000	3,000	0.00%	1,652	1,805	1,195
Travel & Training	2,000	1,400	42.86%	816	2,065	140
Utilities	0	500	-100.00%	0	187	961
Other Operating Costs	5,000	0	0.00%	348	12	11
	<u>108,300</u>	<u>128,200</u>	<u>-15.52%</u>	<u>34,100</u>	<u>34,992</u>	<u>25,236</u>
Capital						
Computer Hardware & Software	0	0	0.00%	0	0	18,748
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>18,748</u>
Total Expenses	<u>\$ 419,712</u>	<u>\$ 430,800</u>	<u>-2.57%</u>	<u>\$ 337,134</u>	<u>\$ 338,819</u>	<u>\$ 330,337</u>

Village Attorney

Mission Statement

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

Service Levels Narrative

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

- The 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.

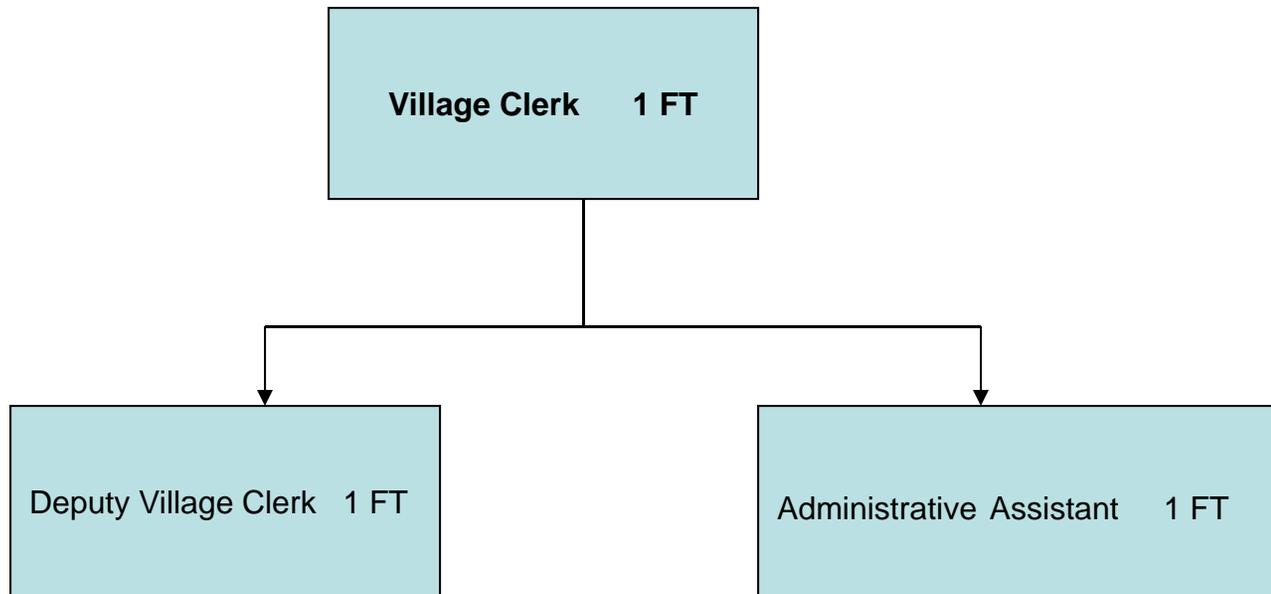
During Fiscal Year 2009-2010, the Village transitioned from a Code Enforcement Board to a Special Magistrate for the enforcement of Village Codes. The Special Magistrate alone now hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community 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 2015-2016 General Fund Budget
Village Attorney**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Operating						
Legal Services-Village Attorney	105,000	105,000	0.00%	99,642	104,484	119,783
Legal Services-Special	10,000	10,000	0.00%	13,526	17,570	21,418
Legal Services-Labor	25,000	25,000	0.00%	19,610	6,327	8,499
Materials & Supplies	0	0	0.00%	0	0	0
	<u>140,000</u>	<u>140,000</u>	<u>0.00%</u>	<u>132,778</u>	<u>128,381</u>	<u>149,700</u>
Total Expenses	<u><u>\$ 140,000</u></u>	<u><u>\$ 140,000</u></u>	<u><u>0.00%</u></u>	<u><u>\$ 132,778</u></u>	<u><u>\$ 128,381</u></u>	<u><u>\$ 149,700</u></u>

Village Clerk



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

Village Clerk

Mission Statement

It is the mission of the Village Clerk 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 the following 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;
- Certification of Village liens and assessments in response to real property transactions;
- Coordination and facilitation of public records requests;
- Notary public services;
- Records retention, including digital imaging, indexing and online publication in the electronic records database, and records disposal in compliance with statutory requirements;
- Publication of advisory board vacancies, solicitation of new applicants, notification to board members of appointments and term expirations, and preparation of associated reports;
- Attendance at bid openings including retention and online publication of bids and proposals received by the Village;
- Implementation of Council special events, such as the Advisory Board Dinner and PBC League of Cities meeting;
- Preparation and distribution of Village Guide to Services informational packets to new residents; and
- Coordination of the Village's military support program in partnership with Support Our Troops USA, Inc.

Two (2) Village elections were held in 2015. In the General Election, Doug Bush was re-elected to the Group 2 seat; while David Norris was re-elected to the Group 4 seat without opposition. The Village suffered the sad loss of Councilmember and former Mayor William "Bill" Manuel who passed away February 21, 2015. In accordance with Charter provisions, the Council appointed former Mayor Judy Pierman to serve as interim Councilmember until a Special Election was held to elect a successor for the remainder of the term. Mark Mullinix was elected to the Group 5 Council seat in the May Special Election for a term that expires March 15, 2016. Registered voters in North Palm Beach totaled 9,896 on April 23, 2015. The next municipal election will be held in conjunction with the Presidential Preference Primary on March 15, 2016. Due to state and federal laws governing overseas and military ballots, the

candidate qualifying period for the Council Group 1, 3, and 5 seats will be December 1-15, 2015.

Personnel Changes

There are no personnel/title changes for Fiscal Year 2015/2016.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the Clerk's office provided services as follows:

- Attended and transcribed minutes for 53 Council meetings in Fiscal Year 2013/2014 (22 Regular, 16 Workshop, 6 Budget Workshop, and 9 Special Sessions); current year totals through May include 14 Regular, 9 Workshop, and 3 Special Sessions. A total of 55 Council meetings are projected for Fiscal Year 2015/2016.
- Processed 11 ordinances and 89 resolutions in Fiscal Year 2013/2014, including 15 associated contracts/agreements. At Fiscal Year 2014/2015 mid-point, processed 12 ordinances and 68 resolutions with 25 associated contracts/agreements.
- Provided administrative support in Fiscal Year 2013/2014 for 10 Code Enforcement Special Magistrate Hearings, including preparation of 23 case files, with 15 liens and 16 releases recorded; at Fiscal Year 2014/2015 mid-point, support included preparation of 27 case files, with 3 liens and 8 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.

- Promoted volunteers and public participation with member profiles, articles, and photos in the Newsletter; recognized advisory board members' service at Council meetings; and coordinated the annual Advisory Board Dinner.

The Council allocated funds for a complete redesign of the Village website. In conjunction with the contractor, IT Director, and other Village departments, the Clerk's office worked to implement a new website that is user-friendly, interactive, and offers improved access to Village services and information. Citizens can sign-up to receive emails or text messages when emergency notifications and/or news items about their areas of interest are posted on the website. By completing a simple form, residents can report a concern online, which will then be routed directly to the appropriate department for action.

The Village's system for document imaging and digital record storage, search, and retrieval was upgraded and expanded. New features will optimize Village resources and processes by providing the ability to automate tasks and share information between software applications. Increased system capacity allows more users to store, search, and access documents simultaneously. Clerk's office personnel are completing a survey of Village departments regarding file structure, indexing, records retention, and training needs to ensure consistency and optimum use of the digital records system and automation of routine tasks.

In Fiscal Year 2015/2016, the Clerk’s office will use features available through the new website to:

- make it easier for residents to view and receive the informational content of most interest to them;
- simplify access to Council and Board meeting agendas, backup materials, meeting recordings and minutes; and
- use Facebook as an additional method for public meeting notices.

Goals and Objectives

Council Goal:

Continuously improve the way the Village operates

Department Goal:

Encourage resident participation in Village Boards, programs and events.

Objectives:

- a. Publicize volunteer opportunities through the Village newsletter, website, Facebook, 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 Council meetings and special events.
- d. Provide information on public service options in the areas of recreational activities, leisure services, and clerical assistance.

Department Goal:

Evaluate key work processes to determine what can be improved and implement improved procedures.

Objectives:

- a. Utilize website tools to ensure Council agendas, agenda backup documents, minutes, and meeting recordings are easy to access.
- b. Refine the submittal, approval, and publication process for agenda items using automation tools in Laserfiche and CivicPlus software.
- c. Use Laserfiche Workflow to simplify storing and indexing digital documents in the records management system.

Council Goal:

Maintain a high quality of life and improve the overall appearance in the Village

Department Goal:

Enhance communication with residents through mediums such as the Village Newsletter and website and other digital communications.

Objectives:

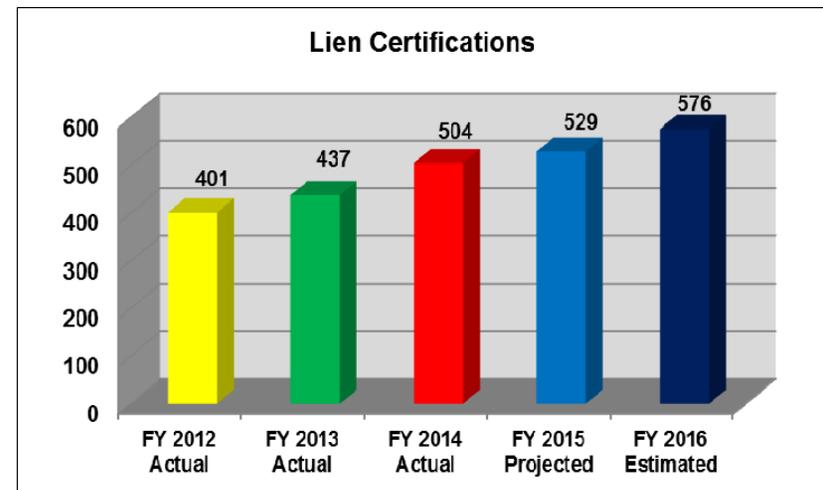
- a. Expand and publicize online availability of Village records through the website.
- b. Ensure email/text sign-up lists reference specific content items so users receive information based on their interests.
- c. Issue public notices on Facebook in addition to traditional, legally-required methods.

Performance / Workload Measures

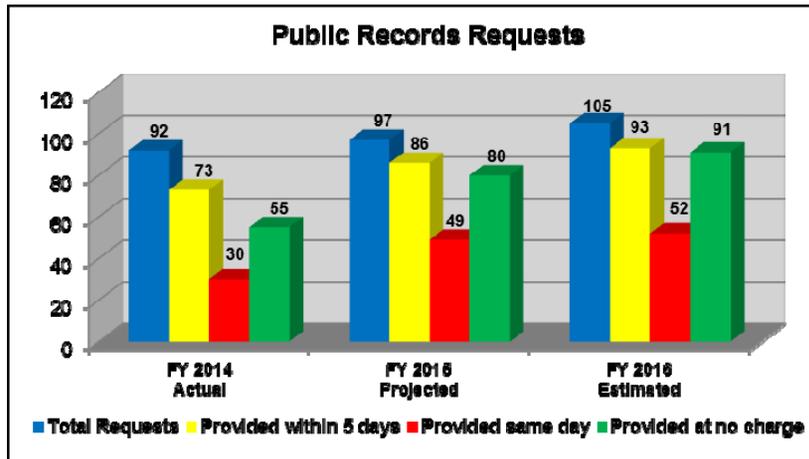
Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Articles, postings regarding volunteer opportunities	30	40	45
Number of inquiries for Boards or public service options	16	18	20
Percentage of public records provided within five (5) business days of receipt	79.34%	88.66%	88.57%
Percentage of public records provided same day as requested	32.60%	50.52%	49.52%
Percentage of public records provided at no charge	59.78%	82.47%	82.73%

Note: Refer to graph on next page to determine how percentages were derived.

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. Requests for lien certifications have risen each year, with the largest increase (21.88%) between FY 2011 and FY 2012. Effective 10/1/2014, lien certifications were up 76.84% over FY 2010



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. The Clerk’s office acknowledges receipt of requests for public records and 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 feasible.



**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Village Clerk**

	FY 2016 Budget	FY 2015 Original Budget	% Increase / (Decrease)	Actual 09/30/14	Actual 09/30/13	Actual 09/30/12
Personnel						
Salary:						
Regular Pay	\$ 216,609	\$ 207,892	4.19%	\$ 208,335	\$ 199,797	\$ 187,558
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	216,609	-	0.00%	-	-	-
Benefits:						
Pension	40,092	38,064	5.33%	37,925	37,852	34,068
Health Insurance	26,501	26,500	0.00%	23,783	23,673	17,893
FICA/Medicare	16,571	15,904	4.19%	15,100	14,258	13,438
LTD Insurance	932	894	4.25%	812	786	1,079
Life Insurance	261	261	0.00%	247	266	324
Worker's Compensation	385	377	2.12%	342	384	280
Other	-	-	0.00%	-	-	-
	84,742	-	0.00%	-	-	-
	\$ 301,351	\$ 289,892	3.95%	\$ 286,544	\$ 277,016	\$ 254,639
Operating						
Books, Publications & Subscriptions	35	25	40.00%	22	0	0
Conferences & Seminars	925	600	54.17%	300	225	50
Contractual Services	4,000	5,400	-25.93%	4,547	2,336	2,325
Election Expense	22,000	18,000	22.22%	826	200	27,537
Materials & Supplies	3,400	4,050	-16.05%	1,671	3,262	4,474
Memberships & Dues	575	583	-1.37%	465	561	541
Printing & Binding	600	600	0.00%	477	362	453
Professional Services	100	100	0.00%	33	33	33
Special Events	1,000	0	0.00%	0	0	0
Support Our Troops	0	0	0.00%	0	0	0
Travel & Training	1,320	1,802	-26.75%	922	680	178
Utilities	0	0	0.00%	0	0	0
Other Operating Costs	950	1,000	-5.00%	827	575	794
	34,905	32,160	8.54%	10,091	8,233	36,385
Capital						
Capital	0	0	0.00%	0	0	0
	0	0	0.00%	0	0	0
Total Expenses	\$ 336,256	\$ 322,052	4.41%	\$ 296,636	\$ 285,249	\$ 291,024

General Services - Village Hall

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:

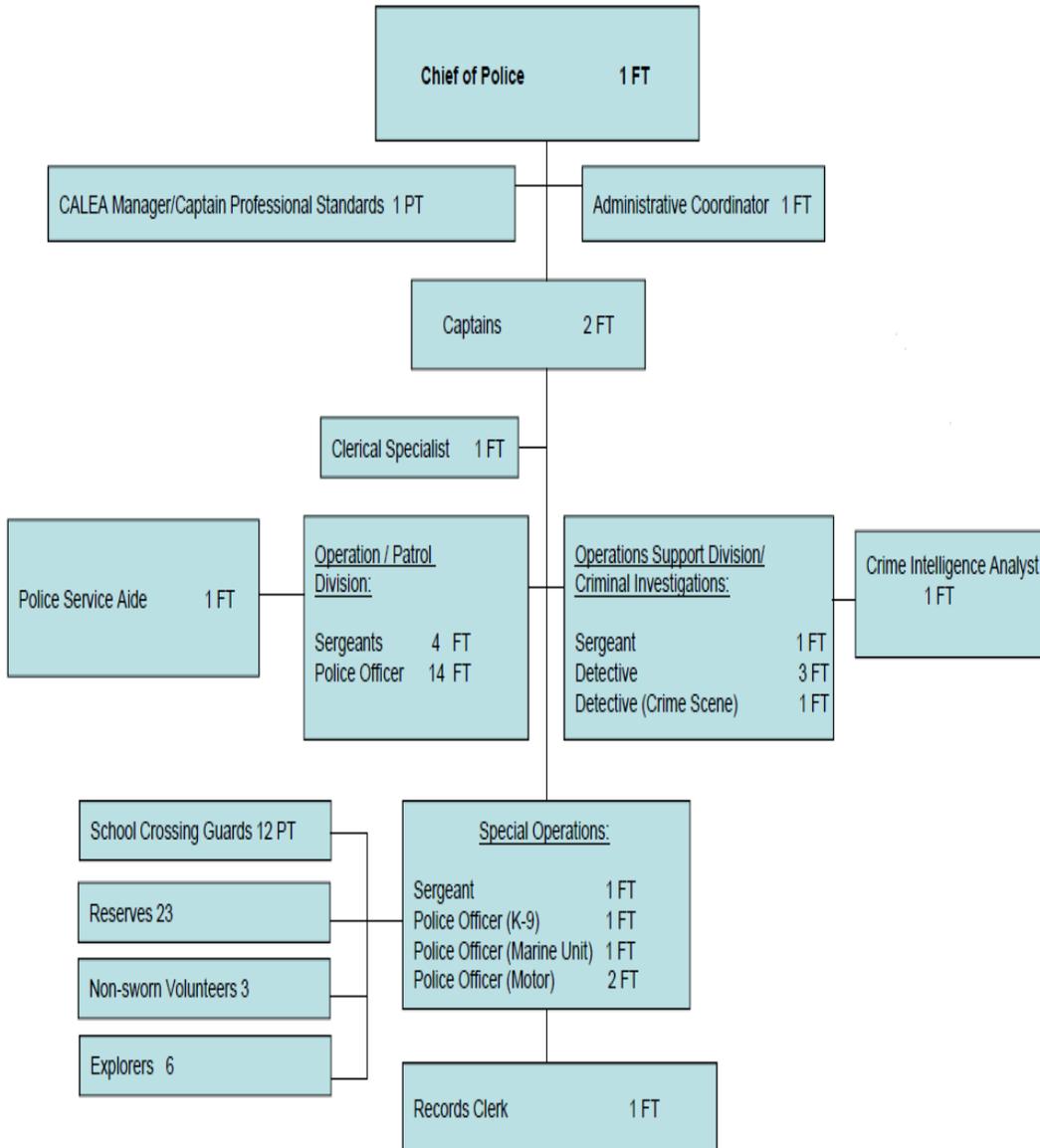
- Village Newsletter
- Village Historian
- Village Hall Copier and Postage Machine Rental
- Village Hall Utilities (Telephone, Electric, Water & Sewer)
- General Supplies for Village Hall

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
General Services-Village Hall**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Operating						
Historian	0	903	-100.00%	43	0	520
Materials & Supplies	9,700	6,300	53.97%	9,525	4,213	5,000
Newsletter	40,000	35,000	14.29%	32,603	24,228	26,254
Postage	35,000	35,000	0.00%	22,778	24,319	25,117
Rental	8,268	8,250	0.22%	5,708	6,768	6,408
Repairs & Maintenance	1,020	0	0.00%	325	0	0
Utilities	36,644	32,673	12.15%	32,983	30,182	29,281
Other Operating Costs	80	80	0.00%	0	55	135
	130,712	118,206	10.58%	103,965	89,765	92,714
Capital						
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	47,825
	0	0	0.00%	0	0	47,825
Total Expenses	<u>\$ 130,712</u>	<u>\$ 118,206</u>	<u>10.58%</u>	<u>\$ 103,965</u>	<u>\$ 89,765</u>	<u>\$ 140,539</u>

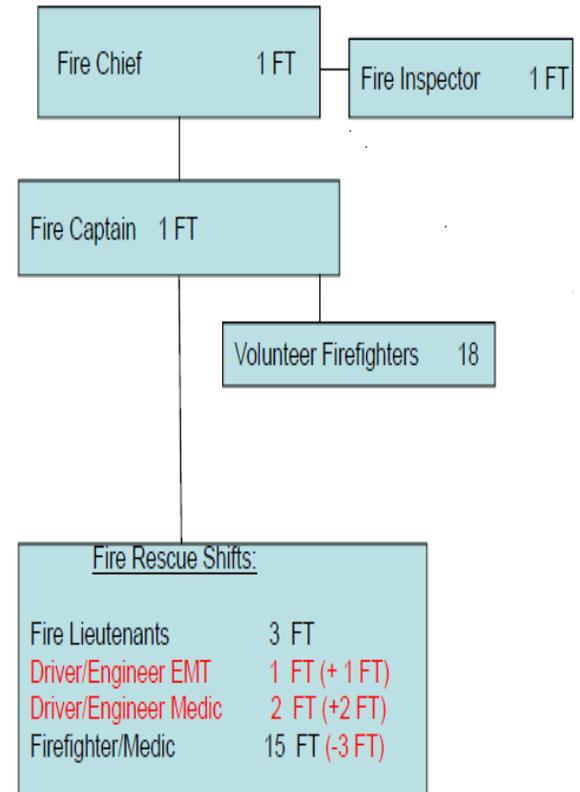
Police and Fire

Police



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

Fire Rescue

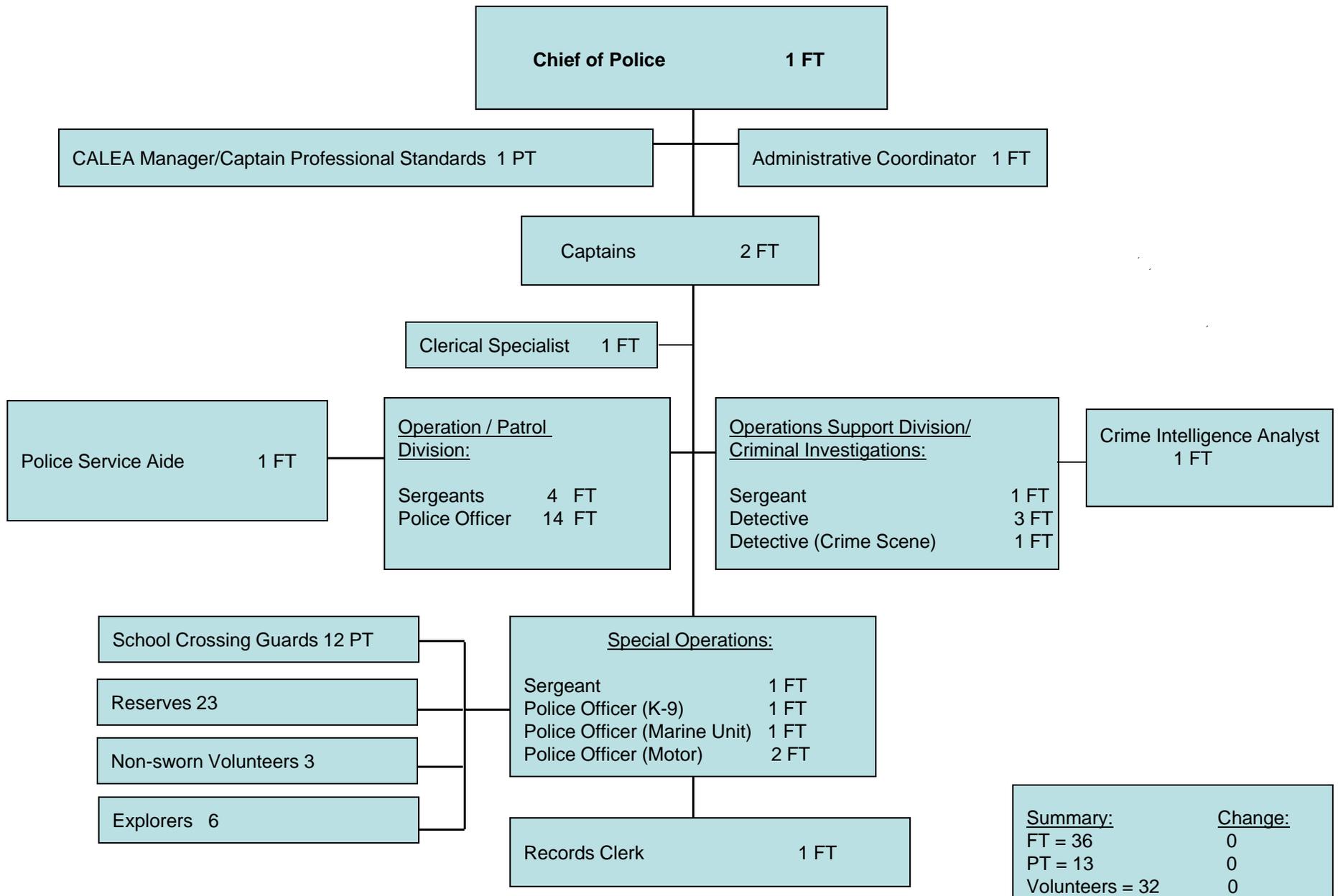


Summary:	Change:
FT = 60	
PT = 13	
Volunteers = 50	

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Police and Fire (combined)**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 4,608,802	\$ 4,640,511	-0.68%	\$ 5,208,446	\$ 4,622,894	\$ 4,302,414
Overtime Pay	243,000	243,000	0.00%	211,079	186,650	310,084
Part-time Pay	<u>100,955</u>	99,324	1.64%	79,452	43,729	55,596
	4,952,757					
Benefits:						
Pension	1,020,390	1,007,142	1.32%	1,127,288	972,987	896,869
Health Insurance	739,497	770,588	-4.03%	791,411	713,406	678,383
FICA/Medicare	378,886	376,585	0.61%	399,236	350,932	337,637
LTD Insurance	19,819	19,697	0.62%	17,995	16,843	23,293
Life Insurance	5,220	5,220	0.00%	5,736	5,820	6,959
Worker's Compensation	154,333	152,977	0.89%	142,337	135,622	91,535
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>292</u>	<u>-</u>	<u>4,953</u>
	2,318,145					
	\$ 7,270,902	\$ 7,315,044	-0.60%	\$ 7,983,270	\$ 7,048,882	\$ 6,707,723
Operating						
Advertising	150	150	0.00%	349	25	714
Books, Publications & Subscriptions	2,095	1,795	16.71%	1,567	1,265	1,138
Conferences & Seminars	600	900	-33.33%	680	1,460	-
Contractual Services	437,347	365,485	19.66%	45,677	46,180	43,488
Employee Relations	1,500	1,500	0.00%	1,540	1,307	1,254
Gas, Oil & Lubricants	148,772	150,920	-1.42%	146,426	140,579	124,292
Law Enforcement Trust (Operating)	0	0	0.00%	4,000	4,000	7,915
Licenses & Fees	8,666	3,425	153.02%	7,238	3,252	462
Materials & Supplies	199,784	186,550	7.09%	138,148	126,396	103,659
Memberships & Dues	4,275	3,310	29.15%	2,081	1,737	1,691
Postage	1,300	1,300	0.00%	1,063	897	1,282
Printing & Binding	3,800	3,800	0.00%	3,020	2,578	1,571
Professional Services	15,400	15,400	0.00%	15,685	15,180	15,498
Rental	24,200	22,250	8.76%	16,442	17,419	17,485
Repairs & Maintenance	164,863	69,975	135.60%	57,070	35,568	58,057
Travel & Training	60,360	46,335	30.27%	38,796	42,437	26,934
Uniforms	57,000	54,800	4.01%	45,787	25,658	25,155
Utilities	100,604	108,360	-7.16%	107,135	103,623	101,963
Volunteer Firefighter Drill Pay	0	0	0.00%	-	3,000	9,251
Other Operating Costs	<u>380</u>	<u>330</u>	<u>15.15%</u>	<u>10,415</u>	<u>2,331</u>	<u>34,670</u>
	1,231,096	1,036,585	18.76%	643,120	574,890	576,479
Capital						
Automotive	0	0	0.00%	0	0	57,582
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>49,990</u>
	0	0	0.00%	0	0	107,572
Total Expenses	<u>\$ 8,501,998</u>	<u>\$ 8,351,629</u>	<u>1.80%</u>	<u>\$ 8,626,390</u>	<u>\$ 7,623,772</u>	<u>\$ 7,391,773</u>

Police



<u>Summary:</u>	<u>Change:</u>
FT = 36	0
PT = 13	0
Volunteers = 32	0

Police Department

Mission Statement

It is the mission of the Police Department to provide the highest quality of police services by maintaining respect for individual rights and human dignity and by empowering residents 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, a Records Clerk, a Clerical Specialist, a Police Service Aide, a Crime Intelligence Analyst and an Administrative Coordinator. The Department currently has eleven (11) part-time personnel (one who serves as the CALEA Manager/Captain of Professional Standards and twelve (12) School Crossing Guards). There are twenty three (23) Reserve Officers and five (5) non-sworn volunteers. Patrol officers work a twelve-hour shift schedule and Records and Administration personnel work an eight hour shift, with a minimum staffing requirement to provide appropriate law enforcement coverage.

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, and
- Professional Standards / CALEA Division.

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.

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.

The Criminal Investigations Division consists of a Sergeant, a Criminal Intelligence Analyst, three (3) Detectives, and a Detective/Crime Scene Technician. They are primarily assigned to investigate and process evidence of both crimes against property and persons and to analyze criminal activity, allowing the Department to maximize the use of personnel to prevent and deter criminal activity.

The Village of North Palm Beach, known as 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.

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

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.

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, affording the Department with the necessary information to properly 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 police resources and to have the greatest impact on the identified problem areas.

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.

The Department continues to research methods for staff to work "smarter" not necessarily "harder." Information Technology personnel 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 April 2014, the North Palm Beach Police Department completed the second national re-accreditation on-site assessment. The Department was re-accredited for the third term at the July 2014 Commission Conference.

The Police Department continued to participate 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 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 (3) years by a team of law enforcement professionals selected by CALEA from non-bordering jurisdictions. CALEA standards apply to patrols, investigations, administration, crime prevention, property and evidence, the Reserves, the Explorers programs, and all other areas of police operations.

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The following community programs are supported by police personnel:

Explorer Program

The Explorer program focuses on 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. 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 five (5) participants.

Police Reserve Program

The Reserve program is established for Florida Certified Law Enforcement Officers who have an interest in serving this community as part of the North Palm Beach Police Department. 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 sixteen (16) security surveys in 2014.

Trespass Program

This program allows business owners to sign an affidavit giving consent for public safety officers to act as an agent, thereby giving them the authority to request people to vacate the premises. After the affidavit is signed, the owner installs (at their own expense)

specifically worded "No Trespass" signs in visible locations. Public Safety Officers must advise persons found on the premises that failure to leave the area may result in arrest. Currently there are forty (40) properties involved in this program.

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

The C.A.T. program is used to deter auto theft. Upon registration (including proof of vehicle ownership and driver's license), the vehicle owner signs a consent form authorizing Public Safety Officers to conduct a traffic stop on their vehicle if the vehicle is being operated between the hours of 1:00 A.M. and 5:00 A.M. A yellow C.A.T. sticker is placed on the rear window, notifying Police Officers of participation in the program. Currently there are 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-mails. The Department distributed twenty five hundred (2,500) flyers in 2014.

Cell Phones to Seniors

Cell phones are collected and then distributed to senior citizens throughout the area for emergency use. The Department distributed ten (10) cell phones in 2014.

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 provided to residents to keep their homes safe through secured firearms. The Department distributed two hundred and twenty five (225) gun locks in 2014.

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 in hopes of finding solutions to issues. This program also helps to organize neighborhoods into Crime Watch groups. The Department conducted two hundred and twenty-four (224) meetings in 2014.

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 for 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 nineteen (19) meetings throughout 2014.

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 twenty-three (23) seminars in 2014.

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 2014.

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 data, 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 fifty (250) children were fingerprinted in 2014.

Personnel Changes

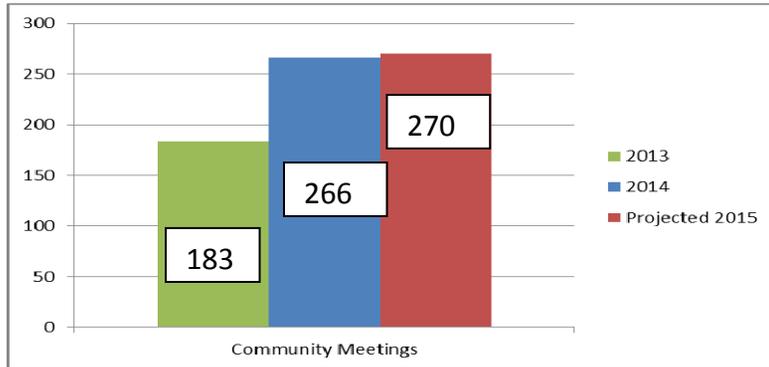
There are no personnel/title changes for Fiscal Year 2015/2016.

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Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the Police Department achieved the following new initiatives and improvement goals:

- Increased community participation/meetings:



- Increased code enforcement actions:



- Increased case clearance to 26.1%.
- Transitioned its CAD, dispatch and 911 functions to the North County Dispatch Center (NCDC).
- Established Transitional Neighborhood Teams (TNT) consisting of a captain, two (2) sergeants, two (2) detectives, a K-9 Officer, eight (8) police officers and a 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.

- Addressed Section 8 housing fraud in partnership with HUD and the County housing authority, yielding positive results in removing felons from the NPB community.
- Increased traffic enforcement in targeted transitional neighborhoods, leading to other offence enforcement.
- Became truant interdiction partners with school police and parents, engaging truants who become at risk for committing property crimes when absent from school.

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 and improve the overall appearance of the Village.

Department Goal:

Provide for a safe and secure community.

Objectives:

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

Council Goal:

Continuously improve the way the Village operates.

Department Goal:

Deploy TNT (Transitional Neighborhood Team) to partner with Community Development and Code Compliance, to assist with education and enforcement efforts towards nuisance abatement.

Objectives:

- a. Deploy TNT (Transitional Neighborhood Team) to address areas in initial decline.
- b. Increase business outreach through directed patrols and business closing programs.
- c. Continue educational efforts with Village residents on code requirements with emphasis on quality of life issues.
- d. Increase code compliance on quality of life issues.

Council Goal:

Provide a sustainable financial base for the Village.

Departmental Goal:

Increase civilian and sworn volunteer personnel.

Objectives

- a. Continue the 3-year plan to move cars and monitor mileage to prevent a wave of expenditures.
- b. Partner with the United States Department of Justice in the BVP Grant opportunity (Bulletproof Vest Partnership) to defray the departmental cost to purchase ballistic vests annually.
- c. Increase community knowledge of the special detail opportunities within the Village.
- d. Seek graduating college students as interns to utilize within the department for administrative tasks.

Council Goal:

Maintain and improve all recreational facilities of the Village.

Departmental Goal:

Increase directed patrols.

Objectives

- a. Deploy directed patrols to address quality of life issues in the parks.

Council Goal:

Implement the pay for performance system.

Departmental Goal:

Develop strategies to address any anticipated subject matters that may affect the Village and the PBA (Police Benevolent Association) / CBA (Collective Bargaining Agreement).

Objectives:

- a. Partner with the Human Resources Department and the PBA (Police Benevolent Association) on implementation of pay for performance.

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Performance / Workload Measures

Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Continue to transition to web-based flyer distribution and community campaigns	2,550	2,000	1,500
Number of code compliance issues	300	200	150
Ratio of UCR Part I crime and clearance	36%	35%	34%
Increase number of warnings issued for traffic stops	125	130	135
Reduce traffic crash reports	310	300	290

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 increased its case clearance to 26.1%.



NORTH PALM BEACH CRIME STATISTICS

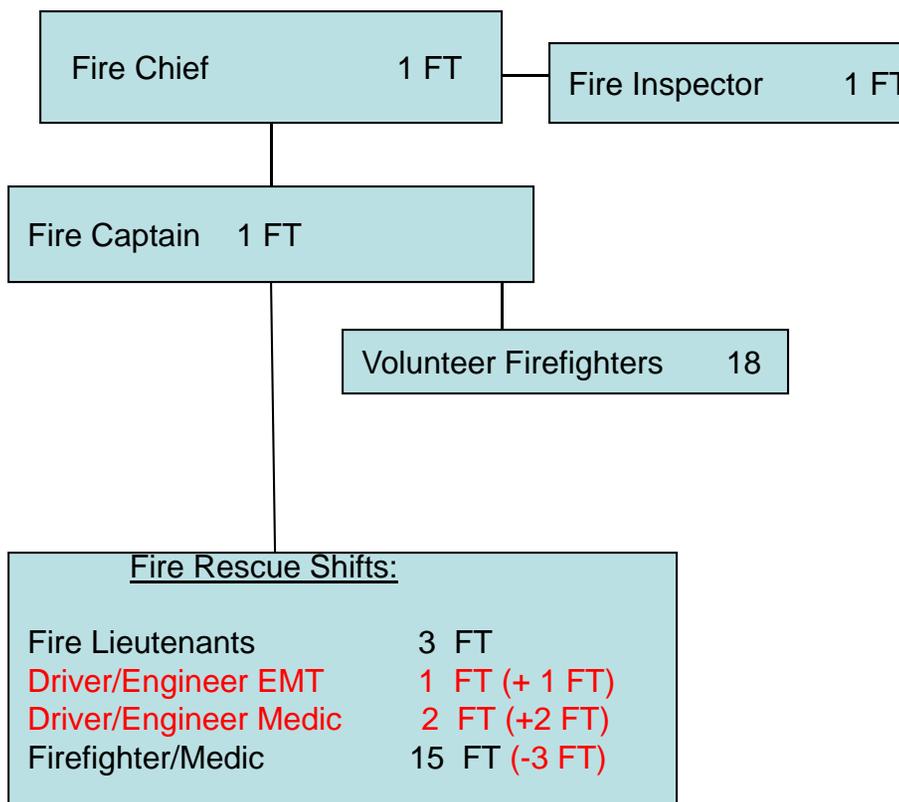
	Jan 13 - Jan 14 - Dec 13	Jan 14 - Dec 14	-/+	% Change	Actual Cases
Murder	0	0	0	0%	0
Sexual Assault	0	4	4	400%	4
Robbery	6	5	-1	-17%	5
Aggravated Assault	8	10	2	25%	10
Stolen Vehicle	8	20	12	150%	20
Burglary to Residence	38	59	21	55%	59
Burglary Non Residence	7	16	9	129%	16
Burglary to Vehicle	33	58	25	76%	58
Theft	105	135	30	29%	135
TOTALS:	205	307	102	50%	307
Arrests:	216	264	48	22%	264

The North Palm Beach Police Department has seen an increase in the specified categories of crime demonstrated above.

