



FISCAL YEAR  
**2018**  
ANNUAL BUDGET

Village Of  
**North Palm Beach, FL**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of North Palm Beach**

**Florida**

For the Fiscal Year Beginning

**October 1, 2016**

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, 2016.

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 on 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 2018.

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 2018 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, 2017 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 six 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.

### 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.

**Main Section**

GFOA Distinguished Budget Award ..... 2  
 Guide for Readers .....3-4  
 Table of Contents .....5-7

**Introduction**

.....8  
 Manager’s Budget Message .....9-15  
 Organizational Structure ..... 16  
 Village Officials & Administrative Staff ..... 17  
 Village Boards & Committees ..... 18-20  
 Village Overview .....21-23  
 Village Location Map.....24  
 Village History .....25-29  
 Village Departments.....30-32  
 Village Budget at a Glance..... 33  
 Budget Preparation Process.....34-37  
 Fund Structure ..... 38  
 Basis of Presentation, Basis of Budgeting & Budgetary Accounting.....39-43  
 Financial Policies .....44-47  
 Debt Administration.....48-49  
 Fund Balance Overview .....50-52  
 Strategic Planning .....53-56  
 Long Range Planning .....57-58

**General Fund Budget**

.....59  
 General Fund Organization Chart .....60  
 General Fund Budget Summary .....61  
 General Fund Revenues.....62-74  
 General Fund Expenses .....75-80  
 General Fund Operating Highlights ..... 81  
 General Fund Department Summaries .....82  
     Village Council .....83-89  
     Village Manager .....90-95  
     Human Resources .....96-102

Finance ..... 103-109

Information Technology ..... 110-115

Village Attorney ..... 116-117

Village Clerk ..... 118-125

General Services Village Hall ..... 126

Public Safety ..... 127-147

Public Works ..... 148-162

Community Development ..... 163-174

Library ..... 175-183

Parks & Recreation ..... 184-194

Reserves & Other ..... 195-196

General Fund Charts and Graphs ..... 197-200

General Fund Fee Schedules ..... 201-214

**Country Club Budget** ..... 215

    Country Club Organization Chart ..... 216

    Country Club Narrative ..... 217-223

    Country Club Budget Summary ..... 224

    Country Club Highlights ..... 225

    Country Club Revenues ..... 226-230

    Country Club Expenses ..... 231-236

    Country Club Department Summaries ..... 237-242

**Pay Plan** ..... 243

    Pay Plan Narrative ..... 244-246

    Comprehensive Pay & Classification Plan ..... 247-250

    Pay Ranges ..... 251-252

    Five Year Position Summary ..... 253

    Employees by Function ..... 254

**Capital Improvement Plan** ..... 255

    CIP Narrative ..... 256-261

    CIP 10 Year Summary ..... 262-265

FY 2018 Capital Outlay and Operating Impact Summary .....266-268

Capital Request Forms .....269-283

**Appendix** ..... 284

Acronyms ..... 285

Glossary of Terms .....286-295



# Manager's Budget Message

## FY 2018

TO: Honorable Mayor and Council  
 FROM: Andrew D. Lukasik, Village Manager  
 DATE: September 28, 2017  
 SUBJECT: Fiscal Year 2017/18 Annual Budget

---

I am pleased to share with you this Fiscal Year 2017/18 Annual Budget for the Village of North Palm Beach which provides a plan to enhance many Village services during the coming fiscal year. Departments have prepared an ambitious list of Village projects and operational improvements that support the goals and objectives established by the Village Council earlier this year.

### **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 has 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](http://www.village-npb.org)).

### **Budget Goals and Objectives**

The Village obtains a major portion of its annual general fund financial resources (62.98%) from ad valorem property taxes. By comparison, the Village's gross taxable property values have increased this year to \$2,123,913,004, or nearly 15%, over last year's valuation.

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 services.

The financial plan for FY 2017/18 reflects the community's desire for enhanced services and proper maintenance of infrastructure. While the budget allocates resources to improve the Village's ability to address service and maintenance demands annually, there are also significant capital investments to be made that will be unique to this fiscal year. Upcoming investments into the clubhouse and golf course will result in increased expenditures and, due to the closure of both facilities at different times during the projects, reduced Country Club revenues. However, increasing property valuations and continued state and national economic growth will blunt the impact of these short-term facility closures to the annual financial plan.

The FY 2017/18 budget was developed collaboratively with assistance from the Village's Management Team, departmental supervisors and staff. This process allowed Administration to consider current practices and procedures while identifying opportunities for new and improved services, programs, and projects that support the Village Council's goals and objectives. 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:

**Goal: Provide a sustainable financial base for the Village**

Through this goal, the Village seeks to ensure that the property taxes and fees levied on residents and businesses are equitable relative to the services received and that they do not increase significantly beyond the rate of inflation or the growth in property values. Annexation of adjacent unincorporated areas and implementation of the Citizens' Master Plan Report will encourage mixed use development along the Village's commercial corridors, which will assist the Village in achieving these goals. Additionally, the Village will be reviewing methodologies to equitably distribute financial responsibility for storm water infrastructure maintenance during the fiscal year as well as developing a "wish list" of items that could be funded through resident and/or business donations to the community.

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

An emphasis on code compliance, improvement and maintenance of the condition of our waterways and public safety are keys to the Village's ability to achieve this goal. An update of the code to address provisions that don't lend themselves to the maintenance of our small town feel and a rewrite of those sections that don't allow for redevelopment in character with our community are being pursued this year to support this goal. Another area of focus is the protection of the quality and ability to use our waterways. The Village will replace the damaged seawall at Anchorage Park this year and will initiate actions to address the impacts of erosion along the Earman River and the Lighthouse Bridge on navigation as well as identifying opportunities for water taxi stops and transient docks near the Country Club. Lastly, a greater investment in infrastructure maintenance as well as communication and community outreach efforts will be made this year.

**Goal: Maintain quality of all recreational facilities of the Village**

The Village will be redoubling efforts to maintain a high level of appearance and condition of Village parks and recreational facilities, including the Country Club, and reinvigorating recreational activities for a fresh approach that is responsive to the current interests of residents. This effort will include the identification of youth sports opportunities with an emphasis on recreational leagues (as opposed to competitive or travel leagues). The community also needs to collaborate with the John D. MacArthur Beach State Park to promote its use by our residents.

## **Goal: Build a new Country Club Clubhouse**

Completion of the Clubhouse will provide an enhanced experience for North Palm Beach Country Club members and visitors alike. The new facility, which will boast an improved dining experience for anyone visiting the Clubhouse as well as a new banquet facility, and a restoration of the Jack Nicklaus Signature Golf Course, will provide the community with enhanced opportunities to gather and socialize. The Clubhouse designs will be completed by the end of December 2017 with construction scheduled to begin in the spring of 2018.

## **Goal: Implement the Master Plan for business economic development in our commercial corridors and community development in our neighborhoods**

The Citizens' Master Plan Report is the springboard for the effort to draft and adopt new regulations that will breathe life in our commercial districts, create a more sustainable financial future for the community and enhance the small town living that makes North Palm Beach a special place to live. To implement the Master Plan, a planning consultant will assist the Village with a review and rewrite of the Comprehensive Plan, Land Development regulations and application processes to facilitate the development process. A key component of this effort will be to engage the public to ensure that the form and function of future development dovetail with the community's character. As part of this effort, the Village will facilitate the creation of a business and commercial property owners' association to revitalize and redevelop our commercial corridors.

Other important tasks associated with this goal include the creation of a Neighborhood Enhancement Program to address "community building" needs, infrastructure needs (i.e. sanitary sewer), issues with an aging housing stock, and affordability and quality of life issues as well as working with The Conservatory School to evaluate opportunities and impacts of its vision for a high school to be located in North Palm Beach.

## **Goal: Continuously improve the way the Village operates**

Community members can bring an extraordinary degree of knowledge and technical expertise to address many of the opportunities presented to the Village. The Village will work to encourage resident participation on Village Boards and in public meetings, programs and events and enhance their exchange of information with the Village Council. The organization will be working to address opportunities for process improvement and use the technical expertise of consultants to supplement Village staff.

## **Goal: Complete the implementation of the Pay for Performance System**

To better ensure that employees are appropriately compensated for their work, the Village will continue to deploy employee workgroups to establish appropriate performance measures based upon job descriptions, create procedures for the evaluation process and set goals and objectives.

## **Goal: Implement and maintain a long-term (10-year) capital improvement plan**

Through the use of a Capital Improvement Plan, the Village will be proactively addressing its infrastructure, maintenance and replacement needs through a disciplined financial model that incorporates the use of recently approved infrastructure surtax dollars.

## **Goal: Establish programs to create a “family-feel” within the organization**

One of North Palm Beach's greatest attributes is the family-feel that exists between the community and Village staff. While this feeling exists, it cannot be taken for granted and needs to be cared for. Developing leadership capabilities, improving communication within the organization, empowering employees to make decisions and constantly reinforcing the need to work as a team are important aspects of this goal.

### **Budget Highlights:**

The financial plan for the upcoming fiscal year represents an aggressive approach to adequately maintain infrastructure and address gaps in the organization in order to deliver services to the community while implementing the North Palm Beach Country Club clubhouse construction and golf course renovation projects.

The Village's operating millage rate will 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 will equal \$7.3300 mils.

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 2018 budget provides for funding the Capital Improvement Plan needs for FY18 without the need to transfer funds from the General Fund Unassigned Fund Balance (General Fund Reserves).

With the addition of a new planner, the Community Development Department will work to improve its ability to respond to applications, address inconsistencies in the code and rewriting the code to encourage redevelopment consistent with the Citizens' Master Plan Report. Residents and businesses can look forward to opportunities to share their thoughts about how the Village looks and functions as Village Council and staff work with its consultants to write the laws that will dictate the character of future development. Community Development is continuing its focus on addressing community demands for enhanced code compliance activity and quality customer service as well.

The Parks and Recreation Department will renew its focus on enhancing youth sports and other recreation programs this year. In response to residents' requests to enhance the Village's athletic and recreation programs, staff will conduct surveys and conduct small focus groups as part of the process of revisiting the community's needs to best determine what activities should be offered.

## Manager's Budget Message

FY 2018

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. With the use of revenue from the voter-approved 1 cent infrastructure surtax, the Village will be resurfacing roadways, replacing damaged sidewalks, repairing the Lighthouse Drive bridge and installing a new pump along the Earman River in order to better ensure that the golf course, several parks and landscaped medians continue to be irrigated without interruption. Additionally, a greater emphasis on facility and park maintenance is being funded this year as resources are being dedicated to enhanced landscape median and turf maintenance.

The Police Department has continued to make improvements in neighborhood outreach, crime suppression and crime clearances. With the addition of two police officers this year, the Police Department will play a key role in establishing an interdepartmental "Neighborhood Enhancement Team" that will focus on quality of life issues within all of the Village's neighborhoods. Other disciplines within this team – including Fire Rescue, Planning, Code Compliance, Recreation and Building – will work collaboratively to tackle neighborhood issues that require creativity and persistence.

The design of the Village's new Country Club will be completed and construction initiated this fiscal year. It is anticipated that clubhouse construction will be completed late in the 2019 calendar year. Additionally, the Jack Nicklaus "Signature" Golf Course will be renovated during this fiscal year as well and is anticipated to be completed by November, 2018. These projects will disrupt the Country Club's ability to deliver services and result in a number of short-term operational and financial impacts:

- It is anticipated that the clubhouse and course will be closed in the late-spring or early-summer months of 2018. In anticipation of this, the Village and its contracted restaurant operator at the clubhouse have mutually agreed to cease regular operations in January, 2018. Food and beverage services will continue until demolition of the clubhouse, but are anticipated to be delivered through the use of food trucks and a separate beverage service contractor.
- While the course is being renovated, the Village plans to redeploy as many of the existing part-time staff to other functions as possible. Anticipated functions for part-time employees include assisting with the course renovation project, minor repair and painting projects in Village parks and conversion of old paper documents into electronic files.
- The repayment schedule on the \$15 million loan to reconstruct the clubhouse begins this fiscal year. Without revenues from the operation of the Country Club this fiscal year (and part of FY 2019 as well), the General Fund will be temporarily servicing the debt on its own.
- The \$1.5 million golf course renovation project will be funded by a loan from the General Fund to the Country Club. In accordance with Village Council policy direction, this loan will be based upon the final construction cost and be repaid with interest at a rate that is 0.5% greater than the return the General Fund receives from its investment revenue. These loan terms continue to ensure that golf operations are not subsidized by Village businesses and residents and are economically beneficial to both funds.

Communication, community outreach and marketing efforts will be stepped up this year as a new position that will be responsible for these functions will be created. Whether it be to encourage residents to attend community events, let residents know about important service issues or policy discussions being held by the Village Council or ensure that residents and businesses have adequate information about hurricane preparation and response efforts, the Village will improve the availability of information for residents' use and enhance transparency of government operations through this investment in the organization.

### **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. For budget purposes, retirement contribution levels for the General Employee "Defined Benefit" Retirement Plan are estimated at 23.50% in the coming year and 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. For budget purposes, retirement rates for Police and Fire employees are estimated at 20% in the coming year. Police employee contributions are 4% and Fire employee contributions are 5%.

The actual figures will be based on asset returns, actuarial experience and the results of collective bargaining.

*continued on next page*

**Budget Conclusion**

The FY 2017/18 Budget reflects continued improvement to citizen services, public safety, and public facility maintenance while emphasizing improved community appearance and financial stability. Most importantly, the budget provides necessary resources for the Village of North Palm Beach to maintain and further improve services to our 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 2017/18 budget that supports 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.

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.

Several budget workshop meetings were held during the months of July, August, and September where Council reviewed the substance and content of this Budget in detail. All refinements are incorporated in this "Final" FY 2017/2018 Annual Budget document.

Respectfully submitted,



**Andrew D. Lukasik, Village Manager  
Village of North Palm Beach, FL**

Village of North Palm Beach Organizational Structure FY 2018



# Village Officials and Administration Staff

## FY 2018

### Village Council:



**Mayor**  
Darryl C. Aubrey



**Vice Mayor**  
Robert A. Gebbia



**President Pro Tem**  
Mark Mullinix



**Councilmember**  
David B. Norris



**Councilmember**  
Susan Bickel

### Administrative Staff:

Village Manager

Village Attorney

Village Clerk

Chief of Police

Fire Chief

Director of Finance

Director of Information Technology

Director of Human Resources

Director of Library

Director of Parks & Recreation

Director of Special Projects

Director of Public Works

Director of Golf Operations

Director of Community Development

Andrew Lukasik

Leonard G. Rubin

Melissa Teal

Richard Jenkins

J.D. Armstrong

Samia Janjua

Michael Applegate

Renee Govig

Zakariya Sherman

Mark Hodgkins

Chuck Huff

Steven Hallock

Casey Mitchell

Denise Malone

### 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.*"

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 twelve (12) Boards, Commissions, and/or Committees:

- Audit Committee
- Business Advisory Board
- Construction Board of Adjustment
- Golf Advisory Board
- Infrastructure Surtax Oversight Committee
- 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.

**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.

**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.

**Infrastructure Surtax Oversight Committee**

The Infrastructure Surtax Oversight Committee was formed pursuant to a voter-approved one percent local government infrastructure surtax to be utilized by the County, the Palm Beach County School Board, and the municipalities within Palm Beach County for the financing, planning, construction, reconstruction, renovation, and improvement of necessary infrastructure. The Committee acts in an oversight and advisory capacity to the Village Council, and is required to prepare an annual report to the Council regarding whether the Village's expenditure of the surtax proceeds for the fiscal year was consistent with statutory requirements and voter-approved ballot language; and whether the Village's expenditure of the surtax proceeds for the fiscal year was consistent with the Village's approved surtax proceeds project list, if any, or any revisions or modifications to the surtax project list as approved and adopted by the Village Council.

**Library Advisory Board**

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

**General Employees Pension Board**

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

**Police and Fire Pension Board**

The Police and Fire Pension Board performs all duties and 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

# FY 2018

<b>Date of Incorporation</b>	<b>8/13/1956</b>
Fiscal Year	10/1 – 9/30
Form of Government	Council / Manager
Elections	5 council members elected for two year, overlapping terms
Area	5.8 square miles
Total FY18 Budget	\$26.14 million
Total FY18 Property Valuation	\$2.12 billion
Total FY18 Millage Rate	\$7.33 mils

## 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 5.8 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.

# Village Overview

# FY 2018

## Resident Statistics

Median Age	51.67
Median Income	\$61,801
Total Housing Units	8,103
Per Capita Income	\$46,160
Registered Voters	10,115
Population	13,342

## Racial Composition

White	89.62%
Black	5.37%
Asian	2.26%
Pacific Islander	0.01%
Other	1.09%
Multirace	1.53%

## Age Distribution

Up to 19 years	15.16%
20-49 years	30.15%
50-64 years	23.37%
65+	31.31%

## Education

< Grade 9	1.81%
Grade 9 - 12	3.76%
High School	21.08%
Some College	19.6%
Associates Degree	8.71%
Bachelor's Degree	27.94%
Graduate Degree	17.1%

## Public Schools in the Village

NPB Conservatory School	K-8
-------------------------	-----

## Existing Land Use

	Acres
Conservation	301.62
Vacant	27.80
Residential Single Family	688.05
Residential Multi Family	293.18
Commercial	149.95
Recreation & Open Space	196.85
Institutional & Civic	86.27
Utility & Transportation	24.80
<i>(includes Marina)</i>	
Road ROW, Boat Slips & Intermittent Water Bodies	590.12

## Municipal Employees

Full-time	149
Part-time	95
Total	244

## Service Statistics

Solid Waste Res. Accounts	7,614
Village vehicles maintained	88
Streets & Sidewalks:	
Miles of Streets & Alleys	32.30
Street Lights	628
Sidewalks	48 miles
Landscape Area	43.23 acres
Swales	42.1 miles
Recreational Facilities:	
Recreation Centers	3
Parks	5
Dog Parks	2
Tennis Courts	12
Marina	1
Swimming Pool	1
Playgrounds	4
Library	1
Golf Course	1
Driving Range	1

## Public Safety

Police:	
Police Station	1
Sworn Police Officers	34
Civilian Employees	5
Crossing Guards	14
Average Response Time	3.14 minutes
Fire Rescue:	
Fire Station	1
Employees	24
Average Response Time	5.3 minutes

*continued on next page*

# Village Overview

## FY 2018

<u>Major Employers</u>	<u>Employees</u>
PBC School Board	21,200
Federal Government	6,265
Tenet Health Care Corp	6,136
PBC Government	5,928
NextEra Energy (FPL)	4,021
Hospital Corp of America(HCA)	3,550
Boca Raton Regional Hospital	2,800
Florida Atlantic University	2,761
Veterans Health Administration	2,468
Bethesda Memorial Hospital	2,200
Office Depot	2,034
The Breakers Hotel	2,000
Florida Crystals (Headquarters)	2,000
Jupiter Medical Center	1,907
State Government	1,618
City of Boca Raton	1,499
City of West Palm Beach	1,420

### Principal Tax Payers

Olen Residential Realty
Sanctuary Bay Trust Corporation
Florida Power & Light
JB Shoppes LLP
CFO2 Palm Beach III LP
New Country Motor Cars
Greater Fla Inv CO
Domani Development, LLC
Old Port Cove Equities, Inc
Village Shoppes at US1, LLC
Crystal tree Property Owners
Riverside National Bank of Florida
Chouest, Gary
Old Port Cove Holdings, Inc

### Property Tax Rate

FY	Village	County	School District	Special Districts	Total
2009	6.6977	3.9660	7.2500	2.1308	20.1707
2010	6.9000	4.5614	7.9830	2.2570	21.9378
2011	6.9723	4.9960	8.1540	2.4934	22.6772
2012	6.9723	4.9925	8.1800	2.5549	22.4881
2013	6.9723	4.9902	7.7780	2.3433	22.0559
2014	6.8731	4.9852	7.5860	2.3154	21.6723
2015	7.3300	4.9729	7.5940	2.2280	22.0701
2016	7.3300	4.9277	7.5120	2.1732	21.8671
2017	7.3300	4.9142	7.0700	2.0974	21.2595
2018	7.3300	4.7815	6.7690	1.9453	20.7831

### Taxable Value by category

Description	# of parcels / accounts	Taxable Value
Personal Property Accounts	699	\$35,996,015
Real Property Parcels		
Vacant Residential	32	9,961,651
Single Family Residential	2,678	953,364,482
Multi-Family (10 units or more)	13	61,067,784
Condominiums	4,195	768,220,821
Cooperatives	248	13,657,475
Ret. Homes & Misc. Res.	37	0
Multi-family (less than 10 units)	61	18,455,649
Vacant Commercial	12	6,423,461
Improved Commercial	289	248,526,905
Vacant Industrial	2	28,610
Improved Industrial	1	6,102,177
Institutional	14	1,556,105
Government	19	0
Miscellaneous	29	551,869
<b>Total</b>	<b>8,329</b>	<b>\$2,123,913,004</b>

\* Total Real Property parcels = 7,630

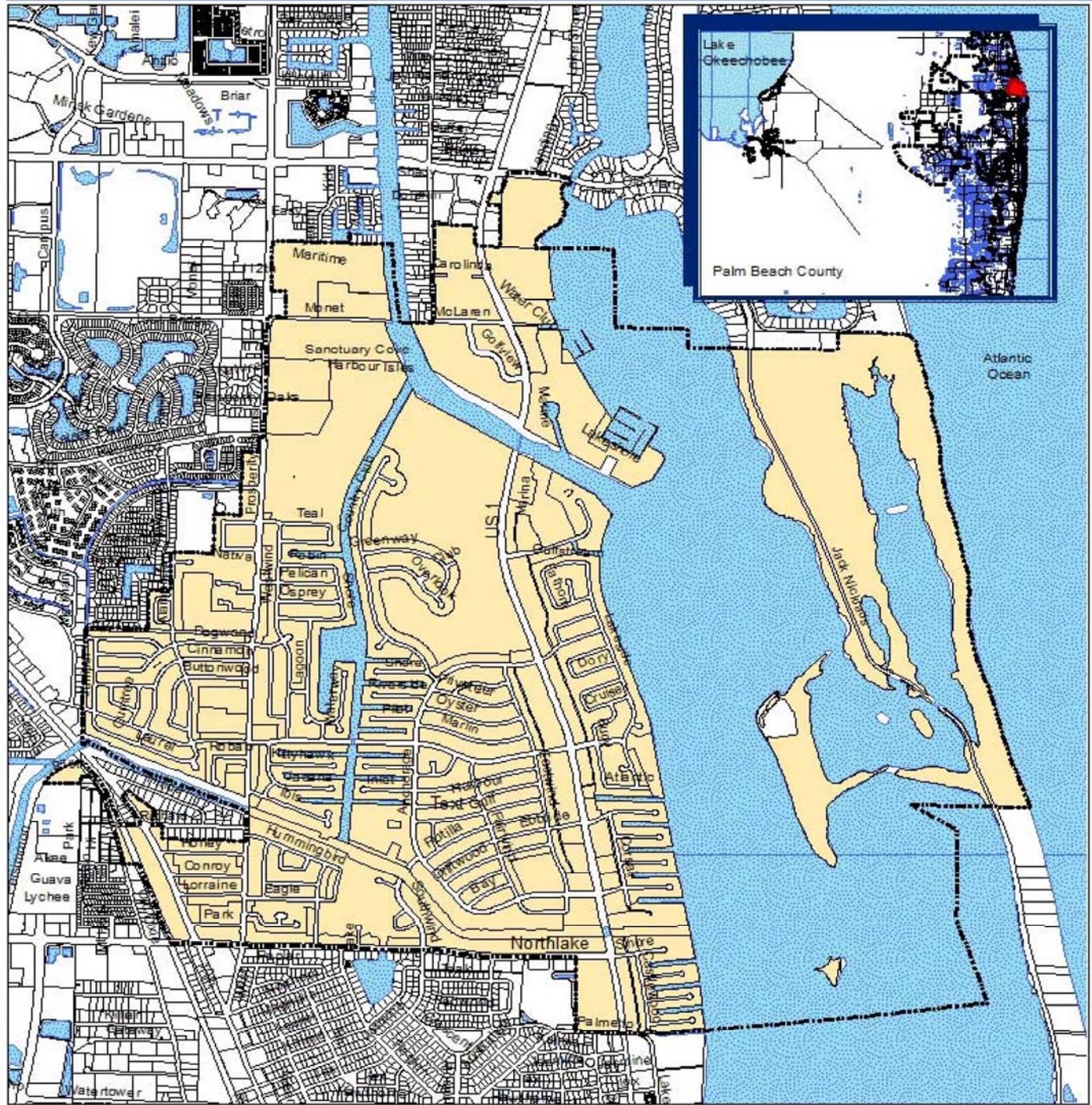
### Sources

Business Development Board of PBC  
PBC Supervisor of Elections  
PBC Property Appraiser  
2010 US Census  
PBC Planning Division, EXLU15 GIS Data, 2015  
Village of NPB

# Village Location Map

FY 2018

## Village of North Palm Beach General Location Map



Date: 11/01/2017  
 Contact: Erin Sita  
 Village of North Palm Beach  
 Community Development Department



**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.

1926



Golfers at the Winter Club

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 North Palm Beach Country Club sits now.



The Winter Club late 1920's

1928

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



The Earman River Bridge

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

1929-1930



Sir Harry Oakes purchased the Winter Club and all the NPB land from Kelsey. Oakes 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. Oakes moved his family to Nassau and spent considerable time in London.

1926-1955

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

# Village History

FY 2018

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

1955 Charles Cunningham, Vice President of MacArthur's Bankers Land offered the North Palm Beach properties for sale to Richard and Herbert Ross, who purchased the land for \$5 million.

Richard & Herbert "Bob" Ross, 1958 (NPB Elementary School groundbreaking)



1956 Before North Palm Beach 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: our first Mayor Charles Cunningham, Richard Ross, Jay White; John Schwencke, and John D. MacArthur; a Fire and Police Chief, a Village Manager, Anchorage Park Marina and ramp, 75 miles of sewer pipes, a bulkhead, and dredged 20 canals and 3 lakes.



John A. "Jack" Schwencke

**08/13/1956** Together with Seward Mott Associates of Washington, D.C., a master plan was drawn, and the Legislature of the State of Florida enacted Chapter 31481, Laws of Florida, Acts of 1956 Extraordinary Session, which established and created a municipality to be known as the Village of North Palm Beach, Florida.

**North Palm Beach after Incorporation:**

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

402 S. Anchorage Dr.



1958 The developers donated ten acres of land to the school board and North Palm Beach 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 North Palm Beach Country Club for \$1,250,000 by issuing general obligation bonds. 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.



NPBCC Clubhouse and pool construction, 1962

1969 North Palm Beach Library, 303 S. Anchorage Dr., was dedicated. Construction began on Old Port Cove, a condominium complex with over 1,000 units.

1971 Twin City Mall opened at the southwest corner of Northlake Boulevard 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 North Carolina chose North Palm Beach 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 North Palm Beach corporate limits, was sold by the MacArthur Foundation to Palm Beach County for \$23 million. It was established as John D. MacArthur Beach State Park in 1989, the only state park in Palm Beach County.

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

The first woman councilmember, Harriet Nolan, was elected to the NPB Village Council.

1981-2004 Additional condominium complexes completed during these years.

1989 Judy Pierman became the first woman Mayor of the Village of North Palm Beach.

1999 The NPB Department of Public Safety moved into its new facility at 560 U.S. Highway One, across from Village Hall. At that time, our Public Safety facility had the most technologically advanced equipment in Palm Beach County.



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.

## Village History

FY 2018

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 into the infrastructure of the Village by replacing the concrete street markers and stop signs with new street poles and signs.



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



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

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

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



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 our community.

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. NPB Police Department received the award on July 26, 2014. The department was initially accredited 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.

2015 In February, due to the passing of Councilmember William L. Manuel, the Council appointed Judy Pierman as the interim Councilmember until a special Election could be held. Councilmembers David Norris and Doug Bush were re-elected without opposition in March. Councilmember Mark Mullinix was elected in May to serve the remainder of Mr. Manuel's term until March 2016.

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

The Village issued a Request for Qualifications for Clubhouse Architectural Design Services for a new Clubhouse design.

2016 In January, the Village and the Treasure Coast Regional Planning Council conducted a week-long Charrette to receive feedback regarding a new Master Plan for the Village, as well as amenities residents would like to see in a new Country Club Clubhouse.