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Police**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 2,653,201	\$ 2,763,430	-3.99%	\$ 3,445,565	\$ 2,933,926	\$ 2,629,660
Overtime Pay	150,000	150,000	0.00%	138,202	98,785	221,575
Part-time Pay	<u>100,955</u>	99,324	1.64%	79,452	43,729	55,596
	2,904,156					
Benefits:						
Pension	581,416	587,537	-1.04%	722,911	597,654	542,432
Health Insurance	392,655	434,415	-9.61%	463,872	424,983	400,600
FICA/Medicare	222,168	225,873	-1.64%	266,873	223,829	210,253
LTD Insurance	11,409	11,625	-1.86%	10,970	10,201	14,213
Life Insurance	3,132	3,132	0.00%	3,648	3,691	4,394
Worker's Compensation	80,162	81,707	-1.89%	80,868	73,054	49,817
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>292</u>	<u>-</u>	<u>4,953</u>
	1,290,942					
	\$ 4,195,098	\$ 4,357,043	-3.72%	\$ 5,212,652	\$ 4,409,853	\$ 4,133,494
Operating						
Advertising	150	150	0.00%	349	25	714
Books, Publications & Subscriptions	700	500	40.00%	401	410	74
Conferences & Seminars	600	900	-33.33%	680	1,460	0
Contractual Services	407,347	335,485	21.42%	18,414	16,118	17,344
Employee Relations	1,500	1,500	0.00%	1,540	1,307	1,254
Gas, Oil & Lubricants	118,000	118,000	0.00%	124,196	118,512	101,946
Law Enforcement Trust (Operating)	0	0	0.00%	4,000	4,000	7,915
Licenses & Fees	8,166	600	1261.00%	6,360	1,624	347
Materials & Supplies	133,684	117,700	13.58%	81,799	66,358	39,746
Memberships & Dues	3,000	2,240	33.93%	1,257	937	807
Printing & Binding	3,000	3,000	0.00%	2,537	2,126	1,101
Rental	21,450	20,950	2.39%	15,146	15,989	9,673
Repairs & Maintenance	65,000	51,200	26.95%	46,186	27,220	44,527
Travel & Training	30,500	25,000	22.00%	20,817	25,619	12,225
Uniforms	28,000	24,500	14.29%	23,025	17,501	12,651
Utilities	11,434	15,000	-23.77%	10,980	11,792	10,884
Other Operating Costs	<u>150</u>	<u>100</u>	<u>50.00%</u>	<u>122</u>	<u>25</u>	<u>34,475</u>
	832,681	716,825	16.16%	357,810	311,023	295,683
Capital						
Automotive	0	0	0.00%	0	0	57,582
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>
	0	0	0.00%	0	0	57,582
Total Expenses	<u>\$ 5,027,779</u>	<u>\$ 5,073,868</u>	<u>-0.91%</u>	<u>\$ 5,570,463</u>	<u>\$ 4,720,876</u>	<u>\$ 4,486,759</u>

Fire Rescue



Note:

The changes in this department are a result of the new IAFF Collective Bargaining Agreement.

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

Fire Rescue

Mission Statement

It is the mission of the Fire Rescue Department to provide exceptional life safety services through the delivery of quality, professional fire suppression, emergency medical services, fire code enforcement and community education.

Department Structure

The Fire Rescue Department is composed of a fire chief, fire captain, a fire inspector, three (3) fire rescue lieutenants, three (3) driver/engineers, fifteen (15) firefighter/paramedics or EMTs and eighteen (18) 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 responsible for the day-to-day operations: responding to emergency calls, in-house training drills 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. The Lieutenants are each assigned a six-personnel shift; one being a driver/engineer. The driver/engineer is responsible for apparatus operation and apparatus/equipment maintenance and also steps up to the lieutenant role when necessary. Each shift works a 24-hour on-duty/48-hour off-duty schedule with each member having an additional scheduled day off every three (3) weeks, averaging out to a 48-hour work week. Mandatory minimum daily staffing is five (5) people, with two (2) on an ambulance and three (3) on a fire engine.

Volunteers are required to hold the same certifications as career personnel: Firefighter II and EMT or paramedic certification. Volunteers are also required to attend at least two (2) monthly fire drills and ride a minimum of twenty-four (24) hours per month with career personnel. They can be assigned any duty for which they are certified and can supplement, but never replace, career personnel.

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Personnel Changes

The personnel/title changes for Fiscal Year 2015/2016 (as a result of the new IAFF Collective Bargaining Agreement) are:

- Addition of three (3) full-time Driver/Engineer positions; and
- Deletion of three (3) full-time Firefighter/Medic/EMT positions.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the Fire Rescue Department achieved the following new initiatives and goals for improvement:

- Recertified all personnel in CPR and Advanced Cardiac Life Support (ACLS).
- Served as a host location for the annual countywide Hands-only CPR training event.
- Replaced seven-year old power-lift stretchers with modern equipment.
- Replaced twelve-year old hydraulic extrication equipment with high-output advanced models.
- Replaced a twelve-year old Chevrolet S-10 staff vehicle with a new Ford F-150.
- Improved the ISO rating from a Class 3 to a Class 2.
- Participated in a number of Village and countywide events including 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 Department plans to achieve the following goals and objectives:

Council Goal:

Maintain a high quality of life in the Village

Department Goal:

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

Objectives:

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

Department Goal:

Maintain personnel proficiencies at a high level in all aspects of emergency response work our department engages.

Objectives:

- a. Regularly train our personnel to maintain job skills.
- b. Offer and encourage advanced educational opportunities.

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Council Goal:

Establish a long-term (10-year) capital plan

Department Goal:

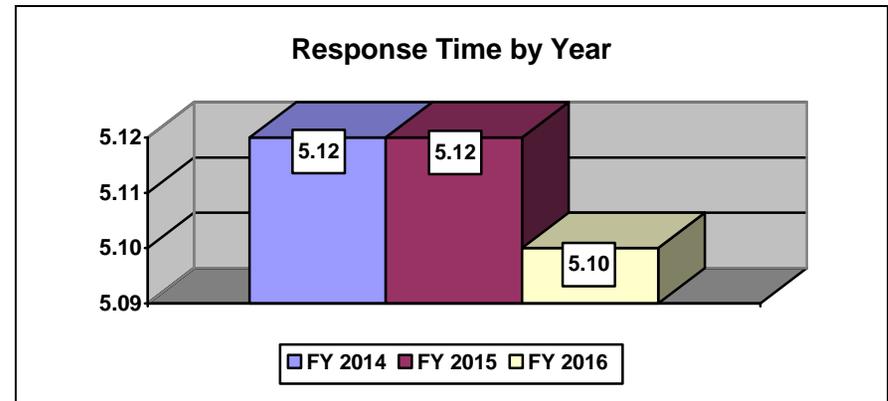
Restructure apparatus types and their replacement schedules to better manage costs while maintaining service levels.

Objectives:

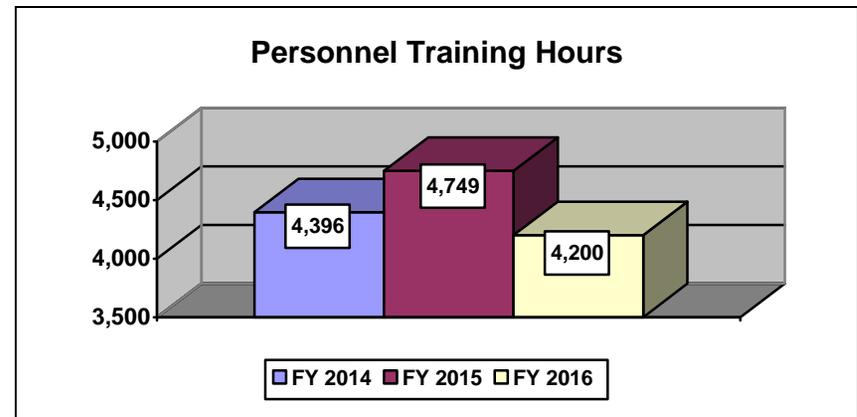
- a. Replace a 2003 rescue in FY 2016.
- b. Replace quintuplet fire apparatus with an engine/pumper in FY 2017, saving approximately \$400,000.
- c. Maintain a three (3) engine fleet – with a seven-year rotation.
- d. Maintain a two (2) rescue fleet – with a five-year rotation.

Performance / Workload Measures

Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
8 minute response time 80% of the time	5.12	5.12	5.10
Personnel training hours	4,396	4,749	4,200



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



Personnel Training Hours: This graph depicts current training pattern. With recertifications scheduled bi-annually and tri-annually, schedules training hour cycles are scheduled accordingly.

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Fire Rescue**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 1,955,601	\$ 1,877,081	4.18%	\$ 1,762,881	\$ 1,688,967	\$ 1,672,754
Overtime Pay	93,000	93,000	0.00%	72,877	87,865	88,509
Part-time Pay	-	-	0.00%	-	-	-
	2,048,601	-	0.00%	-	-	-
Benefits:						
Pension	438,974	419,605	4.62%	404,377	375,333	354,437
Health Insurance	346,842	336,173	3.17%	327,540	288,423	277,782
FICA/Medicare	156,718	150,712	3.99%	132,362	127,103	127,384
LTD Insurance	8,410	8,072	4.19%	7,025	6,642	9,080
Life Insurance	2,088	2,088	0.00%	2,088	2,128	2,565
Worker's Compensation	74,171	71,270	4.07%	61,468	62,568	41,718
Other	-	-	0.00%	-	-	-
	1,027,203	-	0.00%	-	-	-
	\$ 3,075,804	\$ 2,958,001	3.98%	\$ 2,770,618	\$ 2,639,029	\$ 2,574,229
Operating						
Books, Publications & Subscriptions	1,395	1,295	7.72%	1,166	855	1,064
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	30,000	30,000	0.00%	27,263	30,062	26,143
Gas, Oil & Lubricants	30,772	32,920	-6.52%	22,230	22,067	22,346
Licenses & Fees	500	2,825	-82.30%	878	1,628	115
Materials & Supplies	66,100	62,850	5.17%	51,549	54,491	63,914
Memberships & Dues	1,275	1,070	19.16%	824	800	884
Printing & Binding	800	800	0.00%	482	452	470
Professional Services	15,400	15,400	0.00%	15,685	15,180	15,498
Rental	2,750	1,300	111.54%	1,296	1,430	331
Repairs & Maintenance	16,563	12,125	36.60%	8,379	8,348	13,530
Travel & Training	29,860	21,335	39.96%	17,978	16,817	14,709
Uniforms	29,000	30,300	-4.29%	22,762	8,157	12,504
Utilities	900	840	7.14%	610	652	609
Volunteer Firefighter Drill Pay	0	0	0.00%	0	3,000	9,251
Other Operating Costs	150	150	0.00%	59	69	60
	225,465	213,210	5.75%	171,161	164,007	181,427
Capital						
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
	0	0	0.00%	0	0	0
Total Expenses	\$ 3,301,269	\$ 3,171,211	4.10%	\$ 2,941,779	\$ 2,803,036	\$ 2,755,657

General Services-Police and Fire

Mission Statement

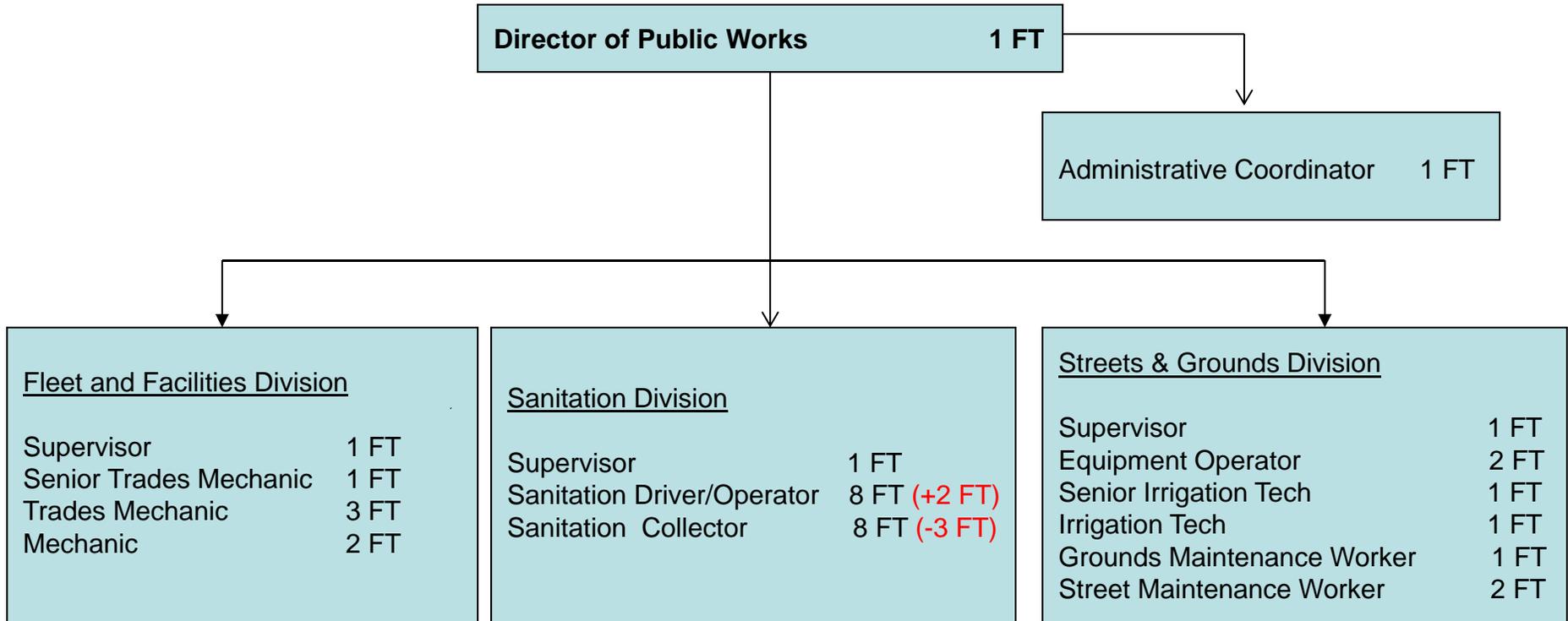
This Division of Police and Fire is for the express purpose of accounting for expenditures related to the Public Safety Building that cannot be directly associated with or easily identified to Police or Fire Rescue. Some of the items accounted for within this Division include the following:

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

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Gen Svcs-Police and Fire Bldg**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Operating						
Materials & Supplies	0	6,000	-100.00%	4,800	5,547	0
Postage	1,300	1,300	0.00%	1,063	897	1,282
Rental	0	0	0.00%	0	0	7,482
Repairs & Maintenance	83,300	6,650	1152.63%	2,505	0	0
Utilities	88,270	92,520	-4.59%	95,545	91,179	90,470
Other Operating Costs	80	80	0.00%	10,235	2,237	135
	172,950	106,550	62.32%	114,149	99,860	99,368
Capital						
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	49,990
	0	0	0.00%	0	0	49,990
Total Expenses	<u>\$ 172,950</u>	<u>\$ 106,550</u>	<u>62.32%</u>	<u>\$ 114,149</u>	<u>\$ 99,860</u>	<u>\$ 149,358</u>

Public Works



<u>Summary:</u>	<u>Change:</u>
FT= 34	-1 FT
PT= 0	

Public Works

Mission Statement

The mission of the Public Works Department is to support and enhance a high quality of life for Village residents, businesses and visitors by providing well planned, environmentally responsible, cost effective infrastructure and services to promote public health, personal safety, economic growth and civic vitality. The Department's mission is accomplished through the practical use of resources, technology, innovations, teamwork and coordination with other service providers in the Village.

Service Level Narrative

Public Works is comprised of four (4) divisions: Public Works Administration; Fleet & Facilities Maintenance; Street & Grounds Maintenance; and Sanitation. It is the responsibility of each of these divisions to facilitate capital improvement and maintenance of the Village infrastructure while focusing on the needs, concerns, and safety of Village residents.

The Public Works Administration is comprised of the Director of Public Works and a full-time Administrative Coordinator. The Director of Public Works oversees and supervises all areas of the Public Works Department and provides professional managerial oversight to the Department. 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 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 Maintenance Division is comprised of a Supervisor, a Senior Trades Mechanic, three (3) Trades Mechanics, and two (2) Mechanics.

Trades Mechanics are responsible for the repair, maintenance, and overall appearance of Village buildings and facilities which include the Village Hall, Public Safety, Library, Community Center, Anchorage Park and Marina, Osborne Park, Lakeside Park, Public Works Complex, Tennis Facility, Country Club Clubhouse, and all Village-maintained street lights. In addition, the staff of this division constructs and assembles furniture, completes minor office remodeling, monitors building operations, performs preventive maintenance and makes electrical, lighting, and plumbing repairs, as well as repairs to HVAC equipment and to street lights. They are also responsible for the appearance (painting and repair) of all Village buildings.

The Facilities Maintenance staff provides general maintenance for the Golf Pro Shop, Restaurant/Bar and Country Club Administrative offices.

Fleet Maintenance staff maintains and repairs vehicles and equipment utilized by 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.

Village-owned fleet and equipment consists of licensed vehicles and numerous pieces of off-road and small equipment (i.e.; chain saws, generators, grinders, pumps, etc.). Also the renovation of the three wheel carts utilized for the collection of garbage in the Village and the maintenance of various carts used in the driving range operations at the Country Club are tasks performed by Fleet Maintenance.

The Sanitation Division currently consists of a Supervisor, eight (8) Sanitation Driver/Operators, and eight (8) Sanitation Collectors.

The Sanitation Division provides side door garbage collection 3-days a week, curbside vegetation and bulk trash items 2-days a week, and curbside recycling once a week. The Village's Monday through Friday (5-days a week) sanitation service is a unique level of service when compared to surrounding municipalities.

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 conduct safety programs for staff throughout the year.

The Streets and Grounds Maintenance Division is comprised of a Supervisor, two (2) Equipment Operators, two (2) Street Maintenance Workers, a Grounds Maintenance Worker, a Senior Irrigation Technician and an (1) Irrigation Technician.

The Street Maintenance staff 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, inspection and reporting requirements.

The Grounds Maintenance staff oversees the work of the landscape contractor who is responsible for all landscape maintenance of Village properties, including the various parks. They also install new vegetation as part of the Village's revitalization program. Additional responsibilities include the replacement of landscape material that is damaged as the result of automobile accidents or vandalism.

Personnel Changes

The personnel/title changes for Fiscal Year 2015/2016 are:

- Addition of two (2) full-time Sanitation Driver/Operator positions, and
- Deletion of three (3) full-time Sanitation Collector positions

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the Public Works Department completed a significant number of special projects including:

- Implemented a new work order management system to better track staff time and project work load demands.
- Increased staff cross-training program to address operational efficiency issues.
- Implemented a pilot project, in conjunction with the Solid Waste Authority of Palm Beach County, for glass and plastic recycling.
- Transitioned cardboard recycling to a commodity product.
- Completed energy consumption audit with FPL. Enrolled the Village facilities in FPL On-Call program and reclassified rate schedules, realizing an annual savings in excess of \$20,000 with no capital investment.
- Completed transition of commercial dumpster service from rear-load to front-load, reducing operating costs and increasing revenue while maintaining service level.

- Replaced and revitalized the landscaping along Northlake Boulevard.
- Negotiated and implemented a new labor contract with FPE.
- Replaced lighting at Village Hall, Library, Public Works, and selected street lights in the Village.

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:

Continuously improve the way the Village operates.

Department Goal:

Reduce the number of workers’ compensation cases

Objectives:

- Provide specialized training for staff.
- Inspect shop and work areas on a regular basis.
- Procure proper equipment for those work functions producing the most frequent compensation claims.

Department Goal:

Reduce solid waste disposal fees

Objectives:

- Educate residents and staff on keeping items separated for collection, particularly trash and vegetation.
- Develop assertive schedule to capture commercial recycling.
- Ensure scheduling of personnel and equipment is directed to specific tasks.
- Increase overall recycling tonnage by a minimum of 5% each of the next three (3) years.

Department Goal:

Reduce fuel consumption

Objectives:

- Perform regular maintenance of vehicles to ensure performance at the optimum levels.
- Convert fleet to more fuel efficient configurations.

Department Goal:

Continue to focus on evaluating all department functions for opportunities to improve operation

Objectives:

- Implement uniform policies and procedures.
- Implement vehicle tracking and operations system.
- Continue American Public Works Association accreditation process.
- Continue to upgrade mechanical systems, replacing older systems to take advantage of newer energy saving models and reducing the impacts of equipment failure.
- Develop a street lighting enhancement plan for neighborhood areas with or without limited nighttime lighting. Lighting themes, style, color and materials would enhance safety and improve the Village’s identity.
- Install energy saving equipment and devices to reduce electrical consumption throughout the Village.
- Complete the transition to asset management.
- Continue the program of preventive maintenance for facilities to maintain a high quality appearance.
- Transition from rear-load to front-load multi-family residential collection vehicles. This transition includes a full route conversion of multi-family residential dumpsters, and will reduce operating costs while increasing revenue generation from recycling.

Council Goal:

Maintain a high quality of life and improve the overall appearance in the Village.

Department Goal:

Improve the appearance of medians and Village grounds.

Objectives:

- a. Improve landscaped gateways into the Village.
- b. Implement a corridor plan for main travel routes within the village to include decorative lighting elements, swale and intersection landscape plan, additional decorative sign posts, and intersection crosswalks to create a signature appearance.
- c. Monitor grounds maintenance contractor to ensure adherence to contract.
- d. Develop a median revitalizing plan with FDOT to provide for visually attractive landscaping in the U.S. One corridor.
- e. Develop a median revitalization plan with PBC to provide for visually attractive landscaping in the Alternative A1A.
- f. Introduce and maintain annual/seasonal color at Village parks, grounds, and medians.
- g. Improve landscape and appearance at Village gateways, Lighthouse Drive, Prosperity Farms Road, and U.S. Highway One.
- h. Be proactive in the approach to the guidelines of NPDES, which emphasizes monitoring of the Village’s storm water system and to be vigilant for illicit spills and discharges.

Council Goal:

Establish a long-term (10-Year) capital plan.

Department Goal:

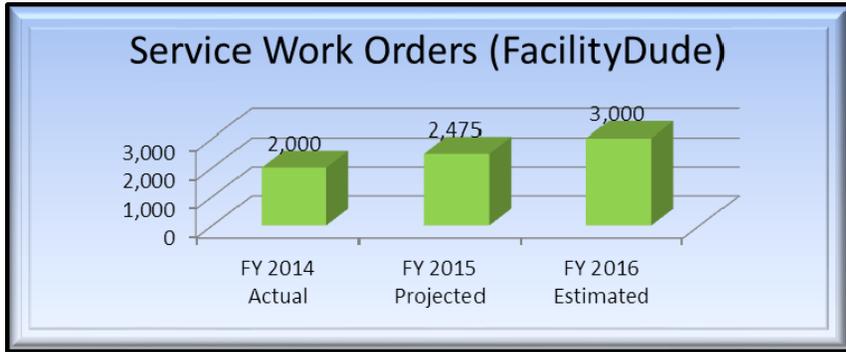
Prepare long-range infrastructure assessment plan

Objectives:

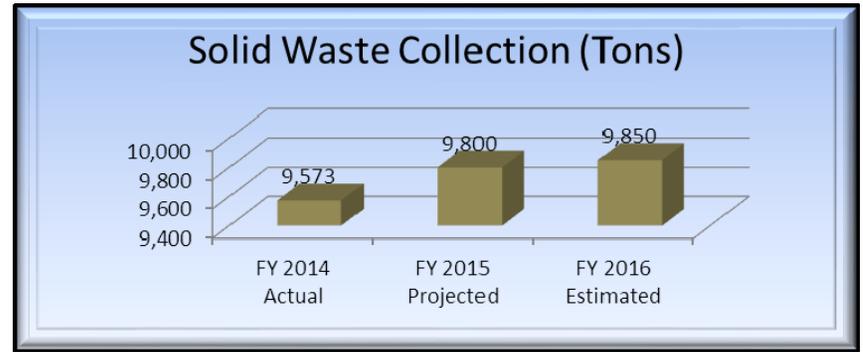
- a. Develop a comprehensive 10-year capital plan based on evaluations of all Village infrastructure to include priority listing, normalized expenditure schedule, and preventive maintenance schedule.

Performance / Workload Measures

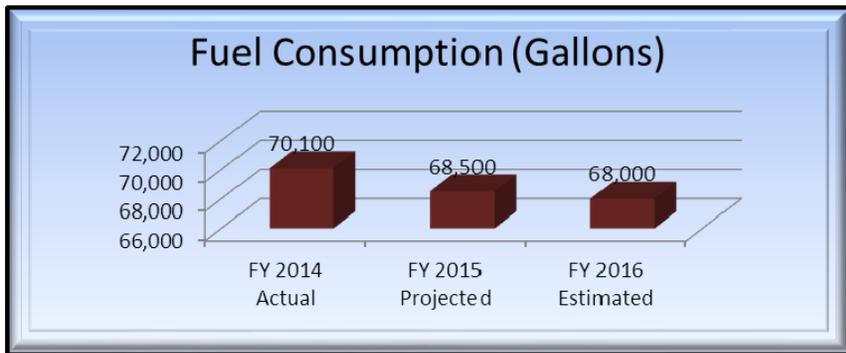
Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Service Work Orders (FacilityDude)	2,000	2,475	3,000
Fuel Consumption(Gallons)(Full Fleet)	71,100	68,500	68,000
Solid Waste Collection (tons)	9,573	9,800	9,850
Paper & Cardboard Recycling (tons)	772	890	950
Glass & Plastic Recycling (tons)	541	623	700



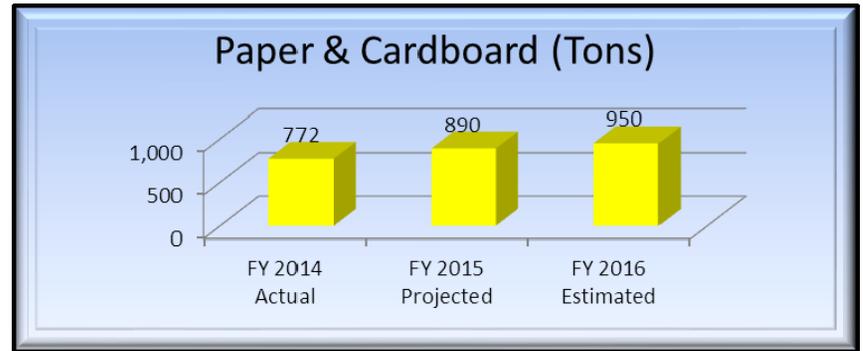
Service Work Orders: During FY 2014/2015, Public Works transitioned to a new service work order management system that was interactive and allowed for work projection and trend analysis.



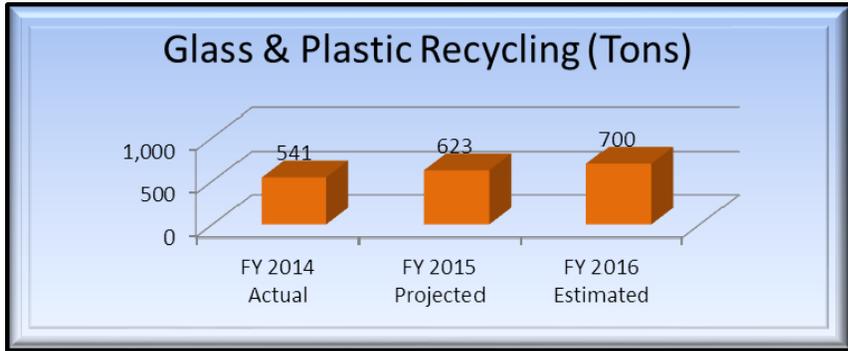
Solid Waste Collection: This chart depicts the number of tons of garbage and trash collected on an annual basis.



Fuel Consumption: The above graph illustrates the entire Village fleet of vehicles and assorted pieces of machinery and equipment. Public Works vehicle purchases made in FY 2014 (and going forward) replace older vehicles with more fuel-efficient models.



Paper & Cardboard Recycling: The above graph indicates that more individuals are making a conscientious effort 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. The increase between FY 2014 and FY 2015 is equal to 15.2%.



Glass & Plastic Recycling: As referenced earlier, the indicators support the conclusion that 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. The increase between FY 2014 and FY 2015 is equal to 15.1%.

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Public Works (combined)**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 1,554,225	\$ 1,571,925	-1.13%	\$ 1,492,375	\$ 1,578,977	\$ 1,664,149
Overtime Pay	20,500	20,500	0.00%	96,021	17,450	14,770
Part-time Pay	-	-	0.00%	-	-	-
	<u>1,574,725</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	303,599	306,410	-0.92%	299,594	293,223	312,693
Health Insurance	405,950	424,164	-4.29%	393,598	363,492	365,039
FICA/Medicare	120,469	121,823	-1.11%	113,962	111,523	118,740
LTD Insurance	6,685	6,762	-1.14%	6,293	6,258	9,333
Life Insurance	2,958	3,045	-2.86%	2,870	3,047	3,910
Worker's Compensation	90,277	92,932	-2.86%	85,883	89,366	73,952
Other	-	-	0.00%	(70)	(100)	(95)
	<u>929,938</u>	<u>-</u>	<u>0.00%</u>	<u>(70)</u>	<u>(100)</u>	<u>(95)</u>
	<u>\$ 2,504,663</u>	<u>\$ 2,547,561</u>	<u>-1.68%</u>	<u>\$ 2,490,524</u>	<u>\$ 2,463,237</u>	<u>\$ 2,562,491</u>
Operating						
Advertising	0	0	0.00%	-	1,733	1,103
Contractual Services	685,500	667,500	2.70%	566,289	563,244	577,449
Employee Relations	100	100	0.00%	-	-	-
Equipment Rental	9,000	3,000	200.00%	497	728	1,364
Gas, Oil & Lubricants	112,000	125,200	-10.54%	112,281	118,863	124,987
Licenses & Fees	1,850	1,850	0.00%	2,536	365	347
Materials & Supplies	389,250	307,500	26.59%	128,281	235,737	271,994
Memberships & Dues	1,000	1,000	0.00%	263	750	195
NPEDS Permitting	10,000	10,000	0.00%	10,843	11,216	9,046
Postage	300	250	20.00%	220	78	141
Printing & Binding	500	200	150.00%	144	286	69
Professional Services	40,000	90,000	-55.56%	0	2,935	4,068
Repairs & Maintenance	277,000	251,500	10.14%	178,930	91,993	121,953
Solid Waste Disposal	77,000	76,000	1.32%	85,593	66,260	39,170
Uniforms	9,500	9,500	0.00%	9,927	10,362	11,404
Utilities	184,747	189,755	-2.64%	182,767	161,938	159,997
Other Operating Costs	11,150	12,150	-8.23%	4,602	4,256	910
	<u>1,808,897</u>	<u>1,745,505</u>	<u>3.63%</u>	<u>1,283,172</u>	<u>1,270,743</u>	<u>1,324,198</u>
Capital						
Automotive	0	0	0.00%	0	0	0
Capital	0	10,000	-100.00%	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	25,457
	<u>0</u>	<u>10,000</u>	<u>-100.00%</u>	<u>0</u>	<u>0</u>	<u>25,457</u>
Total Expenses	<u><u>\$ 4,313,560</u></u>	<u><u>\$ 4,303,066</u></u>	<u><u>0.24%</u></u>	<u><u>\$ 3,773,696</u></u>	<u><u>\$ 3,733,980</u></u>	<u><u>\$ 3,912,146</u></u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Public Works Administration**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 146,455	\$ 141,230	3.70%	\$ 201,779	\$ 216,360	\$ 255,890
Overtime Pay	-	-	0.00%	16	172	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>146,455</u>					
Benefits:						
Pension	23,410	22,625	3.47%	30,869	31,368	41,213
Health Insurance	31,872	31,871	0.00%	49,283	29,990	30,909
FICA/Medicare	11,204	10,805	3.69%	14,893	14,052	18,329
LTD Insurance	630	608	3.62%	841	678	1,315
Life Insurance	174	174	0.00%	265	222	324
Worker's Compensation	255	252	1.19%	384	1,112	1,662
Other	-	-	0.00%	-	-	-
	<u>67,545</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 214,000</u>	<u>\$ 207,565</u>	<u>3.10%</u>	<u>\$ 298,330</u>	<u>\$ 293,953</u>	<u>\$ 349,642</u>
Operating						
Contractual Services	25,500	17,500	45.71%	13,321	6,730	6,306
Employee Relations	100	100	0.00%	0	0	0
Gas, Oil & Lubricants	0	800	-100.00%	0	0	0
Licenses & Fees	1,000	1,000	0.00%	1,497	240	0
Materials & Supplies	2,250	2,450	-8.16%	10,516	10,189	1,138
Memberships & Dues	1,000	1,000	0.00%	263	750	195
Postage	300	250	20.00%	220	78	141
Printing & Binding	500	200	150.00%	144	286	69
Repairs & Maintenance	0	0	0.00%	0	0	0
Uniforms	0	0	0.00%	0	349	281
Utilities	22,216	19,590	13.40%	20,931	21,576	23,128
Other Operating Costs	3,450	2,750	25.45%	336	3,449	0
	<u>56,316</u>	<u>45,640</u>	<u>23.39%</u>	<u>47,228</u>	<u>43,647</u>	<u>31,259</u>
Capital						
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%	0	-	-
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u><u>\$ 270,316</u></u>	<u><u>\$ 253,205</u></u>	<u><u>6.76%</u></u>	<u><u>\$ 345,558</u></u>	<u><u>\$ 337,600</u></u>	<u><u>\$ 380,901</u></u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Facility Services**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 196,378	\$ 192,221	2.16%	\$ 162,392	\$ 170,131	\$ 200,775
Overtime Pay	1,500	1,500	0.00%	979	765	1,806
Part-time Pay	-	-	0.00%	-	-	-
	<u>197,878</u>	-				
Benefits:						
Pension	40,117	38,661	3.77%	34,921	34,590	39,983
Health Insurance	52,582	41,420	26.95%	35,469	32,640	34,395
FICA/Medicare	15,138	14,820	2.15%	11,385	11,843	14,051
LTD Insurance	845	827	2.18%	685	667	1,112
Life Insurance	348	348	0.00%	290	305	432
Worker's Compensation	6,932	6,781	2.23%	5,326	5,445	4,792
Other	-	-	0.00%	-	-	-
	<u>115,962</u>	-		-	-	-
	\$ 313,840	\$ 296,578	5.82%	\$ 251,449	\$ 256,387	\$ 297,345
Operating						
Contractual Services	150,000	150,000	0.00%	127,381	123,474	143,701
Professional Services	25,000	45,000	-44.44%	0	0	0
Equipment Rental	1,500	1,000	50.00%	0	128	1,244
Gas, Oil & Lubricants	11,000	11,000	0.00%	11,478	10,727	10,845
Licenses & Fees	150	150	0.00%	316	75	125
Materials & Supplies	32,750	28,550	14.71%	(32,730)	14,724	29,802
Repairs & Maintenance	74,500	81,500	-8.59%	65,405	42,059	50,817
Solid Waste Disposal	27,000	26,000	3.85%	26,261	27,611	27,800
Uniforms	1,000	1,000	0.00%	780	935	964
Other Operating Costs	1,200	2,200	-45.45%	1,784	0	660
	<u>324,100</u>	<u>346,400</u>	<u>-6.44%</u>	<u>200,675</u>	<u>219,734</u>	<u>265,959</u>
Capital						
Automotive	0	0	0.00%	0	0	0
Capital	0	10,000	-100.00%	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>10,000</u>	<u>-100.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$ 637,940</u>	<u>\$ 652,978</u>	<u>-2.30%</u>	<u>\$ 452,124</u>	<u>\$ 476,121</u>	<u>\$ 563,304</u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Vehicle Maintenance**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 157,776	\$ 145,838	8.19%	\$ 104,541	\$ 136,622	\$ 130,930
Overtime Pay	1,500	1,500	0.00%	1,311	1,042	298
Part-time Pay	-	-	0.00%	-	-	-
	<u>159,276</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	31,493	29,098	8.23%	22,278	29,083	27,424
Health Insurance	15,136	20,710	-26.91%	7,371	18,141	17,168
FICA/Medicare	12,185	11,272	8.10%	7,703	9,878	9,405
LTD Insurance	679	628	8.12%	416	554	769
Life Insurance	261	261	0.00%	170	262	324
Worker's Compensation	3,786	3,520	7.56%	2,453	3,249	2,386
Other	-	-	0.00%	-	-	-
	<u>63,540</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 222,816</u>	<u>\$ 212,827</u>	<u>4.69%</u>	<u>\$ 146,243</u>	<u>\$ 198,830</u>	<u>\$ 188,704</u>
Operating						
Contractual Services	4,000	4,000	0.00%	1,339	1,624	1,109
Gas, Oil & Lubricants	1,000	1,400	-28.57%	1,124	2,207	3,442
Licenses & Fees	700	700	0.00%	722	50	222
Materials & Supplies	163,750	163,500	0.15%	113,256	141,259	178,848
Repairs & Maintenance	42,500	43,000	-1.16%	29,605	33,146	44,913
Uniforms	1,000	1,000	0.00%	1,335	1,058	927
Utilities	300	300	0.00%	285	178	0
Other Operating Costs	2,000	2,200	-9.09%	384	(0)	0
	<u>215,250</u>	<u>216,100</u>	<u>-0.39%</u>	<u>148,049</u>	<u>179,522</u>	<u>229,462</u>
Capital						
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>
Total Expenses	<u><u>\$ 438,066</u></u>	<u><u>\$ 428,927</u></u>	<u><u>2.13%</u></u>	<u><u>\$ 294,292</u></u>	<u><u>\$ 378,352</u></u>	<u><u>\$ 418,166</u></u>

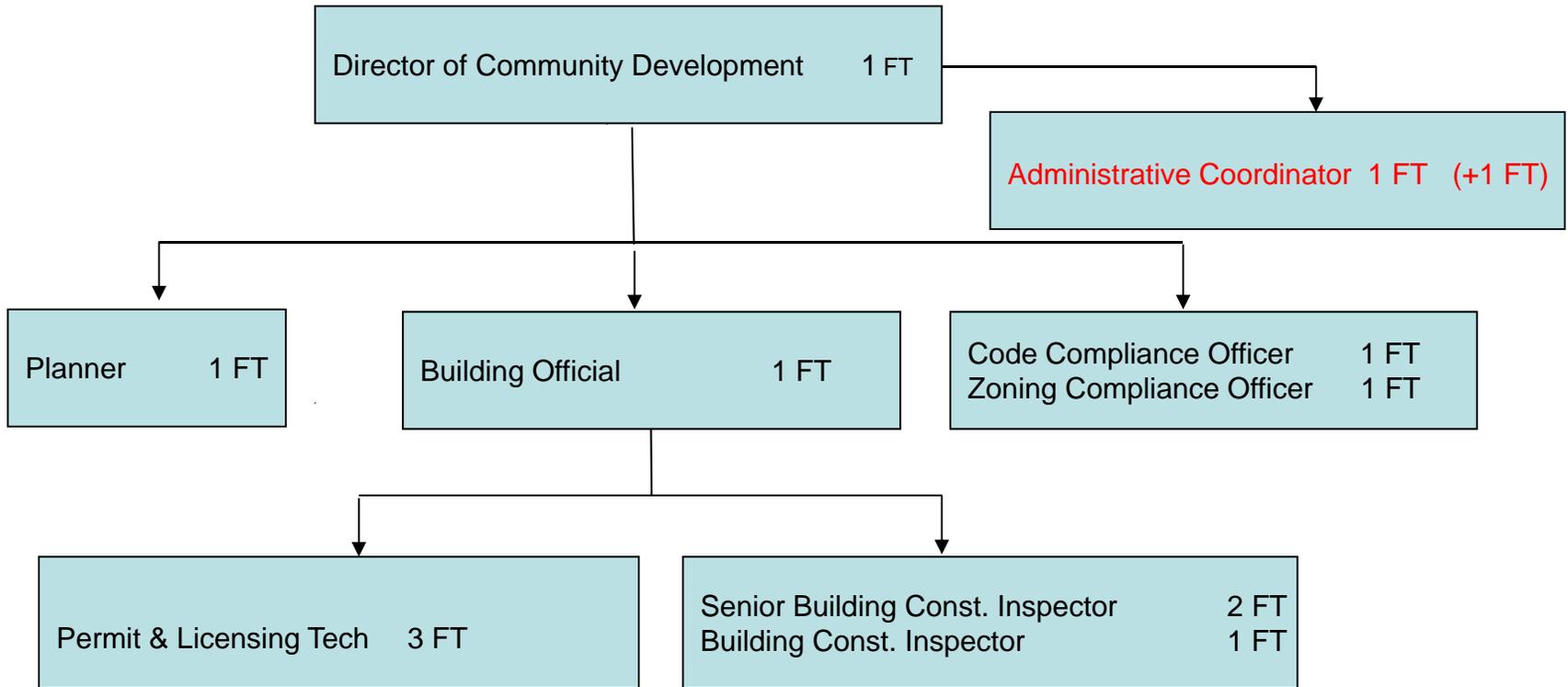
**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Sanitation**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 749,921	\$ 777,133	-3.50%	\$ 746,345	\$ 761,877	\$ 762,418
Overtime Pay	14,500	14,500	0.00%	86,402	13,355	11,014
Part-time Pay	<u>-</u>	-	0.00%	-	-	-
	764,421					
Benefits:						
Pension	153,576	157,356	-2.40%	163,790	147,471	147,057
Health Insurance	223,507	241,737	-7.54%	228,583	216,921	213,489
FICA/Medicare	58,479	60,560	-3.44%	59,189	54,319	54,132
LTD Insurance	3,225	3,342	-3.50%	3,183	3,077	4,368
Life Insurance	1,479	1,566	-5.56%	1,541	1,643	2,016
Worker's Compensation	60,797	62,954	-3.43%	61,523	61,951	51,934
Other	<u>-</u>	-	0.00%	-	-	-
	501,063					
	\$ 1,265,484	\$ 1,319,148	-4.07%	\$ 1,350,556	\$ 1,260,614	\$ 1,246,427
Operating						
Advertising	0	0	0.00%	0	1,733	1,103
Contractual Services	6,000	1,000	500.00%	2,794	1,763	0
Gas, Oil & Lubricants	90,000	100,000	-10.00%	90,307	90,044	91,287
Materials & Supplies	10,000	17,500	-42.86%	13,964	8,310	14,969
Repairs & Maintenance	0	0	0.00%	0	0	0
Solid Waste Disposal	50,000	50,000	0.00%	59,332	38,649	11,370
Uniforms	6,000	6,000	0.00%	6,318	6,214	7,137
Other Operating Costs	<u>1,000</u>	<u>2,000</u>	<u>-50.00%</u>	<u>0</u>	<u>557</u>	<u>250</u>
	163,000	176,500	-7.65%	172,716	147,271	126,115
Capital						
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>0</u>	<u>25,457</u>
	0	0	0.00%	0	0	25,457
Total Expenses	<u>\$ 1,428,484</u>	<u>\$ 1,495,648</u>	<u>-4.49%</u>	<u>\$ 1,523,271</u>	<u>\$ 1,407,885</u>	<u>\$ 1,397,999</u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Streets & Grounds**

	FY 2016 Budget	FY 2015 Original Budget	% Increase / (Decrease)	Actual 09/30/14	Actual 09/30/13	Actual 09/30/12
Personnel						
Salary:						
Regular Pay	\$ 303,695	\$ 315,503	-3.74%	\$ 277,318	\$ 293,988	\$ 314,135
Overtime Pay	3,000	3,000	0.00%	7,313	2,115	1,653
Part-time Pay	-	-	0.00%	-	-	-
	306,695	-	0.00%	-	-	-
Benefits:						
Pension	55,003	58,670	-6.25%	47,735	50,711	57,016
Health Insurance	82,853	88,426	-6.30%	72,892	65,800	69,078
FICA/Medicare	23,463	24,366	-3.71%	20,791	21,431	22,824
LTD Insurance	1,306	1,357	-3.76%	1,167	1,282	1,769
Life Insurance	696	696	0.00%	604	616	814
Worker's Compensation	18,507	19,425	-4.73%	16,196	17,609	13,179
Other	-	-	0.00%	(70)	(100)	(95)
	181,828	-	0.00%	(70)	(100)	(95)
	\$ 488,523	\$ 511,443	-4.48%	\$ 443,947	\$ 453,453	\$ 480,373
Operating						
Contractual Services	500,000	495,000	1.01%	421,454	429,653	426,332
Equipment Rental	7,500	2,000	275.00%	497	599	120
Gas, Oil & Lubricants	10,000	12,000	-16.67%	9,372	15,884	19,412
Materials & Supplies	180,500	95,500	89.01%	23,275	61,254	47,237
NPEDS Permitting	10,000	10,000	0.00%	10,843	11,216	9,046
Professional Services	15,000	45,000	-66.67%	0	2,935	4,068
Repairs & Maintenance	160,000	127,000	25.98%	83,920	16,788	26,222
Uniforms	1,500	1,500	0.00%	1,494	1,806	2,097
Utilities	162,231	169,865	-4.49%	161,551	140,184	136,869
Other Operating Costs	3,500	3,000	16.67%	2,098	250	0
	1,050,231	960,865	9.30%	714,504	680,569	671,403
Capital						
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
	0	0	0.00%	0	0	0
Total Expenses	\$ 1,538,754	\$ 1,472,308	4.51%	\$ 1,158,450	\$ 1,134,023	\$ 1,151,776

Community Development



<u>Summary:</u>	<u>Change:</u>
FT=12	+1 FT
PT=0	

Community Development

Mission Statement

It is the mission of the Community Development Department to work in partnership with residents and local businesses to promote a more sustainable community, maintain the community's overall appearance and preserve the "small town feeling."