The 60<sup>th</sup> Anniversary of the Village was celebrated on Heritage Day in April, with a large Parade and Festival.

Conceptual designs for the new Clubhouse were created and displayed throughout the Village.

Construction continues on Phase I of the Water Club condominium project, which should be completed by the end of 2016. Phase II of the project received approval and will include a third tower.

Several new restaurants/businesses opened in North Palm Beach, including Dairy Queen, Doris' Market, Jupiter Donut, and Bahama Bucks, just to name a few.

2017 The Village Council formally adopted the Village of North Palm Beach Citizens' Master Plan Report prepared by the Treasure Coast Regional Planning Council, including the recommendations contained therein, as setting forth the guiding principles for future development within the Village.

The Department of Public Works Sanitation Division began the process of converting its existing aged jitney fleet from Textron Cushman jitneys to Kubota satellite collection vehicles, in order to continue the side-door sanitation service so valued by our residents.

The Village Council created a Citizen Oversight Committee to provide for citizen review of the Village's expenditure of proceeds from the voter-approved one-cent sales surtax.

The Country Club clubhouse design was approved and loan funding was secured for the project, which will include a new Clubhouse, a Splash Park and a remodeled pool deck.

Crystal Cove Commons Commercial Planned Unit Development and Site Plan was approved, providing for exterior improvements including facade, landscaping, parking, and signage modifications to the existing Crystal Tree commercial plaza.

The Benjamin School received approval to add a two-story 13,171 square foot Science, Technology, Engineering and Mathematics (STEM) building on its 14.8 acre campus.

## **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, and financial 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 administering all Village departments; appointing and supervising the Village employees; and approving and submitting the proposed annual budget to the Council. The Village Manager's Office is a central location for citizens to access information; request assistance; or notify the various departments of potential, existing, or new problems.
- The Human Resources Department is responsible for coordinating the hiring of workers, developing benefit packages, reviewing injury reports, preparing safety reviews, examining workers' compensation insurance claims, and preparing the staffing/comprehensive pay plan for the budget.
- The Finance Department is responsible for the accounting, budgeting and financial management of the Village. This includes financial statement preparation, grant management, payroll, accounts payable and accounts receivable functions. The Finance Department is responsible for developing the budget with assistance from the Village Manager and other departments and its subsequent submission to the Council.
- The Information Technology Department is responsible for computer hardware and software applications used throughout the Village. They monitor the Village's internal networks and are responsible for ensuring they remain fully operational. This Division is also responsible for maintaining our website at [www.village-npb.org](http://www.village-npb.org).

Public Safety:

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 operations: 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: Golf Shop and Maintenance. The Golf 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:**

The Country Club Restaurant has been outsourced to an outside contractor; however, restaurant expenditures relating to the following items are the responsibility of the Village: liquor license, utilities, and any repairs and/or maintenance.

## Budget at a Glance

FY 2018

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.

The Village adopts an annual budget for two funds: General Fund and Country Club. The combined budget summary for both funds is presented below. The General Fund Budget Summary is on page 61 and the Country Club Budget Summary is on page 224.

<b>Combined Budget Summary</b>	<b>FY 2018 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2016 Actual</b>
<b>Millage Rate</b>	<b>\$7.3300</b>	<b>\$7.3300</b>	<b>\$7.3300</b>
<b>Budgeted Positions</b>			
Full-Time	149	147	144
Part-Time	95	132	132
<b>Revenues</b>			
Ad-Valorem Taxes	14,789,868	12,868,838	12,253,917
Utility Service Taxes	2,310,575	2,183,610	2,303,294
Franchise Fees	1,148,647	1,184,539	1,263,812
Sales & Use Taxes	311,751	294,788	288,150
Licenses & Permits	955,200	971,800	1,235,782
Intergovernmental	1,466,358	1,451,803	1,435,795
Charges for Services	2,328,050	2,218,365	2,364,013
Fines & Forfeitures	68,575	54,175	91,535
Greens fee/cart rentals/membership fees	1,742,611	2,359,290	2,294,659
Golf shop revenues	239,500	367,800	326,280
Driving range revenues	238,524	315,920	322,208
Restaurant revenues	0	738,445	759,901
Interest revenues	60,300	62,521	112,583
Miscellaneous revenues	484,570	99,500	353,776
<b>Total Revenues</b>	<b>26,144,529</b>	<b>25,171,394</b>	<b>25,405,704</b>
<b>Expenses</b>			
General Government	3,157,283	3,089,925	2,889,266
Public Safety	9,206,587	8,688,912	8,847,148
Public Works	5,228,004	4,702,663	4,254,050
Community Development & Planning	1,567,934	1,510,909	1,354,716
Leisure Services	2,838,416	2,616,543	2,448,129
Debt Service	1,691,260	398,151	547,724
Golf course maintenance	1,161,822	1,138,162	1,124,052
Clubhouse grounds	4,886	102,889	96,668
Golf Shop	947,262	1,164,101	970,645
Food & beverage	16,600	887,771	1,032,367
Country Club Administration & General	133,676	151,781	372,144
<b>Total Expenses</b>	<b>25,953,730</b>	<b>24,451,807</b>	<b>23,936,910</b>
<b>Revenues over (under) expenses</b>	<b>190,799</b>	<b>719,587</b>	<b>1,468,794</b>
<b>Other Financing Sources (uses)</b>			
Transfer Out	(190,799)	(719,587)	(1,503,750)
<b>Total Other Financing Sources (uses)</b>	<b>(190,799)</b>	<b>(719,587)</b>	<b>(1,503,750)</b>
<b>Net Change</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (34,956)</b>

# Budget Preparation Process

## FY 2018

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 2017/2018 budget preparation process:

<b>Task</b>	<b>Date</b>
Management Team Budget Preparation Meeting	May 5
Finance sends budget packages to departments	May 12
Village Council sets village-wide goals & objectives	June 14
Department operating requests & revenue projections due	June 9
Department organization charts and narratives due (including goals, objectives, performance measures & accomplishments)	June 16
Department capital items due	June 23
Departmental budget review meetings with Village Manager & Finance Director	June 26 - 30
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	July 3 - 14
Budget Workshop – Country Club and General Fund Overview	July 19
Village Manager presents proposed budget to Village Council <ul style="list-style-type: none"> <li>• Village Council sets Tentative Millage Rate</li> <li>• Village submits TRIM documents</li> </ul>	July 27
Budget Workshops	Jul 28 - Sep 6
First public hearing on proposed budget: <ul style="list-style-type: none"> <li>• Announce percentage by which computed millage exceeds roll back rate</li> <li>• Adopt tentative budget</li> <li>• Amendments (if any)</li> <li>• Re-compute proposed millage (if amended)</li> </ul>	Sept. 21
Advertise notice of tax increase and proposed operating budget within 15 days of 1 <sup>st</sup> Public Hearing	Sept. 25
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. 28
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 10-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, verify that the department objectives and measures are in synch with Council goals, and fund what is deemed necessary.

### **Public Adoption Phase**

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

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

### **TRIM Compliance**

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

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

- Within 35 days the Village Manager must have submitted the proposed budget to Council and delivered the DR-420 and DR-420 MM-P to the Property Appraiser (August 5<sup>th</sup>).
- Between 65-80 days from date of certification the Village must hold a tentative budget and millage hearing. This hearing cannot be held sooner than (10) days following the mailing of notices by the Property Appraiser (August 24<sup>th</sup>).
- Within fifteen (15) days of the tentative budget and millage hearing the Village must advertise a final hearing on the budget.

- Not less than two (2) or more than five (5) days after the advertisement, a final hearing adopting the budget and millage is held.
- Upon completion of the public hearings and prior to October 1<sup>st</sup>, a final operating budget is legally enacted through the passage of an ordinance.
- Within three (3) days after adoption, the Village must certify the adopted millage to the Property Appraiser and Tax Collector.
- Within three (3) days after receipt of final value, as discussed below, the Finance Director completes form DR-422 and returns to the Property Appraiser.
- Within thirty (30) days of final millage and budget adoption, the Village must certify compliance with Section 2000.065 and 200.068, F.S., to the Department of Revenue.

### **Implementing, Monitoring & Amendment Phase-Budgetary Control**

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

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

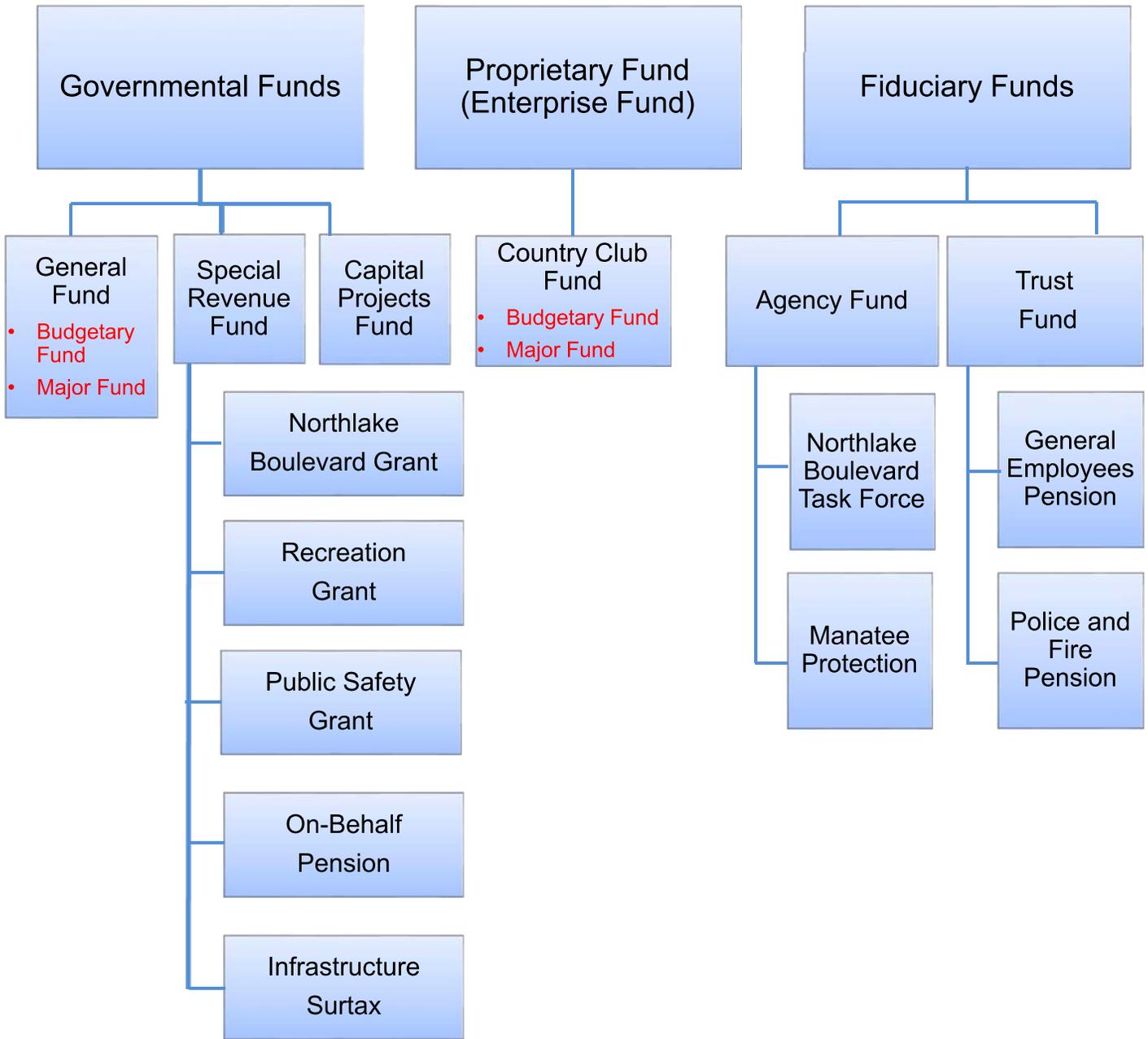
The Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued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

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

1. A transfer over \$10,000 may be authorized only by ordinance/resolution adopted by Council.
2. Transfers up to \$10,000 can be made with authorization by Village Manager.
3. A transfer from the Village's Unassigned Fund Balance Account or the Council Contingency Account, which may be authorized only by ordinance/resolution adopted by the Council.

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

<b>Village of North Palm Beach Fund Structure</b>	<b>FY 2018</b>
---	----------------



## **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:

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

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

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

## **Budgetary Accounting**

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

- In July of each year, the Village Manager submits a proposed operating budget to the Council for the next fiscal year commencing the following October 1<sup>st</sup>. The proposed budget includes expenditures and the means of financing them. The Village also advises the County Property Appraiser of the proposed millage rate and the date, time and place of the public hearing for budget acceptance.
- Two Public hearings are conducted to obtain taxpayer comments.

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

**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 upfront 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.

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 2017-2018 this would amount to \$106 million (tax base of \$2.12 billion) in available general obligation debt. *The Village has no outstanding General Obligation debt.*

### **Outstanding Debt**

The Village has two loans outstanding. A brief description of each outstanding debt instrument and its annual debt service requirement to maturity is listed below:

#### **General Fund:**

The General Fund has one loan obligation. In March 2017, a \$15 million loan was secured for the new Country Club Clubhouse project, which will include a new Clubhouse, a Splash Park and a remodeled pool deck. The loan has a fifteen (15) year term and the first debt service payment is scheduled for December 2017.

The transaction consists of two loans: (1) one tax-exempt loan in an amount not to exceed \$8.9 million with an interest rate of 3.19% and a maturity date of June 1, 2032; and (2) one taxable loan in an amount not to exceed \$6.1 million with an interest rate of 3.78% and a maturity date of June 1, 2025. The tax-exempt loan is pre-payable without penalty after June 1, 2025. Also, the loan requires that the debt shall be repayable from legally available non-ad valorem revenues. Annual debt service requirements to maturity are as follows:

<b><u>Year Ending</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2018	\$ 680,000	\$ 613,101	\$1,293,101
2019	805,000	488,786	1,293,786
2020	835,000	458,357	1,293,357
2021	865,000	426,794	1,291,794
2022	900,000	394,097	1,294,097
2023	935,000	360,077	1,295,077
2024-2032	9,980,000	1,666,459	11,646,459
<b>Total</b>	<b>\$15,000,000</b>	<b>\$ 4,407,671</b>	<b>\$19,407,671</b>

## Debt Administration

FY 2018

Country Club:

The Country Club (Proprietary Fund) has one loan obligation. This loan was to finance certain 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>
2017	\$ 295,287	\$ 102,872	398,159
2018	307,719	90,440	398,159
2019	320,677	77,482	398,159
2020	333,990	64,169	398,159
2021	348,241	49,418	398,159
2022-2024	1,078,999	59,303	1,138,302
	<b>\$2,684,913</b>	<b>\$444,184</b>	<b>\$3,129,097</b>

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, inter-fund 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, 2016. The actual fund balances for fiscal year 2016-17 will be available upon completion of the Village's annual audit in early 2018. The reserves shown in these tables are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended.

## Fund Balance Overview

FY 2018

**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 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Budget FY 2018
<b>Beginning Balance</b>	<b>\$ 12,705,382</b>	<b>\$ 12,987,864</b>	<b>\$ 11,410,036</b>	<b>\$ 11,643,878</b>	<b>\$ 11,643,878</b>
<b>Revenues</b>					
Taxes	13,930,876	15,167,693	16,109,173	16,531,775	18,560,841
Licenses & Permits	1,344,652	947,138	1,235,782	971,800	955,200
Intergovernmental	1,367,379	1,437,219	1,435,795	1,451,803	1,466,358
Charges for Services	2,314,166	2,222,343	2,364,013	2,218,365	2,328,050
Fines & Forfeitures	109,939	111,200	91,535	54,175	68,575
Interest	16,068	105,868	103,353	52,521	50,300
Miscellaneous	272,740	151,416	191,251	48,100	52,800
<b>Total</b>	<b>19,355,821</b>	<b>20,142,877</b>	<b>21,530,900</b>	<b>21,328,539</b>	<b>23,482,124</b>
<b>Expenditures</b>					
General Government	2,541,539	2,904,557	2,889,266	3,089,925	3,157,283
Police and Fire	8,626,390	8,684,373	8,847,148	8,688,912	9,206,587
Public Works	3,773,696	4,255,638	4,254,050	4,702,663	5,228,004
Community Development & Planning	1,018,622	1,270,395	1,354,716	1,510,909	1,567,934
Leisure Services	2,790,093	2,514,495	2,448,129	2,616,543	2,838,416
Debt Service	-	-	-	-	1,293,101
<b>Total</b>	<b>18,750,339</b>	<b>19,629,459</b>	<b>19,793,309</b>	<b>20,608,952</b>	<b>23,291,325</b>
<b>Excess /Deficiency of Revenues Over/Under Expenditures</b>	<b>605,482</b>	<b>513,418</b>	<b>1,737,592</b>	<b>719,587</b>	<b>190,799</b>
Other financing sources (uses)					
Transfer In/Out, etc.	(323,000)	(2,091,246)	(1,503,750)	(719,587)	(190,799)
<b>Net Change in Fund Balances</b>	<b>282,482</b>	<b>(1,577,828)</b>	<b>233,842</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 12,987,864</b>	<b>\$ 11,410,036</b>	<b>\$ 11,643,878</b>	<b>\$ 11,643,878</b>	<b>\$ 11,643,878</b>
<b>Components of Fund Balance</b>					
Designated/Reserved					
Undesignated					
Nonspendable	244,438	155,594	358,606	358,606	358,606
Restricted	135,255	131,931	353,019	353,019	353,019
Committed	-	-	-	-	-
Assigned	216,808	319,888	208,204	208,204	208,204
Unassigned	12,391,362	10,802,623	10,724,049	10,724,049	10,724,049
<b>Ending Balance</b>	<b>\$ 12,987,864</b>	<b>\$ 11,410,036</b>	<b>\$ 11,643,878</b>	<b>\$ 11,643,878</b>	<b>\$ 11,643,878</b>
<b>Unassigned Fund Balance as a Percent of Original Budget</b>					
Original Budget	18,614,912	19,863,106	20,524,967	21,328,539	23,482,124
Unassigned Fund Balance as a Percent of Original Budget	66.57%	54.39%	52.25%	50.28%	45.67%

## Fund Balance Overview

FY 2018

**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 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Budget FY 2018
<b>Beginning Balance</b>	\$ 2,667,408	\$ 2,421,913	\$ 2,378,498	\$ 2,299,147	\$ 2,299,147
<b>Operating Revenue</b>					
Greens fee/cart rentals/membership fees	2,328,540	2,332,066	2,294,659	2,359,290	1,742,611
Golf shop revenues	405,986	407,268	326,280	367,800	239,500
Driving range revenues	283,320	313,882	322,208	315,920	238,524
Restaurant revenues	621,047	726,184	759,901	738,445	-
Miscellaneous	6,814	9,453	17,525	6,000	6,000
<b>Total Operating Revenue</b>	<b>3,645,706</b>	<b>3,788,853</b>	<b>3,720,573</b>	<b>3,787,455</b>	<b>2,226,635</b>
<b>Operating Expenses</b>					
Golf course maintenance	1,209,689	1,178,336	1,124,052	1,138,162	1,149,822
Clubhouse grounds	131,198	93,331	77,274	95,889	4,886
Golf Shop	988,132	901,509	970,645	1,164,101	936,262
Food & beverage	798,211	887,534	1,032,367	887,771	16,600
Administrative & general	93,564	102,539	92,438	104,311	89,638
Insurance	48,170	63,659	51,888	47,470	44,038
Depreciation	481,880	480,574	380,000	-	-
<b>Total Operating Expense</b>	<b>3,750,844</b>	<b>3,707,481</b>	<b>3,728,665</b>	<b>3,437,704</b>	<b>2,241,246</b>
<b>Non-operating revenues (expenses)</b>					
Interest revenue	10,930	10,393	9,230	10,000	10,000
Interest expense	(151,287)	(135,179)	(116,883)	-	-
Other revenues	-	-	-	45,400	425,770
Other expenses	-	-	-	(405,151)	(421,159)
Gain/(Loss) on disposal of fixed assets	-	-	36,393	-	-
<b>Total Non-operating revenues (expenses)</b>	<b>(140,357)</b>	<b>(124,786)</b>	<b>(71,259)</b>	<b>(349,751)</b>	<b>14,611</b>
<b>Excess/Deficiency of Revenues Over/ Under Expenses</b>	<b>(245,495)</b>	<b>(43,415)</b>	<b>(79,351)</b>	<b>-</b>	<b>-</b>
Operating Transfers Out	-	-	-	-	-
<b>Change in Net Assets</b>	<b>(245,495)</b>	<b>(43,415)</b>	<b>(79,351)</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 2,421,913</b>	<b>\$ 2,378,498</b>	<b>\$ 2,299,147</b>	<b>\$ 2,299,147</b>	<b>\$ 2,299,147</b>
<b>Components of Fund Balance</b>					
Invested in Capital Assets, net of related debt	1,907,747	1,833,975	1,880,421	1,880,421	1,880,421
Unrestricted	514,165	544,523	418,726	418,726	418,726
<b>Ending Balance</b>	<b>\$ 2,421,913</b>	<b>\$ 2,378,498</b>	<b>\$ 2,299,147</b>	<b>\$ 2,299,147</b>	<b>\$ 2,299,147</b>

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 provided below:

### **SWOT Analysis**

#### *Strengths (Good now: maintain, build, leverage):*

- |  |                                      |
|--|--------------------------------------|
| ❖ Strong financial position  | ❖ Village Country Club               |
| ❖ Safe place to live   | ○ Clubhouse                          |
| ❖ Quality of life  | ○ Golf Shop                          |
| ❖ Unified Council  | ○ Olympic size pool                  |
| ❖ High quality staff / level of service                              | ○ Tennis courts                      |
| ❖ Citizen participation on Advisory Boards & Committees              | ○ Restaurant                         |
| ❖ Tradition – 2 <sup>nd</sup> & 3 <sup>rd</sup> generation residents | ❖ Services unique to the Village     |
| ❖ Vision and Willingness to invest in the future                     | ○ Police Department                  |
| ❖ Numerous Village amenities   | ○ Fire Rescue                        |
| ❖ K-8 public school  | ○ Sanitation                         |
| ❖ Jack Nicklaus Signature Golf Course                                | ❖ Village evokes a “small town” feel |
| ❖ Proximity to Intracoastal waterways and 30 miles of shoreline      | ○ Walkable                           |
| ❖ Village Library  | ○ Scenic                             |
| ❖ Village Parks  | ○ “Curb appeal”                      |
| ○ 6 convenient locations   |                                      |
| ○ Boat ramp and dry storage  |                                      |

#### *Weaknesses (Bad now: remedy, stop):*

- |   |  |
|---|--|
| ❖ Resistance to change/rumors   | ❖ Not perceived as “business-friendly”                     |
| ❖ Underutilized commercial properties                                     | ○ Lack of certainty  |
| ❖ No current anchor or destination  | ○ Unfamiliar with Village staff                            |
| ❖ Aged/deteriorated buildings in our community and in our Village Offices | ○ Time   |
| ❖ Dated Infrastructure and backlog of project improvements                | ○ Process  |
| ❖ Traffic flow on Northlake Boulevard & Parker Bridge                     | ○ Lack of Consistency                                      |
| ❖ Slow to take advantage of opportunities                                 | ○ Developers/property owners not getting what they request |
| ❖ Lack of outreach/marketing/education                                    | ○ Enforcement and code                                     |
| ❖ Lack of staff training and development                                  | ❖ Internal silos – we need to act as one entity            |
| ❖ Lack of information sharing within organization                         | ❖ Time consuming processes and outdated policies           |
| ❖ Lack of quality hotel   | ○ Payroll  |
| ❖ Lack of high school   | ○ Purchasing   |
|   | ○ Employee evaluations                                     |

*continued on next page*

Opportunities (Good Future: prioritize, optimize):

- |   |   |
|---|---|
| ❖ Annexation  | ❖ Walkability / Bike friendly   |
| ❖ Digital communications – citizen self-serve / online / newsletter / social media  | ❖ Provide additional opportunities for our citizens to help memorialize the Village through donations such as a “Wish List”                                     |
| ❖ Re-development/implementation of the Master Plan <ul style="list-style-type: none"> <li>○ Community building to help promote NPB</li> </ul> | ❖ One cent surtax allocation  |
| ❖ Utilize the waterfront  | ❖ Grant Opportunities <ul style="list-style-type: none"> <li>○ US1 corridor project</li> <li>○ Vacant properties</li> <li>○ Underutilized properties</li> </ul> |
| ❖ New Country Club facilities-destination/gathering place   | ❖ Promotion of our State Park and other Village amenities   |
| ❖ Return on Investment – (Country Club / Master Plan)   | ❖ New Revenue Source (Water Club)   |
| ❖ Coalition of Business and Commercial Property Owners to join Advisory Boards  |   |
| ❖ Potential expansion of the K-8 public school to “K-12”  |   |

Threats (Bad Future: counter):

- |   |   |
|---|---|
| ❖ Federal, State and County pressures on authority of municipalities  | ❖ Potential expansion of high school <ul style="list-style-type: none"> <li>○ Parking lot</li> <li>○ School</li> <li>○ Library</li> <li>○ Village Hall</li> </ul>                 |
| ❖ Neighborhood decline/crime/special needs properties   | ❖ Few annexation opportunities  |
| ❖ Sober Homes in residential areas  | ❖ Renovation of competing golf operations   |
| ❖ Increase in operating costs (including health care)   | ❖ Cost of infrastructure maintenance  |
| ❖ Return on Investment – (Country Club / Master Plan)   | ❖ New CC operation and financial impact   |
| ❖ Real estate affordability   | ❖ Improper implementation of the Master Plan <ul style="list-style-type: none"> <li>○ Loss of Village character</li> <li>○ Do we maintain character when we redevelop?</li> </ul> |
| ❖ Aging housing stock   |   |
| ❖ Facility needs – capacity, hurricane prep <ul style="list-style-type: none"> <li>○ Public Works</li> <li>○ Village Hall</li> <li>○ Community Development</li> </ul> |   |

**Long Term Goals**

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

1. **Provide a sustainable financial base for the Village**
2. **Maintain a high quality of life and improve the overall appearance in the Village**
3. **Maintain quality of all recreational facilities of the Village**
4. **Build a new Country Club Clubhouse**
5. **Implement the Master Plan for business economic development in our commercial corridors and community development in our neighborhoods**
6. **Continuously improve the way the Village operates**
7. **Complete the implementation of the Pay for Performance System**
8. **Implement and maintain a long-term (10-year) capital improvement plan**
9. **Establish programs to create a “family-feel” within the organization**

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.*"

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 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.**

*continued on next page*

## Long Range Planning

FY 2018

General Fund:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2018-2027 period
2. Property Taxes will represent approximately 60% 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. Debt Service requirement will not change
6. Capital Outlay will represent the totals in the CIP Plan

	FY 2018 Budget	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 - 2027 Projected
<b>Revenues (Sources):</b>						
Property Taxes	\$ 14,789,868	\$ 14,511,953	\$ 14,947,311	\$ 15,395,731	\$ 15,857,602	\$ 77,045,927
Other Revenue	8,692,256	9,674,635	9,964,874	10,263,820	10,571,735	51,363,952
<b>Total Revenue</b>	<b>23,482,124</b>	<b>24,186,588</b>	<b>24,912,185</b>	<b>25,659,551</b>	<b>26,429,337</b>	<b>128,409,879</b>
<b>Expenses (Uses):</b>						
Personnel	15,984,961	16,930,611	17,438,530	17,961,686	18,500,536	89,886,915
Operating	6,013,263	6,046,647	6,228,046	6,414,888	6,607,334	32,102,470
Capital Outlay	2,985,700	4,924,500	3,803,000	5,268,700	1,953,400	14,694,500
Debt Service	1,293,101	1,293,101	1,293,101	1,293,101	1,293,101	6,465,505
Other	190,799	-	-	-	-	-
<b>Total Expenses</b>	<b>26,467,824</b>	<b>29,194,859</b>	<b>28,762,677</b>	<b>30,938,374</b>	<b>28,354,372</b>	<b>143,149,390</b>
<b>Net Revenue / Expense</b>	<b>\$ (2,985,700)</b>	<b>\$ (5,008,272)</b>	<b>\$ (3,850,492)</b>	<b>\$ (5,278,823)</b>	<b>\$ (1,925,034)</b>	<b>\$ (14,739,511)</b>