Service Levels Narrative

The Community Development Department (CDD) is a full-service department responsible for planning, zoning, code compliance, building permits, business tax receipts and registrations.

The Director of Community Development oversees and supervises the Planning, Building and Code/Zoning Compliance divisions.

The Administrative Coordinator assists the Director and all divisions in providing and facilitating communications with residents and businesses that interact with CDD. As a result, all correspondence, daily scanning of updates, Board minutes, payroll and invoices are channeled through this position to ensure consistency and timeliness.

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

The Building Division consists of a full-time Building Official, a full-time Building Construction Inspector I, two (2) full-time Building Construction Inspector II's and three (3) full-time Permit & Licensing Technicians.

The Building Official is responsible for overseeing the day-to-day operations of the Building Division, including plan review, while 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 as it pertains to completing 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, issuing business tax receipts and contractor registrations, and preparing the necessary financial reports and daily deposits.

The Code/Zoning Compliance Division consists of a full-time Code Compliance Officer and a full-time Zoning Compliance Officer. The purpose of Code/Zoning Compliance is to maintain the aesthetics and property values for residential and business properties within the Village. To that end, this division is tasked with 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 residents by continuously educating and gaining voluntary compliance instead of relying on punitive measures. The Zoning Compliance Officer works in collaboration with 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, code research, and tracking compliance through ongoing data management and reporting.

Personnel Changes

The personnel/title changes for Fiscal Year 2015/2016 are:

- Addition of one (1) full-time Administrative Coordinator position

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the Community Development Department accomplished a significant amount of special projects including:

- Maintained the Village’s FEMA National Flood Insurance Program (NFIP) Community Rating System Class 7, allowing residents a fifteen percent (15%) discount for properties located within Special Flood Hazard Areas (SFHA).
- Assisted parcel owners within the Northlake Boulevard Overlay Zoning District (NBOZ) in obtaining voluntary compliance for required landscape improvements.
- Established a temporary moratorium on the issuance of approvals for the operation of medical marijuana dispensaries or treatment centers.
- Adopted a new article in Chapter 6, Buildings and Building Regulations, ensuring that all buildings and structures within the Village are in safe, sanitary and habitable condition and are free from fire and other hazards incidental to their use and occupancy.
- Created a Commercial Planned Unit Development on approximately 2.34 acres in order to construct a limited access self-storage facility located at 545 and 555 Northlake Boulevard.

- Adopted a text amendment to the future land use element of the Village’s Comprehensive Plan Amendment, establishing a new Policy 1.B.3 that facilitates the approval of Assisted Living Facilities as mixed use developments through the commercial planned unit development process and land development regulations (zoning) within the C-1A commercial district and subject to certain use, intensity and density standards.
- Established Land Development Regulations (Zoning) for I-1 Light Industrial Zoning within the Village’s Future Annexation Areas 4B and 4C.

Goals and Objectives

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

Council Goal:

Maintain a high quality of life and improve the overall appearance in the Village

Department Goal:

Safeguard the public health, safety, general welfare and property through consistent application, voluntary compliance and education of the Building codes.

Objectives:

- a. Educate Village residents and commercial owners regarding the importance of obtaining the necessary building permits and inspections.
- b. Maintain the Village’s property values and general appearance with pro-active enforcement and voluntary code compliance.
- c. Pro-actively investigate potential vacant and/or abandoned properties.

Council Goal:

Develop a Master Plan for economic development in our business districts and community development in our neighborhoods

Department Goal:

Establish long-term goals, objectives and strategic planning to achieve the Council’s vision for commercial and residential properties within the Village.

Objectives:

- a. Implement a plan that promotes unity and a sense of continuity throughout the Village.
- b. Encourage local ownership of properties, sustainable businesses and redevelopment.
- c. Promote a pedestrian and bicycle friendly community throughout the Village.

Council Goal:

Continuously improve the way the Village operates

Department Goal:

Enhance customer service while expediting the permitting process.

Objectives:

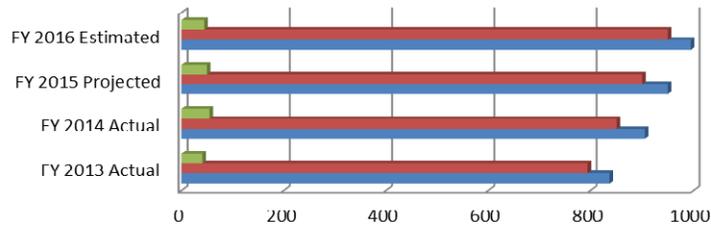
- d. Adopt an expedited permitting process for building and zoning permits.
- e. Establish a plan review cross-training program for inspectors and technicians to afford greater flexibility and responsiveness.
- c. Encourage business community participation at Village events and promote local businesses within the Village.
- d. Provide customer service training to all CDD personnel.
- e. Provide individual guidance to any resident, contractor or developer requesting assistance and document actions taken by staff.

Performance / Workload Measures

Performance Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Number of Inspections	6,218	6,918	7,600	7,955
Number of Building Permits Issued	3,779	4,115	3,828	4,200
Number of New Businesses	138	137	140	139
Number of Code Enforcement Special Magistrate Cases	41	55	50	45
Voluntary Code Compliance	795	850	900	950

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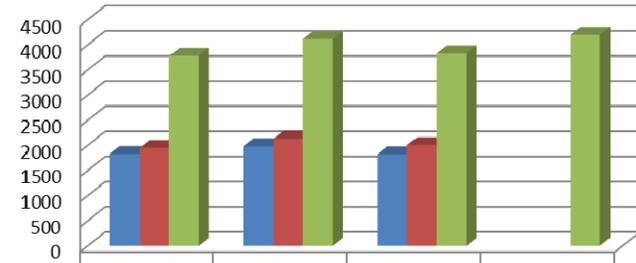
Total Code Compliance Cases Voluntary Compliance V. Magistrate



	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Cases to Magistrate	41	55	50	45
Cases Voluntary Complied	795	850	900	950
Total Code Cases Written	836	905	950	995

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

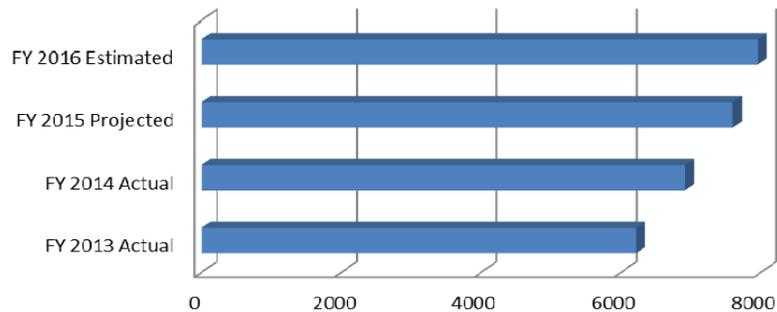
Building Permits Issued



	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
1st Half of Year	1829	1982	1823	
2nd Half of Year	1950	2133	2005	
Total Permits Issued	3779	4115	3828	4200

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 2015/2016 based on construction of a new multi-family community and commercial redevelopment.

Inspections



	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Inspections	6218	6918	7600	7955

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

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Community Development(combined)**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 751,917	\$ 653,303	15.09%	\$ 597,715	\$ 571,307	\$ 518,768
Overtime Pay	-	-	0.00%	507	282	211
Part-time Pay	-	-	0.00%	5,103	24,009	45,364
	<u>751,917</u>	<u>-</u>	<u>0.00%</u>			
Benefits:						
Pension	133,663	113,527	17.74%	99,062	92,619	89,317
Health Insurance	157,275	144,615	8.75%	125,420	110,158	96,273
FICA/Medicare	57,523	49,979	15.09%	43,316	43,187	40,533
LTD Insurance	3,234	2,811	15.05%	2,478	2,128	2,927
Life Insurance	1,044	957	9.09%	814	774	890
Worker's Compensation	8,474	7,952	6.56%	6,936	7,096	5,367
Other	-	-	0.00%	-	-	-
	<u>361,213</u>	<u>-</u>	<u>0.00%</u>			
	\$ 1,113,130	\$ 973,144	14.38%	\$ 881,351	\$ 851,561	\$ 799,649
Operating						
Advertising	2,000	2,000	0.00%	1,350	1,685	533
Books, Publications & Subscriptions	841	1,116	-24.64%	235	357	1,170
Charge Card Fees	5,200	5,100	1.96%	4,896	4,246	1,187
Comp Plan Amendments	5,000	5,000	0.00%	2,518	1,500	-
Conferences & Seminars	2,025	1,370	47.81%	1,319	409	349
Contractual Services	68,300	56,800	20.25%	41,045	5,068	10,583
Developer Fees	0	0	0.00%	7,218	9,682	-
Engineering Fees	0	0	0.00%	0	0	0
Gas, Oil & Lubricants	7,200	7,200	0.00%	5,657	8,614	8,651
Materials & Supplies	11,100	9,000	23.33%	18,524	4,277	5,104
Memberships & Dues	1,863	1,832	1.69%	1,829	1,508	883
Postage	3,000	1,000	200.00%	1,405	242	208
Printing & Binding	1,200	1,200	0.00%	1,017	182	223
Professional Fees	0	80,000	-100.00%	4,314	11,941	0
Repairs & Maintenance	0	700	-100.00%	0	956	0
Small Business Grant	0	0	0.00%	7,500	10,645	10,420
Travel & Training	9,709	11,660	-16.73%	4,658	3,851	2,275
Uniforms	1,100	2,100	-47.62%	1,456	593	694
Utilities	17,019	18,200	-6.49%	3,978	971	1,201
Other Operating Costs	15,350	15,350	0.00%	14,366	14,826	1,615
	<u>150,907</u>	<u>219,628</u>	<u>-31.29%</u>	<u>123,284</u>	<u>81,554</u>	<u>45,097</u>
Capital						
Automotive	0	0	0.00%	13,399	0	0
Computer Hardware & Software	0	0	0.00%	588	1,500	73,271
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>13,986</u>	<u>1,500</u>	<u>73,271</u>
Total Expenses	<u>\$ 1,264,037</u>	<u>\$ 1,192,772</u>	<u>5.97%</u>	<u>\$ 1,018,622</u>	<u>\$ 934,615</u>	<u>\$ 918,017</u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Community Planning**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 175,962	\$ 174,258	0.98%	\$ 172,772	\$ 161,398	\$ 147,825
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>175,962</u>					
Benefits:						
Pension	31,579	30,901	2.19%	29,948	26,816	22,640
Health Insurance	37,459	37,459	0.00%	36,229	33,856	32,456
FICA/Medicare	13,462	13,331	0.98%	12,212	11,539	10,534
LTD Insurance	757	750	0.93%	746	608	832
Life Insurance	174	174	0.00%	173	176	215
Worker's Compensation	306	311	-1.61%	288	297	219
Other	-	-	0.00%	-	-	-
	<u>83,737</u>					
	<u>\$ 259,699</u>	<u>\$ 257,184</u>	<u>0.98%</u>	<u>\$ 252,367</u>	<u>\$ 234,689</u>	<u>\$ 214,721</u>
Operating						
Advertising	2,000	1,000	100.00%	502	597	533
Books, Publications & Subscriptions	0	0	0.00%	235	29	0
Comp Plan Amendments	5,000	5,000	0.00%	2,518	1,500	0
Conferences & Seminars	750	500	50.00%	500	60	0
Contractual Services	11,900	11,000	8.18%	6,208	1,866	2,395
Developer Fees	0	0	0.00%	7,218	9,682	0
Engineering Fees	0	0	0.00%	0	0	0
Gas, Oil & Lubricants	0	0	0.00%	541	4,070	3,554
Materials & Supplies	3,300	1,800	83.33%	3,951	859	2,361
Memberships & Dues	815	750	8.67%	864	561	421
Printing & Binding	200	200	0.00%	78	62	17
Professional Services	0	80,000	-100.00%	4,314	11,941	0
Repairs & Maintenance	0	0	0.00%	0	0	0
Small Business Grant	0	0	0.00%	7,500	10,645	10,420
Travel & Training	2,500	5,250	-52.38%	1,705	1,648	4
Utilities	500	2,000	-75.00%	171	677	824
Other Operating Costs	350	350	0.00%	184	129	27
	<u>27,315</u>	<u>107,850</u>	<u>-74.67%</u>	<u>36,489</u>	<u>44,325</u>	<u>20,556</u>
Capital						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	588	1,500	73,271
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>588</u>	<u>1,500</u>	<u>73,271</u>
Total Expenses	<u><u>\$ 287,014</u></u>	<u><u>\$ 365,034</u></u>	<u><u>-21.37%</u></u>	<u><u>\$ 289,444</u></u>	<u><u>\$ 280,514</u></u>	<u><u>\$ 308,548</u></u>

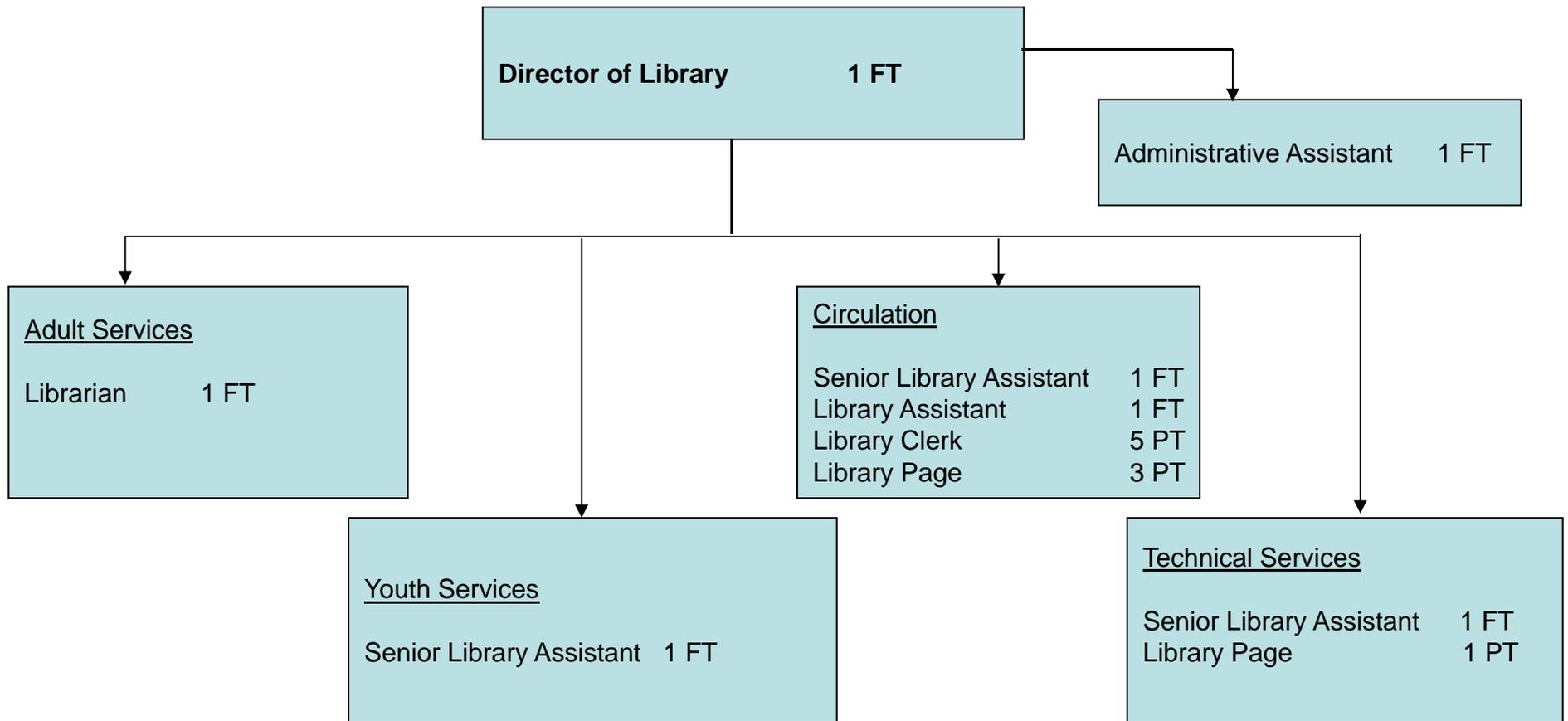
**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Building**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 500,638	\$ 399,363	25.36%	\$ 345,170	\$ 332,930	\$ 313,795
Overtime Pay	-	-	0.00%	452	179	211
Part-time Pay	-	-	0.00%	5,103	17,271	38,447
	<u>500,638</u>	<u>-</u>	<u>0.00%</u>			
Benefits:						
Pension	89,346	69,233	29.05%	57,028	50,912	55,396
Health Insurance	99,602	75,565	31.81%	62,861	53,300	47,531
FICA/Medicare	38,299	30,552	25.36%	25,375	25,809	25,612
LTD Insurance	2,153	1,718	25.32%	1,431	1,217	1,784
Life Insurance	696	609	14.29%	489	466	567
Worker's Compensation	6,590	5,968	10.42%	5,184	5,064	4,178
Other	-	-	0.00%	-	-	-
	<u>236,686</u>	<u>-</u>	<u>0.00%</u>			
	\$ 737,324	\$ 583,008	26.47%	\$ 503,092	\$ 487,149	\$ 487,522
Operating						
Advertising	0	1,000	-100.00%	848	1,088	0
Books, Publications & Subscriptions	841	1,116	-24.64%	0	328	1,170
Charge Card Fees	5,200	5,100	1.96%	4,896	4,246	1,187
Conferences & Seminars	1,025	870	17.82%	819	349	349
Contractual Services	44,500	34,800	27.87%	25,996	2,250	6,094
Gas, Oil & Lubricants	4,000	4,000	0.00%	4,110	2,764	2,758
Materials & Supplies	6,100	6,500	-6.15%	14,224	2,691	2,708
Memberships & Dues	888	712	24.72%	955	822	407
Postage	3,000	1,000	200.00%	1,405	242	208
Printing & Binding	500	500	0.00%	331	0	5
Repairs & Maintenance	0	500	-100.00%	0	60	0
Travel & Training	6,209	6,010	3.31%	1,665	1,195	1,588
Uniforms	500	1,500	-66.67%	991	269	522
Utilities	15,586	13,900	12.13%	3,643	225	302
Other Operating Costs	15,000	15,000	0.00%	10,659	15,427	550
	<u>103,349</u>	<u>92,508</u>	<u>11.72%</u>	<u>70,542</u>	<u>31,956</u>	<u>17,847</u>
Capital						
Automotive	0	0	0.00%	13,399	-	-
Computer Hardware & Software	0	0	0.00%	-	-	-
Construction & Major Renovation	0	0	0.00%	-	-	-
Machinery & Equipment	0	0	0.00%	0	-	-
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>13,399</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$ 840,673</u>	<u>\$ 675,516</u>	<u>24.45%</u>	<u>\$ 587,033</u>	<u>\$ 519,105</u>	<u>\$ 505,369</u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Code Enforcement**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 75,317	\$ 79,682	-5.48%	\$ 79,773	\$ 76,979	\$ 57,147
Overtime Pay	-	-	0.00%	55	103	-
Part-time Pay	-	-	0.00%	-	6,738	6,917
	<u>75,317</u>					
Benefits:						
Pension	12,738	13,393	-4.89%	12,087	14,892	11,281
Health Insurance	20,214	31,591	-36.01%	26,330	23,002	16,285
FICA/Medicare	5,762	6,096	-5.48%	5,730	5,839	4,387
LTD Insurance	324	343	-5.54%	301	303	311
Life Insurance	174	174	0.00%	152	132	108
Worker's Compensation	1,578	1,673	-5.68%	1,463	1,735	970
Other	-	-	0.00%	-	-	-
	<u>40,790</u>					
	\$ 116,107	\$ 132,952	-12.67%	\$ 125,891	\$ 129,723	\$ 97,406
Operating						
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Conferences & Seminars	250	0	0.00%	0	0	0
Contractual Services	11,900	11,000	8.18%	8,841	952	2,094
Gas, Oil & Lubricants	3,200	3,200	0.00%	1,005	1,780	2,339
Materials & Supplies	1,700	700	142.86%	349	727	35
Memberships & Dues	160	370	-56.76%	10	125	55
Printing & Binding	500	500	0.00%	609	121	202
Repairs & Maintenance	0	200	-100.00%	0	897	0
Travel & Training	1,000	400	150.00%	1,288	1,008	684
Uniforms	600	600	0.00%	465	324	172
Utilities	933	2,300	-59.43%	164	69	75
Other Operating Costs	0	0	0.00%	3,523	(730)	1,037
	<u>20,243</u>	<u>19,270</u>	<u>5.05%</u>	<u>16,253</u>	<u>5,273</u>	<u>6,693</u>
Capital						
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%	0	-	-
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$ 136,350</u>	<u>\$ 152,222</u>	<u>-10.43%</u>	<u>\$ 142,145</u>	<u>\$ 134,995</u>	<u>\$ 104,099</u>

Library



Summary: Change:
 FT = 7
 PT = 9

Library

Mission Statement

The North Palm Beach Public Library provides materials, services, and programs for community residents of all ages while focusing on personal enrichment and enjoyment and meeting educational needs. The Library has a special mission that encourages a love of reading and learning among children and their parents.

Service Levels Narrative

The North Palm Beach Public Library, building in 1968, is a two story building consisting of 24,893 square feet. The upper level houses the adult and children's materials collection, the circulation desk, children's and adult reference desks, a Florida Room, a Large Print alcove, a Young Adult Room, and staff area. The lower level houses the computer lab, the Obert Multi-purpose Room, the Director's office, and Technical Services. Today there are over 47,000 traditional items in the North Palm Beach Library and over 10,500 electronic titles. Formats include print books, large print, DVDs, music CDs, books on CD, books in MP3 format, downloadable e-audio books, e-books and e-magazines, downloadable music, magazines and newspapers. The Library also circulates fourteen (14) e-readers (Nooks and Kindles) containing adult and young adult bestsellers and classics and twenty-four (24) children's handheld video players.

The Library, with 7,925 library card holders, is open sixty (60) hours per week over a seven (7) day work week. Staff members order catalog, and maintain books and materials for the collection and periodically purge 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; informational seminars and lectures;

summer reading programs; arts and crafts; movies; computer classes; quilting and knitting groups; 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. 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. In addition, the Library has WI-FI throughout the building.

There are 16 staff members (10.5 FTE) in the library; two are librarians with a Master's Degree in Library Science.

Personnel Changes

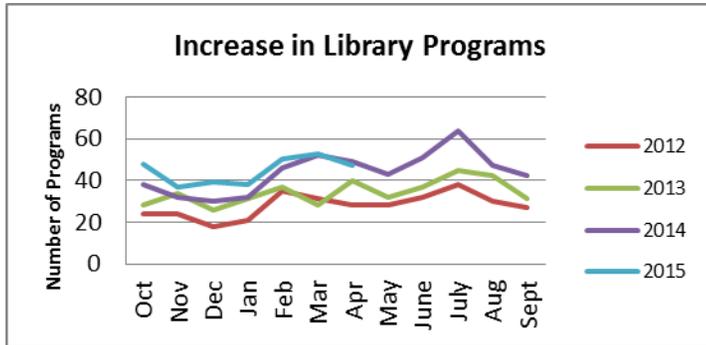
There are no personnel/title changes for Fiscal Year 2015/2016.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the Library achieved the following new initiatives and goals for improvement:

- Library patrons are becoming more adept at utilizing the self-service renewal and reserve options as indicated by a 17% increase in the use these services.
- The Library ILS, Sirsi, was upgraded during FY 2015 to provide patrons with enhanced searching capabilities and to provide staff with state-of-the-art inventory and mobile check out options.
- It was anticipated that there would be an increase in library programming for adults and children of 11% in FY 2014; however, the actual increase was 22%. With a full-time Youth Services Librarian, an increase of 25%

in children’s programming and attendance is anticipated for the current Fiscal Year.



- The eight (8) week Summer Reading Program in FY2014 signed up 174 children between the ages of 5 and 12, a 17% increase over FY2013. The library staff presented 86 children’s programs (39% increase) with an attendance of 1806 (59% increase over the previous year).
- During the summer of 2014, the Library utilized seventeen (17) teen volunteers (for a total of 392 hours) who assisted with the children’s summer reading program. The Library anticipates from 18-20 teen volunteers during the summer of 2015.
- The Florida Division of Library and Information Services (State Library) provided the Library with two (2) Early Learning Station computers for pre-K children.
- During FY 2015, the Library added Zinio, an electronic e-magazine subscription service, in collaboration with the Southeast Florida Library Information Network (SEFLIN) consortium.

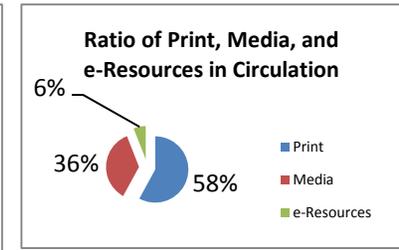
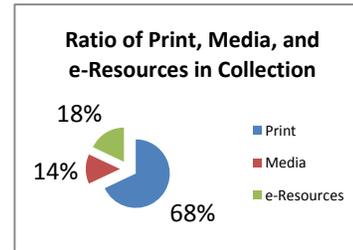
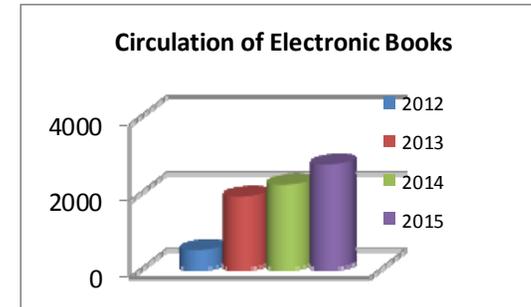


Chart does not reflect Freegal music collection of over one million song titles.

- The Library offers over 4,700 e-book titles 24/7 that can be downloaded to a computer or compatible device. The downloadable audio book collection now numbers over 6000 titles. Circulation of e-books increases yearly.



- The Library replaced seven (7) older computers in FY2015. The goal to maintain a regular schedule for hardware replacement ensures the Library stays current with the latest technology.
- The Library continues a Facebook page and Twitter account to relay current information on library services and programs and to encourage feedback. It is anticipated that users will have visited the site over 26,000 times in the current Fiscal Year, a 29% increase over what was anticipated.

- During FY2015, the Library underwent significant renovations and repairs. Two air-conditioning units were replaced; the lobby windows and doors were replaced with impact resistant glass; and a new roof was installed. In addition, the Obert Meeting Room was renovated with new carpet, a new kitchen, and a fresh coat of paint.

The Friends of the Library continue to actively support the Library. Through their annual 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. The Friends also actively represent the Library at many community events.

Goals and Objectives

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

Council Goal:

Maintain a high quality of life in the Village

Department Goal:

Maintain a high quality of Library services.

Objectives:

- Create engaging, relevant, and welcoming library facilities to serve residents.
- Develop and implement study room space at the Library.
- Maintain a high quality, current collection of materials in all formats to meet the needs of the community.
- Increase self-services with new library automation (i.e.; email alerts, news, renewals, and requests) by 10%.
- Increase use of electronic resources: e-books and downloadable audio books and video by 10%.

- Enhance communication with residents through social networking sites (i.e.; Facebook, Twitter), library newsletters, and website.
- Enhance computer lab facilities and training classes focusing on one-on-one instruction with individuals.
- Increase the number of maker programs at the Library.
- Produce programs and displays specific to the 60 year celebration of the Village of North Palm Beach.
- Provide training opportunities that develop staff skills for meeting customer demands and needs.
- Evaluate library performance metrics and revise accordingly.

Council Goal:

Continuously improve the way the Village operates

Department Goal:

Continuously improve the way the Library operates

Objectives:

- Continue encouraging local businesses to offer free programs to library patrons (i.e.; tax advice, legal advice, health & welfare, etc.) and to initiate activities that encourage Library volunteer service (computer classes).
- Continue utilizing teen volunteers to assist with the children’s Summer Reading Program and to develop more active teen programming.
- Expand the Library’s marketing activities to reach a broader audience in the community and expand the number of users.
- Continue participation of staff and Friends of the Library in community activities (i.e.; Heritage Day Parade, Holiday Tree Lighting, etc.).

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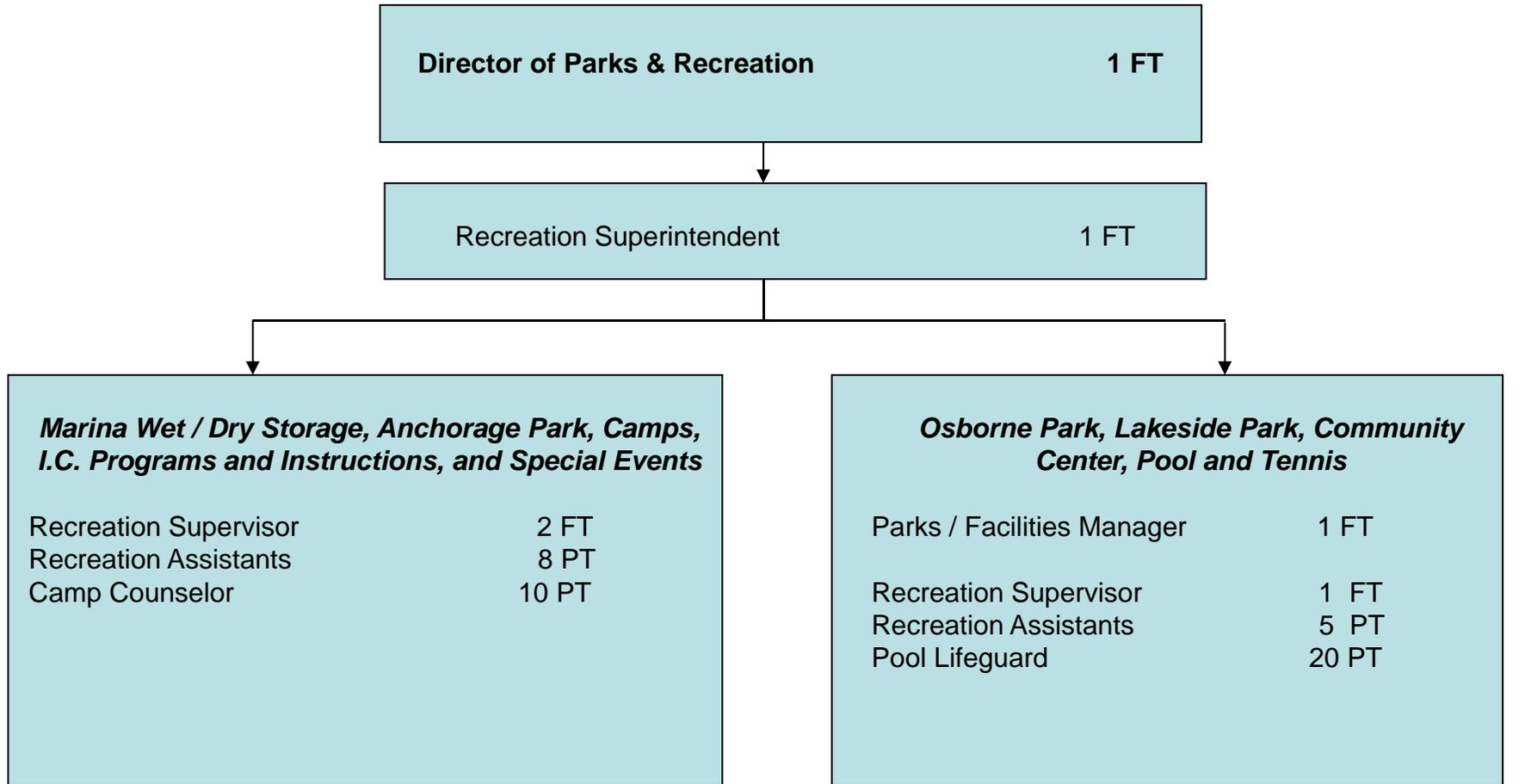
Performance Measures

Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Usage of library self-services	3,096	3,627	3,990
Number of library programs	Adult 239 Child 285 Teen 11	Adult 250 Child 295 Teen 15	Adult 263 Child 310 Teen 18
Number of teen volunteers	22	25	27
Social Media total reaches	23,898	26,304	28,933
Circulation of electronic resources	4,402	5,100	5,865

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Library**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 366,360	\$ 354,291	3.41%	\$ 323,619	\$ 279,619	\$ 268,799
Overtime Pay	-	-	0.00%	-	-	4
Part-time Pay	<u>100,462</u>	97,853	2.67%	98,298	99,961	99,105
Benefits:						
Pension	65,393	62,969	3.85%	56,824	49,122	39,958
Health Insurance	59,111	58,894	0.37%	53,775	44,304	43,533
FICA/Medicare	35,712	34,589	3.25%	31,455	28,409	27,485
LTD Insurance	1,576	1,524	3.41%	1,377	1,163	1,582
Life Insurance	609	609	0.00%	558	533	648
Worker's Compensation	11,959	11,607	3.03%	9,898	9,277	6,303
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>1,100</u>	<u>-</u>	<u>-</u>
	\$ 641,182	\$ 622,336	3.03%	\$ 576,905	\$ 512,387	\$ 487,417
Operating						
Books, Publications & Subscriptions	456	453	0.66%	442	402	405
Contractual Services	28,455	28,172	1.00%	28,622	26,324	29,335
Library Collections:						
Audio Visual Materials	22,000	22,800	-3.51%	21,511	19,911	19,959
Books	32,000	32,000	0.00%	32,015	29,734	34,728
Electronic Resources	24,000	20,000	20.00%	19,682	17,784	16,814
Magazines	3,000	3,000	0.00%	3,021	2,693	2,142
Reference Materials	6,000	6,000	0.00%	6,018	7,093	6,649
Library Gift Account	0	0	0.00%	10,778	0	1,644
Licenses & Fees	1,250	1,238	0.97%	1,117	1,072	1,000
Materials & Supplies	11,800	11,800	0.00%	11,633	11,422	12,324
Postage	1,077	1,160	-7.16%	1,065	1,029	1,503
Rental	2,803	4,000	-29.93%	3,626	6,902	6,532
Repairs & Maintenance	0	8,500	-100.00%	0	558	13,682
Conferences & Seminars	1,420	460	208.70%	542	275	379
Memberships & Dues	3,145	3,070	2.44%	3,068	560	425
Travel & Training	2,075	1,645	26.14%	449	180	203
Utilities	24,426	24,277	0.61%	25,968	24,459	25,133
Other Operating Costs	<u>50</u>	<u>50</u>	<u>0.00%</u>	<u>40</u>	<u>(0)</u>	<u>(0)</u>
	163,957	168,625	-2.77%	169,595	150,397	172,856
Capital						
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>
	0	0	0.00%	0	0	0
Total Expenses	<u>\$ 805,139</u>	<u>\$ 790,961</u>	<u>1.79%</u>	<u>\$ 746,500</u>	<u>\$ 662,785</u>	<u>\$ 660,274</u>

Parks & Recreation



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

Parks & Recreation

Mission Statement

It is the mission of the Parks and Recreation Department to create recreational opportunities for growth and enhancement by developing diverse services and programs that promote resident involvement and a strong sense of community while striving to increase the social, cultural, and physical well-being of Village residents and visitors.