Country Club:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2018-2027 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

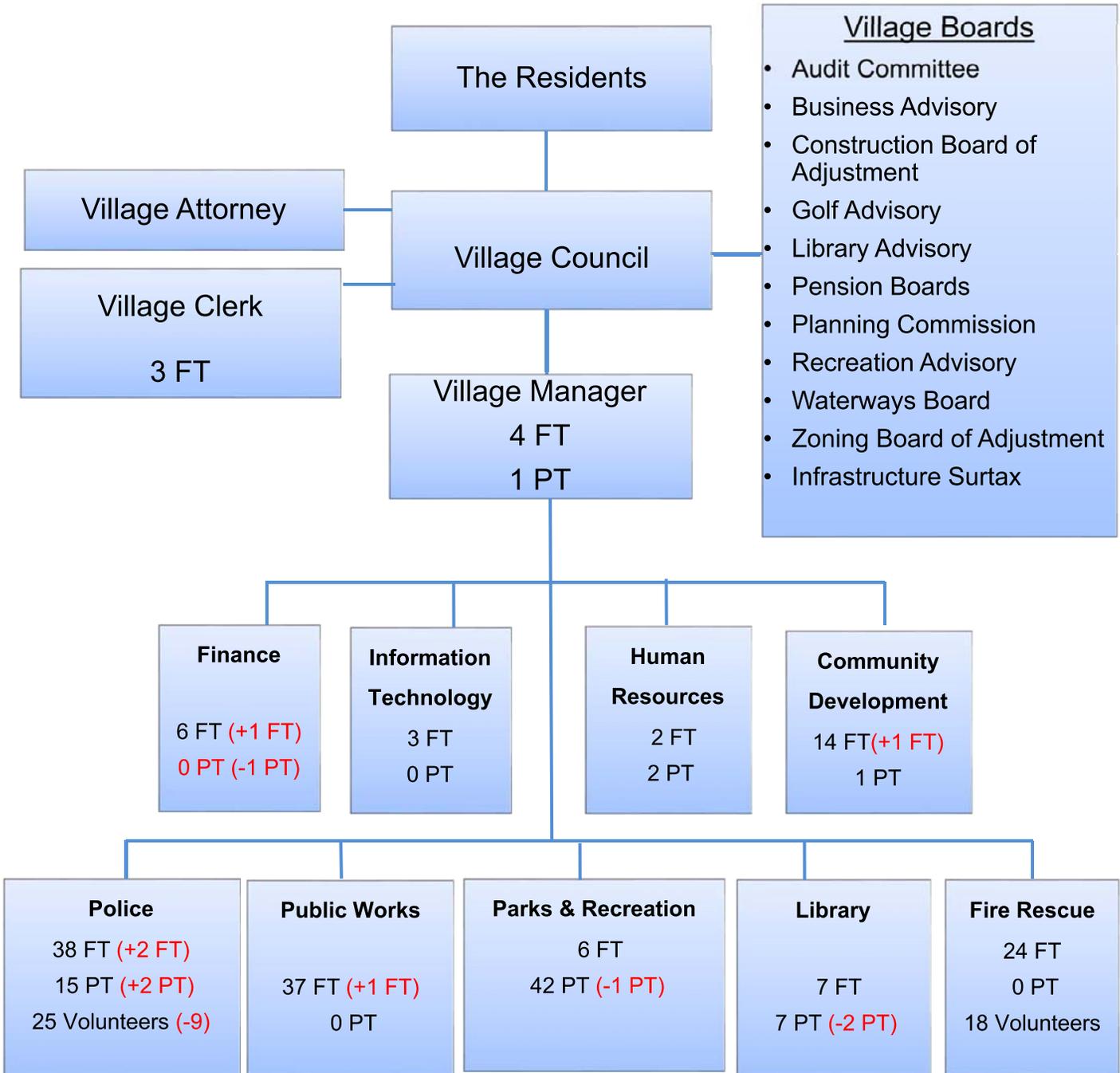
	FY 2018 Budget	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 - 2027 Projected
<b>Revenues (Sources):</b>						
Golf	\$ 2,220,635	\$ 2,166,399	\$ 2,231,391	\$ 2,298,333	\$ 2,367,283	\$ 11,501,706
Food & Beverage	-	200,000	200,000	200,000	200,000	1,000,000
Administration	441,770	5,485	5,649	5,819	5,993	29,118
<b>Total Revenue</b>	<b>2,662,405</b>	<b>2,742,277</b>	<b>2,824,545</b>	<b>2,909,282</b>	<b>2,996,560</b>	<b>14,559,122</b>
<b>Expenses (Uses):</b>						
Personnel	581,761	822,683	847,364	872,785	898,968	4,367,737
Operating	1,659,485	1,508,252	1,553,500	1,600,105	1,648,108	8,007,517
Capital Outlay	1,549,305	-	-	-	47,000	537,000
Debt Service	398,159	398,159	398,159	398,159	398,159	1,990,795
Reserves/Contingencies	-	-	-	-	-	-
<b>Total Expenses</b>	<b>4,188,710</b>	<b>2,729,095</b>	<b>2,799,023</b>	<b>2,871,049</b>	<b>2,992,235</b>	<b>14,903,049</b>
<b>Net Revenue / Expense</b>	<b>\$ (1,526,305)</b>	<b>\$ 13,183</b>	<b>\$ 25,523</b>	<b>\$ 38,233</b>	<b>\$ 4,325</b>	<b>\$ (343,927)</b>



# ADOPTED GENERAL FUND BUDGET FY 2017-2018



**General Fund Organization Chart** **FY 2018**



Summary	FY 2018	FY 2017	Change
Full-Time	144	139	+5
Part-Time	68	70	-2
Volunteers	43	52	-9

## General Fund Budget Summary

FY 2018

	Budgeted Amounts		% increase/ decrease	\$ increase / decrease	Actual 09/30/16	Actual 09/30/15
	FY 18 Adopted Budget	FY 17 Original Budget				
<b>Millage Rate</b>	<b>7.3300</b>	<b>7.3300</b>	<b>0.00%</b>	<b>\$ 0</b>	<b>7.3300</b>	<b>7.3300</b>
<b>Revenues</b>						
Ad-Valorem Taxes	\$14,789,868	\$12,868,838	14.93%	\$1,921,030	\$12,253,917	\$11,364,888
Utility Service Taxes	2,310,575	2,183,610	5.81%	126,965	2,303,294	2,267,118
Franchise Fees	1,148,647	1,184,539	-3.03%	(35,892)	1,263,812	1,253,139
Sales & Use Taxes	311,751	294,788	5.75%	16,963	288,150	282,549
Licenses & Permits	955,200	971,800	-1.71%	(16,600)	1,235,782	947,158
Intergovernmental	1,466,358	1,451,803	1.00%	14,555	1,435,795	1,437,219
Charges for Services	2,328,050	2,231,365	4.33%	96,685	2,364,013	2,231,676
Fines & Forfeitures	68,575	76,175	-9.98%	(7,600)	91,535	128,235
Interest	50,300	52,521	-4.23%	(2,221)	103,353	108,795
Miscellaneous	52,800	13,100	303.05%	39,700	191,251	122,101
<b>Total Revenues:</b>	<b>23,482,124</b>	<b>21,328,539</b>	<b>10.10%</b>	<b>2,153,585</b>	<b>21,530,900</b>	<b>20,142,877</b>
<b>Expenditures</b>						
General Government	3,157,283	3,089,925	2.18%	67,358	2,876,536	2,904,557
Public Safety	9,206,587	8,688,912	5.96%	517,675	8,847,148	8,684,373
Public Works	5,228,004	4,702,663	11.17%	525,341	4,254,050	4,255,638
Community Development	1,567,934	1,510,909	3.77%	57,025	1,354,716	1,270,395
Library	873,637	820,063	6.53%	53,574	777,973	765,918
Parks & Recreation	1,964,779	1,796,480	9.37%	168,299	1,670,156	1,748,577
Debt service	1,293,101	0	0.00%	1,293,101	0	0
Contingency / Other	0	0	0.00%	0	12,730	0
Transfers Out	190,799	719,587	-73.48%	(528,788)	1,503,750	2,091,246
<b>Total Expenditures</b>	<b>23,482,124</b>	<b>21,328,539</b>	<b>10.10%</b>	<b>2,153,585</b>	<b>21,297,059</b>	<b>21,720,705</b>
<b>Net Revenue Over Expense</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.00%</b>	<b>\$ 0</b>	<b>\$ 233,842</b>	<b>\$(1,577,828)</b>

Note: 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.

The budget summary above is for the General Fund. Please see the detail on the following pages for explanations on revenues and expenses.

Revenues

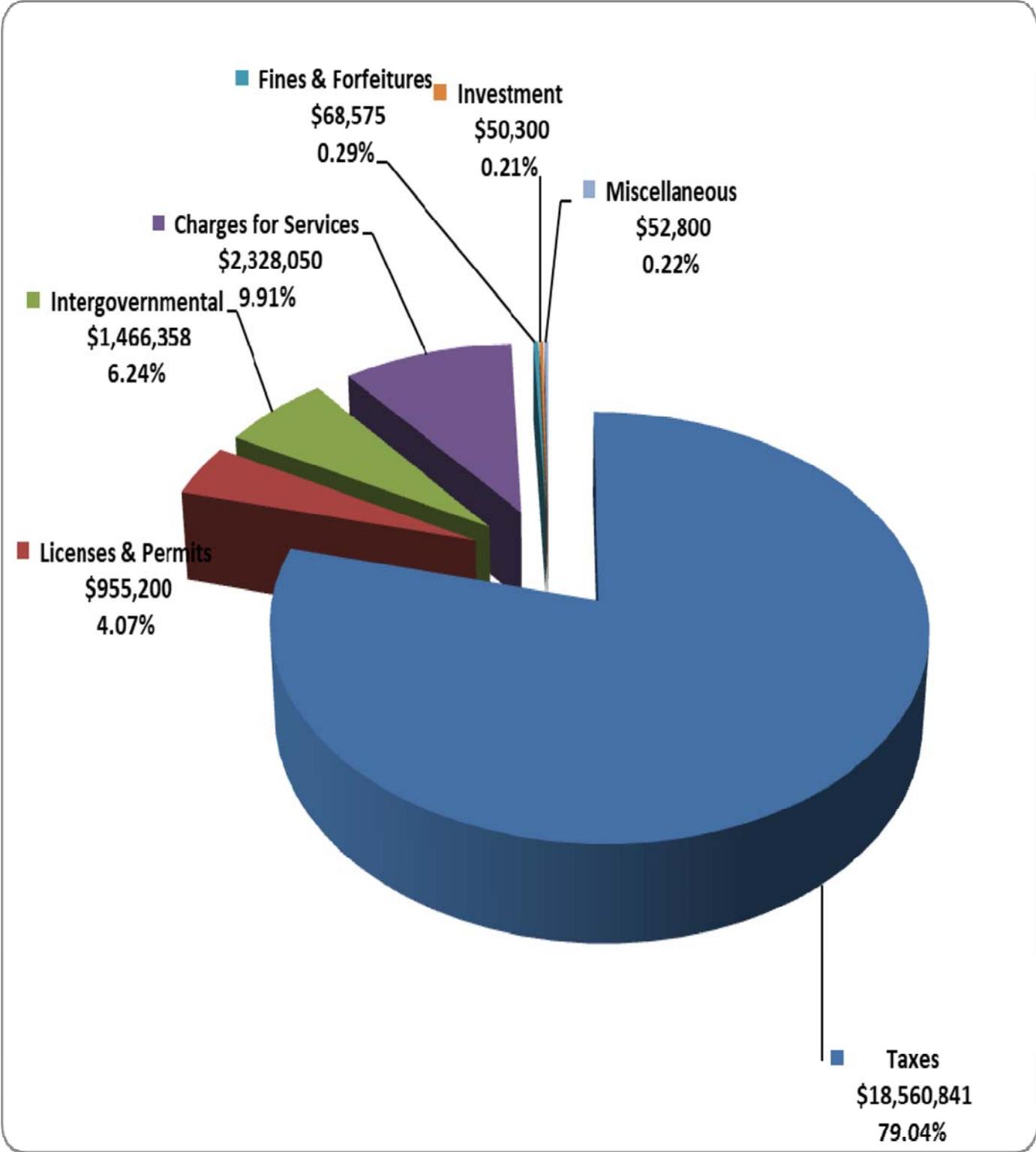
FY 2018



# General Fund Revenues

FY 2018

**Total Revenues = \$23,482,124**



## General Fund Revenues

FY 2018

Revenue Analysis

	Budgeted Amounts		% increase / (decrease)	\$ increase / (decrease)	Actual 09/30/16	Actual 09/30/15
	FY 18	FY 17				
<b>Taxes:</b>						
Ad-Valorem Taxes	\$ 14,789,868	\$ 12,868,838	14.93%	\$ 1,921,030	\$ 12,253,917	\$11,364,888
Franchise Fees:						
Electricity	786,067	837,606	-6.15%	(51,539)	912,800	921,424
Gas	29,596	31,434	-5.85%	(1,838)	30,685	31,821
Water	332,984	315,499	5.54%	17,485	320,327	299,894
Utility Service Taxes:						
Electricity	1,186,333	1,183,910	0.20%	2,423	1,253,235	1,207,006
Gas	93,330	83,840	11.32%	9,490	77,558	72,837
Telecommunication	632,253	570,687	10.79%	61,566	603,529	640,518
Water	398,659	345,173	15.50%	53,486	368,972	346,757
Sales & Use Taxes	311,751	294,788	5.75%	16,963	288,150	282,549
	<b>18,560,841</b>	<b>16,531,775</b>	<b>12.27%</b>	<b>2,029,066</b>	<b>16,109,173</b>	<b>15,167,693</b>
<b>Licenses &amp; Permits:</b>						
Building Permits	695,000	685,000	1.46%	10,000	725,513	648,292
Developer Fees	-	-	0.00%	-	218,511	5,097
Occupational Licenses	250,000	275,000	-9.09%	(25,000)	280,659	266,620
Other Licenses, Fees, Permits	10,200	11,800	-13.56%	(1,600)	11,099	27,149
	<b>955,200</b>	<b>971,800</b>	<b>-1.71%</b>	<b>(16,600)</b>	<b>1,235,782</b>	<b>947,158</b>
<b>Intergovernmental</b>						
Shared Revenue						
Other Local Units	28,920	28,500	1.47%	420	42,631	72,811
State Shared Revenue						
Local Govt 1/2 Ct Sales Tax	997,500	998,920	-0.14%	(1,420)	967,178	942,692
State Revenue Share	391,827	385,620	1.61%	6,207	373,227	366,076
Other State Shared Revenue	18,974	17,622	7.67%	1,352	23,548	23,442
Other Intergov Revenue	29,137	21,141	37.82%	7,996	29,210	32,198
	<b>1,466,358</b>	<b>1,451,803</b>	<b>1.00%</b>	<b>14,555</b>	<b>1,435,795</b>	<b>1,437,219</b>
<b>Charges for Services</b>						
Community Development	227,450	247,210	-7.99%	(19,760)	251,006	260,926
Library	850	1,090	-22.02%	(240)	1,610	1,732
Recreation						
Pool	93,000	80,500	15.53%	12,500	101,269	108,221
Recreation	483,800	493,715	-2.01%	(9,915)	478,616	500,337
Tennis	481,350	438,100	9.87%	43,250	404,540	388,351
Police & Fire						
Ambulance Fees	375,000	325,000	15.38%	50,000	353,545	337,871
Other	97,800	97,950	-0.15%	(150)	202,057	118,158
Public Works						
Solid Waste Collection	540,000	520,000	3.85%	20,000	551,940	498,024
Other	17,500	17,500	0.00%	-	7,619	8,515
Village Clerk	11,300	10,300	9.71%	1,000	11,811	9,539
	<b>2,328,050</b>	<b>2,231,365</b>	<b>4.33%</b>	<b>96,685</b>	<b>2,364,013</b>	<b>2,231,676</b>

*continued on next page*

## General Fund Revenues

FY 2018

	<u>Budgeted Amounts</u>		% increase / (decrease)	\$ increase / (decrease)	Actual 09/30/16	Actual 09/30/15
	FY 18	FY 17				
<b>Fines &amp; Forfeitures</b>						
Community Development	13,100	17,100	-23.39%	(4,000)	18,383	45,396
Library	4,800	5,500	-12.73%	(700)	5,827	7,039
Police & Fire	50,675	53,575	-5.41%	(2,900)	67,324	75,800
	<b>68,575</b>	<b>76,175</b>	<b>-9.98%</b>	<b>(7,600)</b>	<b>91,535</b>	<b>128,235</b>
<b>Miscellaneous</b>						
Insurance Refunds	-	-	0.00%	-	65,893	32,808
Sales of Surplus	-	-	0.00%	-	73,648	37,838
Other	52,800	13,100	303.05%	39,700	51,709	51,456
	<b>52,800</b>	<b>13,100</b>	<b>303.05%</b>	<b>39,700</b>	<b>191,251</b>	<b>122,101</b>
<b>Interest</b>	<b>50,300</b>	<b>52,521</b>	<b>-4.23%</b>	<b>(2,221)</b>	<b>103,353</b>	<b>108,795</b>
<b>Total Revenues:</b>	<b>\$ 23,482,124</b>	<b>\$ 21,328,539</b>	<b>10.10%</b>	<b>\$ 2,153,585</b>	<b>\$ 21,530,900</b>	<b>\$20,142,877</b>

Explanation of Increase / (Decrease):

The increase in total General Fund Revenues is primarily due to the increase in Ad-Valorem Tax Revenue as a result of the increase in taxable value. The millage rate is the same as the previous year.

*continued on next page*

# General Fund Revenues

# FY 2018

This section includes a discussion regarding revenue sources for the Village's FY 2017/18 General Fund Budget (total revenue estimate = \$23,482,124), 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**

**\$14,789,868**

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 62.98% of the total budget. The taxable property value increased from \$1.84 billion to \$2.12 billion. At the millage rate of 7.3300 mils, this will generate gross taxes for FY 2017/18 of \$15.57 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$14,789,868.

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 26, 2017 Palm Beach County notified the Village that the preliminary taxable valuation was \$2,122,542,635. The final taxable valuation received on June 28, 2017 showed a valuation of \$2,123,913,004. This includes \$165,596,226 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2017/18, 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 2017/18.

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

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2017/18 when setting its millage rate:

#### 6.9039 Mils (Rolled-Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 6.9039 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.

#### 6.9040 – 7.7745 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 7.7745 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.

#### 7.7746 – 8.5520 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.

#### 8.5521 – 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.

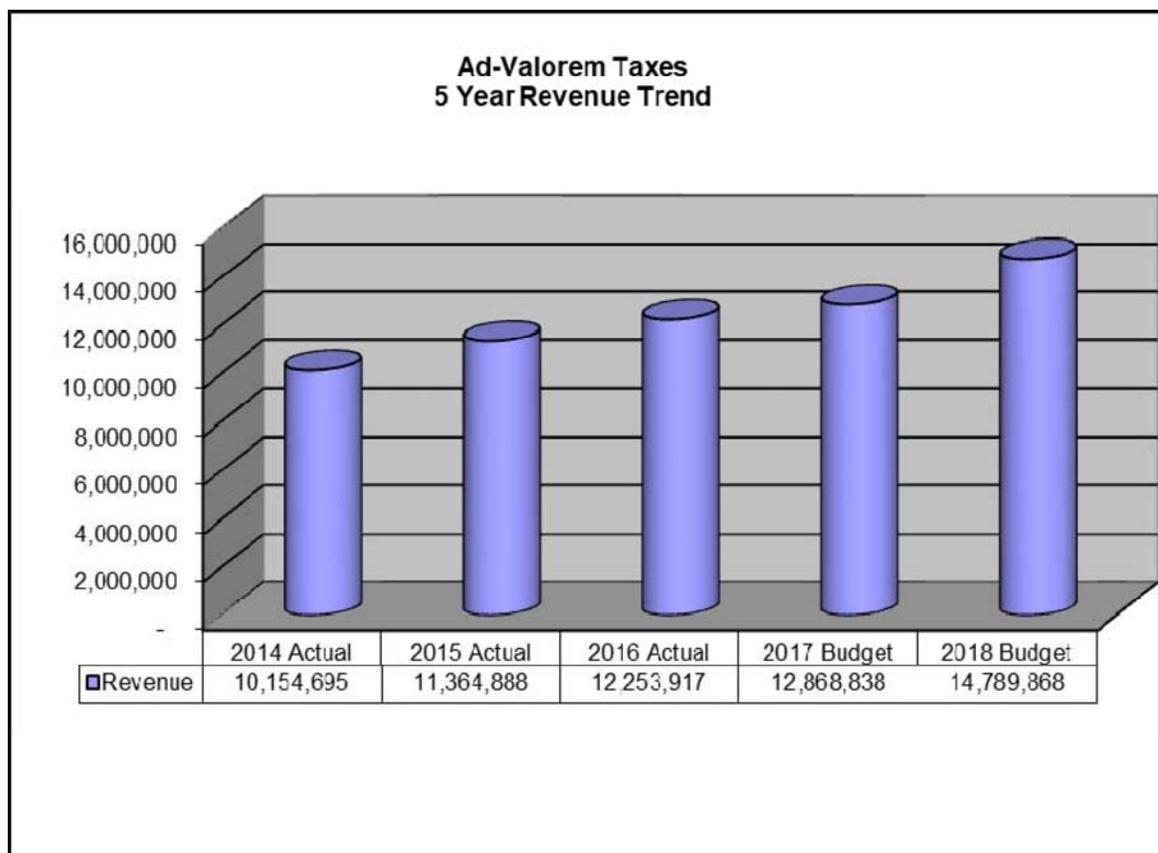
## General Fund Revenues

FY 2018

**Millage Rate Impact:**

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

<b>Millage Rate</b>	<b>Description</b>	<b>Ad-Valorem Revenue FY 2017/18</b>	<b>Ad-Valorem Revenue FY 2016/17 (as adopted)</b>	<b>Increase / (Decrease)</b>
<b>6.9039</b>	<b>Rolled-Back Rate</b>	<b>13,930,119</b>	<b>12,868,838</b>	<b>1,061,281</b>
<b>7.3300</b>	<b>Current Millage</b>	<b>14,789,868</b>	<b>12,868,838</b>	<b>1,921,030</b>
<b>7.7745</b>	<b>Majority Vote Maximum</b>	<b>15,686,744</b>	<b>12,868,838</b>	<b>2,817,905</b>
<b>8.5520</b>	<b>Two-Thirds Vote Maximum</b>	<b>17,255,519</b>	<b>12,868,838</b>	<b>4,386,680</b>
<b>10.0000</b>	<b>Statutory Maximum</b>	<b>20,177,174</b>	<b>12,868,838</b>	<b>7,308,335</b>



## General Fund Revenues

FY 2018

**Franchise Fees****\$1,148,647**

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 2017/18 franchise fees represent 4.89% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- Electric Franchise Fees (\$786,067):

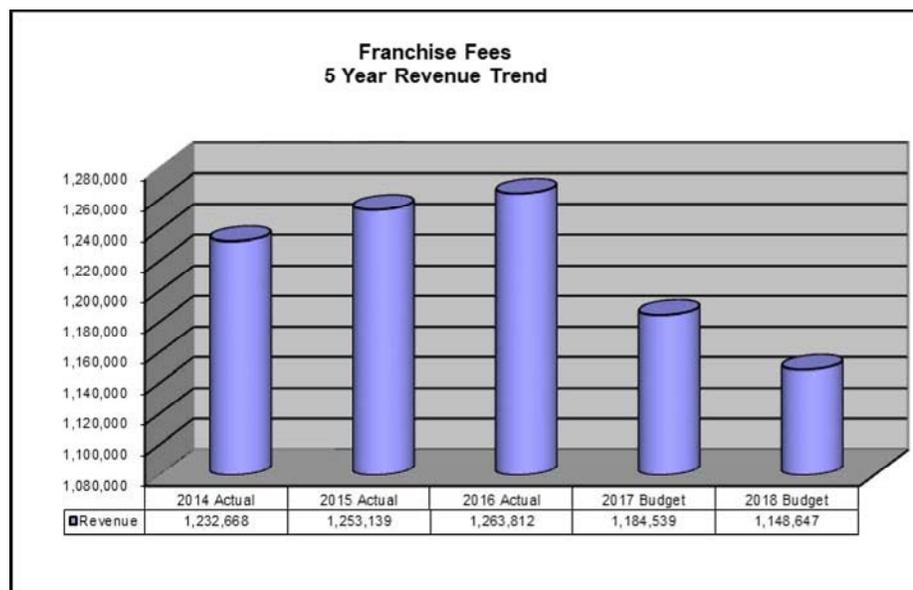
A thirty year franchise (established by Ordinance No. 14-80 on July 10, 1980 for thirty years) was amended on August 28, 2008 (Ordinance 2008-09). The new agreement requires Florida Power & Light to pay a franchise fee of 5.9% from sales of electricity, with no deductions for ad valorem property taxes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

- Gas Franchise Fees (\$29,596):

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 (\$332,984):

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.



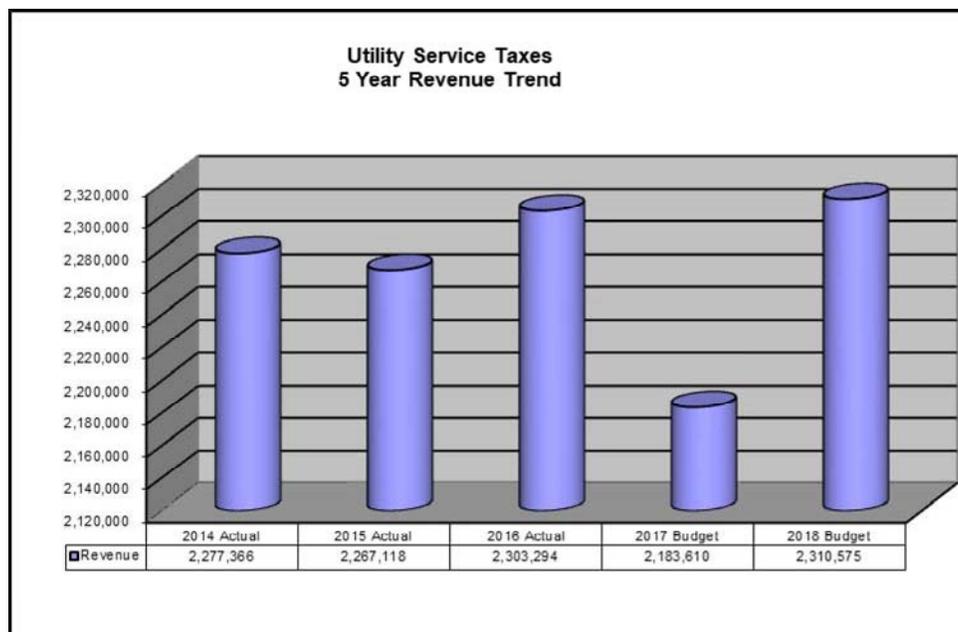
## General Fund Revenues

FY 2018

**Utility Taxes****\$2,310,575**

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 9.84% 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 (\$1,186,333):  
The rate is set at 10% of electric sales generated by FPL.
- Water Utility Tax (\$398,659):  
The rate is 10% of water service sales generated by Seacoast Utility Authority.
- Telecommunication (\$632,253):  
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 (\$93,330):  
The rate is 10% of natural gas sales.