The Department encompasses a number of facilities as described below:

- 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) indoor Pickleball courts, 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.
- Village Pool Facility – 951 US Highway 1
Features an Olympic-size swimming pool, one meter diving board, lap lanes, locker room facilities, 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.

Service Levels Narrative

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 revenue 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.

The Parks & Recreation Department offers a wide spectrum of special events throughout the year, ranging from January’s Car Show & Chili Cook-off to the July 4th fireworks to the Holiday Lights Trolley rides. The Department also offers seasonal events as well as activities unique to the Village, such as the annual Heritage Day, Puppy Love, Touch A Truck, Food Truck Frenzies,

Kids Night Out, Village-Wide Garage Sales, and Arts & Crafts Festival.

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

- Hosted the North Palm Beach Swim Club that trains and holds county-wide competitions at the Village Pool.
- Hosted Northern Palm Beach Little League tournaments.
- Co-hosted the Jupiter Jam Basketball 120 Team Tournament with the Jupiter/Tequesta Youth Athletics Association.
- Co-hosted the State Youth Basketball Championships with the Jupiter/Tequesta Youth Athletics Association.
- Hosted two (2) college swim teams for training.
- Hosted the SE Regional RecTrac Users seminar.
- Hosted all St. Clare School and Lake Park Baptist School home basketball and volleyball games.

Revenues are generated from the following sources:

- 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 rental fees obtained from swim training and private lessons.
- Program Activity Fees – All non-resident users of Village programs and youth leagues are charged 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 fees obtained from clinics and private lessons.

Personnel Changes

There are no personnel/title changes for Fiscal Year 2015/2016.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the Parks & Recreation Department achieved the following initiatives and goals for improvement:

Parks and Community Center

- Obtained facility rental from Hoops City's Finest Youth Basketball.
- Conducted Second Annual Pickleball Tournament with 16 participants.
- Coordinated with Palm Beach County ERM for the Munyon Island Clean-up.
- Secured picnic tables under pavilion to prevent vandalism.
- Installed two (2) Memorial Benches.
- Coordinated field usage with Northern Palm Beach County Little League.
- Coordinated with Bright Futures for park concession stand usage.
- Purchased portable mirrors to satisfy Coquette class request.
- Re-mulched Anchorage Park playground.
- Installed new signs for Anchorage dog park.
- Recorded a record number of participants (350) for Ghost Run.
- Added paddleboard classes and guided tours.
- Added table tennis for beginners.
- Introduced beginning piano classes.
- Created Kids Night Out program with drop off at Community Center (monthly).

- Introduced Athletic Training Program training for children.
- Offered two (2) boot camp fitness programs and created a fitness permit.
- Introduced Soccer Shots for youth 2-7yrs as a part of a soccer instruction program.
- Introduced three (3) day Key West trips which sold out six (6) months in advance.
- Increased number of trips to an average of 3 per month.
- Applied for and received over \$275,000 in grants for Anchorage Park phase 2.
- Applied for five (5) more grants pending results for Anchorage Park phase 2 and the Community Center.

Special Events

- Introduced a series of quarterly Food Truck Frenzies at Anchorage Park and increased participation to 35+ units.
- Reintroduced Movies in the Park (2/yr.).
- Increased Anchorage Aweigh Fishing Tourney participation to 50+ boats.
- Added three (3) Food Trucks to the July 4th Celebration.
- Partnered with North Palm Beach Fire Rescue to combine their Fire Safety Day with Village's Touch-A-Truck event.
- Increased the number of Car Show participants by 15%.

Village Pool

- Increased pool rental Revenue.
- Hosted multiple swim meets.
- Hosted multiple camps during spring break.
- Conducted a pump room evaluation.
- Created a head lifeguard designation.
- Extended pool hours to accommodate resident requests.
- Transitioned all pool management responsibilities to Parks & Recreation staff.

Tennis Center

- Maintained a well-rounded pro shop with men's and women's clothing and accessories and increased revenues (quadrupled).
- Added a second "Super Saturday" event for Members.
- Added one new holiday camp for Juniors.
- Offered both Men's and Ladies Team Tennis (seven (7) Ladies teams with a new D2 Team and three (3) Men's Teams).
- Hosted a Ladies Club Championship event.
- Hosted a Junior program culminating with a junior banquet.
- Exceeded 2014 Resident and Non-Resident memberships.
- Increased stringer revenue.
- Sponsored bus trip to the Miami Open.
- Transitioned all tennis management responsibilities to Parks & Recreation staff.

Goals and Objectives

Council Goal:

Maintain a high quality of life and improve the overall appearance in the Village

Department Goal:

Enhance and promote all Village park amenities

Objectives:

- a. Create a buzz throughout the Village utilizing all outlets of the media (Facebook, Constant Contact etc.).
- b. Promote easy access to information and registration via new and improved Village website.
- c. Monitor user survey feedback on all facility rentals.

Council Goal:

Build a new Country Club Clubhouse

Department Goal:

Enhance and promote the complete Country Club experience

Objectives:

- a. Partner with Golf Operation staff to better integrate pool and tennis activities as essential elements of the Country Club culture.
- b. Provide relevant advice and guidance in the planning and design of the Clubhouse to ensure that the needs of residents are addressed in terms of recreational usage.

Council Goal:

Maintain and improve all recreational facilities of the Village

Department Goal:

Continue to monitor all facilities in terms of age and use

Objectives:

- a. Work closely with Public Works Department regarding the work order process to expedite resolution problems and of concerns.
- b. Institute a program to educate staff on improved methods for evaluating existing facilities.
- c. Monitor more closely the performance of outside Village vendors who maintain and clean the Village fields and buildings.

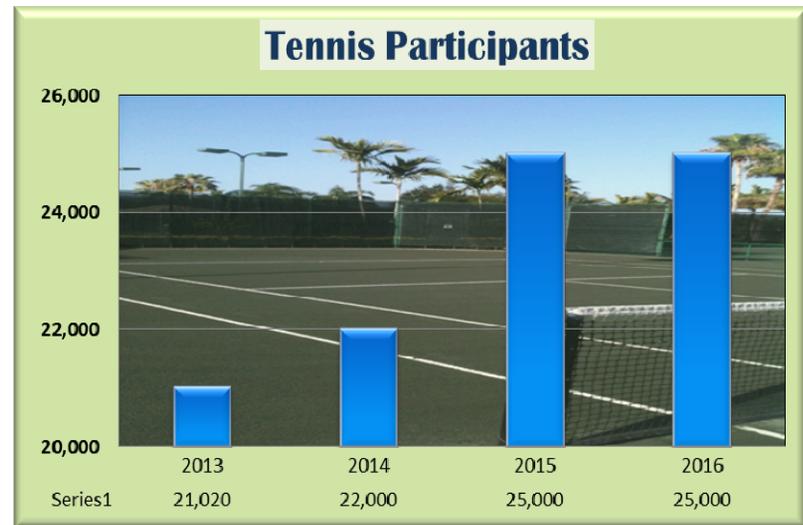
Performance / Workload Measures

Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Facility rental income	\$40,000	\$54,000	\$55,000
Daily usage memberships	130 – Pool 175 - Tennis	70 – Pool 193 - Tennis	100 – Pool 200 - Tennis
Business participation	60	95	100
School/organization participation	10	12	14

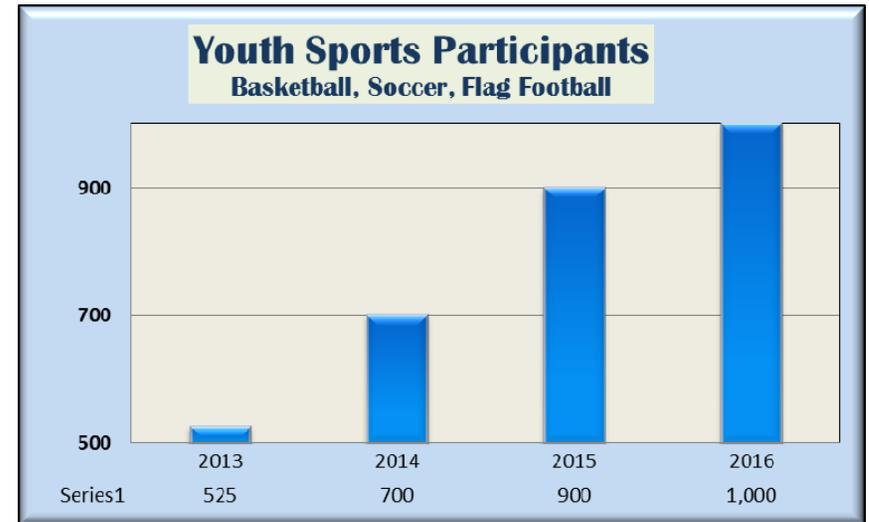
Facility Rental Revenue: In 2010, the Village successfully implemented a rental fee plan for the Community Center, Anchorage and Osborne Park activity buildings, and the gazebos at Anchorage and Lakeside parks. As the graph below indicates, the use of all facilities is beginning to level out.



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



Youth Sports League Participation: The Parks & Recreation Department oversees youth Basketball, Soccer and Flag Football leagues throughout the year. The numbers indicate a steady growth. The spike in 2014 can be attributed to the addition of Flag Football. All leagues are co-ed and reflect ages 5-17. The Northern Palm Beach County Little League manages all youth baseball for the Village.



**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Parks & Recreation (combined)**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 381,738	\$ 387,529	-1.49%	\$ 386,136	\$ 353,299	\$ 361,045
Overtime Pay	8,800	8,800	0.00%	11,399	11,152	5,119
Part-time Pay	<u>255,604</u>	<u>251,212</u>	<u>1.75%</u>	<u>242,025</u>	<u>224,549</u>	<u>230,869</u>
Benefits:						
Pension	76,079	77,772	-2.18%	79,647	70,609	66,516
Health Insurance	78,599	84,186	-6.64%	82,875	81,345	60,583
FICA/Medicare	49,431	49,537	-0.21%	46,534	42,551	43,350
LTD Insurance	1,642	1,668	-1.56%	1,611	1,419	1,943
Life Insurance	522	522	0.00%	527	533	617
Worker's Compensation	13,768	13,964	-1.40%	14,311	13,239	9,128
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>(34)</u>	<u>(76)</u>	<u>76</u>
	\$ 866,183	\$ 875,190	-1.03%	\$ 865,030	\$ 798,620	\$ 779,246
Operating						
Advertising	1,500	2,500	-40.00%	1,584	1,639	1,687
Books, Publications & Subscriptions	0	0	0.00%	-	-	96
Charge Card Fee	17,300	12,700	36.22%	12,438	11,926	11,146
Conferences & Seminars	750	1,250	-40.00%	1,086	-	-
Contractual Services	13,625	62,827	-78.31%	83,148	72,646	57,530
Developer Fees Expense	0	0	0.00%	-	4,532	14,115
Gas, Oil & Lubricants	7,000	9,000	-22.22%	7,229	5,185	5,019
Licenses & Fees	250	250	0.00%	250	-	250
Materials & Supplies	93,900	88,600	5.98%	69,306	78,796	76,379
Memberships & Dues	1,250	1,550	-19.35%	649	690	1,333
Merchandise	7,500	7,500	0.00%	1,255	-	90
Postage	800	750	6.67%	1,006	964	578
Printing & Binding	750	550	36.36%	784	669	194
Professional Services	51,000	54,750	-6.85%	51,208	50,939	44,127
Program Expense	303,850	577,900	-47.42%	534,500	537,624	477,125
Repairs & Maintenance	25,820	45,750	-43.56%	24,823	14,632	8,531
Special Events	101,000	100,500	0.50%	85,192	83,319	88,777
Travel & Training	1,100	1,900	-42.11%	1,652	1,250	292
Uniforms	3,500	3,150	11.11%	2,108	2,275	3,485
Utilities	135,942	161,126	-15.63%	132,286	158,124	143,797
Other Operating Costs	<u>5,000</u>	<u>5,950</u>	<u>-15.97%</u>	<u>22,579</u>	<u>4,958</u>	<u>703</u>
	771,837	1,138,503	-32.21%	1,033,083	1,030,167	935,254
Capital						
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
Developer Fees Expense-Capital	0	0	0.00%	145,480	288,233	44,446
Donations Expense-Capital	0	0	0.00%	0	7,100	0
Furniture & Fixtures	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	0
Playground & Outside Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0.00%	145,480	295,333	44,446
Total Expenses	<u>\$ 1,638,020</u>	<u>\$ 2,013,693</u>	<u>-18.66%</u>	<u>\$ 2,043,593</u>	<u>\$ 2,124,120</u>	<u>\$ 1,758,947</u>

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

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 331,122	\$ 337,480	-1.88%	\$ 337,989	\$ 308,483	\$ 316,950
Overtime Pay	8,800	8,800	0.00%	11,251	10,807	5,119
Part-time Pay	<u>114,490</u>	111,081	3.07%	109,359	96,116	105,511
Benefits:						
Pension	67,766	69,544	-2.56%	72,918	64,376	61,117
Health Insurance	59,869	65,456	-8.54%	64,635	64,233	49,050
FICA/Medicare	34,763	34,988	-0.64%	32,947	29,639	30,738
LTD Insurance	1,424	1,452	-1.93%	1,405	1,235	1,692
Life Insurance	435	435	0.00%	440	444	509
Worker's Compensation	9,473	9,683	-2.17%	10,195	9,313	6,477
Other	-	-	0.00%	(34)	(76)	76
	<u>\$ 628,142</u>	<u>\$ 638,919</u>	<u>-1.69%</u>	<u>\$ 641,105</u>	<u>\$ 584,570</u>	<u>\$ 577,240</u>
Operating						
Advertising	500	2,000	-75.00%	1,584	1,324	1,549
Books, Publications & Subscriptions	0	0	0.00%	0	0	96
Charge Card Fee	7,000	3,200	118.75%	4,674	4,549	4,714
Conferences & Seminars	750	1,250	-40.00%	1,086	0	0
Contractual Services	9,000	8,500	5.88%	7,058	22,161	9,018
Developer Fees Expense	0	0	0.00%	0	4,532	7,195
Gas, Oil & Lubricants	7,000	9,000	-22.22%	7,229	5,185	5,019
Materials & Supplies	32,150	28,700	12.02%	21,433	26,832	32,155
Memberships & Dues	900	1,200	-25.00%	649	470	788
Postage	600	600	0.00%	1,006	964	578
Printing & Binding	250	250	0.00%	506	634	157
Professional Services	15,000	18,750	-20.00%	15,208	14,939	6,800
Program Expense	183,900	185,000	-0.59%	186,874	176,256	170,685
Repairs & Maintenance	9,020	8,000	12.75%	10,871	1,852	3,218
Special Events	101,000	100,500	0.50%	85,192	83,319	88,777
Travel & Training	1,100	1,900	-42.11%	1,652	1,250	292
Uniforms	1,750	1,750	0.00%	1,169	928	1,975
Utilities	94,803	105,992	-10.56%	94,410	115,547	102,747
Other Operating Costs	0	300	-100.00%	20,917	4,863	1,036
	<u>464,723</u>	<u>476,892</u>	<u>-2.55%</u>	<u>461,518</u>	<u>465,604</u>	<u>436,800</u>
Capital						
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
Developer Fees Expense-Capital	0	0	0.00%	145,230	283,983	44,446
Furniture & Fixtures	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	0
Playground & Outside Equipment	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>145,230</u>	<u>283,983</u>	<u>44,446</u>
Total Expenses	<u><u>\$ 1,092,865</u></u>	<u><u>\$ 1,115,811</u></u>	<u><u>-2.06%</u></u>	<u><u>\$ 1,247,853</u></u>	<u><u>\$ 1,334,157</u></u>	<u><u>\$ 1,058,486</u></u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Tennis**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 50,616	\$ 50,049	1.13%	\$ 48,147	\$ 44,104	\$ 42,700
Overtime Pay	-	-	0.00%	148	345	-
Part-time Pay	<u>50,528</u>	52,262	-3.32%	43,956	39,653	34,122
Benefits:						
Pension	8,313	8,228	1.03%	6,729	6,233	5,399
Health Insurance	18,730	18,730	0.00%	18,240	17,112	11,533
FICA/Medicare	7,738	7,827	-1.14%	6,800	6,071	5,536
LTD Insurance	218	216	0.93%	206	184	251
Life Insurance	87	87	0.00%	87	89	108
Worker's Compensation	2,782	2,815	-1.17%	2,739	2,532	1,595
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 139,012	\$ 140,214	-0.86%	\$ 127,053	\$ 116,323	\$ 101,244
Operating						
Advertising	1,000	500	100.00%	0	315	138
Charge Card Fee	10,000	9,000	11.11%	7,072	6,692	5,770
Contractual Services	1,900	2,000	-5.00%	2,345	527	0
Gas, Oil & Lubricants	0	0	0.00%	0	0	0
Materials & Supplies	24,850	23,450	5.97%	19,051	18,857	17,236
Memberships & Dues	100	100	0.00%	0	(30)	185
Postage	200	150	33.33%	0	0	0
Printing & Binding	500	300	66.67%	278	35	37
Professional Services	36,000	36,000	0.00%	36,000	36,000	37,327
Program Expense	101,200	280,900	-63.97%	230,393	257,844	207,632
Repairs & Maintenance	12,800	35,500	-63.94%	12,300	10,682	1,612
Tennis Merchandise	7,500	7,500	0.00%	1,255	0	90
Uniforms	750	400	87.50%	367	368	555
Utilities	13,625	20,644	-34.00%	13,893	14,495	13,113
Other Operating Costs	<u>4,000</u>	<u>4,900</u>	<u>-18.37%</u>	<u>886</u>	<u>95</u>	<u>793</u>
	214,425	421,344	-49.11%	323,840	345,881	284,488
Capital						
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	0
Playground & Outside Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0.00%	0	0	0
Total Expenses	<u>\$ 353,437</u>	<u>\$ 561,558</u>	<u>-37.06%</u>	<u>\$ 450,893</u>	<u>\$ 462,204</u>	<u>\$ 385,732</u>

**The Village of North Palm Beach
FY 2015-2016 General Fund Budget
Pool**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ -	\$ -	0.00%	\$ -	\$ 713	\$ 1,396
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	<u>90,586</u>	<u>87,869</u>	<u>3.09%</u>	<u>88,709</u>	<u>88,779</u>	<u>91,235</u>
Benefits:						
Pension	-	-	0.00%	-	-	-
Health Insurance	-	-	0.00%	-	-	-
FICA/Medicare	6,930	6,722	3.09%	6,786	6,841	7,075
LTD Insurance	-	-	0.00%	-	-	-
Life Insurance	-	-	0.00%	-	-	-
Worker's Compensation	1,513	1,466	3.21%	1,377	1,394	1,057
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 99,029	\$ 96,057	3.09%	\$ 96,872	\$ 97,727	\$ 100,763
Operating						
Charge Card Fee	300	500	-40.00%	692	685	662
Contractual Services	2,725	52,327	-94.79%	73,745	49,958	48,512
Developer Fees Expense	0	0	0.00%	0	0	6,920
Gas, Oil & Lubricants	0	0	0.00%	0	0	0
Licenses & Fees	250	250	0.00%	250	0	250
Materials & Supplies	36,900	36,450	1.23%	28,821	33,107	26,987
Memberships & Dues	250	250	0.00%	0	250	360
Program Expense	18,750	112,000	-83.26%	117,233	103,524	98,807
Repairs & Maintenance	4,000	2,250	77.78%	1,652	2,098	3,701
Uniforms	1,000	1,000	0.00%	572	979	955
Utilities	27,514	34,490	-20.23%	23,984	28,082	27,937
Other Operating Costs	<u>1,000</u>	<u>750</u>	<u>33.33%</u>	<u>776</u>	<u>0</u>	<u>(1,126)</u>
	92,689	240,267	-61.42%	247,725	218,682	213,966
Capital						
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
Developer Fees Expense-Capital	0	0	0.00%	250	4,250	0
Donations Expense-Capital	0	0	0.00%	0	7,100	0
Furniture & Fixtures	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	0
Playground & Outside Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0.00%	250	11,350	0
Total Expenses	<u>\$ 191,718</u>	<u>\$ 336,324</u>	<u>-43.00%</u>	<u>\$ 344,847</u>	<u>\$ 327,759</u>	<u>\$ 314,729</u>

Reserves & Other

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 2015/16 budget, the Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.

Transfers

In FY 2016, an appropriation of \$1,103,750.00 is 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 2015-2016 General Fund Budget
Reserves & Other**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Debt Service						
Debt Service	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Non-Departmental						
Property/General Liability Insurance	288,453	373,974	-22.87%	322,563	288,013	291,198
Reserves, Contingencies and Transfers						
Council Contingency	0	0	0.00%	1,142	10,857	25,950
Village Manager Contingency	0	0	0.00%	0	0	8,879
Transfer to Other Funds	1,103,750	305,746	261.00%	323,000	265,000	500,000
Other Operating Costs	0	0	0.00%	0	0	0
Total Reserves, Contingencies & Transfers	1,103,750	305,746	261.00%	324,142	275,857	534,829
Total Expenses	<u>\$ 1,392,203</u>	<u>\$ 679,720</u>	<u>104.82%</u>	<u>\$ 646,705</u>	<u>\$ 563,870</u>	<u>\$ 826,027</u>



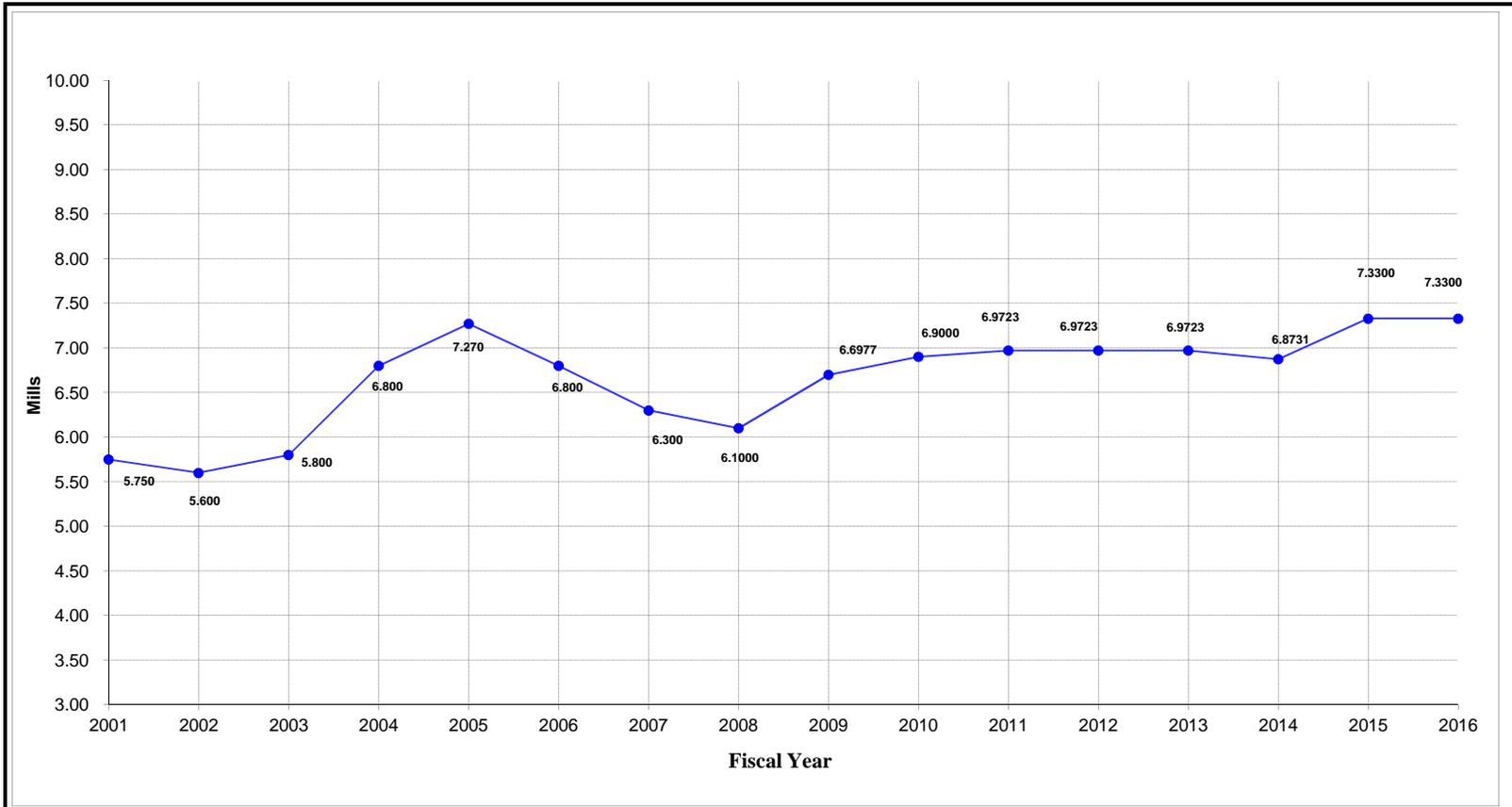
General Fund Charts & Graphs



VILLAGE OF NORTH PALM BEACH
Taxable Value and Ad- Valorem Tax Revenue
Fiscal Year 2015-2016

	2014-2015 ADOPTED BUDGET	2015-2016 BUDGET	Amount Increase (+) Decrease (-) over Prior Year	% Increase (+) Decrease (-) over Prior Year																																										
GROSS ASSESSED VALUE:	\$ 1,609,188,844	\$ 1,726,462,395	\$ 117,273,551	7.29%																																										
BUDGETARY TAXABLE VALUE (95%):	1,528,729,402	1,640,139,275	111,409,873	7.29%																																										
OPERATING MILLAGE:	7.3300	7.3300	-	0.00%																																										
ESTIMATED AD VALOREM TAX REVENUE:	11,205,587	12,022,221	816,634	7.29%																																										
<ul style="list-style-type: none"> • 2014 - 2015 Millage Rate = 7.3300 mils • Roll Back Millage Rate for 2015 - 2016 = 6.8789 mils • 2015 - 2016 Millage Rate = 7.3300 mils • Increase from 2014 - 2015 Millage Rate = 0.0000 mils • % increase/(decrease) over Roll Back Rate = 6.56% 																																														
<table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th colspan="4" style="background-color: yellow;">MILLAGE TABLE</th> </tr> </thead> <tbody> <tr> <td style="width: 15%;">1.00 MIL</td> <td style="width: 5%;">=</td> <td style="width: 5%;">\$</td> <td style="width: 75%; text-align: right;">1,640,139</td> </tr> <tr> <td>.75 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">1,230,104</td> </tr> <tr> <td>.50 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">820,070</td> </tr> <tr> <td>.40 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">656,056</td> </tr> <tr> <td>.25 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">410,035</td> </tr> <tr> <td>.20 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">328,028</td> </tr> <tr> <td>.10 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">164,014</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: yellow;">MILLAGE OPTIONS</th> </tr> </thead> <tbody> <tr> <td style="width: 70%;">Roll Back Rate:</td> <td style="width: 30%; text-align: right;">6.8789</td> </tr> <tr> <td>Majority Vote:</td> <td style="text-align: right;">8.2481</td> </tr> <tr> <td>2/3 Vote:</td> <td style="text-align: right;">9.0729</td> </tr> <tr> <td>Statutory Max:</td> <td style="text-align: right;">10.0000</td> </tr> </tbody> </table>					MILLAGE TABLE				1.00 MIL	=	\$	1,640,139	.75 MIL	=	\$	1,230,104	.50 MIL	=	\$	820,070	.40 MIL	=	\$	656,056	.25 MIL	=	\$	410,035	.20 MIL	=	\$	328,028	.10 MIL	=	\$	164,014	MILLAGE OPTIONS		Roll Back Rate:	6.8789	Majority Vote:	8.2481	2/3 Vote:	9.0729	Statutory Max:	10.0000
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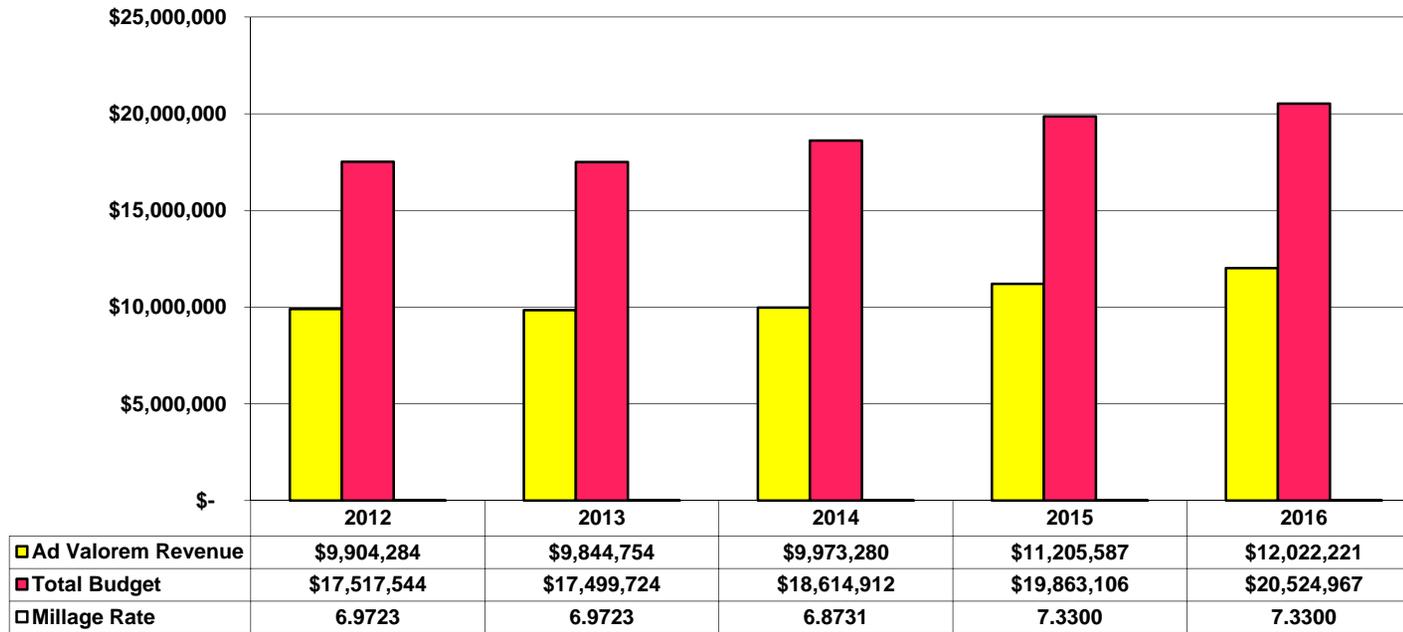
VILLAGE OF NORTH PALM BEACH
Millage Rates 2001 - 2016



Fiscal Year	Millage Rate	Fiscal Year	Millage Rate	Fiscal Year	Millage Rate
2001	5.7500	2007	6.3000	2013	6.9723
2002	5.6000	2008	6.1000	2014	6.8731
2003	5.8000	2009	6.6977	2015	7.3300
2004	6.8000	2010	6.9000	2016	7.3300
2005	7.2700	2011	6.9723		
2006	6.8000	2012	6.9723		

Village of North Palm Beach

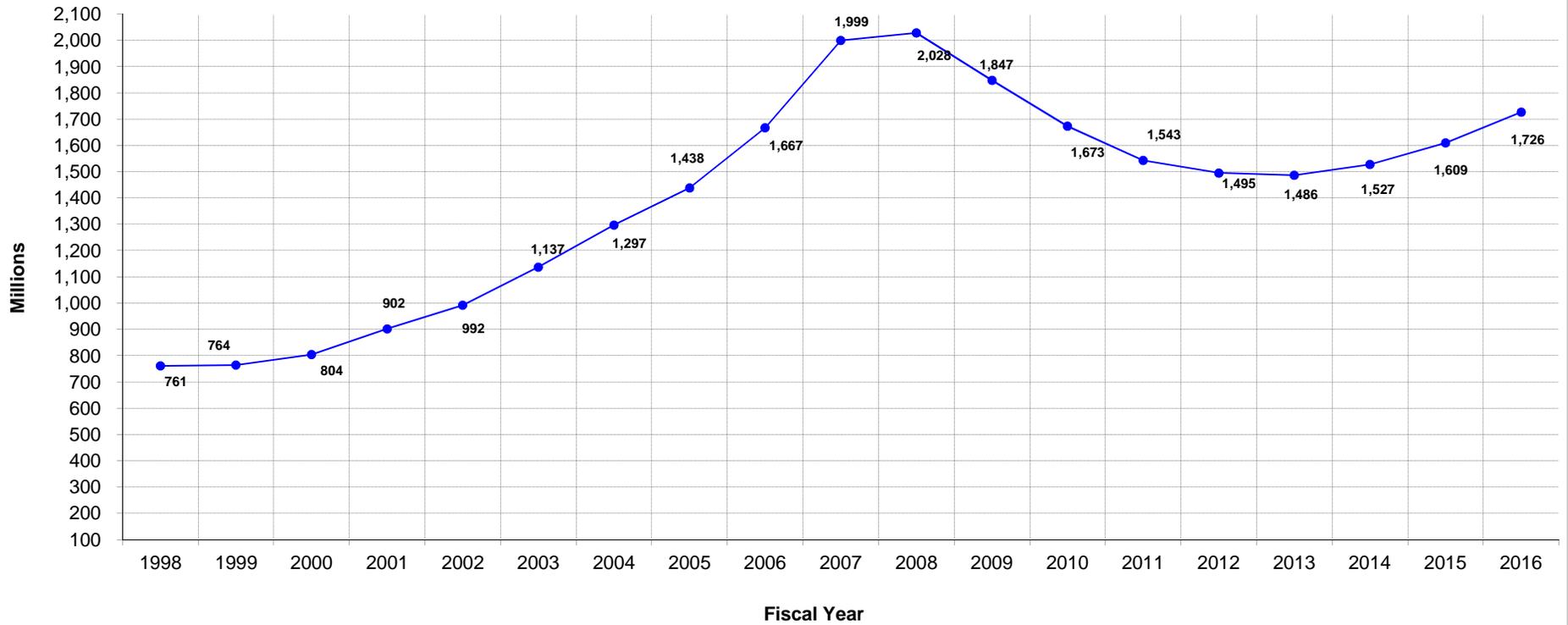
Ad-Valorem and Budget Last 5 years



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

FISCAL YEAR	ASSESSED VALUE	TAXABLE VALUATION (95% of Assessed Value)	MILLAGE RATE	TOTAL TAXES	PERCENT BUDGET	TOTAL BUDGET	PERCENT INCREASE
2000-2001	901,813,310	856,722,645	5.750	4,926,155	35.32%	13,947,270	40.20%
2001-2002	992,018,426	942,417,505	5.600	5,277,538	40.64%	12,986,918	-6.89%
2002-2003	1,137,570,526	1,080,692,000	5.800	6,268,014	45.00%	13,565,749	4.46%
2003-2004	1,297,803,114	1,232,912,958	6.800	8,383,808	61.00%	13,741,933	1.30%
2004-2005	1,438,036,209	1,366,134,399	7.270	9,931,797	63.70%	15,591,492	13.46%
2005-2006	1,667,949,738	1,584,552,251	6.800	10,774,955	59.73%	18,038,400	15.69%
2006-2007	1,999,331,298	1,899,364,733	6.300	11,965,998	61.56%	19,438,633	7.76%
2007-2008	2,028,911,987	1,927,466,388	6.1000	11,757,545	59.71%	19,691,948	9.17%
2008-2009	1,847,845,205	1,755,452,945	6.6977	11,757,497	61.64%	19,073,192	-3.14%
2009-2010	1,673,245,674	1,589,583,390	6.9000	10,968,125	60.74%	18,056,938	-5.33%
2010-2011	1,543,308,420	1,466,142,999	6.9723	10,222,389	58.39%	17,506,072	-3.05%
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%
2015-2016	1,726,462,395	1,640,139,275	7.3300	12,022,221	58.57%	20,524,967	3.33%

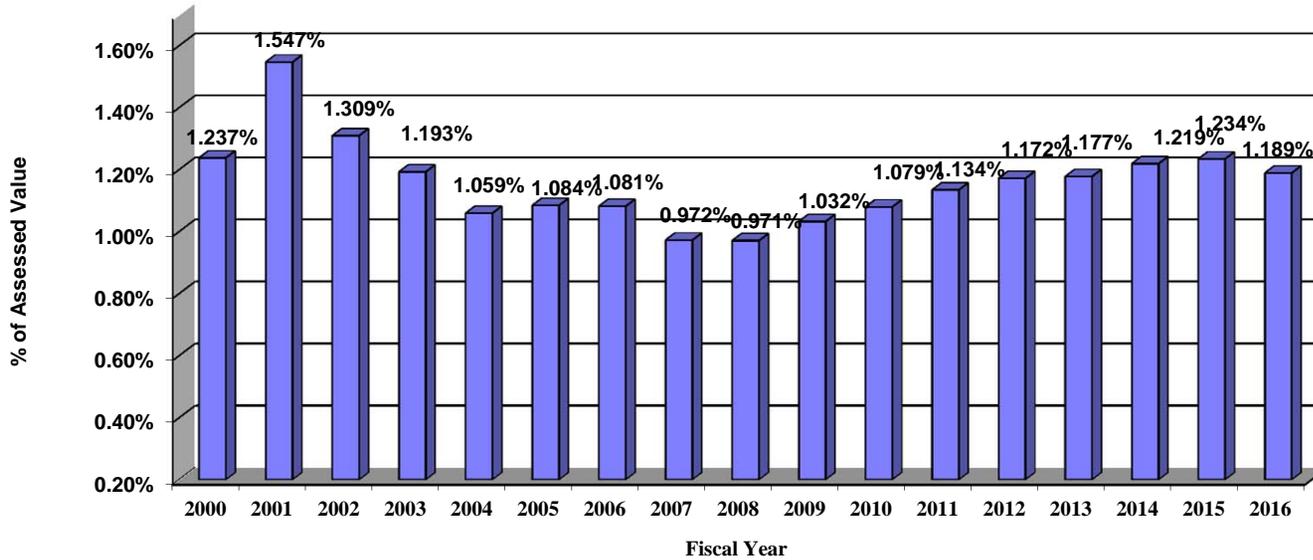
VILLAGE OF NORTH PALM BEACH
Property Assessed Valuations 1998 - 2016



Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation
1998	760,999,508	2005	1,438,036,209	2012	1,495,282,994
1999	763,517,430	2006	1,667,949,738	2013	1,486,295,612
2000	803,891,323	2007	1,999,331,298	2014	1,527,431,467
2001	901,813,310	2008	2,028,911,987	2015	1,609,188,844
2002	992,018,426	2009	1,847,845,205	2016	1,726,462,395
2003	1,137,570,526	2010	1,673,245,674		
2004	1,297,803,114	2011	1,543,308,420		

VILLAGE OF NORTH PALM BEACH

General Fund Expenditures as a Percent of Assessed Value 2000 - 2016



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%
2016	20,524,967	1,726,462,395	1.189%



General Fund Fee Schedule



Village of North Palm Beach Fee Schedule
General Services
Fiscal Year 2015-2016

Description	Fees
Library	
Overdue Fines	
7/14/28 day Books	25¢ a day
Audio/CD Books	25¢ a day
Music CDs	25¢ a day
DVD	\$2.00 a day
Interlibrary Loans	\$1.00 a day
Magazines	25¢ a day
Lost Items	
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
Finance	
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)	
Public Works	
Annual Commercial Disposal Fee (calculated by occupancy category and square foot of building as determined by Solid Waster Authority)	
Low Density	0.081
Medium	0.214
High	1.147
Residential Yard Waste Removal Fees	
Disposal Fee per cubic yard	\$ 4.50
Equipment & Fuel Cost per cubic yard	\$ 2.50
	\$ 7.00
In addition to the charge per cubic yard set forth above, persons who violate the yard waste collection requirements shall also be assessed for personnel costs (less benefits) in the amount of \$18.50 per hour based on the actual time incurred in removing the yard waste, with a two-hour minimum charge	
Swale Tree Permit	No charge
Dumpster lease fees are applicable to Commercial Account customers costomers utilizing Village owned and maintained dumpsters	
1 cubic yards	\$18/Month
2 cubic yards	\$20/Month
3 cubic yards	\$21/Month
4 cubic yards	\$22/Month
6 cubic yards	\$25/Month
8 cubic yards	\$27/Month

Description	Fees
Clerk's Office	
Copies:	
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
Special Service Fee:	
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.	