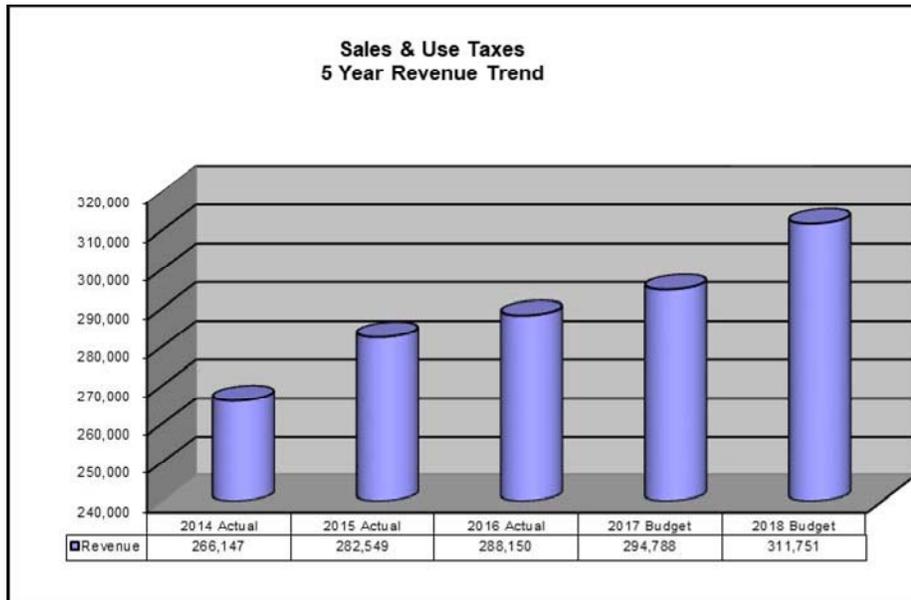
# General Fund Revenues

# FY 2018

## Sales & Use Taxes (Local Option Fuel Taxes)

## \$311,751

Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.33% 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

## \$1,466,358

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 6.24% 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.

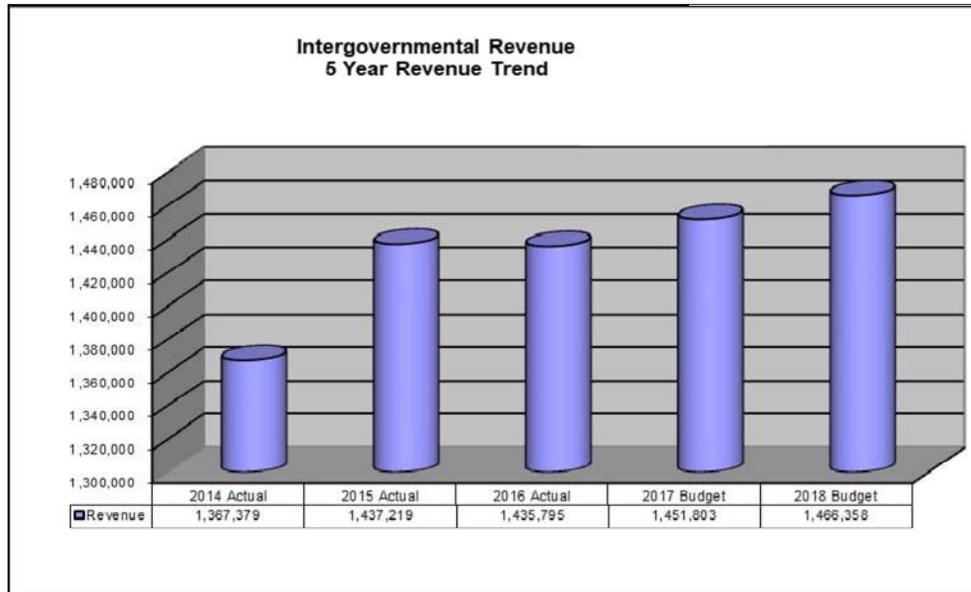
- Local Government Half-Cent Sales Tax (\$997,500) :

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 (\$391,827):

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.

## General Fund Revenues

FY 2018

**Charges for Services****\$2,328,050**

Charges for Services represent 9.91% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$227,450  
Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.
- Village Clerk \$11,300  
The Clerk's office makes available various records and publications and collects the filing fees from candidates for public office.
- Public Works \$557,500  
Included in this category are the following revenues: Solid Waste Collection and Cardboard Recycling.  
Solid Waste Collection Fee (\$540,000): Charge to commercial establishments for collection services. Rates are based on type of business at property and square footage.  
Cardboard Recycling (\$17,500): Revenue generated from the collection and commodity sale of cardboard to private vendors.
- Public Safety \$472,800  
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 (\$375,000): 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 (\$22,000): All operating alarms require a permit. The fee is \$25, which is collected once a year.

# General Fund Revenues

# FY 2018

- Recreation \$1,058,150

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 \$672,150:

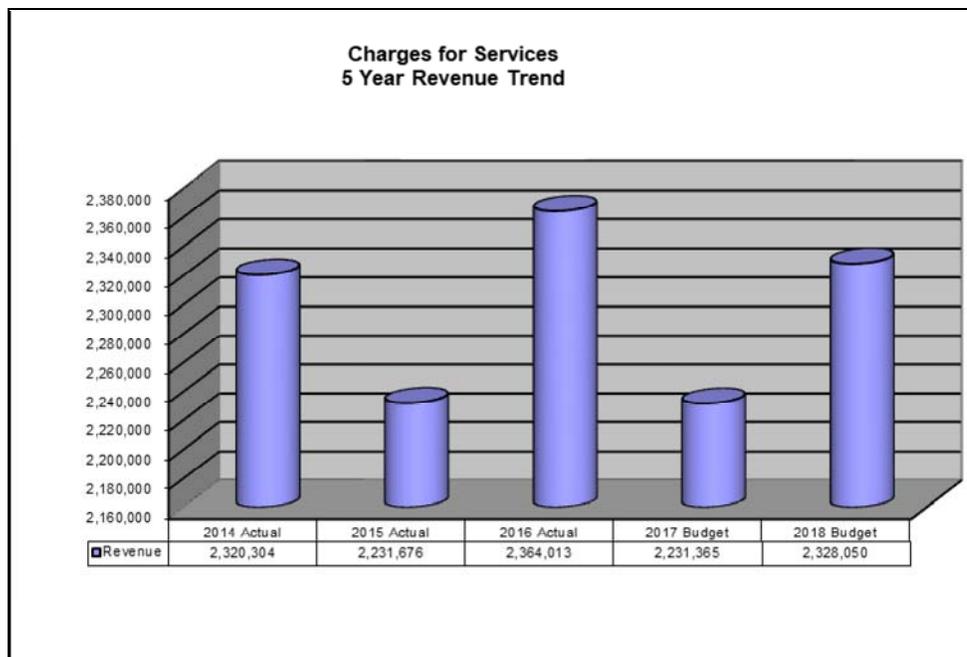
This is the amount paid to participate in various classes, lessons, trips and events for Recreation, Pool and Tennis. The revenues are offset by an expenditure account in the respective department.

Marina \$162,000:

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

Memberships \$100,500:

This amount includes year-round membership for the Tennis and Pool Facilities.



*continued on next page*

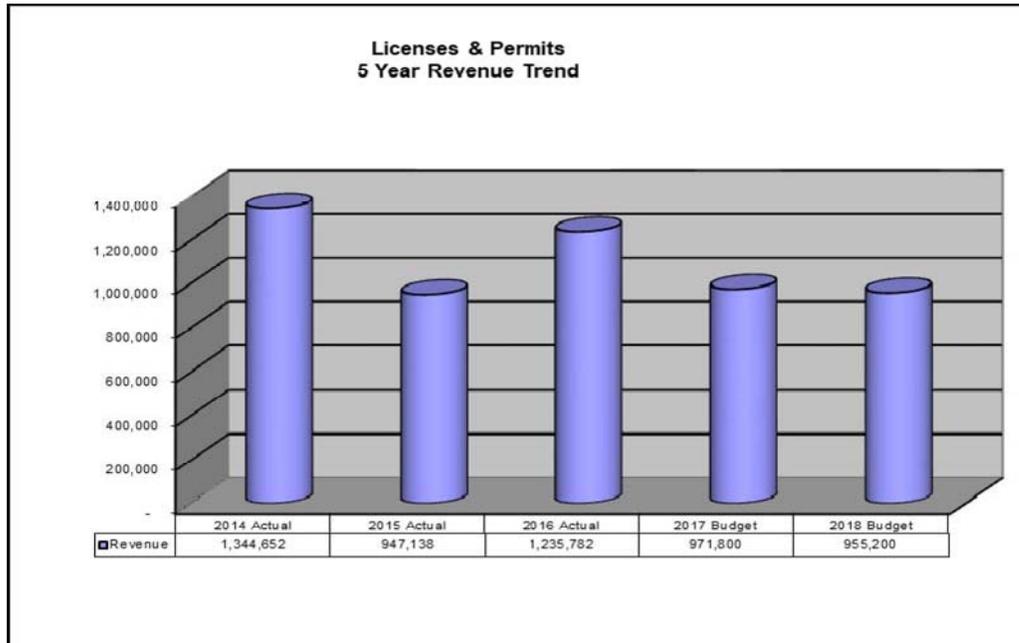
# General Fund Revenues

## FY 2018

### Licenses and Permits

**\$955,200**

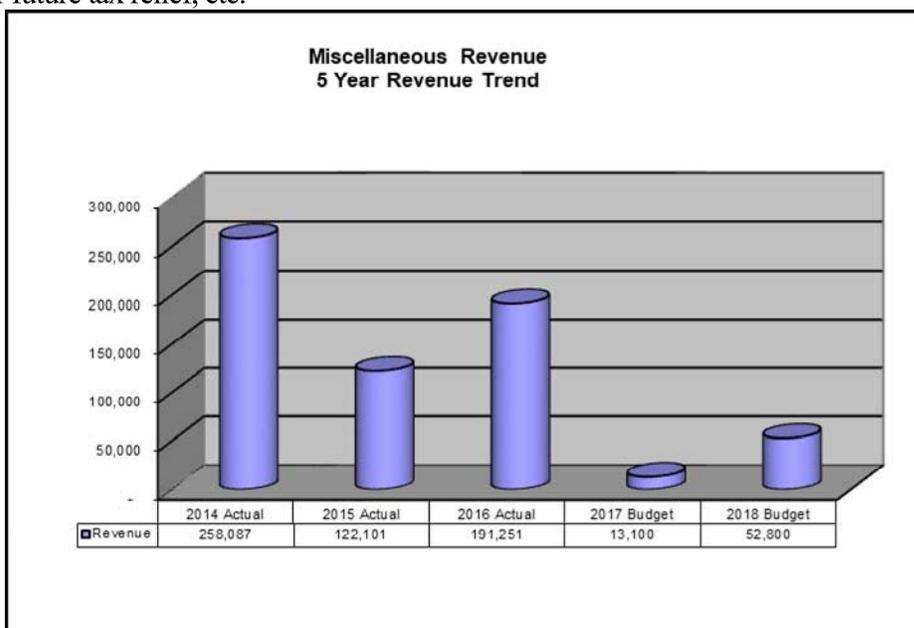
Licenses and Permits consist of Building Permits, Contractor Registration, Village Business Tax Receipts, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 4.07% of the total General Fund Revenues. These types of revenues are directly related to the rate of growth and development in the Village.



### Miscellaneous Revenues

**\$52,800**

The miscellaneous revenue classification represents 0.22% 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.



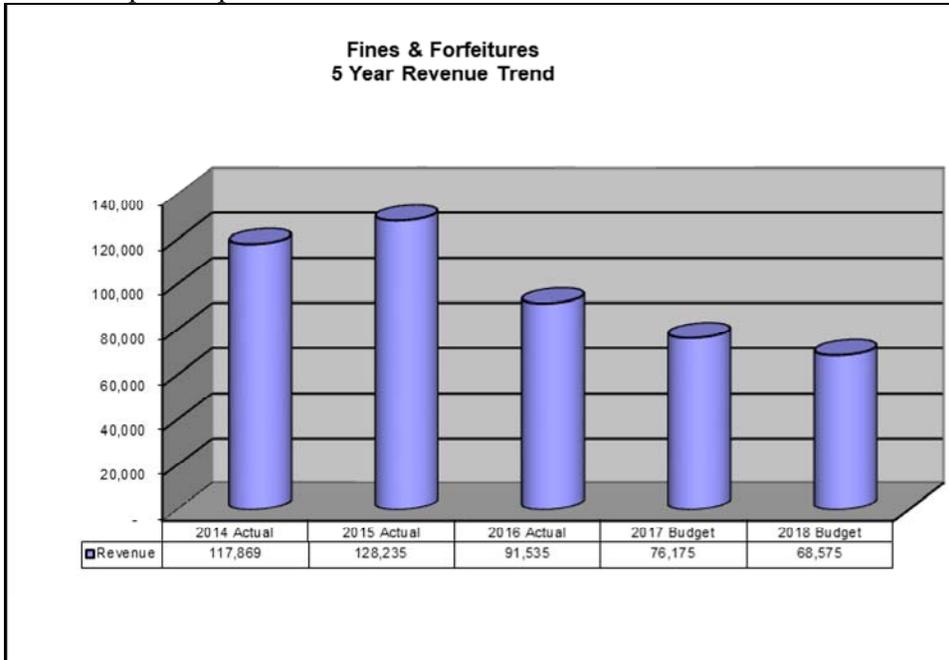
# General Fund Revenues

FY 2018

## Fines and Forfeitures

**\$68,575**

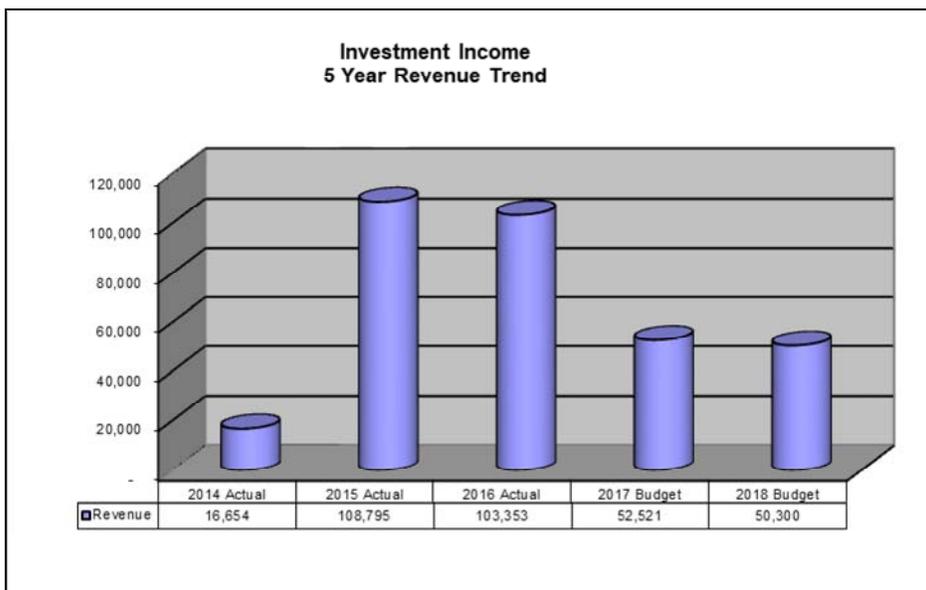
Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.29% of total General Fund revenues. This category was decreased due to past experience.