**Village of North Palm Beach Fee Schedule
Code Compliance and Community Planning
Fiscal Year 2015-2016**

Code Compliance	
<u>Description:</u>	<u>Fee:</u>
Annual Abandoned Property Registration Fee	\$150.00
Code Citation Fees:	
First Violation	\$25.00
Second Violation	\$100.00
Third Violation	\$150.00
Fourth Violation (Mandatory appearance before the Special Magistrate)	
Planning & Zoning	
<u>Description:</u>	<u>Fee:</u>
Zoning Variances *	\$500.00
Sign Variances *	\$500.00
Comprehensive Plan Amendments application fee *	\$1,500.00
Voluntary Annexation application fee *	\$200.00
Rezoning (amendments, modify, supplement or repeal)	\$1,000.00
Planned Unit Development (PUD) application fee *	\$2,000.00
Planned Unit Development Major Amendment application fee *	\$1,000.00
Planned Unit Development Minor Amendment application fee *	\$500.00
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)	\$150.00
Site Plan Major application fee - Multi-Family & Commercial	\$500.00
Site Plan Minor application fee - Multi-Family & Commercial	\$100.00
Site Plan amendment application fee for previously approved by Planning Commission and/or Council	\$100.00
Zoning Confirmation Letter	\$50.00
Zoning Reinspection Fee	\$25.00
Peddlers and Solicitors Fee	\$250.00
<u>NOTE:</u>	
*Fee does not include advertising, legal, etc.	

**Village of North Palm Beach Fee Schedule
Building Department
Fiscal Year 2015-2016**

<u>Description:</u>	<u>Fee:</u>
Minimum Permit Fee	\$50.00 Minimum plus plan review fee if applicable
Percentage of Valuation:	Unit Value:
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
Building Department Plan Review (Not applicable to over-the counter permits)	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)
Sub-permit	\$10.00 applicable to all sub-permits that do not require an independent review
Low Voltage Alarm	\$40.00 per label
Surcharge	1.5 percent of the permit fee. Minimum of \$2. Florida State Statues SS 553.721
Building Code Administrators and Inspectors Fund	1.5% percent of the permit fee. Minimum of \$2. Florida State Statues SS 468.631
Training Surcharge	1% of the permit fee and/or revision fee. \$1 minimum
Digitizing Plans	\$2.20 per page for pages over 11"x17" up tp 24"x36"
Building Relocation	\$290.00
Change of Occupancy without work being performed	\$75.00
Building Demolition	\$290.00
Parking lot overlay/re-striping	\$100 per lot up to 150 parking spaces
	\$125 per lots over 150 parking spaces
Construction Trailers	\$50.00
Re-inspection Fee	\$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)
Unscheduled inspection by special request (Subject to availability)	\$75/hr 1hr min, 2hr Min for after hours, 4hr Min weekends & holidays per inspector or inspection trade.
Penalty for commencing work without first securing a permit or written approval	Two (2) times the permit fee, plus \$100.00 Administration Fee. (At the discretion of the Building Official)
Change of contractor-same location	\$75.00 plus \$25.00 per sub-contractor.
Residential Revision Fee	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.
Commercial Revision Fee	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 Fee Schedule
Business Tax Receipt
FY 2015-2016**

<u>Classification</u>	<u>Fees</u>
AGRICULTURAL SERVICES	
<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
TRANSPORTATION	
<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
COMMUNICATIONS	
Radiotelephone communications	\$ 176.00
Telephone company (franchise)	\$ 66.00
Telephone communication except radiotelephone	\$ 176.00
Telegraph	\$ 478.50
Radiotelevision broadcasting	\$ 412.50
Cable and other pay television services	\$ 412.50
ELECTRONIC, GAS AND SANITARY SERVICES	
Electric services (franchise)	\$ 578.50
Natural gas transmission (franchise)	\$ 578.50
Natural gas distributors	\$ 578.50
Liquified petroleum distributors	\$ 578.50
Water supply (franchise)	\$ 578.50
Sanitary sewer services (franchise)	\$ 578.50

**Village of North Palm Beach Fee Schedule
Business Tax Receipt
FY 2015-2016**

<u>Classification</u>	<u>Fees</u>
WHOLESALE TRADE (See RETAIL)	
<u>Wholesale-durable goods:</u>	
Inventory value cost-not exceeding \$1,000.00	\$ 38.50
Each additional \$1,000.00	\$ 9.45
RETAIL TRADE	
<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
FINANCE, INSURANCE, REAL ESTATE	
Depository institution	\$ 297.00
Non-depository institution	\$ 297.00
Security and commodity brokers/dealers	\$ 150.00
Brokers sales agent	\$ 37.50
INSURANCE	
Insurance carriers	\$ 132.00
Insurance agents, broker service	\$ 132.00
Insurance sales agent	\$ 132.00

**Village of North Palm Beach Fee Schedule
Business Tax Receipt
FY 2015-2016**

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

**Village of North Palm Beach Fee Schedule
Business Tax Receipt
FY 2015-2016**

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

**Village of North Palm Beach Fee Schedule
Business Tax Receipt
FY 2015-2016**

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

**Village of North Palm Beach Fee Schedule
Business Tax Receipt
FY 2015-2016**

<u>Classification</u>	<u>Fees</u>
MANAGEMENT AND PUBLIC RELATIONS SERVICES	
Management services	\$ 132.00
Management consulting services	\$ 132.00
Public relation services	\$ 132.00
Facility support management services	\$ 132.00
Business consulting services NEC	\$ 132.00

LATE FEES

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

TRANSFER FEE

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

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

**Village of North Palm Beach Fee Schedule
Police and Fire
Fiscal Year 2015-2016**

<u>Description</u>	<u>Fees</u>
<u>Public Safety</u>	
Bicycle Registration	\$ 1.00
Accident Reports-per one-sided page	\$ 0.15
Accient Report-two-side page	\$ 0.20
Accident Report-CD	\$ 5.00
Fingerprinting-Village Resident	\$ 2.00
Fingerprinting-Employment in the Village	\$ 4.00
False Alarm-Residences	\$ 50.00
False Alarm-Businesses	\$ 100.00
Alarm Permit Account (New & Renewal)	\$ 25.00
Parking Fines	\$ 25.00
Parking Fines-No decal for marina parking	\$ 50.00
Parking Fines-Second Violation	\$ 100.00
Water Restriction-1st Violation	Warning
Water Restriction-2nd Violation	\$ 25.00
Outside Services (Special Details)	\$ 54.37
Forfiture Revenue	Varies
<u>Emergency Medical Services Fees</u>	
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	
<u>Fire/Rescue (Special Details min. 3 hours charged per event)</u>	
Hourly rate per firefighter (2 firefighters minimum)	\$ 47.66
Vehicle operating cost per hour	\$ 11.29
<u>Annual Fire Inspection Fees</u>	
<u>Fees</u>	
Assembly (Type of Occupancy Use):	
50-299	\$ 75.00
300-999	\$ 100.00
1,000-4,900	\$ 175.00
5,000 or greater	\$ 275.00
<u>Educational:</u>	
Day Care, Nursery Pre-school	\$ 35.00
All others	\$ 75.00
<u>Healthcare/Instructional:</u>	
5,000 sqare 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>
<u>Transient Lodging, Apartment, Residential Board and Care, and Adult Living Facilities:</u>	
24 units and less	\$ 55.00
25-100 units	\$ 75.00
101-500 units	\$ 150.00
501 units or greater	\$ 250.00
<u>Mercantile, Office, Storage, Industrial and and Manufacturing:</u>	
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
<u>Marinas and Boat Storage Facilities:</u>	
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
<u>Tent & Temporary Structures</u>	
All	\$ 35.00
<u>Re-Inspections/Extra Inspections:</u>	
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
<u>Plan Review Fees:</u>	
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	minimum) unless value

**Village of North Palm Beach Fee Schedule
Recreation Facilities/Programs
Fiscal Year 2015-2016**

	<u>Fee</u>		<u>Fee</u>
Community Center (Hourly)		Pool Membership Fees (Annual)	
Resident Gymnasium (3 hr minimum)	\$ 77.25	Resident Family	\$ 345.00
Non-Resident Gymnasium (3 hr minimum)	\$ 154.50	Non-Resident Family	\$ 468.00
After hours staff charge	\$ 25.75	Resident Single	\$ 175.00
Non-profit Charge	\$ 30.90	Non-Resident Single	\$ 260.00
Resident Field rental	\$ 25.75	Junior (17 & under)	\$ 95.00
Non-Resident Field rental	\$ 36.05	Non-Resident Junior (17 & under)	\$ 115.00
Resident Ballfield Lights (2 hr minimum)	\$ 25.75	Resident Masters (training)	\$ 115.00
Non-Resident Ballfield Lights (2 hr minimum)	\$ 51.50	Non-Resident Masters (training)	\$ 160.00
Anchorage Park Activities Bldg (Hourly)		Pool Fees (Daily)	
Resident Room A	\$ 25.75	Resident Adult	\$ 2.83
Non-Resident Room A	\$ 36.05	Non Resident Adult	\$ 4.72
Resident Room B (2 hr minimum)	\$ 36.05	Child (13 & under)	\$ 2.83
Non-Resident Room B (2 hr minimum)	\$ 61.80	Child (3 & under)	Free
Osborne Park (Hourly)		Tiki Hut #1 - (fee total for 3 hrs)*	\$ 50.00
Resident Recreation Building (2 hr minimum)	\$ 51.50	Tiki Hut #2 - (fee total for 3 hrs)*	\$ 50.00
Non-Resident Recreation Building (2 hr minimum)	\$ 154.50	After hours Full facility rental (3 hrs)	\$ 550.00
Resident Ballfield Lights (2 hr minimum)	\$ 25.75	After hours lifeguards per guard per hr.	\$ 25.00
Non-Resident Ballfield Lights (2 hr minimum)	\$ 51.50	Tennis Membership Fees	
Resident Field rental	\$ 25.75	Resident Family	\$ 525.00
Non-Resident Field rental	\$ 36.05	Non-Resident Family	\$ 700.00
All Buildings		Resident Single	\$ 410.00
Resident after hours building charge	\$ 103.00	Non-Resident Single	\$ 525.00
Non-Resident after hours building charge	\$ 206.00	Resident Junior (17 & under)	\$ 105.00
After hours staff charge	\$ 25.75	Non-Resident Junior (17 & under)	\$ 110.00
Anchorage Park		Summer Resident Single	\$ 200.00
Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 51.50	Summer Resident Family	\$ 225.00
Non-Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 103.00	Summer Resident Single	\$ 225.00
Resident Volleyball (1 court) per hour	\$ 25.00	Summer Resident Family	\$ 250.00
Resident Volleybal (2 courts) per hour	\$ 35.00	Guest Fees (members)	\$ 10.00
Non-Resident Volleyball (1 court) per hour	\$ 35.00	Guest Fees (non-members)	\$ 12.00
Non-Resident Volleybal (2 courts) per hour	\$ 50.00	Marina Fees	
Lakeside Park (Hourly)		Dry Storage	
Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 51.50	15 feet & under	\$ 661.50
Non-Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 103.00	16 - 20 feet	\$ 716.63
Sports Programs (Per/League)		21 - 25 feet	\$ 771.75
Resident Youth Basketball	\$ 72.10	26 - 30 feet	\$ 826.88
Non-Resident Youth Basketball	\$ 82.40	31 - 35 feet	\$ 882.00
Resident Youth Soccer	\$ 72.10	36 & over	\$ 937.13
Non-Resident Youth Soccer	\$ 82.40	Wet Storage	
Resident Youth Flag Football	\$ 72.10		\$ 2,079.32
Non-Resident Youth Flag Football	\$ 82.40	Ramp Decal	
Men's Over 40 Basketball (per team)	\$ 566.50		\$ 60.00
		Temporary Day Launch Permit (Res. Only)	\$ 9.43

Notes:

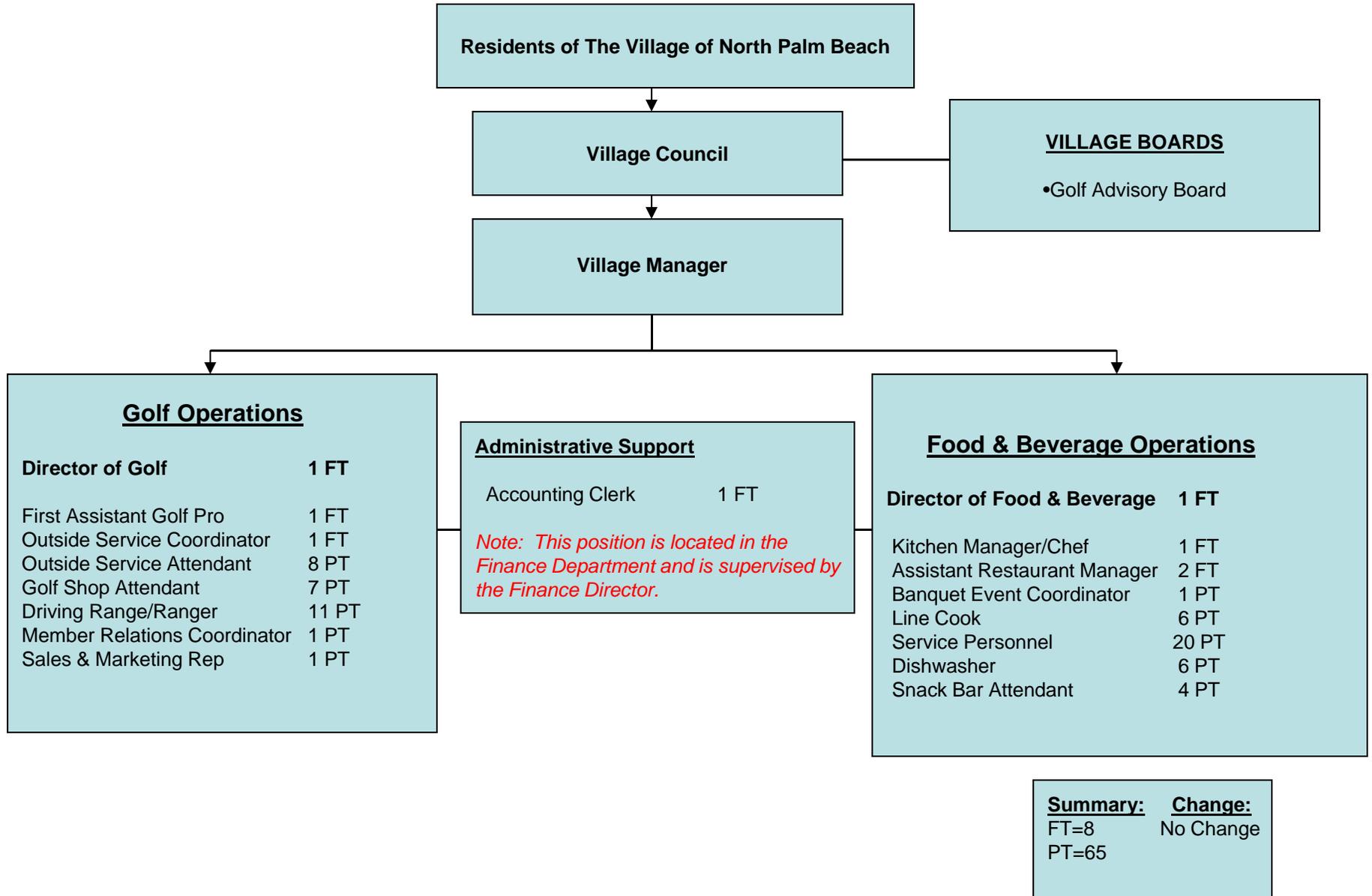
- 1) Programs offered by the Village of North Palm Beach are not taxable; However, rentals are subject to sales tax. Rental fees are hourly unless specified (*). The VNPB reserves the right to change fees at anytime with approval from the Village Council.
- 2) Programs may be offered by independent instructors 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
FY 2015-2016

Country Club Organization Chart



North Palm Beach Country Club

Mission Statement

The North Palm Beach Country Club (NPBCC) is committed to offering a quality recreational facility to residents, members and the general public. Its mission is to maintain 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, on the golf club's Jack Nicklaus "Signature" course design, and on exemplary customer service.

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. The Village's Nicklaus "Signature" course offers six (6) sets of tees so golfers may challenge the course in a manner commensurate 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 with a pitching/chipping green by hole number 15 for golfers to perfect their "short game." Also a members-only short game area on the north side of the maintenance facility is available.

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 club facility is headed by the Director of Golf Operations. The Director is assisted by a full-time First Assistant Golf Professional, a full-time Outside Service Coordinator, a part-time

Member Relations Coordinator, a 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 employs a full-time Accounting Clerk located in the Finance Department at Village Hall.

Golf Course maintenance services are outsourced to International Golf Maintenance (IGM) of Orlando, Florida, which affords 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 has been assigned to the Public Works Department. The combination of outsourcing the maintenance of the golf course and having Public Works oversee the clubhouse maintenance has resulted in a more efficient and improved level of operation.

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 350 annual golf memberships will be granted 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 membership initiative program, and
- Non-resident applications.

To maintain the "Signature" course, the proposed Golf budget reflects funding for additional trees and sod which supports the "fine tuning" of the golf course as it moves into its tenth season of play.

Personnel Changes – Golf Operation

There are no personnel/title changes for Fiscal Year 2015/2016.

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

The Food & Beverage (F&B) Operation is a division of the North Palm Beach Country Club. F&B works collaboratively 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 and functions.

The “Village Tavern” Restaurant, Bar and Banquet facilities are operated by Village staff under the guidance of the Director of Food & Beverage. The Food & Beverage Director is assisted by a full-time Kitchen Manager/Chef, two (2) full-time Assistant Restaurant Managers, a 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 are open to the public, serving the membership and community seven (7) days-a-week with flexible 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.

The Village Tavern prides itself on offering a selection of daily specials as well as freshly prepared, quality cuisine designed to appeal to a variety of customers. Service is provided by professional, courteous and attentive staff who strive to make every guest feel welcome and like they are among friends. With a menu provided on the golf carts, golfers can take advantage of 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 with a reduced cost.

Beverage cart services are provided on the golf course. Cart service offers a variety of snacks, sandwiches, and beverage options, including alcoholic beverages, seven (7) days a week in 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. In these venues, banquet services contribute 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 area.

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

There are no personnel/title changes for Fiscal Year 2015/2016.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2014/2015, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Improved the overall conditioning of the course to reflect the desires of members and guests through the services of the Greens Committee, which observes and collaborates with patrons and golf maintenance staff to provide a distinguished, championship Jack Nicklaus “Signature” course.

- Improved the condition of the golf course and driving range by making needed upgrades and enhancements. Such projects include the re-grassing and conversion of the southernmost public driving range tee to Celebration Bermuda that matches the northernmost public driving range tee, bunker reconstruction in areas where wash-outs and soft edges were problematic, and upgrading of golf course and range equipment to ensure productivity.
- Expanded the Country Club’s reach to customers through a variety of marketing and advertising tools, including the use of Facebook and website initiatives, increased flyer distribution among Village outlets, and the pairing of golf and restaurant packages promoted through message boards and GPS cart messaging capabilities.
- Implemented numerous amenities in the F&B Division, catering to a wide variety of events and activities, attracting new customers and establishing a rapport with the community. Such amenities include a complete, full-service restaurant and bar, meal coupons for 18-hole golfing guests, daily food and soft drink discount purchases for members, drink specials, and unique offerings to FPL, Lockheed Martin, Pratt and Whitney, and EWGA leagues to attract new foot traffic to the restaurant.
- Improved service delivery and food quality through additional training and detailed service standards.

Goals and Objectives

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

Council Goal:

Maintain and improve all recreational facilities of the Village
--

Department Goal:

Enhance membership status by making golf memberships more valuable through added amenities and new opportunities.

Objectives:

- Implement new member offerings including a complementary birthday round of golf and drink of choice from the Village Tavern Restaurant.
- Implement a price-sensitive menu at the snack bar, therefore attracting families and juniors who are already using the pool and tennis facilities.
- Promote the Country Club through “brand” marketing, including expanding the use of logos on hard and soft goods sold in the golf shop.
- Seek new opportunities that enhance the overall club experience for members, guests, and the general public, such as the Golf Bike, the Golf Skate Caddy, new technologies, and innovative GPS units and golf carts.
- Construct a nursery green for course patchwork and a synthetic turf line on the range to allow better turf recovery, resulting in more flexibility to the range schedule and maintenance practices.
- Integrate the Food and Beverage Division with Golf Operations into the new Village website, allowing for ease of information gathering and for creating online calendars for country club events.

- g. Increase member and guest “ownership” through incentive programs, such as “Ranger Rewards Program,” where patrons receive a small token of appreciation (a complementary soft drink or small bucket of range balls) for helping to maintain and/or beautify the course.

Department Goal:

Offer Village Tavern customers a positive dining experience through the delivery of quality food and service at a competitive price and 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 country club activities by providing food and beverage services for the golf, pool, and tennis operations.
- c. Increase marketing strategies for banqueting venue by providing a menu for all occasions that clientele may access via the website and by reaching out to local hotels and other groups.

Council Goal:

Continuously improve the way the Village operates.

Department Goal:

Increase tournament, event, and outing awareness and promote participation.

Objectives:

- a. Actively encourage tournament and club event participation through word of mouth, emails, flyers, tournament booklets, and social media outlets.
- b. Institute staff meetings between pertinent departments for large-scale events and outings.

Council Goal:

Establish a long term (10-year) capital plan.

Department Goal:

Stay current with machinery, equipment, and land-use needs as they pertain to the golf and restaurant operations.

Objectives:

- a. Collaborate with key personnel in the Food & Beverage and Golf Operations Departments and participate in weekly, monthly, and quarterly department/staff meetings to address areas that need attention or items that need replacing.
- b. Identify and establish life expectancies for all new and current capital purchases and proactively budget for their purchase and/or disposal.

Council Goal:

Build a new Country Club Clubhouse

Department Goal:

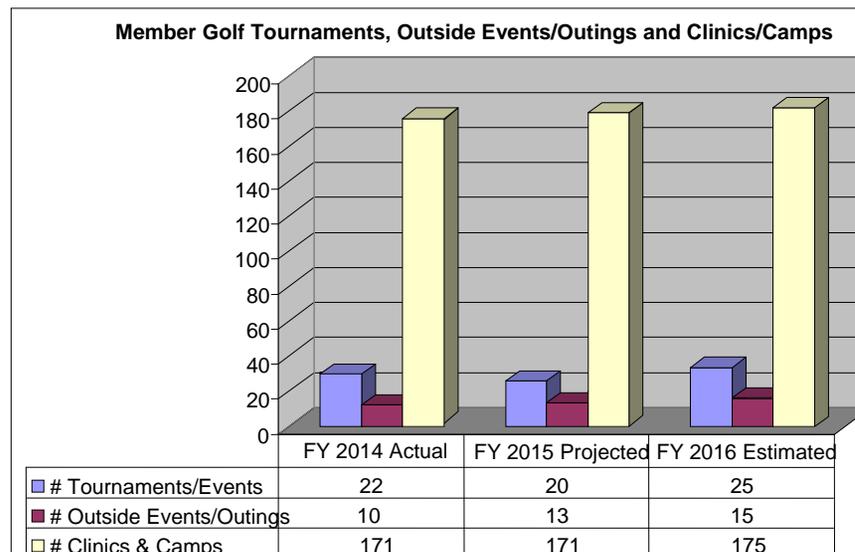
Actively participate in the planning of the new Country Club Clubhouse.

Objectives:

- a. Provide valuable feedback regarding the golf and restaurant operations as it pertains to traffic flow, member and customer desires, and employee necessities and requirements.
- b. Assist in the selection of a qualified architect, and design of a clubhouse that will satisfy members, guests, residents, and employees, with a wide variety of amenities and multipurpose facilities and space.
- c. Capitalize on the locations available for construction, while collaborating with, and accommodating other departments’ needs to achieve and promote a pleasant and favorable atmosphere for all.

Performance Measures

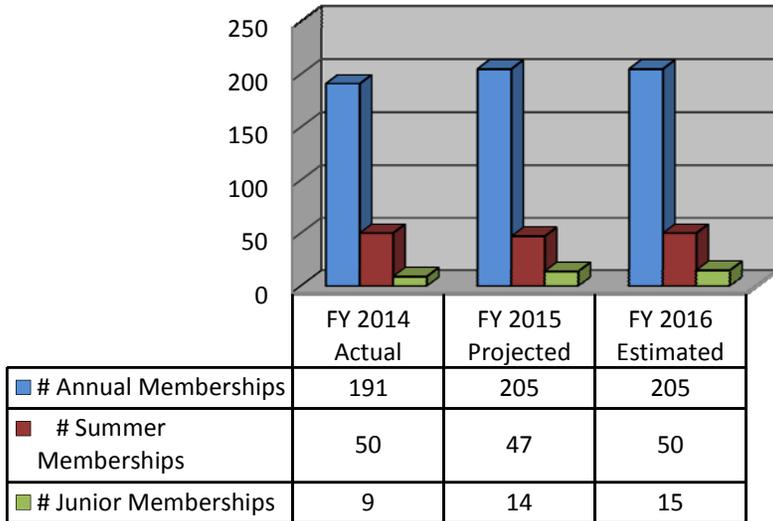
Performance Measure	FY 2014 Actual	FY 2015 Projected	FY 2016 Estimated
Number of annual and junior golf memberships	200	219	220
Number of member golf tournaments & events	22	20	25
Number of outside events/outings	10	13	15
Number of clinics and camp days (Juniors, Members, etc.)	171	171	175
Special events held at the NPBCC Banquet Facility	161	135	225



Member Tournaments and Events: The number of events will increase slightly while the offerings will be more aligned with demand, thus adding value to memberships. More outside events, outings, clinics, and camps have been offered, raising the golf club’s visibility and, consequently revenue. Junior golf options were substantially expanded, helping to build a more stable financial future.

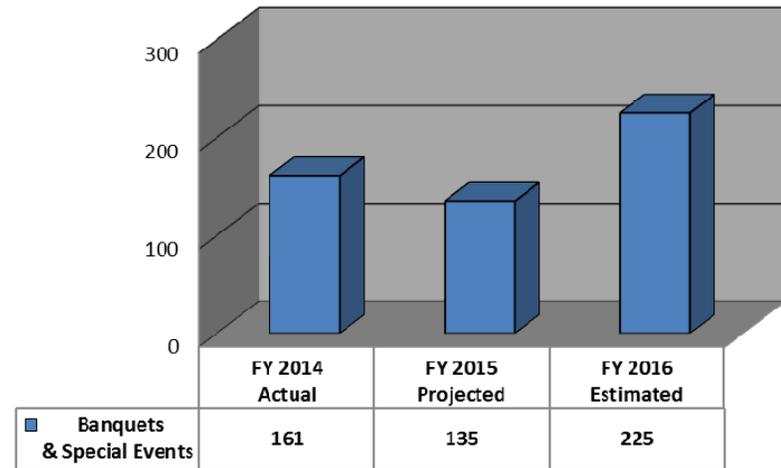
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Golf Memberships



Golf Memberships: The number of golf members is a good indicator of the golf club's overall health, as members account for roughly 40% of total play. Since most members renew at the beginning of the fiscal year, a substantial amount of first quarter revenue is derived from memberships which helps cover operating expenses throughout the year.

Banquets & Special Events



Banquets and Special Events: The number of banquets and special events is a good indicator of the overall health of the F&B operation, since approximately 56% of total revenue is derived from this area.

**The Village of North Palm Beach
Country Club Budget Summary
Fiscal Year 2015-2016**

	FY 2016 Budget				FY 2015 Original Budget	% Increase / (Decrease)	Actual 9/30/2014	Actual 9/30/2013	Actual 9/30/2012
	Golf	F & B	Admin	Total					
REVENUES									
Driving Range	\$ 304,953			\$ 304,953	\$ 304,548	0.13%	\$ 283,320	\$ 281,518	\$ 257,123
Membership	631,635			631,635	578,045	9.27%	548,275	563,401	627,433
Cart Rental	874,771			874,771	863,931	1.25%	854,057	849,010	883,437
Walking Fees	53,818			53,818	42,902	25.44%	41,249	40,927	36,143
Greens Fees	913,172			913,172	926,601	-1.45%	876,003	841,875	835,366
Lessons	140,000			140,000	140,000	0.00%	167,292	146,627	100,597
Tournament Proceeds	3,000			3,000	2,700	11.11%	2,587	2,447	3,687
Merchandise Sales	185,000			185,000	185,000	0.00%	182,063	165,861	161,613
Special Events/Camps	-			-	0	0.00%	0	0	0
Food & Beverage-Lease Operation		-		-	0	0.00%	0	0	0
Liquor Sales		271,745		271,745	250,000	8.70%	208,906	206,272	202,302
Food & Beverage Sales		504,965		504,965	529,000	-4.54%	403,086	397,098	410,646
Sales of Surplus	145,000		-	145,000	0	0.00%	0	133,800	0
Interest Earnings			10,000	10,000	8,410	18.91%	10,930	8,554	7,451
Other	64,100	12,305	14,212	90,617	84,904	6.73%	78,868	82,411	64,413
Total Revenues	3,315,449	789,015	24,212	4,128,676	3,916,041	5.43%	3,656,636	3,719,802	3,590,211
EXPENSES									
Personnel:									
Salary & Benefits	618,928	525,399	64,792	1,209,119	1,194,098	1.26%	1,115,754	990,404	861,163
Operating:									
Accounting & Auditing	-	-	7,000	7,000	7,000	0.00%	5,379	8,151	5,911
Charge Card Fees	55,695	10,400	-	66,095	61,964	6.67%	66,884	59,696	60,061
Contractual Services	1,242,419	23,000	4,144	1,269,563	1,137,863	11.57%	1,130,673	1,101,079	1,211,928
Entertainment	-	8,000	-	8,000	8,000	0.00%	4,158	7,353	7,238
Rental-Equipment/Uniform, etc.	7,500	10,100	6,250	23,850	18,000	32.50%	20,717	20,381	19,538
Legal Fees			10,000	10,000	10,000	0.00%	4,900	13,517	12,198
Lessons	52,000	-	-	52,000	52,000	0.00%	47,296	36,666	23,622
Marketing & Advertising	35,000	4,000	-	39,000	35,500	9.86%	22,595	22,359	18,932
Materials & Supplies	58,900	27,250	4,800	90,950	89,461	1.66%	60,622	48,449	49,075
Merchandise	120,250	246,200	-	366,450	383,590	-4.47%	327,819	322,173	319,299
Repairs & Maintenance	55,248	13,350	-	68,598	55,679	23.20%	129,702	65,270	41,429
Solid Waste Disposal	-	-	-	-	0	0.00%	0	13,294	13,378
Utilities	133,433	44,888	2,985	181,306	194,342	-6.71%	191,538	194,730	210,311
Other Operating Costs	22,255	13,100	4,000	39,355	40,870	-3.71%	59,157	38,878	36,798
Capital:									
Capital Outlay	20,000	-	-	20,000	0	0.00%	41,720	14,546	15,000
Debt & Other:									
Debt Service	398,151			398,151	398,151	0.00%	398,159	398,159	394,900
Golf Cart Lease (Capital Lease)	112,000			112,000	140,000	-20.00%	135,662	210,536	75,235
Insurance-Prop & Gen Liab			51,889	51,889	55,809	-7.02%	48,170	43,680	39,864
Contingency			115,350	115,350	33,714	242.14%	0	0	2,000
Total Expenses	2,931,779	925,687	271,210	4,128,676	3,916,041	5.43%	3,810,904	3,609,320	3,417,879
Revenues over (under) expenses	\$ 383,670	\$ (136,672)	\$ (246,998)	\$ -	\$ -		\$ (154,268)	\$ 110,482	\$ 172,332
Rounds				44,200	45,000		43,805	43,893	45,145

**Village of North Palm Beach Country Club
FY 2015-2016 Budget Highlights**

Number of Memberships	270
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Target Number of Rounds	44,200
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Personnel Highlights:

*Employee Salaries	\$	969,033
*Employee Benefits		240,086

Total Personnel Costs	\$	1,209,119
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Operating Highlights:

*Golf Course Maintenance Contract		1,067,719
*Cost of Food & Beverage Merchandise		246,200
*Utilities		181,306
*Cost of Golf Merchandise		120,250
*Golf Cart Lease (Operating) w/ GPS		147,580
*Materials & Supplies		90,950
*Charge Card Fees		66,095
*Marketing & Advertising		39,000
*Repairs & Maintenance		68,598
*Property/General Liability		51,889

Total Operating Costs	\$	2,274,056
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Debt Service:

*Loan (Golf Course Renovation)		398,151
*Golf Cart Lease Balloon Payment		112,000

Total Debt Service	\$	510,151
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Capital Outlay:

*Purchase of two (2) Driving Range Golf Ball Dispensers		20,000
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Total Capital Outlay	\$	20,000
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Country Club Contingency	\$	115,350
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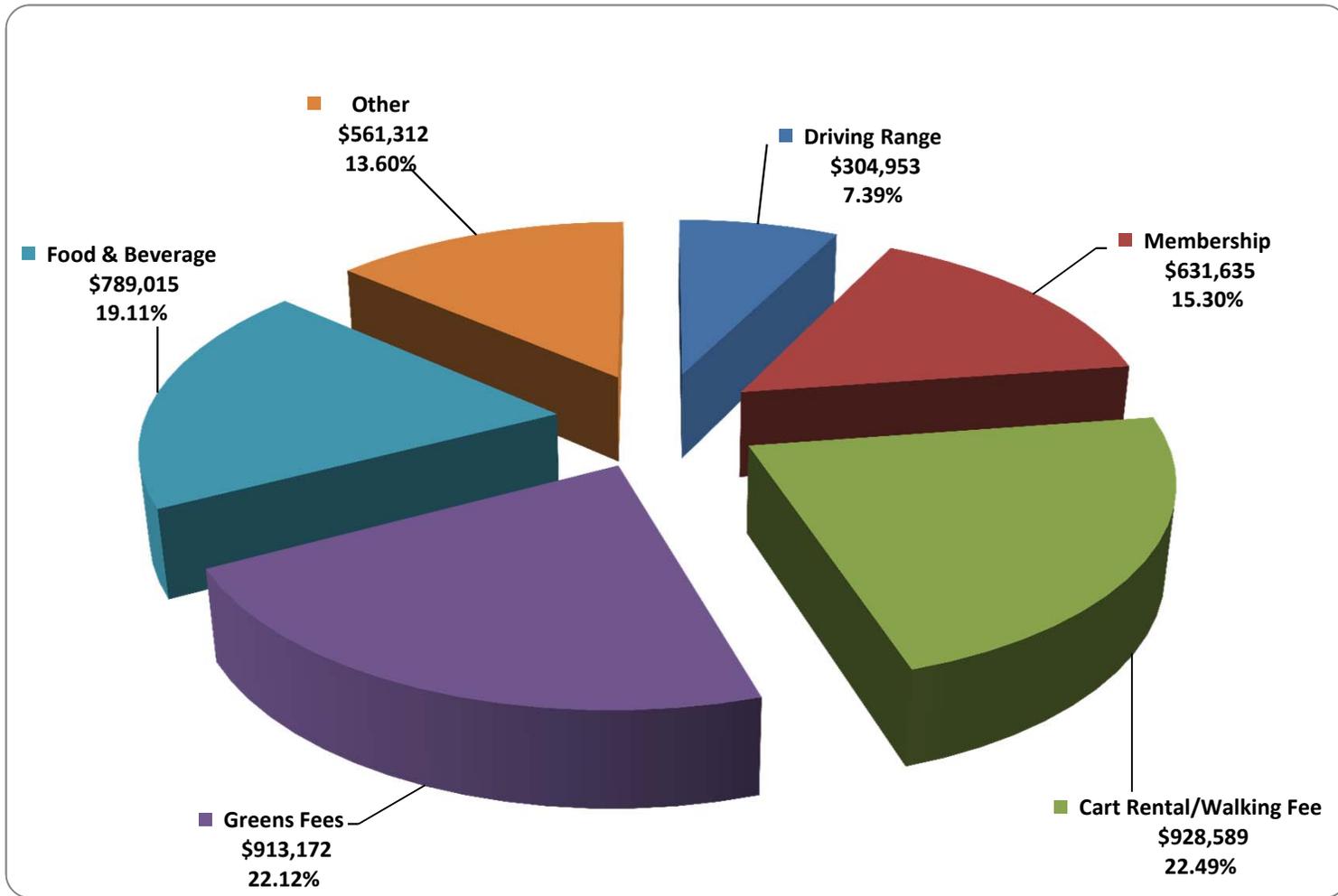
Total Fiscal Year 2015-2016 Country Club Budget	\$	4,128,676
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Revenues



Village of North Palm Beach Country Club Fiscal Year 2015-2016 Revenues



Total Revenues = \$ 4,128,676

Country Club Revenues

\$4,128,676

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 2015/16 Country Club Budget. The major source of Country Club revenues (approximately 67%) 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:

- 44,200 anticipated rounds
- 270 memberships

Membership **\$631,635**

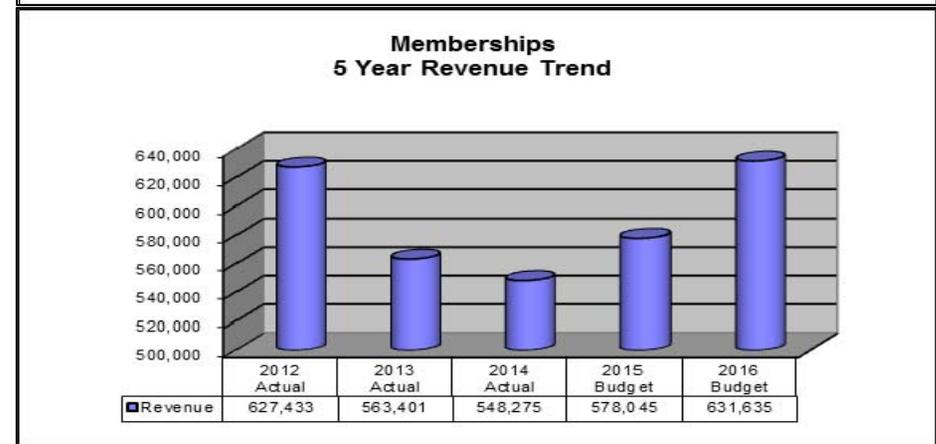
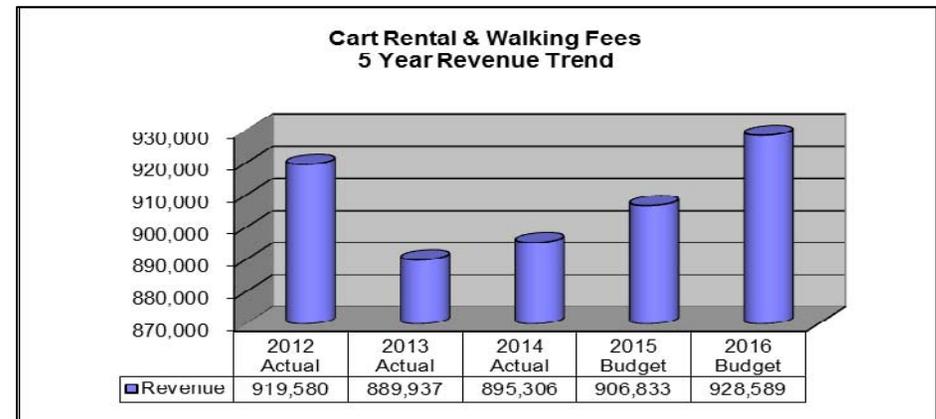
Golf Memberships represent 15.30% of total Country Club Revenues and are based on type of membership:

Membership Type	Number of Memberships	Total Revenue
Resident	137	\$356,290
Non-Resident	64	223,400
Business	3	9,200
Summer	51	38,245
Junior	15	4,500
Golf Plus	Included in above	Included in above
Total	270	\$631,635

Cart Rental/Walking Fee **\$928,589**

This class of revenue represents 22.49% of the overall Country Club Revenues. The calculation is based on anticipated rounds. :

- Average cart fee per round played (excluding walkers) (\$22.49 x 38,896) = \$874,771
- Walking Fees (\$11.23 * 4,420 rounds) + (\$4.73 * 884 Junior Rounds) = \$53,818

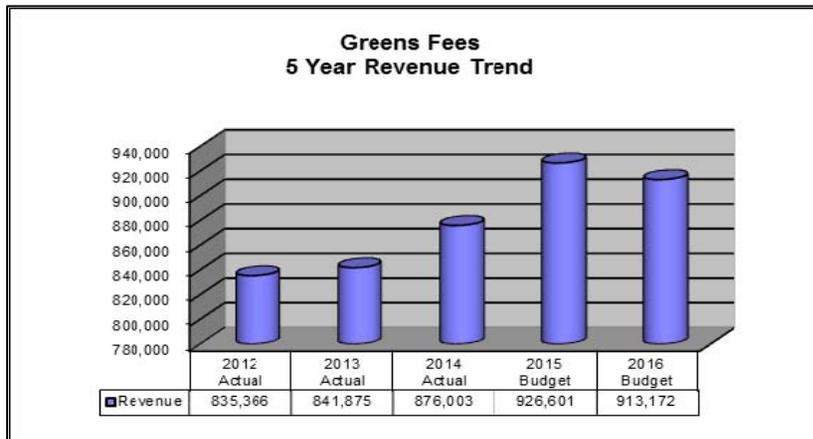


Greens Fees

\$913,172

Greens Fees represent 22.12% of total Country Club Revenues and are calculated based on current year average dollar per round multiplied by anticipated rounds for FY 2016:

- Average dollar per round played x anticipated rounds
 (\$20.66 x 44,200) = \$913,172



Driving Range

\$304,953

Driving Range revenue represents 7.39% of total Country Club Revenues and is based on the current year trend.

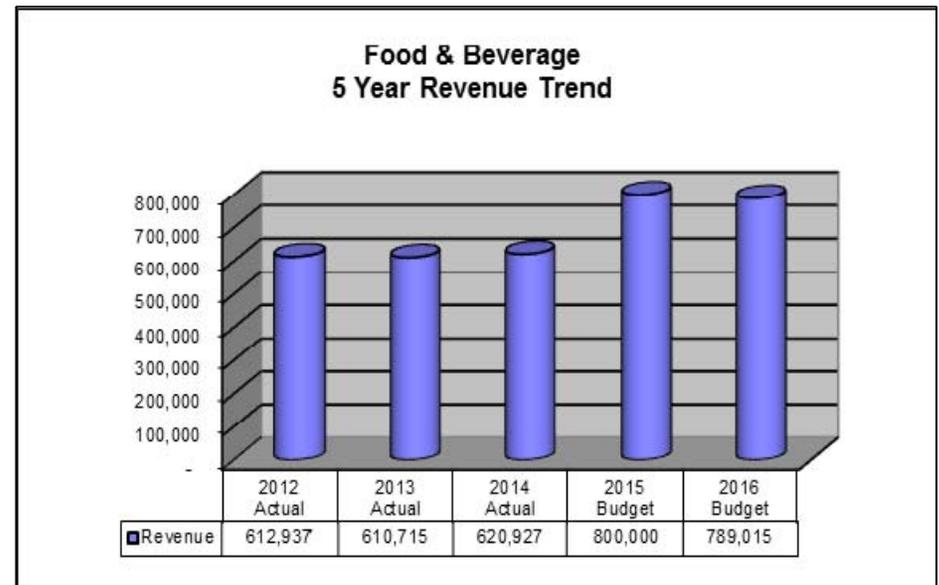


Food & Beverage

\$789,015

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 19.11% of total Country Club Revenues and is calculated based on the current year sales average:

Food & Beverage (non-alcoholic) Sales	\$504,965
Facility Rental	12,305
Liquor Sales	271,745
Total	\$789,015



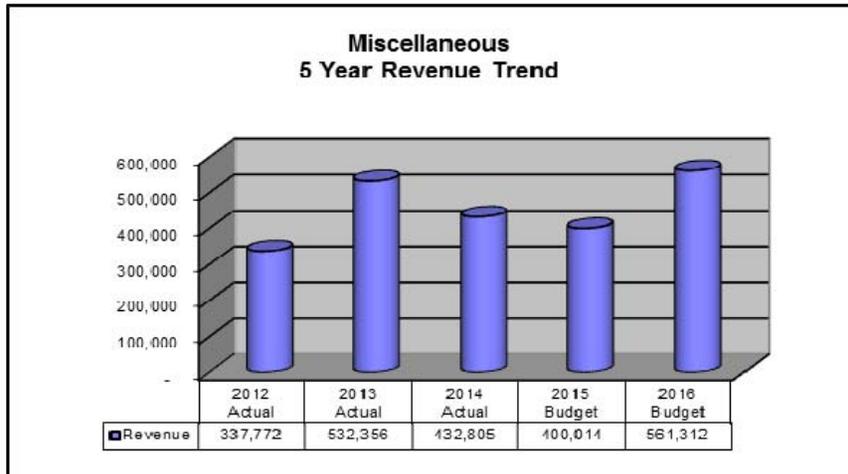
Miscellaneous

\$561,312

Miscellaneous Revenue represents 12.66% of total Country Club Revenues and includes the following:

Golf Merchandise Sales	\$185,000
Sale of Surplus	145,000
Tournament Proceeds	3,000
Golf Grip Sales	1,200
Interest Earnings	10,000
Rental-Golf Clubs	43,000
Rental-Lockers	2,000
Rental-Bag Room	12,500
Golf Handicap Service	2,400
Golf Ball Retrieval	3,000
Charge Card Fee	14,212
Golf Lessons	140,000

Total	\$561,312
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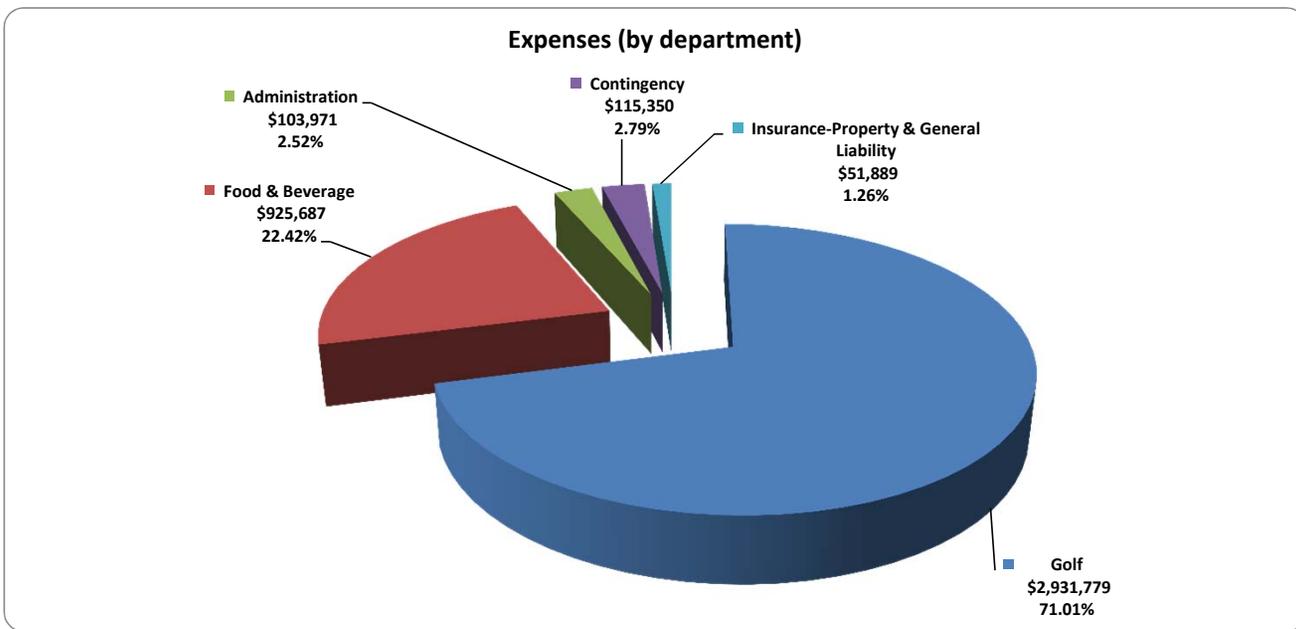
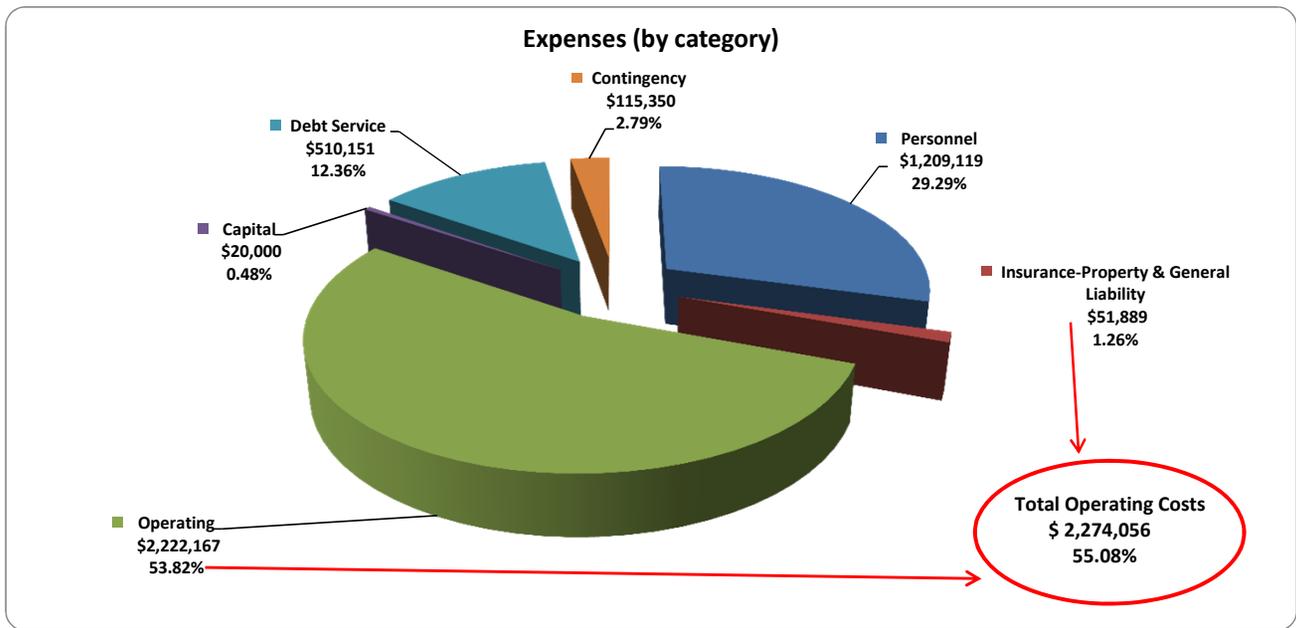




Expenses



Village of North Palm Beach Country Club
FY 2015-2016 Expenses



Total Expenses = \$ 4,128,676

Country Club Expenses

\$4,128,676

This section includes a discussion regarding appropriations for the Village’s FY 2015/16 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.

Personnel Costs \$1,209,119

Employee salary and benefits represent 29.29% of the total Country Club Expenses. These costs are allocated on a per employee basis. Assumptions used in budgeting for the major employee costs are discussed below:

Salaries:

Performance based merit increases are budgeted at an average of 3.75% based on a 0% - 5% scale.

Retirement:

Actuarial determined employer contributions for the General Employees Pension were budgeted as follows:

General Employees.....20.00%

The ICMA pension employer contributions were budgeted at 15%.

Health Insurance:

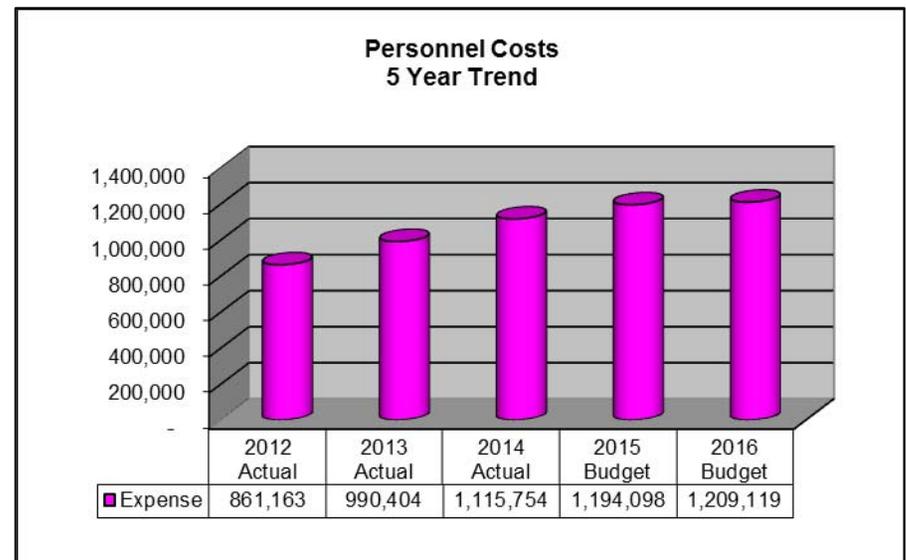
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

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

\$2,274,056

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 55.08% of the overall Country Club Expenses. Some highlights of operating costs are listed below:

- Golf Course Maintenance Contract \$1,067,719
- Golf Cart Lease (Operating) w/ GPS 147,580
- Cost of Food & Beverage Merchandise 246,200
- Utilities 181,306
- Cost of Golf Merchandise 120,250
- Materials & Supplies 90,950
- Charge Card Fees 66,095
- Marketing & Advertising 39,000
- Repairs & Maintenance 68,598
- Property/General Liability 51,889

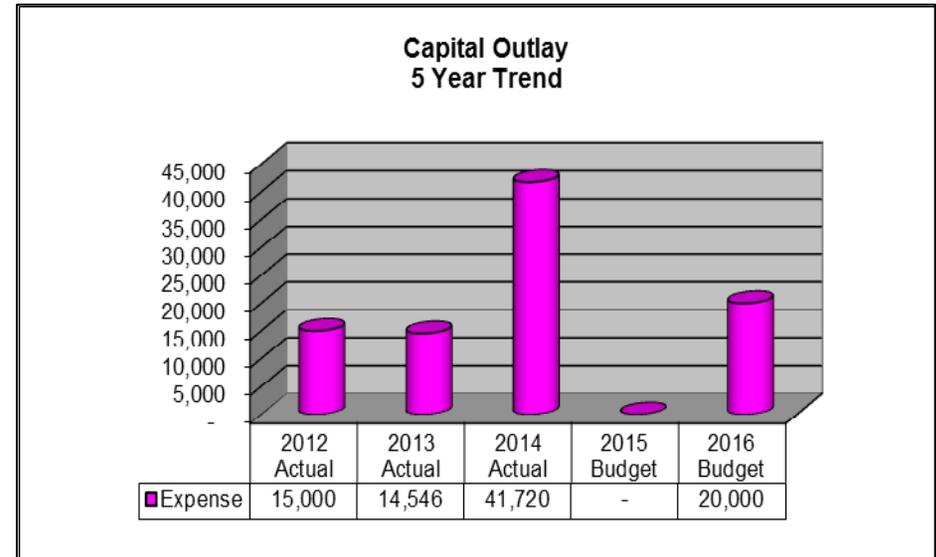
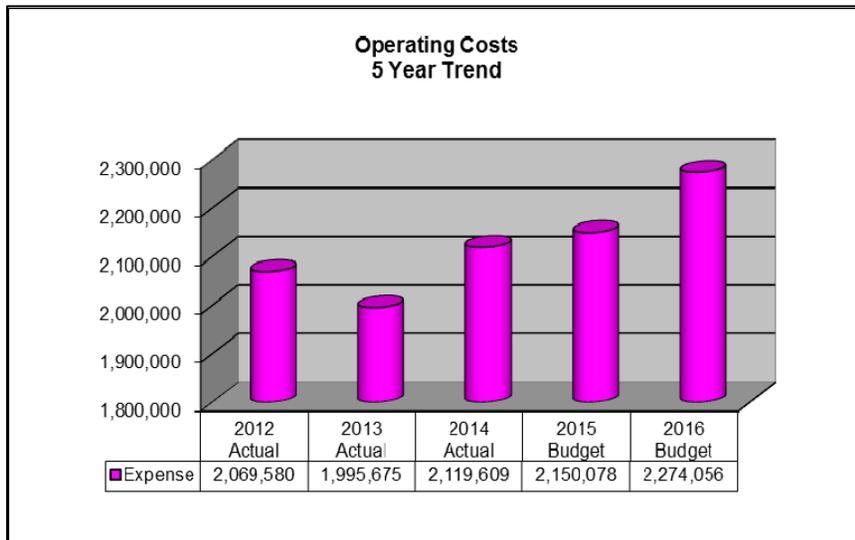
Capital Outlay

\$20,000

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.

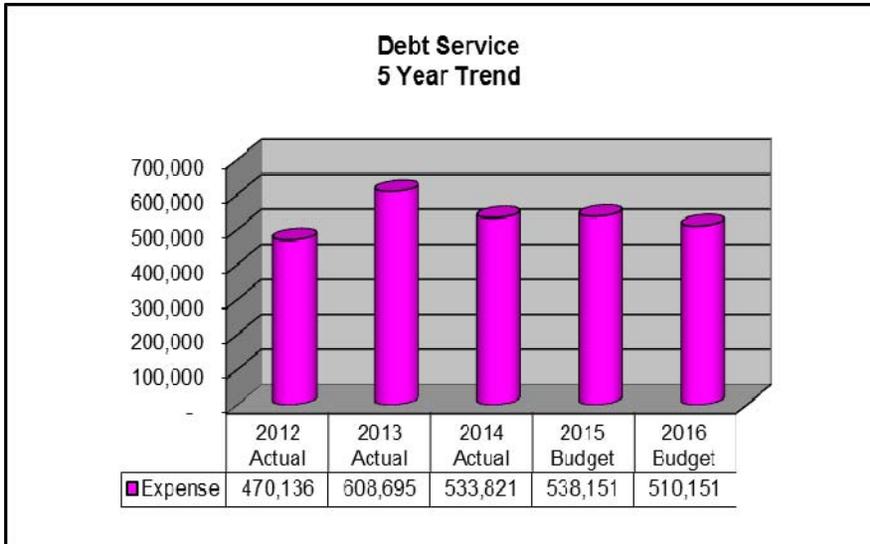
Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. The capital outlay in the FY 2015/16 budget is for the purchase of two (2) Driving Range Golf Ball Dispensers.



Debt Service

\$510,151

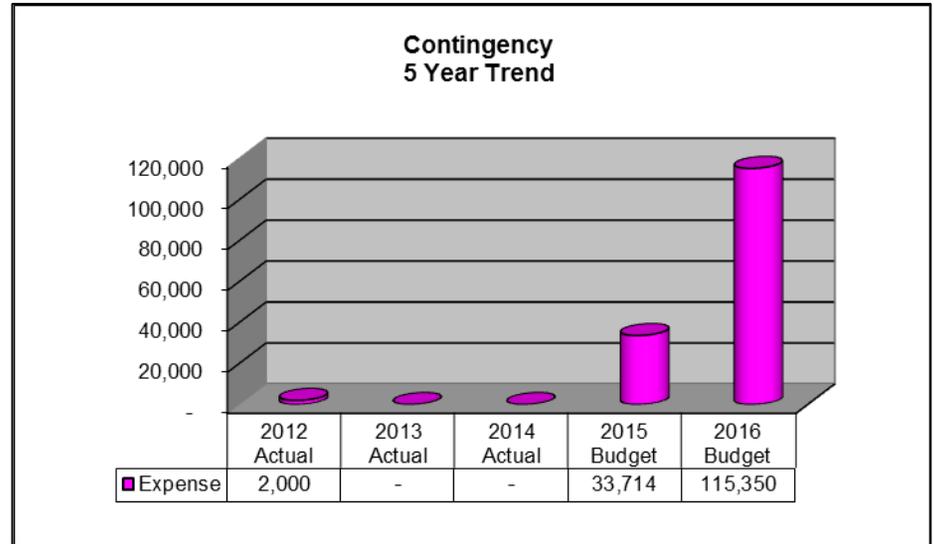
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2015/16 debt service budget represents 12.36% of the overall Country Club budget. The Country Club has one loan and a capital lease outstanding.



Contingency

\$115,350

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2015/16 budget, this reserve represents 2.79% of the total budget.





Department Summaries



**The Village of North Palm Beach
FY 2015-2016 Country Club Budget
Golf Summary**

	FY 2016 Budget	FY 2015 Original Budget	% Increase / (Decrease)	Actual 09/30/14	Actual 09/30/13	Actual 09/30/12
Personnel						
Salary:						
Regular Pay	\$ 124,265	\$ 140,046	-11.27%	\$ 151,164	\$ 148,468	\$ 121,946
Overtime Pay	1,000	1,000	0.00%	14	696	919
Lessons	60,000	60,000	0.00%	87,103	80,742	57,015
Part-time Pay	340,676	307,074	10.94%	295,145	246,107	240,932
Benefits:						
Pension	20,800	23,169	-10.22%	17,677	18,052	12,121
Health Insurance	22,985	39,439	-41.72%	47,062	39,230	36,727
FICA/Medicare	40,235	38,872	3.51%	38,386	35,803	31,852
LTD Insurance	535	603	-11.28%	469	490	660
Life Insurance	261	261	0.00%	232	266	324
Worker's Compensation	8,171	8,076	1.18%	5,997	5,545	3,898
Other	-	-	0.00%	-	-	-
	\$ 618,928	\$ 618,540	0.06%	\$ 643,249	\$ 575,398	\$ 506,394
Operating						
Advertising & Marketing	35,000	30,500	14.75%	22,366	21,791	17,917
Books & Publications	100	100	0.00%	-	272	-
Charge Card Fee	55,695	53,042	5.00%	57,597	51,053	52,204
Club Relations	2,500	1,000	150.00%	1,199	304	-
Conferences & Seminars	2,400	2,400	0.00%	890	340	50
Contractual Services	1,242,419	1,110,719	11.86%	1,101,962	1,072,987	1,184,371
Rental-Equipment/Golf Club	7,500	7,000	7.14%	3,882	1,550	922
Gas, Oil & Lubricants	-	-	0.00%	-	-	-
Golf Handicap Expense	3,500	3,000	16.67%	3,128	2,835	3,125
Lessons	52,000	52,000	0.00%	47,296	36,666	23,622
Materials & Supplies	58,900	48,781	20.74%	45,258	37,742	41,146
Memberships & Dues	3,200	3,200	0.00%	1,666	1,675	1,853
Merchandise	120,250	120,250	0.00%	109,369	98,155	97,222
Printing & Binding	1,250	1,000	25.00%	87	525	1,696
Professional Services	100	-	0.00%	40	383	-
Repairs & Maintenance	55,248	44,779	23.38%	109,275	37,569	35,259
Solid Waste Disposal	-	-	0.00%	-	6,648	6,690
Special Events / Camps	500	250	100.00%	538	200	-
Travel	700	700	0.00%	784	-	540
Training	3,705	-	0.00%	-	-	-
Uniforms & Shoes	4,300	4,000	7.50%	3,038	3,299	2,807
Utilities	133,433	144,600	-7.72%	143,251	146,434	156,106
Other Operating Costs	-	-	0.00%	545	2,519	8,387
	1,782,700	1,627,321	9.55%	1,652,170	1,522,946	1,633,919
Capital						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Automotive	0	0	0.00%	8,120	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	0
Machinery & Equipment	20,000	-	0.00%	33,600	-	15,000
	20,000	0	0.00%	41,720	0	15,000
Debt & Other						
Debt Service	398,151	398,151	0.00%	398,159	398,159	394,900
Golf Cart Lease	112,000	140,000	-20.00%	135,662	210,536	75,235
	510,151	538,151	-5.20%	533,821	608,695	470,136
Total Expenses	\$ 2,931,779	\$ 2,784,012	5.31%	\$ 2,870,960	\$ 2,707,038	\$ 2,625,449

North Palm Beach Country Club - FY2016 Membership Fees

		FY2015	FY2016	Difference	Special Offers or Notes
Resident	Single	\$2,205.00	\$2,255.00	2%	Installation Plans: Pay a 3% Administration Fee
	Family	\$3,360.00	\$3,410.00	1%	
Non-Resident	Single	\$3,200.00	\$3,250.00	2%	Installation Plans: Pay a 3% Administration Fee
	Family	\$4,300.00	\$4,350.00	1%	
Golf Plus Resident (Golf, Tennis & Pool)	Single	\$2,477.00	\$2,527.00	2%	Installation Plans: Pay a 3% Administration Fee
	Family	\$3,770.00	\$3,820.00	1%	
Golf Plus Non-Resident (Golf, Tennis & Pool)	Single	\$3,567.00	\$3,617.00	1%	Installation Plans: Pay a 3% Administration Fee
	Family	\$4,877.00	\$4,927.00	1%	
Touring Professional	Single	\$2,205.00	\$2,255.00	2%	Eligibility: Any Current Touring Professional.
N.P.B Business	Single	\$2,650.00	\$2,700.00	2%	Eligibility: Non-Residents owning a business or rental property within the Village.
	Family	\$3,750.00	\$3,800.00	1%	
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 - FY2016

Golf Memberships

Resident	Single	Regular	93	ea. @ \$2,255.00 =	\$209,715.00
	Family	Regular	38	ea. @ \$3,410.00 =	\$129,580.00
	Junior		5	ea. @ \$300.00 =	\$1,500.00
Non-Resident	Single		49	ea. @ \$3,250.00 =	\$159,250.00
	Family		13	ea. @ \$4,350.00 =	\$56,550.00
	Junior		10	ea. @ \$300.00 =	\$3,000.00
Business	Single		2	ea. @ \$2,700.00 =	\$5,400.00
	Family		1	ea. @ \$3,800.00 =	\$3,800.00

Based Upon FY2014
Memberships

211	Total	\$568,795.00
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\$631,635.00

Summer Memberships	(May 1 - September 30)		51	@ 495 or 995 =	\$38,245.00
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Golf Plus Memberships (Golf, Tennis & Pool)

Resident	Single	Regular	3	ea. @ \$2,255.00 =	\$6,765.00
	<i>Golf Portion Only (ea. @ \$2,255)</i>				\$6,615.00
	Family	Regular	3	ea. @ \$3,410.00 =	\$10,230.00
	<i>Golf Portion Only (ea. @ \$3,410)</i>				\$10,080.00
Non-Resident	Single	Regular	1	ea. @ \$3,250.00 =	\$3,250.00
	<i>Golf Portion Only (ea. @ \$3,250)</i>				\$3,200.00
	Family	Regular	1	ea. @ \$4,350.00 =	\$4,350.00
	<i>Golf Portion Only (ea. @ \$4,350)</i>				\$4,300.00

8	Total	\$24,595.00
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Grand Total	270	\$631,635.00
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Resident Card Holder and Guest of Member Discount 15%

Greens Fees: **See 2015/2016 Recommended Rates**

CART RENTAL

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

WALKING FEE

Walking Fees:	Member ONLY	\$12.26	\$8.49
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Anticipated Rounds: **44,200**

North Palm Beach Country Club 2015-2016 Walk In Rates

Season	Time	18-Hole Rates		9-Hole Rates ³	
		Weekday ¹ Rate	Weekend ² Rate	Weekday ¹ Rate	Weekend ² Rate
Fall Season (Oct. 5 - Nov. 8)	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. 9 - Dec. 13)	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. 14 - Jan. 24)	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. 25 - Apr. 3)	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. 4 - 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 4 & 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, 2015 - October 31, 2015 After 2:00pm November 1, 2015 - March 12, 2016

After 3:00pm March 13, 2016 - September 30, 2016

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 2015-2016 Country Club Budget
Food & Beverage Summary**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 197,602	\$ 193,681	2.02%	\$ 177,953	\$ 95,566	\$ 77,885
Overtime Pay	1,000	-	0.00%	1,336	-	89
Part-time Pay	<u>207,652</u>	<u>202,330</u>	2.63%	145,212	173,441	152,264
Benefits:						
Pension	32,521	31,933	1.84%	26,352	14,104	8,036
Health Insurance	41,420	41,420	0.00%	44,968	29,679	22,339
FICA/Medicare	31,079	30,295	2.59%	30,621	25,360	22,280
LTD Insurance	850	833	2.04%	782	383	415
Life Insurance	348	348	0.00%	348	178	162
Worker's Compensation	12,927	12,597	2.62%	5,285	4,813	3,066
Other	<u>-</u>	<u>-</u>	0.00%	-	5,162	9,441
	\$ 525,399	\$ 513,437	2.33%	\$ 432,855	\$ 348,686	\$ 295,977
Operating						
Advertising / Marketing	4,000	5,000	-20.00%	229	568	1,015
Charge Card Fee	10,400	8,922	16.57%	9,287	8,643	7,857
Contractual Services	23,000	23,000	0.00%	23,059	23,953	23,418
Entertainment	8,000	8,000	0.00%	4,158	7,353	7,238
Rental-Equipment/Linen/Uniform	10,100	11,000	-8.18%	12,891	14,762	14,213
Gas, Oil & Lubricants	5,000	500	900.00%	102	120	74
Licenses & Fees	6,600	8,500	-22.35%	7,345	6,390	3,045
Materials & Supplies	27,250	46,700	-41.65%	22,605	16,783	15,035
Merchandise	246,200	263,340	-6.51%	218,450	224,018	222,076
Professional Services	-	-	0.00%	1,700	5,312	1,244
Repairs & Maintenance	13,350	10,900	22.48%	20,427	27,701	6,169
Solid Waste Disposal	-	-	0.00%	-	6,646	6,688
Utilities	44,888	44,783	0.23%	44,216	43,615	48,823
Other Operating Costs	<u>1,500</u>	<u>1,700</u>	-11.76%	888	1,158	639
	400,288	432,345	-7.41%	365,356	387,023	357,534
Capital						
Audio, Visual, & Comm. Sys	-	0	0.00%	0	0	0
Automotive	-	0	0.00%	0	14,546	0
Computer Hardware & Software	-	0	0.00%	0	0	0
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%	-	-	-
	0	0	0.00%	0	14,546	0
Total Expenses	<u>\$ 925,687</u>	<u>\$ 945,782</u>	<u>-2.12%</u>	<u>\$ 798,211</u>	<u>\$ 750,256</u>	<u>\$ 653,511</u>

**The Village of North Palm Beach
FY 2015-2016 Country Club Budget
Administration**

	<u>FY 2016 Budget</u>	<u>FY 2015 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>Actual 09/30/14</u>	<u>Actual 09/30/13</u>	<u>Actual 09/30/12</u>
Personnel						
Salary:						
Regular Pay	\$ 35,838	\$ 34,546	3.74%	\$ 21,126	\$ 36,448	\$ 35,639
Overtime Pay	1,000	-	0.00%	935	79	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>36,838</u>	<u>-</u>				
Benefits:						
Pension	6,096	5,902	3.29%	3,473	5,247	3,494
Health Insurance	18,730	18,730	0.00%	12,394	21,759	15,335
FICA/Medicare	2,819	2,643	6.66%	1,539	2,477	2,573
LTD Insurance	155	149	4.03%	95	148	213
Life Insurance	87	87	0.00%	51	89	112
Worker's Compensation	67	64	4.69%	37	71	51
Other	-	-	0.00%	-	-	1,375
	<u>27,954</u>	<u>-</u>				
	\$ 64,792	\$ 62,121	4.30%	\$ 39,650	\$ 66,320	\$ 58,791
Operating						
Accounting & Auditing	7,000	7,000	0.00%	5,379	8,151	5,911
Charge Card Fee	-	-	0.00%	-	-	-
Contractual Services	4,144	4,144	0.00%	5,652	4,139	4,139
Rental-Copier	6,250	-	0.00%	3,944	4,068	4,403
Marketing & Advertising	-	-	0.00%	-	-	-
Materials & Supplies	4,800	4,500	6.67%	3,684	3,879	3,034
Memberships & Dues	-	-	0.00%	-	-	-
Postage	2,000	2,000	0.00%	1,688	1,806	2,515
Printing & Binding	2,000	2,000	0.00%	2,365	1,392	493
Repairs & Maintenance	-	-	0.00%	-	-	-
Uniforms & Shoes	-	-	0.00%	-	-	98
Utilities	2,985	4,959	-39.81%	4,072	4,682	5,382
Legal Fees	10,000	10,000	0.00%	4,900	13,517	12,198
Other Operating Costs	-	-	0.00%	22,229	393	92
	<u>39,179</u>	<u>34,603</u>	<u>13.22%</u>	<u>53,913</u>	<u>42,027</u>	<u>38,264</u>
Capital						
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>
Debt & Other						
Contingency	115,350	33,714	242.14%	0	0	2,000
Insurance-Property & General Liability	51,889	55,809	-7.02%	48,170	43,680	39,864
	<u>167,239</u>	<u>89,523</u>	<u>86.81%</u>	<u>48,170</u>	<u>43,680</u>	<u>41,864</u>
Total Expenses	<u>\$ 271,210</u>	<u>\$ 186,247</u>	<u>45.62%</u>	<u>\$ 141,733</u>	<u>\$ 152,026</u>	<u>\$ 138,919</u>



Comprehensive Pay Plan



Village of North Palm Beach

TO: Honorable Mayor and Council
 FROM: James P. Kelly, Village Manager
 DATE: September 24, 2015
 SUBJECT: Comprehensive Pay and Classification Plan
 Fiscal Year 2015/2016

This Comprehensive Pay and Classification Plan (“Pay Plan”) reflects authorized Village employment position classifications and their related salary ranges for all Village employees for the Fiscal Year starting October 1, 2015. This Pay Plan also provides a summary of employment benefits offered to employees.

Village Administration reviews this Pay Plan annually and makes recommendations regarding the classifications and pay ranges for all positions to maintain appropriate staffing resources in relation to competitive market conditions and the needs of the annual Village budget/operating structure. The attached Pay Plan has been incorporated into the budget for the coming Fiscal Year beginning October 1, 2015.

Pay Plan Summary

- Provides for an average 3.75% performance-based merit increases (0% to 5%) for non-union personnel;
- Provides for a 3.5% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreement;
- 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;

- Provides for monthly employer and employee health/dental insurance contributions with vision coverage available at the employees’ expense; and
- Provides for employer-sponsored Life, Accidental Death & Dismemberment (ADD), and Long Term Disability (LTD) plans.

Recommended Personnel Changes

Additions / Deletions

- Add two (+2) Finance Accountants f/t positions (pay grade 112) / Delete two (-2) Finance Accounting Clerk f/t positions (pay grade 108);
- Add one (+1) Administrative Assistant (HR) f/t position (pay grade 108) / Delete one (-1) Human Resources Coordinator f/t position (pay grade 112);
- Add one (+1) Human Resources Specialist p/t position (pay grade 115)
- Add one (+1) Administrative Coordinator (Building Dept.) f/t position (pay grade 109) ;
- Add two (+2) Sanitation Driver/Operator f/t positions (pay grade 107) / Delete three (-3) Sanitation Collector f/t positions (pay grade 104);
- Add three (+3) Driver Engineer f/t positions (pay grade 203/204) / Delete three (-3) Firefighter f/t positions (pay grade 200/202).

Summary of Personnel Changes

Net Changes for 2015/2016		
Fiscal Year	Full-time Positions	Part-time Positions
2015	144	131
2016	144	132
Net change	None	+1 position

Pension

The Village’s annual employer contribution increased for both the General Employee Pension Plan and the Police & Fire Pension Plan for Fiscal Year 2015/2016. The Village’s ICMA-RC pensions remain constant at an employer contribution of 15%.

Last year, the required employer contribution for the General Employee Pension Plan was 19.54%. For Fiscal Year 2015/2016, the annual required employer contribution is 20.0%. For the Police & Fire Pension Plan, the required annual employer contribution for Fiscal Year 2015/2016 increased from 21.44% to 21.61%. The reasons for these increases are based on asset returns and actuarial experience.

All budgeted plan contributions are outlined below:

- General Employee Pension Plan:
 - Employer contribution 20.0%
 - Employee contribution 6.0%

- Police and Fire Pension Plan:
 - Employer contribution 21.61%
 - Fire Employee contribution 3.5% (5.0% on 4/1/16)*
 - Police Employee contribution 4.0 %*
 - (*per terms of the collective bargaining agreements)

- ICMA-RC Pension Plan :
 - Employer contribution 15.0%
 - Employee contribution 3%, 5%, 10% or 15%

Health/Dental Insurance

Due to changes caused by the *Affordable Care Act* and the Village’s own claims experience in the past year, the current vendor Cigna originally quoted an estimated renewal increase of 22.0%. In order to secure the most advantageous renewals possible for the Village and its

employees, Village Administration worked with the insurance broker to negotiate a comparable plan from Cigna with an increase of .11%.

Insurance Premiums

Medical Insurance (Cigna Open Access)	Employee Monthly Premium	Employer Monthly Premium
Employee Only	\$ 0.00	\$ 612.64
Employee +1	\$ 110.28	\$ 1,053.74
Employee + Family	\$ 226.68	\$ 1,519.35

Dental Insurance (Cigna DHMO)	Employee Monthly Premium	Employer Monthly Premium
Employee Only	\$ 0.00	\$ 18.37
Employee + Family	\$ 5.58	\$ 42.62

Dental Insurance (Cigna PPO)	Employee Monthly Premium	Employer Monthly Premium
Employee Only	\$ 13.48	\$ 19.11
Employee + Family	\$ 52.98	\$ 44.99

Vision Insurance (EyeMed)	Employee Monthly Premium	Employer Monthly Premium
Employee Only	\$ 6.67	\$ 0.00
Employee +1	\$ 12.69	\$ 0.00
Employee + Family	\$ 18.62	\$ 0.00

The Village covers the full premium cost of the health plan and the lower cost dental plan for all employees. For employees desiring dependent coverage, the Village has funded a minimum of 80% of the premium for the medical plan and the 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.)

RECOMMENDATION

Administration recommends Council consideration and adoption of the Village’s Comprehensive Pay and Classification Plan as follows with the above incorporated changes.

**FISCAL YEAR 2015/2016
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. These 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 as well as 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 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 pay plan depending upon job classification.

SECTION 4. IMPLEMENTATION

The new Pay Plan will be implemented October 1, 2015. The pay range (grade) of each General Employee shall remain the same as Fiscal Year 2014/2015. Bargaining unit employees shall receive base wage increases only in accordance with their respective collective bargaining agreement.

SECTION 5. HIRING PAY RATES

Applicants shall be hired at the minimum rate established for a job class. Exceptions may be authorized by the Village Manager based on the exceptional qualifications of the appointee or the inability to employ suitable personnel at the minimum rate.

SECTION 6. MERIT INCREASES

All employees of the Village of North Palm Beach, except as provided elsewhere, shall be eligible for a merit increase on their employee anniversary date. The anniversary date shall be defined as the employee's entry date into his/her present position. After the one year period in their present position, employees shall be eligible for a merit increase, as defined herein, and shall be eligible at their annual anniversary date every year from that time forward. Contractual provisions will govern bargaining unit employee merit increases.

Employees may be granted merit increases from zero to five percent (0-5%) of salary, based upon documented and demonstrated workplace performance as recommended by their supervisors. All proposed merit increases shall be submitted to the Human Resources Department for review, consideration and written approval prior to discussion or delivery to the employee. No employee will be eligible for a merit increase greater or equal to 4.0% without the approval of the Village Manager. Merit increases are not automatic and are 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, as follows:

Exceptional Level II	\$ 1,200.00
Successful Level I to Exceptional Level I	\$ 900.00
Development Required through Below Standards	\$ 0.00

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. MERIT INCREASES FOR PART-TIME AND SEASONAL EMPLOYEES

Part-time Employees are employees who work less than thirty (30) hours per week and are paid the hourly wage as outlined in the attached Pay Plan. Part-time employees are hired at the pay range (grade) minimum unless otherwise recommended by the Department Director, and approved by the Village Manager. Part-time employees 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 as a result are only eligible for a merit increase annually based upon their rehire date.

Seasonal Employees are employees hired to work for a defined period not to exceed twenty-six (26) weeks of any twelve (12) month fiscal year. Seasonal employees, who return after working for the entirety of any scheduled season, will be eligible for a merit increase at the beginning of the upcoming season. Those employees who leave employment prior to the end of the season and are later rehired by the Village will be considered new employees and will not be eligible for a merit increase upon rehire.

SECTION 8. 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 an increase of 10% of their current salary,

provided this amount does not exceed the pay range maximum for the new position. Upon the written recommendation of the Department Director and with the approval of the Village Manager, employees who are 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, employees will be placed in the same relative position for the lower position grade as they 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), employees 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 that employees are transferred to positions with the same pay grade, their rate of pay will remain the same.

Village Administration retains the right to evaluate and, if appropriate, make personnel classification changes (reclassifications) in support of providing the most cost effective and efficient delivery of services to the residents of the Village.

SECTION 9. WORKING AN ASSIGNMENT AT A HIGHER PAY GRADE

General employees who are authorized and directed by the Village Manager or his designee to temporarily work in an established higher pay grade classification 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 10. OVERTIME/COMPENSATORY TIME

Overtime must be authorized by the Village Manager or Department Director. Unless otherwise specified in the applicable collective bargaining agreement, overtime is paid to non-exempt 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 Director 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 shall accrue to no more than twenty-four (24) 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 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. Part-time and Seasonal Employees are not eligible to participate in such plans or to receive benefits associated with such plans/programs.

SECTION 12. MISCELLANEOUS BENEFITS/INCENTIVES

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 in accordance with their respective collective bargaining agreements.

Long Term Disability Insurance – Employer paid coverage for 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 at a level equivalent to the maximum level allowed by IRS regulations before imputing added employee compensation (\$50,000 maximum 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 when recommended by the Department Director and approved by the Village Manager. Certification incentive pay will be issued as follows:

Certifications requiring continuing education	\$1,000
Certifications with no continuing education (Exam Required)	\$500

The maximum number of certifications eligible for the certification incentive will be three (3) per employee. 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 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, employees are required to meet the appropriate renewal and to have the certification renewed in order to continue receiving the certification incentive pay. In

addition, if employees receiving EMT certification are promoted to a Paramedic position, the EMT certification pay will be removed.

Flexible Spending Account – The Village’s Flexible Spending Account provides employees with the opportunity to voluntarily set aside tax-deferred compensation for authorized personal expenses such as medical and child care expenses.

Education Assistance Program – The Education Assistance Program provides a maximum benefit of \$5250 per fiscal year. The assistance amount is based on the Florida Resident credit hour rate established by the State of Florida University System at the time of course enrollment, in conjunction with 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 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 required paperwork.

Employee Assistance Program (EAP) - The Village offers an Employee Assistance Program through the McLaughlin Young Group. 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 2015/16

(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	NU	50	N	\$ 5.03	\$ 6.20	\$ 8.06	\$ 6,201.00	\$ 8,060.00	\$ 10,478.00
4		SNACK BAR ATTENDANT	NU	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
10		CAMP COUNSELOR	NU	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
6		DISHWASHER	NU	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
4		LIBRARY PAGE	NU	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
11		DRIVING RANGE RANGER	NU	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
13		RECREATION ASSISTANT	NU	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
7		GOLF SHOP ATTENDANT	NU	100	N	\$ 10.34	\$ 13.44	\$ 16.54	\$ 21,500.00	\$ 27,950.00	\$ 34,400.00
8		OUTSIDE SERVICE ATTENDANT	NU	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	NU	101	N	\$ 10.96	\$ 14.24	\$ 17.53	\$ 22,790.00	\$ 29,627.00	\$ 36,464.00
	1	CLERICAL SPECIALIST	NU	102	N	\$ 11.61	\$ 15.10	\$ 18.58	\$ 24,157.40	\$ 31,404.62	\$ 38,651.84
1		GOLF MEMBER RELATIONS COORDINATOR	NU	102	N	\$ 11.61	\$ 15.10	\$ 18.58	\$ 24,157.40	\$ 31,404.62	\$ 38,651.84
20		POOL LIFEGUARD	NU	102	N	\$ 11.61	\$ 15.10	\$ 18.58	\$ 24,157.40	\$ 31,404.62	\$ 38,651.84
5		LIBRARY CLERK	NU	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
	8	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
	8	SANITATION DRIVER/OPERATOR	FPE	107	N	\$ 15.54	\$ 20.21	\$ 24.87	\$ 32,328.05	\$ 42,026.47	\$ 51,724.88
	3	ACCOUNTING CLERK	NU	108	N	\$ 16.47	\$ 21.42	\$ 26.36	\$ 34,267.73	\$ 44,548.05	\$ 54,828.37
	3	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 2015/16

(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	3	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	N	\$ 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	N	\$ 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	DAILY RATE		\$26.11	\$ 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
	2	ACCOUNTANT	NU	112	E	\$ 20.80	\$ 27.04	\$ 33.28	\$ 43,262.22	\$ 56,240.89	\$ 69,219.56
	3	PUBLIC WORKS SUPERVISOR	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	N	\$ 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		HR SPECIALIST	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



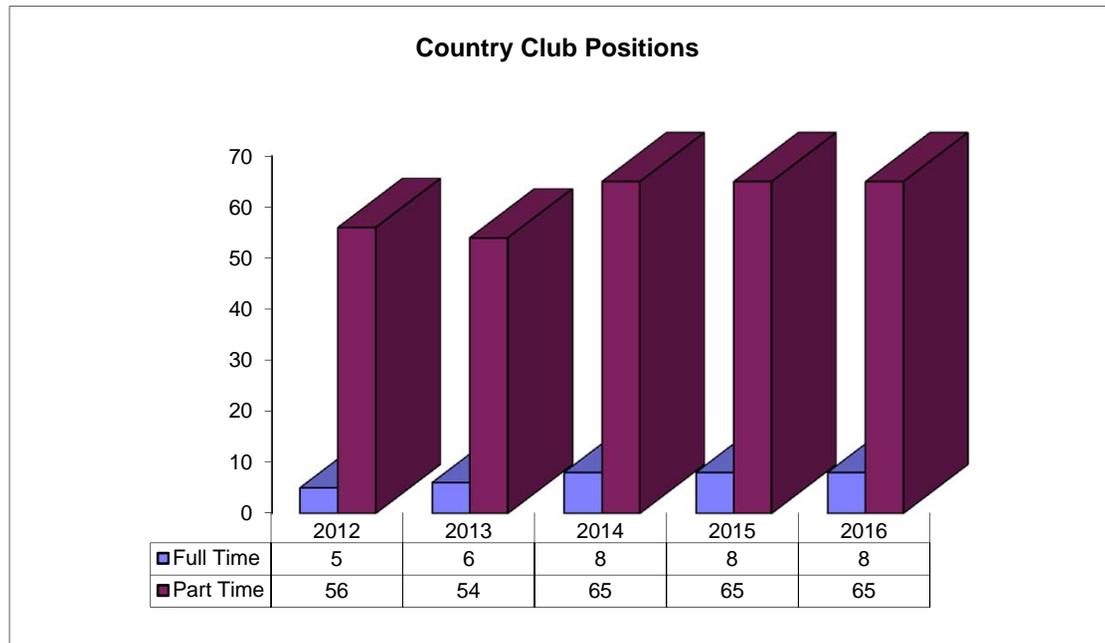
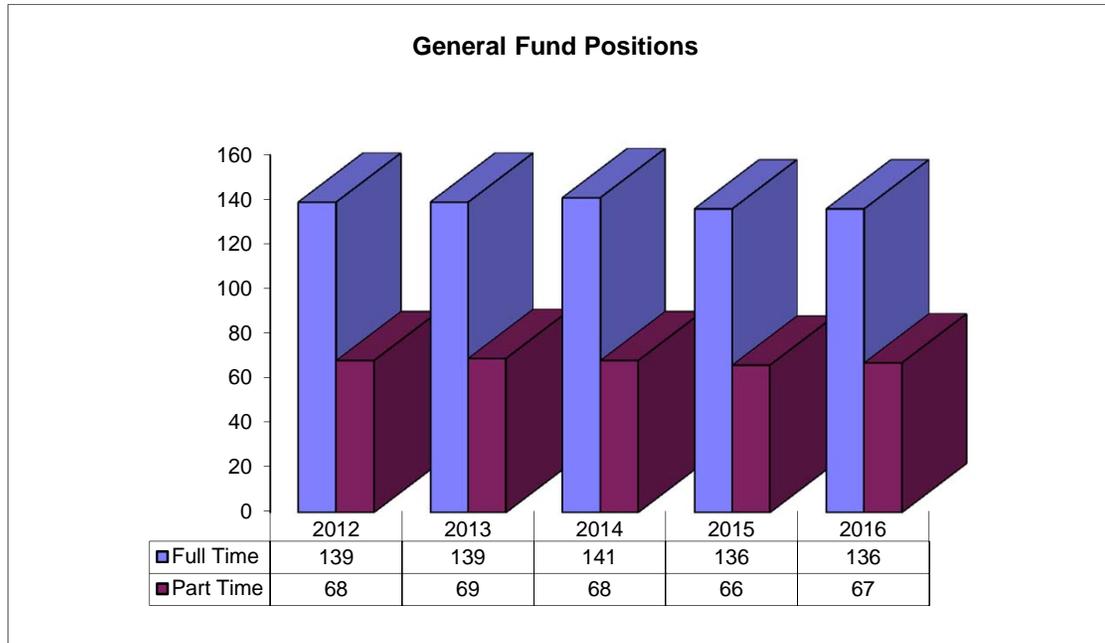
Village of North Palm Beach PAY RANGES - FY 2015/16

(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	DIRECTOR OF INFORMATION TECHNOLOGY	NU	122	E	\$ 37.95	\$ 49.34	\$ 60.73	\$ 78,944.76	\$ 102,628.19	\$ 126,311.62
	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
	15	FIREFIGHTER/MEDIC	IAFF	202	N	\$ 19.58	\$ 25.46	\$ 31.33	\$ 48,876.60	\$ 63,539.58	\$ 78,202.56
	1	DRIVER ENGINEER/EMT	IAFF	203	N	\$ 20.76	\$ 26.98	\$ 33.21	\$ 51,809.20	\$ 67,351.96	\$ 82,894.72
	2	DRIVER ENGINEER/MEDIC	IAFF	204	N	\$ 22.00	\$ 28.60	\$ 35.20	\$ 54,917.75	\$ 71,393.08	\$ 87,868.40
	3	FIRE RESCUE LIEUTENANT	IAFF	206	N	\$ 24.72	\$ 32.14	\$ 39.55	\$ 61,705.58	\$ 80,217.26	\$ 98,728.93
	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
132	144										

Village of North Palm Beach Five Year Position Summary



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

	<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>	<u>2016</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	3	3	3	3	3
Part-Time	0	0	1	1	1	0	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	1	2
Village Clerk - Full-Time	3	3	3	3	3	3	3	3	3	3
Finance										
Full-time	5	5	5	5	5	5	5	5	7	7
Part-Time	0	1	1	1	1	1	1	1	0	0
Public Works										
Full-time	47	48	38	37	37	37	37	37	35	34
Part-Time	0	0	0	0	0	0	0	0	0	0
Police & Fire										
Full-time	68	68	67	67	67	0	0	0	0	0
Part-Time	13	12	11	12	12	0	0	0	0	0
Police										
Full-time	0	0	0	0	0	43	43	43	36	36
Part-Time	0	0	0	0	0	12	13	13	13	13
Fire Rescue										
Full-time	0	0	0	0	0	24	24	24	24	24
Part-Time	0	0	0	0	0	0	0	0	0	0
Community Development and Planning										
Full-time	9	10	9	9	9	8	8	10	11	12
Part-Time	1	1	2	2	2	2	2	1	0	0
Leisure Services										
Library										
Full-time	7	7	6	6	6	6	6	6	7	7
Part-Time	8	8	10	10	10	10	10	10	9	9
Recreation										
Full-time	15	17	9	7	6	6	6	6	6	6
Part-Time	39	42	42	42	43	43	43	43	43	43
Other Government - Country Club										
Full-time	19	18	5	5	7	5	6	8	8	8
Part-Time	25	22	21	21	64	56	54	65	65	65
Total Number of Employees Budgeted FY Ending	265	268	236	234	279	268	268	282	275	276

* 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 ten 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 ten 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 ten-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 ten-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 ten-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 ten-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 2016, this amounts to \$86.32 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 Ten-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

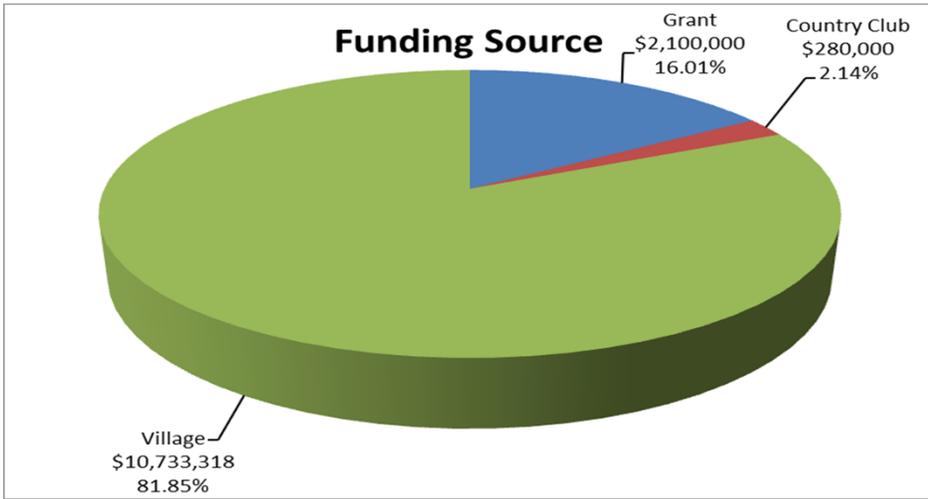
The CIP includes a comprehensive listing of all projects contained in the Ten-Year CIP. Projects included in the CIP were evaluated based on the criteria mentioned above. Application of these criteria ensures that each project recommended for Council consideration does indeed support the policy objectives of the Village's long-term planning documents and identifies a basis for scheduling and allocation of resources. **The Fiscal Year 2016-2025 CIP recommends a total investment of \$13.11 million in the Village of North Palm Beach's capital facilities and equipment during a ten-year period.**

The first year (2016) is the most active and important year of the CIP. The total budget request for capital improvements in FY 2016 is \$3,541,368; however, \$20,000 will be funded in the Country Club Annual Budget. The remaining amount (\$3,521,368) will be funded as follows: \$2,100,000 will be funded with Grant Funds and \$1,421,368 will be funded with CIP Funds. A brief summary of the first year of the plan (2016) is as follows:

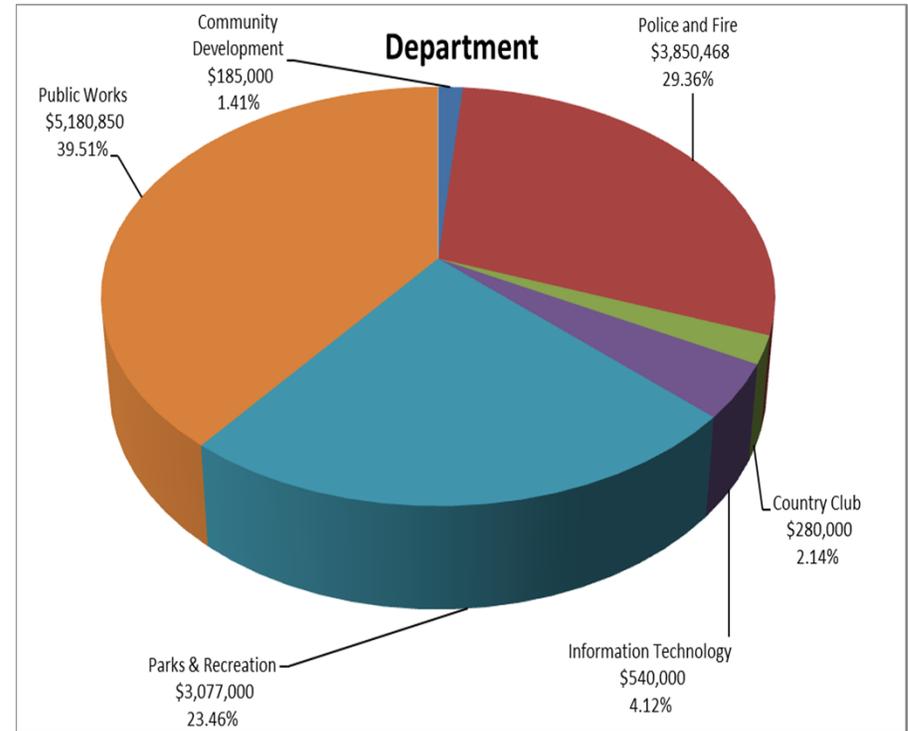
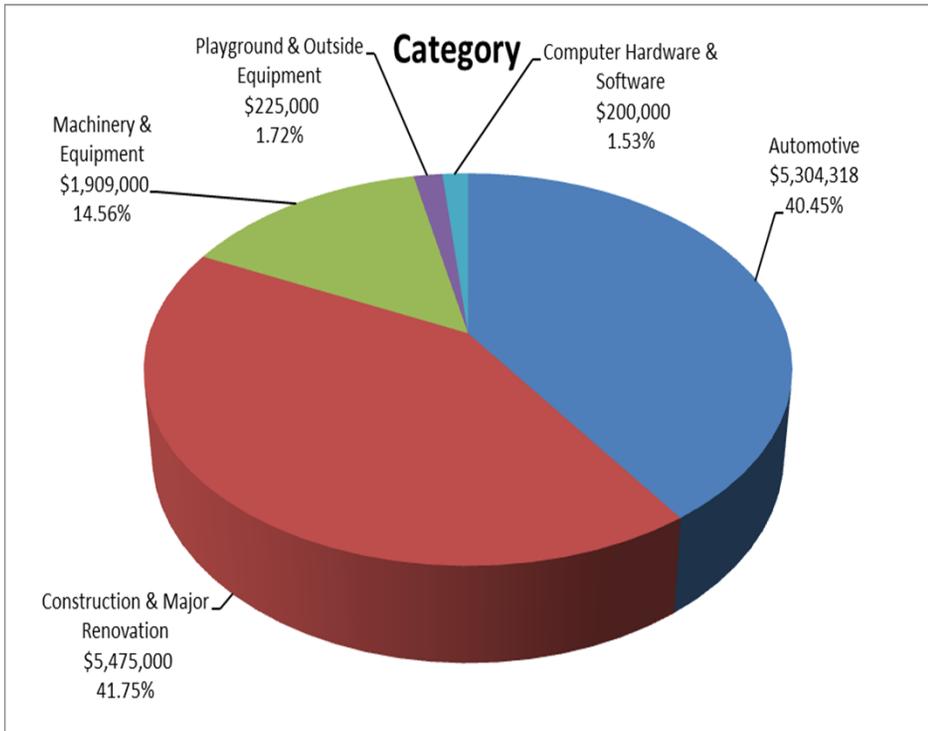
Description	Annual Budget	Grant Funds	CIP Funds
Vehicle Replacement			\$691,368
Driving Range Golf Ball Dispensers (2)	\$20,000		
Key Card Access System (Village Hall & Public Safety Building)			\$20,000
Front Load Dumpsters			\$170,000
Energy Conservation Retrofits			\$30,000
Asphalt Resurfacing – Streets / Alley			\$200,000
Village sidewalks			\$25,000
Irrigation Equipment (Community Center)			\$20,000
Community Center Parking Lot Resurfacing			\$40,000
Athletic Field Fence Replacement			\$225,000
Anchorage Park		\$2,100,000	
Total	\$20,000	\$2,100,000	\$1,421,368

The ten year CIP is presented in the following pages along with the detailed capital project request forms for the first year of the plan (2016). 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
 Ten Year CIP Summary
 Fiscal Year 2016 - 2025



Total 10 Year CIP
\$13,113,318



**Village of North Palm Beach
10 Year Capital Improvement Plan Summary
FY 2016-2025**

Cost by CIP Year	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Category / Department	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
Automotive:											
Community Development				20,000		-	-	23,000	92,000		\$ 135,000
Country Club	-	15,000	11,000	-		15,000	11,000			15,000	\$ 67,000
Police and Fire	393,868	243,700	190,600	159,500	663,500	150,700	398,400	686,400	146,400	146,400	\$ 3,179,468
Public Works	297,500	537,125	555,225	136,000	235,000	32,000					\$ 1,792,850
Parks & Recreation						30,000		30,000		70,000	\$ 130,000
Subtotal Automotive:	691,368	795,825	756,825	315,500	898,500	227,700	409,400	739,400	238,400	231,400	\$ 5,304,318
Machinery & Equipment:											
Country Club	20,000		12,000	156,000		5,000			20,000		\$ 213,000
Community Development											\$ -
Police and Fire			103,000	117,000		117,000			134,000	200,000	\$ 671,000
Public Works	170,000	-	-	-	-	50,000	88,000	60,000	57,500	52,500	\$ 478,000
Parks & Recreation	20,000	27,000	-	-	-	60,000	70,000		15,000	15,000	\$ 207,000
Information Technology	20,000	90,000	70,000	50,000	50,000	60,000					\$ 340,000
Subtotal Machinery & Equipment	230,000	117,000	185,000	323,000	50,000	292,000	158,000	60,000	226,500	267,500	\$ 1,909,000
Construction & Major Renovation:											
Community Development				50,000							\$ 50,000
Library											\$ -
Public Works	255,000	305,000	350,000	350,000	275,000	275,000	275,000	275,000	275,000	275,000	\$ 2,910,000
Parks & Recreation	2,365,000	150,000									\$ 2,515,000
Country Club											\$ -
Police and Fire											\$ -
Subtotal Construction & Major Renovation	2,620,000	455,000	350,000	400,000	275,000	275,000	275,000	275,000	275,000	275,000	\$ 5,475,000
Computer Hardware & Software:											
Information Technology		50,000	30,000	25,000	40,000	10,000	15,000	30,000			\$ 200,000
Subtotal Computer Hardware & Software	-	50,000	30,000	25,000	40,000	10,000	15,000	30,000	-	-	\$ 200,000
Playground & Outside Equipment:											
Parks & Recreation		45,000		45,000		45,000		45,000		45,000	\$ 225,000
Subtotal Playground & Outside Equipment	-	45,000	-	45,000	-	45,000	-	45,000	-	45,000	\$ 225,000
Estimated Total Cost	\$ 3,541,368	\$ 1,462,825	\$ 1,321,825	\$ 1,108,500	\$ 1,263,500	\$ 849,700	\$ 857,400	\$ 1,149,400	\$ 739,900	\$ 818,900	\$ 13,113,318
Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 5)	(Year # 5)	(Year # 5)	(Year # 5)	(Year # 5)	(Year # 5)	
Village (CIP Funds)	1,421,368	1,447,825	1,298,825	952,500	1,263,500	829,700	846,400	1,149,400	719,900	803,900	\$ 10,733,318
Village (Country Club)	20,000	15,000	23,000	156,000	-	20,000	11,000	-	20,000	15,000	\$ 280,000
Grant	2,100,000										\$ 2,100,000
Developer Contribution	-										\$ -
Other											\$ -
Estimated Total Funding	\$ 3,541,368	\$ 1,462,825	\$ 1,321,825	\$ 1,108,500	\$ 1,263,500	\$ 849,700	\$ 857,400	\$ 1,149,400	\$ 739,900	\$ 818,900	\$ 13,113,318



Department Summaries



**The Village of North Palm Beach
Fiscal Year 2015-2016 Budget
General Fund Capital Outlay (Funding Source: CIP Funds)**

<u>Department</u>	<u>Amount</u>
Police	
Vehicle Replacement - Unmarked Taurus (1)	35,268
Vehicle Replacement - Marked Black/White Taurus (3)	108,600
	143,868
Fire Rescue	
Ambulance	250,000
	250,000
Information Technology	
Key Card Access System (Village Hall & Public Safety Building)	20,000
	20,000
Public Works	
Vehicle Replacement / Machinery & Equipment:	
Front Load Sanitation Collection Truck	257,500
Front Load Dumpsters	170,000
Sanitation Service Vehicle	40,000
	467,500
Improvements:	
Energy Conservation Retrofits	30,000
Asphalt Resurfacing - Streets / Alley	200,000
Village Sidewalks	25,000
	255,000
	722,500
Parks & Recreation	
Irrigation Equipment (Community Center)	20,000
Community Center Parking Lot Resurfacing	40,000
Athletic Field Fence Replacement	225,000
Anchorage Park Phase 2 (*)	2,100,000
	2,385,000
<i>* Subject to approval of grant funding</i>	
Total Fiscal Year 2015-2016 Capital Outlay (Includes Anchorage Park Phase 2 Project)	\$ 3,521,368
Total Fiscal Year 2015-2016 Capital Outlay (Doesn't include Anchorage Park Phase 2 Project)	\$ 1,421,368

**The Village of North Palm Beach
 Fiscal Year 2015-2016 Budget
 Country Club Capital Outlay (Funding Source: Country Club User Fees)**

<u>Department</u>	<u>Amount</u>
Golf	
Driving Range Golf Ball Dispensers (2)	<u>20,000</u>
Total Fiscal Year 2015-2016 Capital Outlay	\$ 20,000

**Village of North Palm Beach
10 Year Capital Improvement Plan
FY 2016-2025**

Fund: <u>General Fund</u>			Department: <u>Community Development</u>			Division: <u>All Divisions</u>								
Cost by CIP Year			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)		
<i>Automotive:</i>													\$ -	
Chevy Colorado	2009 (1)	10 years				20,000							\$ 20,000	
F150 Pickup	2013 (1); 2014 (4)	10 years								23,000	92,000		\$ 115,000	
<i>Subtotal Automotive</i>			-	-	-	20,000	-	-	-	23,000	92,000	-	\$ 135,000	
<i>Computer Hardware & Software:</i>													\$ -	
New Software	2011												\$ -	
<i>Subtotal Computer Hardware & Software</i>			-	-	-	-	-	-	-	-	-	-	\$ -	
<i>Machinery & Equipment:</i>													\$ -	
<i>Subtotal Machinery & Equipment</i>			-	-	-	-	-	-	-	-	-	-	\$ -	
<i>Construction & Major Renovation:</i>													\$ -	
Building Department Renovation	2014	5 Years				50,000							\$ 50,000	
<i>Subtotal Construction & Renovation</i>			-	-	-	50,000	-	-	-	-	-	-	\$ 50,000	
Estimated Total Cost			\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 23,000	\$ 92,000	\$ -	\$ 185,000	
<i>Funding Source</i>													\$ -	
Funding Source			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)		
Village			-	-	-	70,000	-	-	-	23,000	92,000	-	\$ 185,000	
Grant													\$ -	
Other													\$ -	
Estimated Total Funding			\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 23,000	\$ 92,000	\$ -	\$ 185,000	

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
10 Year Capital Improvement Plan
FY 2016-2025**

Fund: <u>General Fund</u>			Department: <u>Information Technology</u>			Division: <u>N/A</u>							
Cost by CIP Year			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
<i>Computer Hardware and Software:</i>													
Network SAN Backup Device				20,000									\$ 20,000
Microsoft Office 365				30,000						30,000			\$ 60,000
Virtualization upgrades							40,000						\$ 40,000
Wireless camera system upgrade					30,000								\$ 30,000
Firewall Upgrades								10,000					\$ 10,000
Exchange Email Server Software									15,000				\$ 15,000
Backup Software						25,000							\$ 25,000
													\$ -
Subtotal Computer Hardware and Software			-	50,000	30,000	25,000	40,000	10,000	15,000	30,000	-	-	\$ 200,000
<i>Machinery & Equipment:</i>													
Virtualization	2015	7 years											\$ -
LPR Cameras	2015 (phase I)	7-10 years			70,000	50,000	50,000	60,000					\$ 230,000
Card Access System			20,000										\$ 20,000
Villagewide Phone system				90,000									\$ 90,000
													\$ -
Subtotal Machinery & Equipment			20,000	90,000	70,000	50,000	50,000	60,000	-	-	-	-	\$ 340,000
													\$ -
Estimated Total Cost			\$ 20,000	\$ 140,000	\$ 100,000	\$ 75,000	\$ 90,000	\$ 70,000	\$ 15,000	\$ 30,000	\$ -	\$ -	\$ 540,000
Funding Source													
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
Village			20,000	140,000	100,000	75,000	90,000	70,000	15,000	30,000	-	-	\$ 540,000
Grant													\$ -
Other													\$ -
Estimated Total Funding			\$ 20,000	\$ 140,000	\$ 100,000	\$ 75,000	\$ 90,000	\$ 70,000	\$ 15,000	\$ 30,000	\$ -	\$ -	\$ 540,000

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: _____

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Information Technology</u>																					
Project Title: <u>Key Card Access System (Village Hall & Public Safety Building)</u>		Division: <u>N/A</u>																					
Description/Detail: <u>Installation of new Keycard security access system for Village Hall and upgrade of current system at Public Safety Building.</u>																							
Capital Account (Check Appropriate):																							
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<input type="checkbox"/>	Scheduled replacement	Number of units requested: _____																					
<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; width: 10%;"><u>Per Unit</u></th> <th style="width: 10%;"></th> <th style="text-align: center; width: 10%;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">20,000.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">20,000.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right; border-top: 1px solid black;">\$ 20,000.00</td> <td style="text-align: center; border-top: 1px solid black;">\$</td> <td style="text-align: right; border-top: 1px solid black;">20,000.00</td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	20,000.00	\$	20,000.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 20,000.00	\$	20,000.00
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	20,000.00	\$	20,000.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 20,000.00	\$	20,000.00																				
		Estimated Useful Life in Years: _____																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>	\$ 20,000.00	Village <input type="checkbox"/> Lease																				
			Grant <input type="checkbox"/> Developer Fees																				
			Debt Service <input type="checkbox"/> Other <input type="checkbox"/>																				
Operating Impact:		Other Comment:																					
No significant operating impact																							
Capital Check (Please enter your selection # from the choices provided below):																							
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>	<u>CIP?</u>																			
4	Machinery & Equipment	5,000	Yes	Include in CIP																			
Selection #:				Capitalization Threshold:																			
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach
10 Year Capital Improvement Plan
FY 2016-2025**

Fund: <u>General Fund</u>			Department: <u>Police and Fire</u>			Division: <u>N/A</u>							
Cost by CIP Year			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
<i>Automotive:</i>													
Patrol / Vehicles	2015 (2); 2014 (2); 2013 (1); 2012 (2); 2011 (1); 2010 (2); 2007 (3); 2005 (3)	7 years or 100,000 miles	108,600	73,000	111,600	83,500	43,500	115,200	112,900	151,400	110,900	110,900	\$ 1,021,500
Patrol Boat	1999 (1)	15 years											\$ -
Undercover Vehicles	2015 (1); 2014 (1); 2013 (3); 2011 (2); 2008 (1); 2007 (1); 2004 (1)	7 years or 100,000 miles	35,268	70,700		76,000	120,000	35,500	35,500		35,500	35,500	\$ 443,968
Marine Unit Truck	2002 (1)	7 years or 100,000 miles			44,000								\$ 44,000
K-9 Vehicle	2015 (1)	7 years or 100,000 miles											\$ -
Crime Scene Vehicle	1996 (1)	10 years											\$ -
Fire Engine	2003 (2)	15 years					500,000			500,000			\$ 1,000,000
Yukon	2004 (1)	10 years			35,000								\$ 35,000
Tahoe	2013 (1)	10 years								35,000			\$ 35,000
Support Truck	1987 (1)	20 years		100,000									\$ 100,000
Ford F150	2015 (1)	13 years											\$ -
Quintuplet Fire Apparatus	1996 (1)	20 years											\$ -
Ambulance	2003 (1) 2010 (1)	6 years	250,000						250,000				\$ 500,000
Subtotal Automotive:			393,868	243,700	190,600	159,500	663,500	150,700	398,400	686,400	146,400	146,400	\$ 3,179,468
<i>Computer Hardware & Software:</i>													
													\$ -
<i>Subtotal Machinery & Equipment</i>													
													\$ -
<i>Machinery & Equipment:</i>													
Boat Engine	2015 (2)	3 years			36,000			50,000					\$ 86,000
Breathing Air Compressor	1999 (1)	20 years					50,000						\$ 50,000
Cardiac Monitor/Defibrillator	2009 (1) 2014 (3)	5 years			67,000	67,000					134,000		\$ 268,000
Self-contained Breathing Apparatus	2013 (27)	12 years										200,000	\$ 200,000
Hydraulic Exstriction Tools	2015 (2)	12 years											\$ -
Power Stretchers	2015 (2)	7 years						67,000					\$ 67,000
Thermal Imaging Camera	2014 (2)	12 years											\$ -
Subtotal Machinery & Equipment			-	-	103,000	117,000	-	117,000	-	-	134,000	200,000	\$ 671,000
Estimated Total Cost			\$ 393,868	\$ 243,700	\$ 293,600	\$ 276,500	\$ 663,500	\$ 267,700	\$ 398,400	\$ 686,400	\$ 280,400	\$ 346,400	\$ 3,850,468
Funding Source			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
Village			393,868	243,700	293,600	276,500	663,500	267,700	398,400	686,400	280,400	346,400	\$ 3,850,468
Grant													\$ -
Other													\$ -
Estimated Total Funding			\$ 393,868	\$ 243,700	\$ 293,600	\$ 276,500	\$ 663,500	\$ 267,700	\$ 398,400	\$ 686,400	\$ 280,400	\$ 346,400	\$ 3,850,468

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Police Department</u>		
Project Title: <u>Vehicle Replacement</u>		Division: <u>N/A</u>		
Description/Detail: <u>Replace (1) Unmarked Police Vehicle</u>				
Capital Account (Check Appropriate):				
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)		
Purpose of Expenditure (Check Appropriate):		Cost:		
<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		Per Unit Total		
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price 35,268.00 \$ 35,268.00		
<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 \$ 35,268.00 \$ 35,268.00		
		Estimated Useful Life in Years: <u>7</u>		
Replaced item(s):		Funding Source (List Amount):		
<u>Item</u> <u>Disposition Method</u>		\$ 35,268.00 Village Lease		
2007 Dodge Charger Auction		Grant Developer Fees		
		Debt Service Other		
Operating Impact:		Other Comment:		
This is a scheduled vehicle replacement; there is no impact to current operations.				
Capital Check (Please enter your selection # from the choices provided below):				
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?
5	Vehicle	5,000	Yes	Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund:	General Fund	Department:	Police Department
Project Title:	Vehicle Replacement	Division:	N/A
Description/Detail:	Replace (1) Marked Police Vehicle		
Capital Account (Check Appropriate):			
	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)
Purpose of Expenditure (Check Appropriate):		Cost:	
<input type="checkbox"/>	Scheduled replacement	Number of units requested:	1
<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)		
		Per Unit	Total
	Purchase Price	36,200.00	\$ 36,200.00
	Plus: Installation or other costs	-	\$ -
	Less: Trade-in or other discount	-	\$ -
	Net Purchase Cost	\$ 36,200.00	\$ 36,200.00
		Estimated Useful Life in Years:	7
Replaced item(s):		Funding Source (List Amount):	
<u>Item</u>	<u>Disposition Method</u>	\$ 36,200.00	Village Lease
2005 Ford Crown Victoria	Auction		Grant Developer Fees
			Debt Service Other
Operating Impact:		Other Comment:	
This is a scheduled vehicle replacement; there is no impact to current operations.			
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
5	Vehicle	5,000	Yes
			CIP?
			Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund:	General Fund	Department:	Police Department	
Project Title:	Vehicle Replacement	Division:	N/A	
Description/Detail:	Replace (1) Marked Police Vehicle			
Capital Account (Check Appropriate):				
	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)	
Purpose of Expenditure (Check Appropriate):		Cost:		
	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)			
		Per Unit	Total	
		36,200.00	\$ 36,200.00	
		-	\$ -	
		-	\$ -	
		<u>\$ 36,200.00</u>	<u>\$ 36,200.00</u>	
		Estimated Useful Life in Years: 7		
Replaced item(s):		Funding Source (List Amount):		
<u>Item</u>	<u>Disposition Method</u>			
2010 Ford Crown Victoria	Auction	\$ 36,200.00	Village Lease	
			Grant Developer Fees	
			Debt Service Other	
Operating Impact:		Other Comment:		
This is a scheduled vehicle replacement; there is no impact to current operations.				
Capital Check (Please enter your selection # from the choices provided below):				
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?
5	Vehicle	5,000	Yes	Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Fire Rescue</u>																					
Project Title: <u>Ambulance Replacement</u>		Division: <u>N/A</u>																					
Description/Detail: <u>Replacement of 2003 Ford/Wheeled Coach Ambulance</u>																							
Capital Account (Check Appropriate):																							
<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)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<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;">Per Unit</td> <td style="text-align: center;">Total</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">250,000.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">250,000.00</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;">\$ 250,000.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">250,000.00</td> <td></td> </tr> </table>		Per Unit	Total			250,000.00	\$	250,000.00		-	\$	-		-	\$	-		\$ 250,000.00	\$	250,000.00	
Per Unit	Total																						
250,000.00	\$	250,000.00																					
-	\$	-																					
-	\$	-																					
\$ 250,000.00	\$	250,000.00																					
		Estimated Useful Life in Years: <u>6</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village <u> </u> Lease																				
2003 Ambulance	undetermined	<input type="checkbox"/>	Grant <u> </u> Developer Fees																				
		<input type="checkbox"/>	Debt Service <u> </u> Other																				
Operating Impact: This is a scheduled vehicle replacement; no impact to current operations		Other Comment:																					
Capital Check (Please enter your selection # from the choices provided below):																							
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?																			
5	Vehicle	5,000	Yes	Include in CIP																			
Selection #:	Capital Category:	Capitalization Threshold:																					
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach
10 Year Capital Improvement Plan
FY 2016-2025**

Fund: <u>General Fund</u>			Department: <u>Public Works</u>			Division: <u>All Divisions</u>							
Cost by CIP Year			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
Description	Current Inventory	Estimated Life											
Automotive:													
Utility Service Bucket Truck	2000 (1)	12 years	-	-	-	110,000	-	-	-	-	-	-	\$ 110,000
Sanitation Collection Truck	2001 (1); 2002 (1); 2004 (1); 2006 (1); 2007 (2); 2015 (2) *	10 years	257,500	260,125	262,725	-	-	-	-	-	-	-	\$ 780,350
Grapple Collection Truck	2003 (1); 2014 (1)	10 years	-	-	-	-	150,000	-	-	-	-	-	\$ 150,000
Dump Truck	2006 (1)	12 years	-	-	-	-	85,000	-	-	-	-	-	\$ 85,000
Ford F550 Crew Cab Truck	2015 (1)	12 years	-	-	-	-	-	-	-	-	-	-	\$ -
Chevrolet Colorado Pickup Truck	2006 (1)	10 years	-	26,000	-	-	-	-	-	-	-	-	\$ 26,000
Dodge 2500 RAM Service Body	2006 (1)	10 years	-	26,000	-	-	-	-	-	-	-	-	\$ 26,000
Dodge 2500 Ram Pickup (41)	2007 (1)	10 years	-	-	30,000	-	-	-	-	-	-	-	\$ 30,000
Ford F250 Utility Service Body	2015 (1)	10 years	-	-	-	-	-	-	-	-	-	-	\$ -
Ford E350 Service Van	2014 (1)	10 years	-	-	-	-	-	-	-	-	-	-	\$ -
Dodge 2500 RAM	2010 (1)	10 years	-	-	-	-	-	32,000	-	-	-	-	\$ 32,000
Ford F150 Pickup Truck	2014 (2)	10 years	-	-	-	-	-	-	-	-	-	-	\$ -
Dodge Ram 3500 Flatbed	2007(1)	10 years	-	-	37,500	-	-	-	-	-	-	-	\$ 37,500
Ford F350 Truck Pickup Truck	1995 (1)	12 years	-	-	-	26,000	-	-	-	-	-	-	\$ 26,000
Chrysler 300	2008 (1)	10 years	-	-	-	-	-	-	-	-	-	-	\$ -
Carolina Skiff J Series Work Platform Boat	2014 (1)	15 years	-	-	-	-	-	-	-	-	-	-	\$ -
Sanitation Service Vehicle		8 years	40,000	225,000	225,000	-	-	-	-	-	-	-	\$ 490,000
Subtotal Automotive:			297,500	537,125	555,225	136,000	235,000	32,000	-	-	-	-	\$ 1,792,850
Construction & Major Renovation:													
Energy Conservation Retrofits	2015	20 years	30,000	30,000	-	-	-	-	-	-	-	-	\$ 60,000
PW Parking Lot Drainage & Resurfacing	2015	15 years	-	-	-	-	-	-	-	-	-	-	\$ -
Asphalt Resurfacing-Streets/Alleys	2011	20 years	200,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	\$ 2,450,000
Service Alley Wall		20 years	-	-	75,000	75,000	-	-	-	-	-	-	\$ 150,000
Village Wide Sidewalks	2013		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	\$ 250,000
Public Works Vehicle Work Bay	2015	15 years	-	-	-	-	-	-	-	-	-	-	\$ -
Subtotal Construction & Major Renovation			255,000	305,000	350,000	350,000	275,000	275,000	275,000	275,000	275,000	275,000	\$ 2,910,000
Machinery & Equipment:													
Currotto Can Automated Collector (2)		6 years	-	-	-	-	-	50,000	30,000	-	-	-	\$ 80,000
Front Load Dumpsters	2015	7 years	170,000	-	-	-	-	-	-	-	-	-	\$ 170,000
Articulated Boom Lift		10 years	-	-	-	-	-	-	60,000	-	-	-	\$ 60,000
John Deere Combination	1999 (1)	15 years	-	-	-	-	-	-	-	-	57,500	-	\$ 57,500
Bobcat S570	2014 (1)	10 years	-	-	-	-	-	-	-	-	-	52,500	\$ 52,500
New Holland Tractor	2006 (1)	15 years	-	-	-	-	-	-	58,000	-	-	-	\$ 58,000
Earman River Irrigation Pump Station	2015	15 years	-	-	-	-	-	-	-	-	-	-	\$ -
Subtotal Machinery & Equipment			170,000	-	-	-	-	50,000	88,000	60,000	57,500	52,500	\$ 478,000
Estimated Total Cost			\$ 722,500	\$ 842,125	\$ 905,225	\$ 486,000	\$ 510,000	\$ 357,000	\$ 363,000	\$ 335,000	\$ 332,500	\$ 327,500	\$ 5,180,850
Funding Source													
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
Village-General Fund			722,500	842,125	905,225	486,000	510,000	357,000	363,000	335,000	332,500	327,500	\$ 5,180,850
Grant													\$ -
Other													\$ -
Estimated Total Funding			\$ 722,500	\$ 842,125	\$ 905,225	\$ 486,000	\$ 510,000	\$ 357,000	\$ 363,000	\$ 335,000	\$ 332,500	\$ 327,500	\$ 5,180,850

* One addition truck from Sanitation will be surplus, either year 2006 or 2007

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact:

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Public Works</u>																					
Project Title: <u>Front Load Sanitation Collection Truck</u>		Division: <u>Sanitation</u>																					
Description/Detail: <u>Front-Load Sanitation Collection Truck conversion from Rear-Load Packer Trucks.</u>																							
Capital Account (Check Appropriate):																							
<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)																					
Purpose of Expenditure (Check Appropriate):		Cost:																					
<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 border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 20%; text-align: center;"><u>Per Unit</u></th> <th style="width: 20%;"></th> <th style="width: 20%; text-align: center;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">257,500.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">257,500.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right;">\$ 257,500.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">\$ 257,500.00</td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	257,500.00	\$	257,500.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 257,500.00	\$	\$ 257,500.00
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	257,500.00	\$	257,500.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 257,500.00	\$	\$ 257,500.00																				
		Estimated Useful Life in Years: <u>10 Years</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>																						
Vehicle # 67	Surplus Auction																						
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 30%;">\$ 257,500.00</td> <td style="width: 30%;">Village</td> <td style="width: 20%;"></td> <td style="width: 20%;">Lease</td> </tr> <tr> <td></td> <td>Grant</td> <td></td> <td>Developer Fees</td> </tr> <tr> <td></td> <td>Debt Service</td> <td></td> <td>Other</td> </tr> </tbody> </table>		\$ 257,500.00	Village		Lease		Grant		Developer Fees		Debt Service		Other								
\$ 257,500.00	Village		Lease																				
	Grant		Developer Fees																				
	Debt Service		Other																				
Operating Impact:		Other Comment:																					
Reduction in annual maintenance expense associated with this vehicle.		The Sanitation Division fleet is in the process of converting 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.																					
Capital Check (Please enter your selection # from the choices provided below):																							
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>	<u>CIP?</u>																			
5	Vehicle	5,000	Yes	Include in CIP																			
Selection #: Capital Category: Capitalization Threshold:																							
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Public Works</u>																					
Project Title: <u>Front Load Dumpsters (Multi-Family)</u>		Division: <u>Sanitation</u>																					
Description/Detail: <u>Front-load dumpster route conversion.</u>																							
<u>Commercial customer dumpsters.</u>																							
Capital Account (Check Appropriate):																							
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<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;">Per Unit</td> <td style="text-align: center;">Total</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">170,000.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">170,000.00</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;">\$ 170,000.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">170,000.00</td> <td></td> </tr> </table>		Per Unit	Total			170,000.00	\$	170,000.00		-	\$	-		-	\$	-		\$ 170,000.00	\$	170,000.00	
Per Unit	Total																						
170,000.00	\$	170,000.00																					
-	\$	-																					
-	\$	-																					
\$ 170,000.00	\$	170,000.00																					
		Estimated Useful Life in Years: <u>7 Years</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>	\$ 170,000.00	Village <input type="checkbox"/> Lease																				
N/A	N/A		<input type="checkbox"/> Grant <input type="checkbox"/> Developer Fees																				
			<input type="checkbox"/> Debt Service <input type="checkbox"/> Other																				
Operating Impact:		Other Comment:																					
Equipment will be utilized in the collection of dumpsters. Equipment allows for larger collection containers, increased collection rate, and is anticipated to reduce workers compensation claims associated with heavy lifting.		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 will eliminate the costly expense to multi-family residences 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.																					
Capital Check (Please enter your selection # from the choices provided below):																							
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?																			
4	Machinery & Equipment	5,000	Yes	Include in CIP																			
Selection #: Capital Category: Capitalization Threshold:																							
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Public Works</u>	
Project Title: <u>Vehicle Purchase</u>		Division: <u>Sanitation</u>	
Description/Detail: <u>Replacement of 2000 Ford F450 Crew Cab.</u>			
Capital Account (Check Appropriate):			
<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)	
Purpose of Expenditure (Check Appropriate):		Cost:	
<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		Per Unit Total	
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price 40,000.00 \$ 40,000.00	
<input type="checkbox"/> Increased safety		Plus: Installation or other costs - \$ -	
<input type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount - \$ -	
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost <u>\$ 40,000.00</u> \$ <u>40,000.00</u>	
		Estimated Useful Life in Years: <u>12 Years</u>	
Replaced item(s):		Funding Source (List Amount):	
<u>Item</u>	<u>Disposition Method</u>	\$ 40,000.00	Village <input type="checkbox"/> Lease
Vehicle PW # 34	Surplus Auction		Grant <input type="checkbox"/> Developer Fees
			Debt Service <input type="checkbox"/> Other
Operating Impact:		Other Comment:	
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.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
5	Vehicle	5,000	Yes
CIP? Include in CIP			
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Public Works</u>	
Project Title: <u>Energy Conservation Retrofits</u>		Division: <u>Facility Services</u>	
Description/Detail: <u>Energy conserving retrofits to Village facilities.</u>			
<u>Public Safety & Anchorage Park</u>			
Capital Account (Check Appropriate):			
<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)		
Purpose of Expenditure (Check Appropriate):		Cost:	
<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		
<input type="checkbox"/> Other (Please specify)			
		Purchase Price	30,000.00 \$ 30,000.00
		Plus: Installation or other costs	- \$ -
		Less: Trade-in or other discount	- \$ -
		Net Purchase Cost	<u>\$ 30,000.00 \$ 30,000.00</u>
		Estimated Useful Life in Years:	<u>20 Years</u>
Replaced item(s):		Funding Source (List Amount):	
<u>Item</u>	<u>Disposition Method</u>	\$ <u>30,000.00</u>	Village <input type="checkbox"/> Lease
N/A	N/A		Grant <input type="checkbox"/> Developer Fees
			Debt Service <input type="checkbox"/> Other <input type="checkbox"/>
Operating Impact:		Other Comment:	
Reduction in annual electricity charges and maintenance expense. Phase 2 - Public Safety & Anchorage Park		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.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
3	Building Improvement	50,000	No
			CIP? (*) See Note
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
			(*) Note:
			Although this project did not meet the capital threshold, Council opted to utilize CIP funds for this multiple phase project.

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Public Works</u>																
Project Title: <u>Asphalt Resurfacing - Streets/Alley</u>		Division: <u>Streets & Grounds</u>																
Description/Detail: <u>Public Works proposes the milling and resurfacing of select portion of Village streets and alleys based on a forecast CIP schedule.</u>																		
Capital Account (Check Appropriate):																		
<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)																
Purpose of Expenditure (Check Appropriate):		Cost:																
<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)																		
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	<u>Per Unit</u>	<u>Total</u>																
Purchase Price	200,000.00	\$ 200,000.00																
Plus: Installation or other costs	-	\$ -																
Less: Trade-in or other discount	-	\$ -																
Net Purchase Cost	\$ 200,000.00	\$ 200,000.00																
		Estimated Useful Life in Years: <u>10-15 Years</u>																
Replaced item(s):		Funding Source (List Amount):																
<u>Item</u>	<u>Disposition Method</u>																	
N/A	N/A	<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>\$ 200,000.00</td> <td><u>Village</u></td> <td><input type="checkbox"/></td> <td>Lease</td> </tr> <tr> <td></td> <td><u>Grant</u></td> <td><input type="checkbox"/></td> <td>Developer Fees</td> </tr> <tr> <td></td> <td><u>Debt Service</u></td> <td><input type="checkbox"/></td> <td>Other</td> </tr> </tbody> </table>		\$ 200,000.00	<u>Village</u>	<input type="checkbox"/>	Lease		<u>Grant</u>	<input type="checkbox"/>	Developer Fees		<u>Debt Service</u>	<input type="checkbox"/>	Other			
\$ 200,000.00	<u>Village</u>	<input type="checkbox"/>	Lease															
	<u>Grant</u>	<input type="checkbox"/>	Developer Fees															
	<u>Debt Service</u>	<input type="checkbox"/>	Other															
Operating Impact:		Other Comment:																
Reduction in annual maintenance expense.		Public Works proposes the milling and resurfacing of select portion of Village streets and alleys based on a forecast CIP schedule. The condition of streets and alleys in select locations has deteriorated and warrants maintenance. The road base material does not appear to have been compromised at this time and the most appropriate repair method is by removing (milling) the top 1" of the existing pavement and replacing it with a new layer of asphalt. This repair method should extend the select alley sections useful service life by a minimum of 10 years.																
Capital Check (Please enter your selection # from the choices provided below):																		
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?														
1	Land Improvement	25,000	Yes	Include in CIP														
Selection #:		Capital Category:		Capitalization Threshold:														
1	Land Improvement			25,000														
2	Building			50,000														
3	Building Improvement			50,000														
4	Machinery & Equipment			5,000														
5	Vehicle			5,000														
6	Infrastructure			250,000														

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>	Department: <u>Public Works</u>
Project Title: <u>Sidewalk rehabilitation</u>	Division: <u>Facility Services</u>
Description/Detail: <u>Sidewalk rehabilitation</u>	

Capital Account (Check Appropriate):	
<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)

Purpose of Expenditure (Check Appropriate):	Cost:
<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	Per Unit Total
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price 25,000.00 \$ 25,000.00
<input type="checkbox"/> Increased safety	Plus: Installation or other costs - \$ -
<input checked="" type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount - \$ -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost <u>\$ 25,000.00</u> \$ <u>25,000.00</u>
	Estimated Useful Life in Years: <u>20 Years</u>
Replaced item(s):	Funding Source (List Amount):
Item Disposition Method	\$ 25,000.00 Village <input type="checkbox"/> Lease
N/A N/A	Grant <input type="checkbox"/> Developer Fees
	Debt Service <input type="checkbox"/> Other

Operating Impact: Sidewalk rehabilitation to reduce annual maintenance cost.	Other Comment: Public Works proposes the rehabilitation and/or replacement of deficient public sidewalk throughout the Village based on a needs assessment. The assessment prioritizes work in order of public health and safety, maintaining pedestrian pathways, reducing annual operating maintenance, and aesthetic value.
--	--

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

Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?
1	Land Improvement	25,000	Yes	Include in CIP

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

**Village of North Palm Beach
10 Year Capital Improvement Plan
FY 2016-2025**

Fund: <u>General Fund</u>		Department: <u>Parks & Recreation</u>		Division: <u>All Divisions</u>									
Cost by CIP Year			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
Automotive:													
Sport Utility Vehicle / Equinox	2011 (1)	10 years						30,000					\$ 30,000
Mini-Bus	2000 (1) 2013 (1)	12 years										70,000	\$ 70,000
Pick Up truck	2014 (1)	9 years								30,000			\$ 30,000
Subtotal Automotive:								30,000		30,000		70,000	\$ 130,000
Machinery & Equipment:													
Package A/C Units	2002 (4) 2015 (2)	12 years		15,000									\$ 15,000
Lightning Detection System	2008, 2011, 2014	10 years						30,000			15,000		\$ 45,000
Pool Heater	2015	7 years							70,000				\$ 70,000
Chlorination feeder	2015	10 years										15,000	\$ 15,000
Gym Divider	2015	20 years											\$ -
Community Center Lighting Conversion	1989	15 years		12,000									\$ 12,000
Community Center Irrigation Equipment Controller	1998	12 years	20,000										\$ 20,000
Indoor bleachers	2014	25 years											\$ -
Tennis Fencing								30,000					\$ 30,000
Pump & well	2012	20 years											\$ -
Relight Osborne Park	2013	20 years											\$ -
Subtotal Machinery & Equipment			20,000	27,000	-	-	-	60,000	70,000	-	15,000	15,000	\$ 207,000
Playground & Outside Equipment:													
Playground Equipment	Various Parks	12 years		45,000		45,000		45,000		45,000		45,000	\$ 225,000
Subtotal Playground & Outside Equipment				45,000	-	45,000	-	45,000	-	45,000	-	45,000	\$ 225,000
Construction & Major Renovation:													
Kiddie Pool Renovation	(**) See note	20 years		150,000									\$ 150,000
Pool Resurfacing	2011	15 years											\$ -
Pump Room Renovation	2011	25 years											\$ -
Veteran's Memorial Park	2013	20 years											\$ -
Community Center Parking Lot Resurfacing	1998	20 years	40,000										\$ 40,000
Athletic Field Fencing		20-25 years	225,000										\$ 225,000
Anchorage Park Renovation - Phase 2	(*) See note	20 years	2,100,000										\$ 2,100,000
Subtotal Construction & Major Renovation			2,365,000	150,000	-	-	-	-	-	-	-	-	\$ 2,515,000
Furniture & Fixtures:													
Subtotal Furniture & Fixtures													\$ -
Estimated Total Cost			\$ 2,385,000	\$ 222,000	\$ -	\$ 45,000	\$ -	\$ 135,000	\$ 70,000	\$ 75,000	\$ 15,000	\$ 130,000	\$ 3,077,000
Funding Source													
			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
Village			285,000	222,000	-	45,000	-	135,000	70,000	75,000	15,000	130,000	\$ 977,000
Grant			2,100,000										\$ 2,100,000
Other													\$ -
Estimated Total Funding			\$ 2,385,000	\$ 222,000	\$ -	\$ 45,000	\$ -	\$ 135,000	\$ 70,000	\$ 75,000	\$ 15,000	\$ 130,000	\$ 3,077,000

(*) The Village will appropriate any grant matching requirements upon notification of grant approval
(**) \$50,000 Developer Contribution utilized to fund a portion of the Kiddie Pool Renovation Project

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Parks & Recreation</u>																					
Project Title: <u>Irrigation Equipment Replacement</u>		Division: <u>Recreation</u>																					
Description/Detail: <u>Replacement of the irrigation equipment unit at the Community Center</u>																							
Capital Account (Check Appropriate):																							
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																					
<input type="checkbox"/>	Present equipment obsolete																						
<input checked="" type="checkbox"/>	Replace worn-out equipment																						
<input checked="" 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;">Per Unit</td> <td style="text-align: center;">Total</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">20,000.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">20,000.00</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;"><u>\$ 20,000.00</u></td> <td style="text-align: right;"><u>\$</u></td> <td style="text-align: right;"><u>20,000.00</u></td> <td></td> </tr> </table>		Per Unit	Total			20,000.00	\$	20,000.00		-	\$	-		-	\$	-		<u>\$ 20,000.00</u>	<u>\$</u>	<u>20,000.00</u>	
Per Unit	Total																						
20,000.00	\$	20,000.00																					
-	\$	-																					
-	\$	-																					
<u>\$ 20,000.00</u>	<u>\$</u>	<u>20,000.00</u>																					
		Estimated Useful Life in Years: <u>12 years</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>	\$ 20,000.00	Village <input type="checkbox"/> Lease																				
Irrigation Equipment	Retire & dispose		Grant <input type="checkbox"/> Developer Fees																				
			Debt Service <input type="checkbox"/> Other																				
Operating Impact: <u>Normal replacement</u>		Other Comment:																					
Capital Check (Please enter your selection # from the choices provided below):																							
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?																			
4	Machinery & Equipment	5,000	Yes	Include in CIP																			
Selection #:	Capital Category:	Capitalization Threshold:																					
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Parks & Recreation</u>	
Project Title: <u>Community Center Parking Lot Resurfacing</u>		Division: <u>Recreation</u>	
Description/Detail: <u>Resurfacing of the north and south parking lots at the Community Center</u>			
Capital Account (Check Appropriate):			
<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)		
Purpose of Expenditure (Check Appropriate):		Cost:	
<input checked="" 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 checked="" type="checkbox"/> Increased safety	<input checked="" type="checkbox"/> Construction/Major Improvement		
<input type="checkbox"/> Other (Please specify)			
		Per Unit	Total
		40,000.00	\$ 40,000.00
		-	\$ -
		-	\$ -
		<u>\$ 40,000.00</u>	<u>\$ 40,000.00</u>
		Estimated Useful Life in Years: <u>15 years</u>	
Replaced item(s):		Funding Source (List Amount):	
<u>Item</u>	<u>Disposition Method</u>	\$ 40,000.00	Village <input type="checkbox"/> Lease
Lot surface	resurface		<input type="checkbox"/> Grant <input type="checkbox"/> Developer Fees
			<input type="checkbox"/> Debt Service <input type="checkbox"/> Other
Operating Impact: <u>Normal resurfacing</u>		Other Comment:	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
1	Land Improvement	25,000	Yes
			CIP?
			Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Parks & Recreation</u>																					
Project Title: <u>Athletic Field Fence Replacement</u>		Division: <u>Recreation</u>																					
Description/Detail: <u>Public Works proposes the removal and replacement of the athletic field fencing for Osborne Park and the Community Center.</u>																							
Capital Account (Check Appropriate):																							
<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)																						
Purpose of Expenditure (Check Appropriate):		Cost:																					
<input type="checkbox"/> Scheduled replacement	<input type="checkbox"/> Present equipment obsolete	Number of units requested: <u>1</u>																					
<input checked="" 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)																							
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: center; width: 10%;"><u>Per Unit</u></th> <th style="text-align: center; width: 10%;"></th> <th style="text-align: center; width: 10%;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">225,000.00</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">225,000.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</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> <td style="text-align: right;">-</td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right; border-top: 1px solid black;">\$ 225,000.00</td> <td style="text-align: right; border-top: 1px solid black;">\$</td> <td style="text-align: right; border-top: 1px solid black;">225,000.00</td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	225,000.00	\$	225,000.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 225,000.00	\$	225,000.00
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	225,000.00	\$	225,000.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 225,000.00	\$	225,000.00																				
		Estimated Useful Life in Years: <u>20-25 Years</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>	\$ 225,000.00	Village <input type="checkbox"/> Lease																				
N/A	N/A		Grant <input type="checkbox"/> Developer Fees																				
			Debt Service <input type="checkbox"/> Other																				
Operating Impact:		Other Comment:																					
Reduction in annual maintenance expense. Improve asthetic appearance.		Public Works proposes the removal and replacement of the athletic field fencing for Osborne Park and the Community Center. The condition of the existing fence material has deteriorated and requires increasing maintenance. The existing galvanized fence material fabric exhibits sporadic rusting and link breakage. Several corner and line post have been weakened by rusting. The existing material is estimated to be in excess of twenty years old and the aesthetic appearance of continues to decline. The replacement fence material fabric is proposed to be commercial grade vinyl coated galvanized with powered coated post and hardware in the color of black. The anticipated useful service life is 20-25 years.																					
Capital Check (Please enter your selection # from the choices provided below):																							
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?																			
1	Land Improvement	25,000	Yes	Include in CIP																			
Selection #:	Capital Category:	Capitalization Threshold:																					
1	Land Improvement	25,000																					
2	Building	50,000																					
3	Building Improvement	50,000																					
4	Machinery & Equipment	5,000																					
5	Vehicle	5,000																					
6	Infrastructure	250,000																					

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund: <u>General Fund</u>		Department: <u>Parks & Recreation</u>		
Project Title: <u>Anchorage Park Phase 2</u>		Division: <u>Recreation</u>		
Description/Detail: <u>Continue with the renovation of Anchorage Park</u>				
Capital Account (Check Appropriate):				
<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)			
Purpose of Expenditure (Check Appropriate):		Cost:		
<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.	Per Unit Total		
<input type="checkbox"/> Increased safety	<input checked="" type="checkbox"/> Construction/Major Improvement	Purchase Price	2,100,000.00 \$ 2,100,000.00	
<input type="checkbox"/> Other (Please specify)		Plus: Installation or other costs	- \$ -	
		Less: Trade-in or other discount	- \$ -	
		Net Purchase Cost	<u>\$ 2,100,000.00 \$ 2,100,000.00</u>	
Replaced item(s):		Estimated Useful Life in Years: _____		
<u>Item</u>	<u>Disposition Method</u>	Funding Source (List Amount):		
		Village	Lease	
		<u>2,100,000.00</u> Grant	Developer Fees	
		Debt Service	Other	
Operating Impact: <u>Project will be determined by grant funding</u>		Other Comment:		
Capital Check (Please enter your selection # from the choices provided below):				
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?
1	Land Improvement	25,000	Yes	Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach
10 Year Capital Improvement Plan
FY 2016-2025**

Fund: <u>Country Club</u>			Department: <u>All Departments</u>			Division: <u>All Divisions</u>							
Cost by CIP Year			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	(Year # 6)	(Year # 7)	(Year # 8)	(Year # 9)	(Year # 10)	
<i>Automotive:</i>													
Beverage Cart	2013 (1)	4 years		15,000				15,000				15,000	\$ 45,000
Driving Range Cart	2014 (1)	4 years			11,000				11,000				\$ 22,000
													\$ -
Subtotal Automotive			-	15,000	11,000	-	-	15,000	11,000	-	-	15,000	\$ 67,000
<i>Machinery & Equipment:</i>													
Irrigation Controllers	2007 (26)	13 years				156,000							\$ 156,000
Irrigation Pump	(2)	15 years			12,000								\$ 12,000
Fuel Tank								5,000					\$ 5,000
Driving Range Golf Ball Dispensers	2007 (2)	8 years	20,000								20,000		\$ 40,000
Subtotal Machinery & Equipment			20,000	-	12,000	156,000	-	5,000	-	-	20,000	-	\$ 213,000
<i>Construction and Major Renovation:</i>													
Golf Course Drainage													\$ -
Country Club Parking Lot	2011	10 years											\$ -
													\$ -
Subtotal Construction and Major Renovation			-	-	-	-	-	-	-	-	-	-	\$ -
Estimated Total Cost			\$ 20,000	\$ 15,000	\$ 23,000	\$ 156,000	\$ -	\$ 20,000	\$ 11,000	\$ -	\$ 20,000	\$ 15,000	\$ 280,000
Funding Source			FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Village			20,000	15,000	23,000	156,000	-	20,000	11,000	-	20,000	15,000	\$ 280,000
Grant													\$ -
Lease													\$ -
Estimated Total Funding			\$ 20,000	\$ 15,000	\$ 23,000	\$ 156,000	\$ -	\$ 20,000	\$ 11,000	\$ -	\$ 20,000	\$ 15,000	\$ 280,000

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating impact

**Village of North Palm Beach
Capital Request Form
FY 2015-2016**

Fund:	<u>Country Club</u>	Department:	<u>Golf Operation</u>
Project Title:	<u>Driving Range Golf Ball Dispensers with Debit Key, Bill, and Credit Card Payment Options</u>	Division:	<u>Clubhouse Building and Grounds</u>
Description/Detail:	This equipment houses the range balls that are collected from the range and provides multiple options of payment for customers to purchase balls to be used for practice. Current ETS account will be used with the new credit card system.		

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

Purpose of Expenditure (Check Appropriate):	Cost:		
<input type="checkbox"/> Scheduled replacement	Number of units requested:	<u>2</u>	
<input type="checkbox"/> Present equipment obsolete			
<input checked="" type="checkbox"/> Replace worn-out equipment		Per Unit	Total
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price	10,000.00	\$ 20,000.00
<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>\$ 10,000.00</u>	<u>\$ 20,000.00</u>
	Estimated Useful Life in Years:	<u>8 years</u>	

Replaced item(s):	Funding Source (List Amount):		
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village Lease
2 Wittek 2006 10,000 capacity dispensers	Sold upon acquiring new dispensers		Grant Developer Fees
			Debt Service Other

Operating Impact: Limited parts availability for current machines which are past their life expectancy. They are in constant need of repairs and create an issue with obtaining balls each time they are down due to malfunctions. New machines would reduce repair and maintenance costs.	Other Comment:
--	-----------------------

Capital Check (Please enter your selection # from the choices provided below):					
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?	
4	Machinery & Equipment	5,000	Yes	Include in CIP	
Selection #:	Capital Category:	Capitalization Threshold:			
1	Land Improvement	25,000			
2	Building	50,000			
3	Building Improvement	50,000			
4	Machinery & Equipment	5,000			
5	Vehicle	5,000			
6	Infrastructure	250,000			



Statistics



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

FUNCTION/PROGRAM	<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>
GENERAL GOVERNMENT										
Number of Parcels	-	7,411	7,422	7,472	7,466	7,466	7,473	7,470	7,471	7,630
PUBLIC WORKS										
Sanitation (Tons of Refuse Collected)	13,203	12,085	11,974	10,667	10,165	9,962	10,065	10,720	10,720	9,318
No. of collection units for solid waste (residential)	7,558	7,152	7,163	7,214	7,070	7,071	7,076	7,471	7,616	7,619
Number of vehicles maintained	95	104	104	110	110	98	98	111	98	98
Number of repair overlays completed (miles)	2.935	2	3	2.5	2.71	-	-	-	-	-
POLICE										
Number of arrests by police officers	410	545	549	448	402	260	211	216	238	244
Number of traffic citations issued	4,272	4,269	5,520	6,305	4,951	2,564	2,566	1,254	2,799	2,797
FIRE RESCUE										
EMS average response times (minutes)	4.69	4.73	5.17	5.01	5.12	5.19	5.26	5.11	5.10	5.13
Number of EMS calls	1,056	1,034	1,114	1,214	1,146	1,179	1,326	1,296	1,110	1,286
COMMUNITY DEVELOPMENT & PLANNING										
Building Department - Number of Permits	(1)	1,875	1,619	1,548	1,744	1,616	1,835	2,480	2,103	2,993
Number of code enforcement violations	1,767	1,617	729	613	391	575	817	790	887	619
Number of code violations brought to board/magistrate (Calendar Yr End)	144	126	115	73	38	72	100	62	28	32
RECREATION										
Number of community events presented	21	24	23	28	28	38	49	37	53	51
Number of registrants in athletic programs	1,520	1,600	1,400	1,125	1,005	1,260	1,311	2,074	1,439	1,389
LIBRARY										
Library - Number of Volumes	47,371	42,372	33,122	35,681	39,277	40,658	43,340	44,966	46,546	47,526
OTHER GOVERNMENT										
Country Club										
Number of Golf Members	365	579	389	297	354	298	283	262	250	255
Number of Tennis Members	136	171	171	180	184	173	162	190	194	193

(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

* 2015 data presented through July 31, 2015

VILLAGE OF NORTH PALM BEACH
PRINCIPAL EMPLOYERS***

Employer	2014**		2005**	
	Employees	Percentage of Total Employment	Employees	Percentage of Total Employment
Palm Beach Country School Board	22,000	3.20%	21,618	3.57%
Tenet Health Care Corp	6,100	0.89%	5,000	0.83%
Palm Beach County Government	5,507	0.80%	6,379	1.05%
NextEra Energy (Florida Power & Light)	3,854	0.56%	2,924	0.48%
Hospital Corporation of America (HCA) (1)	2,714	0.39%	3,750	0.62%
Florida Atlantic University	2,655	0.39%		
Bethesda Memorial Hospital	2,600	0.38%		
Veterans Health Administration	2,500	0.36%		
Boca Raton Regional Hospital (2)	2,500	0.36%		
Office Depot	2,000	0.29%	2,680	0.44%
The Breakers Hotel	2,000	0.29%		
Jupiter Medical Center	2,000	0.29%		
Florida Crystals (Headquarters)	1,700	0.25%		
State Government			9,100	1.50%
Federal Government			6,300	1.04%
Boca Raton Resort & Club	1,292	0.19%	2,200	0.36%
U.S. Sugar Corp	900	0.13%	2,100	0.35%
Total	<u>60,322</u>	<u>8.77%</u>	<u>62,051</u>	<u>10.24%</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 2015 data is not available - FY 2005 & 2014 data presented

Notes:

- (1) Formerly Columbia Palm Beach Health Care Systems, Inc
- (2) Formerly Boca Raton Community Hospital

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

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		
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	1,355,969,888	214,484,701	34,077,944	1,604,532,533	7.3300
2016*	2015	1,457,298,965	232,253,855	36,909,575	1,726,462,395	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 is presented

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

Function/Program:	<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>
General Government										
No. of General Government Buildings	11	11	11	23	23	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	5.18
Miles of Streets	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Number of Street Lights (within corp surroundings)	425	425	513	513	513	513	513	513	513	513
Public Safety										
Fire:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Fireman & Officers	0	0	0	0	0	0	0	0	0	0
Number of Firemen/Paramedics/EMTs	23	23	23	23	23	23	22	22	22	22
Number of Fire Captains	0	0	0	0	0	0	1	1	1	1
Police/EMS Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Policemen & Officers	33	32	32	31	31	31	28	28	28	28
Number of Police Captains	0	0	0	0	0	0	2	2	2	2
EMS Protection	0	0	0	0	0	0	0	0	0	0
Leisure Services										
Recreation										
Number of Parks	4	4	4	4	4	4	4	4	4	4
Public Tennis Courts	2	2	2	2	2	2	2	2	2	2
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Number of Marinas	1	1	1	1	1	1	1	1	1	1
Library										
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Volumes	47,371	42,372	33,122	35,681	39,277	40,658	43,340	44,966	46,546	47,526
Other Government										
Country Club										
Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Tennis Courts	10	10	10	10	10	10	10	10	10	10
Restaurant	0	0	0	0	1	1	1	1	1	1
Snack Bar	0	0	0	0	1	1	1	1	1	1

Source: Village of North Palm Beach

* Preliminary 2015 information is presented

VILLAGE OF NORTH PALM BEACH
RATIOS OF OUTSTANDING DEBT BY TYPE
2014 AND 9 YEARS AGO PRESENTED***

Fiscal Year Ended Sept 30,	Governmental Activities		Business-type Activities		Total	Percent of Median Personal Income (1)	Per Capita
	Loans Payable	Capital Leases	Loans Payable	Capital Leases			
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
2014	-	-	3,096,925	274,471	3,371,396	5.32%	266.62

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

*** 2015 data is not available

N/A Data not available.

VILLAGE OF NORTH PALM BEACH

PRINCIPAL PROPERTY TAXPAYERS

2014 & 2005 Presented*

<u>Taxpayers</u>	<u>2014</u>			<u>2005</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>
Old Port Cove Equities, Inc	21,790,372	1	1.43%			
Olen Residential Realty	20,310,994	2	1.33%	12,900,000	3	0.90%
Florida Power & Light	16,963,014	3	1.11%			
Sanctuary Bay Trust Corporation	15,989,705	4	1.05%	11,000,300	5	0.76%
New Country Motor Cars	11,441,435	5	0.75%			
Wolfchase Associates, LLC				10,500,000	4	0.73%
Domani Development, LLC	10,020,009	6	0.66%	15,244,750	1	1.06%
Old Port Cove Holdings, Inc	7,705,060	7	0.51%			
CFO2 Palm Beach III LP	7,200,000	8	0.47%			
Crystal Tree Property Owners	7,000,000	9	0.46%	13,571,976	2	0.94%
Bozzuto, Michael A	5,737,391	10	0.38%			
Greater Fla Inv CO				5,840,000	7	0.41%
Village Shoppes at US 1, LLC				6,932,847	6	0.48%
Riverside National Bank of Florida				4,964,157	8	0.35%
McGould Sean				4,479,263	9	0.31%
Malone Debora B				4,455,001	10	0.31%
Total	\$ 124,157,980		8.15%	\$ 89,888,294		6.25%

Source: Palm Beach Country Appraiser

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

* 2015 data is not available

VILLAGE OF NORTH PALM BEACH
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

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
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	10,503,598	10,097,763	96.14%	57,493	10,155,256	96.68%
2015*	2014	11,761,223	11,350,738	96.51%	14,777	11,365,515	96.64%

Source: Palm Beach Country Property Appraiser

* Information available from the PBC Tax Collector is presented

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

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	
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	2.1732	22.0701
2016*	2015	7.3300	7.5120	4.9277	2.0999	21.8696

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.)

* Available Proposed Millage Rates for Fiscal Year 2016 are presented



Appendix



Acronyms

The following is a list of acronyms used throughout the text of the budget document. A definition can be found in the Glossary immediately following this section.

CAFR.....Comprehensive Annual Financial Report
CIP.....Capital Improvement Program
CPI.....Consumer Price Index
COLA.....Cost of Living Adjustment
EPA.....Environmental Protection Agency
EAR.....Evaluation and Appraisal Report
FEMA.....Federal Emergency Management Association
FDEP.....Florida Department of Environmental Protection
FDLE.....Florida Department of Law Enforcement
FDOT.....Florida Department of Transportation
FLC.....Florida League of Cities
FMIT.....Florida Municipal Insurance Trust
FRDAP...Florida Recreation Development Assistance Program
FTE.....Full Time Equivalent
GAAP.....Generally Accepted Accounting Principles
GASB.....Governmental Accounting Standards Board
GFOA.....Government Finance Officers Association
IAFF.....International Association of Fire Fighters
ICMA.....International City Management Association
IT.....Information Technology
LCIR...Legislative Committee on Intergovernmental Relations
LOS.....Level of Service
NIMS.....National Incident Management System
NPDES.....National Pollutant Discharge Elimination System
OPEB.....Other Post-Employment Benefits
RBR.....Roll-Back Rate
SFWMD.....South Florida Water Management District

SOP.....Standard Operating Procedure
TRIM.....Truth In Millage

Glossary

The definitions of terms listed are provided to assist the reader in the understanding of terminology used throughout the text of the budget document.

Account:

A term used to identify an individual asset, liability, expenditure, control, revenue control, encumbrance control or fund balance.

Accountability:

The condition, quality, fact or instance of being obliged to report for actions or outcomes.

Accounting System:

The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting:

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of the related cash flows.

Accumulated Depreciation:

The total depreciation taken for an asset since it was placed in service.

Actuarial:

A methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Taxes:

A tax based on the assessed value of property, to include real and personal property.

Adopted Budget:

The budget as it is approved by the Village Council prior to the beginning of each fiscal year.

Amended Budget:

The adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

Annexation:

The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Appropriation:

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation:

A valuation set upon real estate or other property by the county assessor and the state as a basis for levying taxes.

Asset:

Resources owned or held by a government which has monetary value.

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 ten years to meet capital needs arising from the Village's long-term needs.

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.