## Investment Income

**\$50,300**

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 0.21% of total General Fund Revenues. The decline in this revenue source is due to the downturn in the economy.



# Expenses

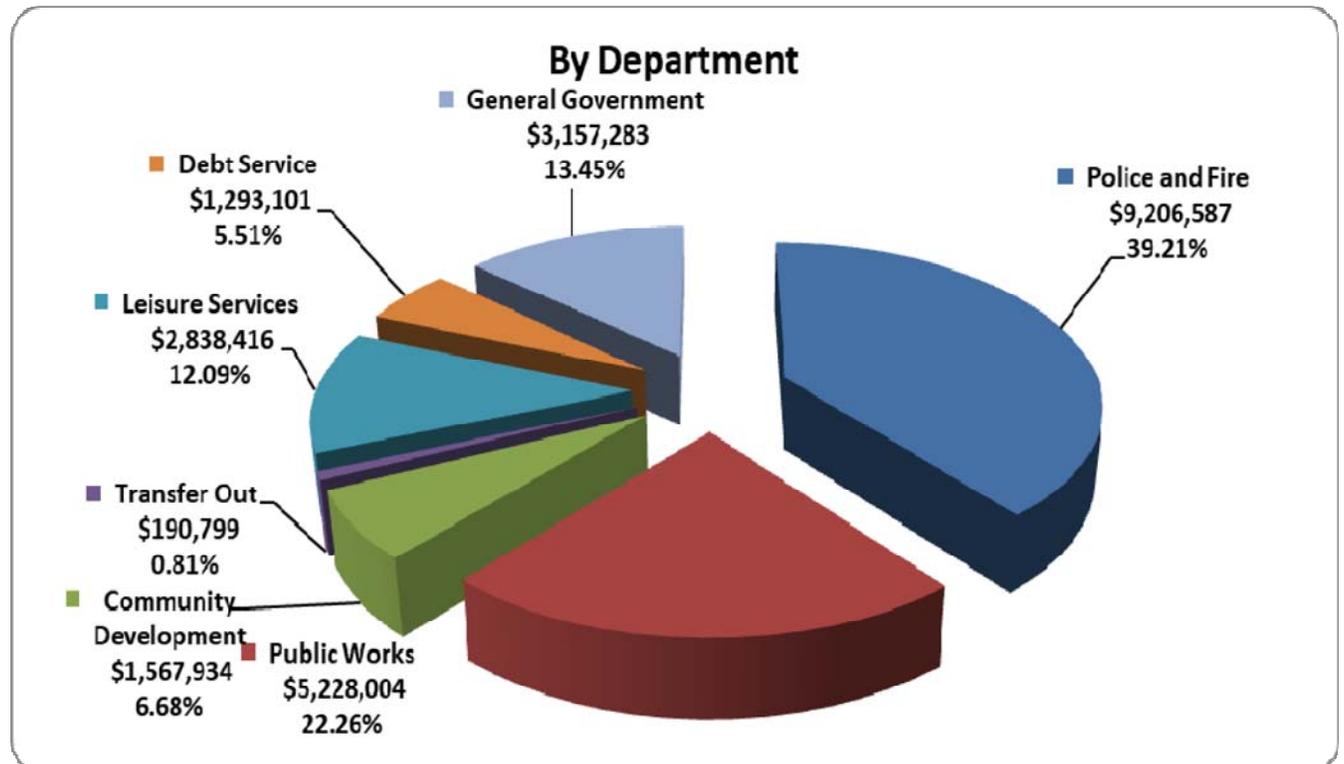
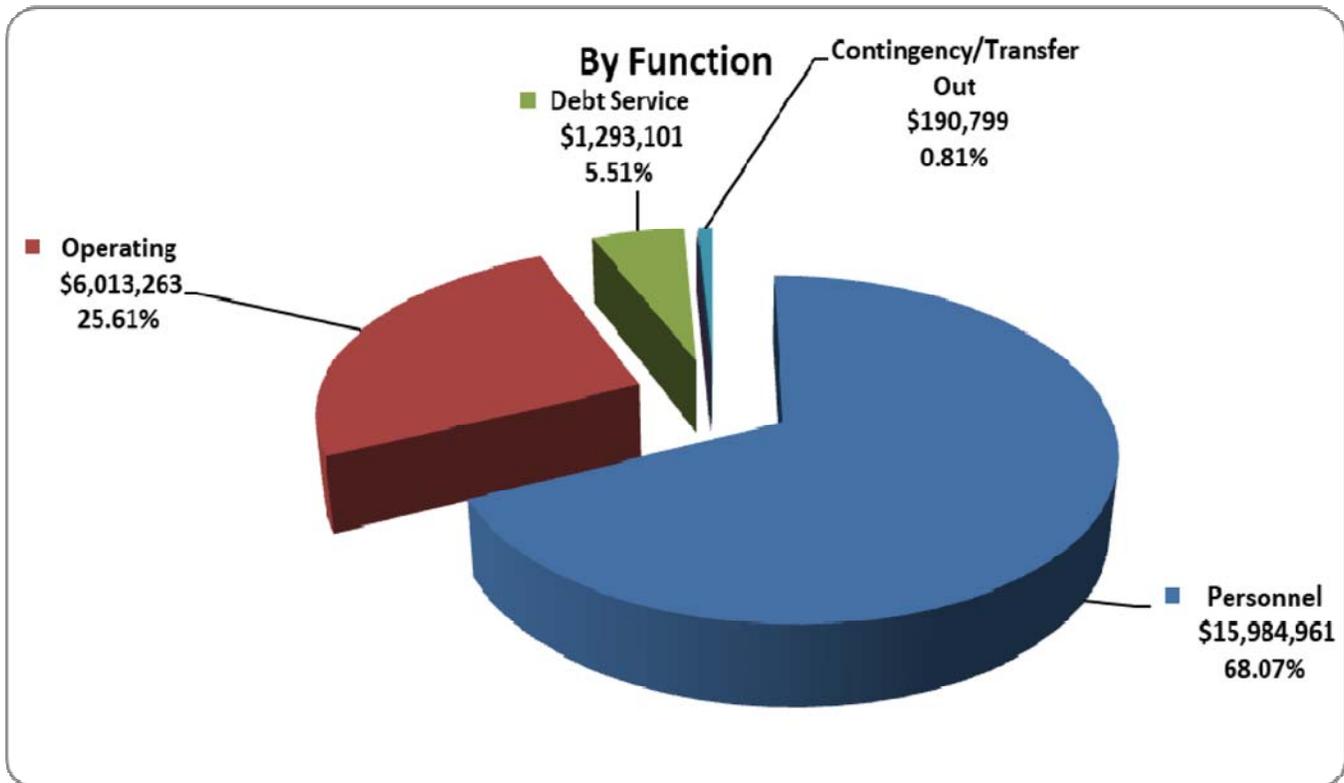
FY 2018



General Fund Expenses

FY 2018

Total Expenses = \$23,482,124



# General Fund Expenses

# FY 2018

This section includes a discussion regarding appropriations for the Village's FY 2017/18 General Fund budget (total budget = \$23,482,124), how much of the total budget it comprises, and assumptions used in determining the projections.

## **Personnel Costs**

**\$15,984,961**

Employee salary and benefits represent 68.07% 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:

For the purpose of creating the 2017/2018 budget, the estimated annual required employer contributions are shown below. The actual figures will be based on asset returns, actuarial experience and the results of collective bargaining.

All budgeted plan contributions are outlined below:

<b>Pension Plan</b>	<b>Employer Contribution</b>	<b>Employee Contribution</b>
General Employee Pension Plan	23.5 %	6.0 %
ICMA-RC Pension Plan	15%	3%, 5%, 10% or 15%
Police and Fire Pension Plan	20.0%	Fire 5.0% (*) Police 4.0 % (*)

### 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.

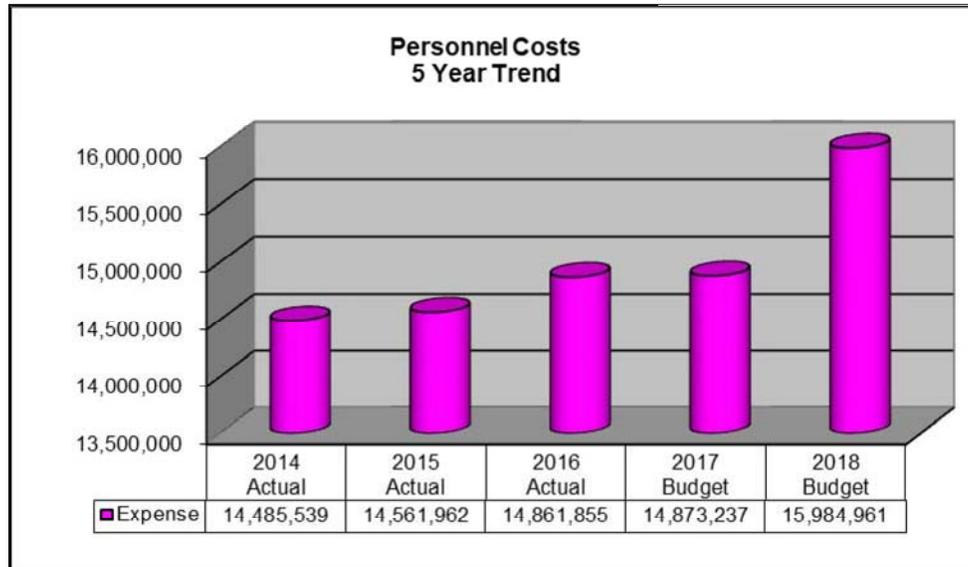
### Worker's Compensation:

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

*continued on next page*

## General Fund Expenses

FY 2018

**Operating Costs****\$6,013,263**

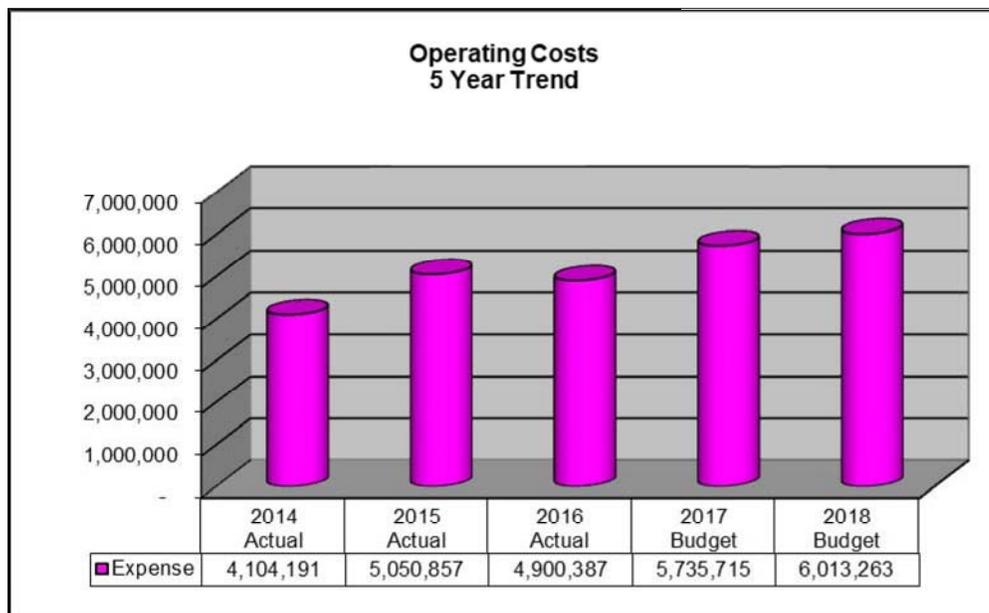
Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 25.61% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$1,673,191
- Utilities \$ 499,922
- Program Expenses *(offset with Program Revenue)* \$ 169,500
- Legal Fees \$ 160,000
- Materials & Supplies \$1,021,870
- Gas, Oil & Lubricants \$ 256,550
- Repairs & Maintenance \$ 698,130
- Solid Waste Disposal \$ 99,100
- Property/General Liability \$ 234,077
- Professional Services \$ 420,950
- Travel, Training & Conferences \$ 175,048
- Uniforms / Uniform Rental \$ 89,750
- Special Events \$ 104,000

*continued on next page*

## General Fund Expenses

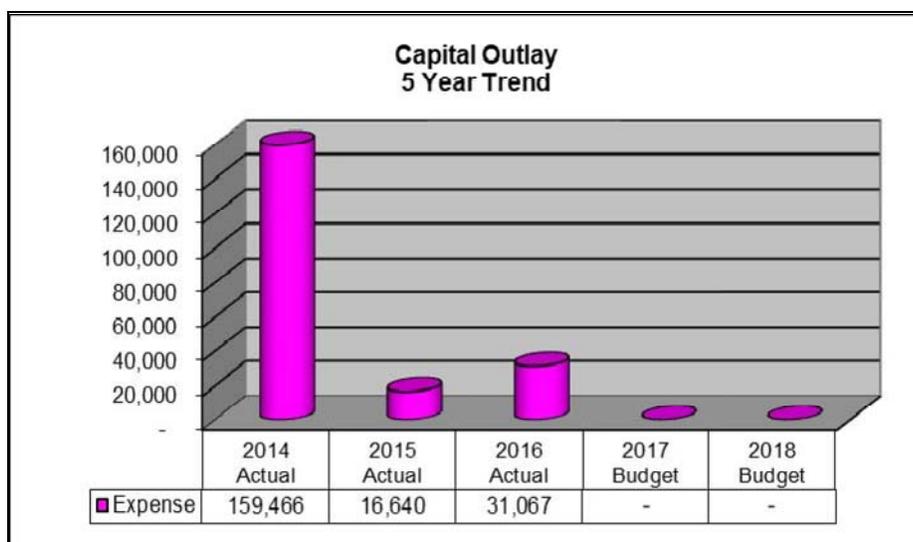
FY 2018

**Capital Outlay****\$0**

Capital needs and resource availability are assessed annually through a capital planning process that results in a ten year capital plan. The ten-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 2017/18, there is no capital outlay budgeted in the general fund budget; all capital items are to be funded with either CIP funds, Developer Fees, Infrastructure Surtax Proceeds or Grant Funds.



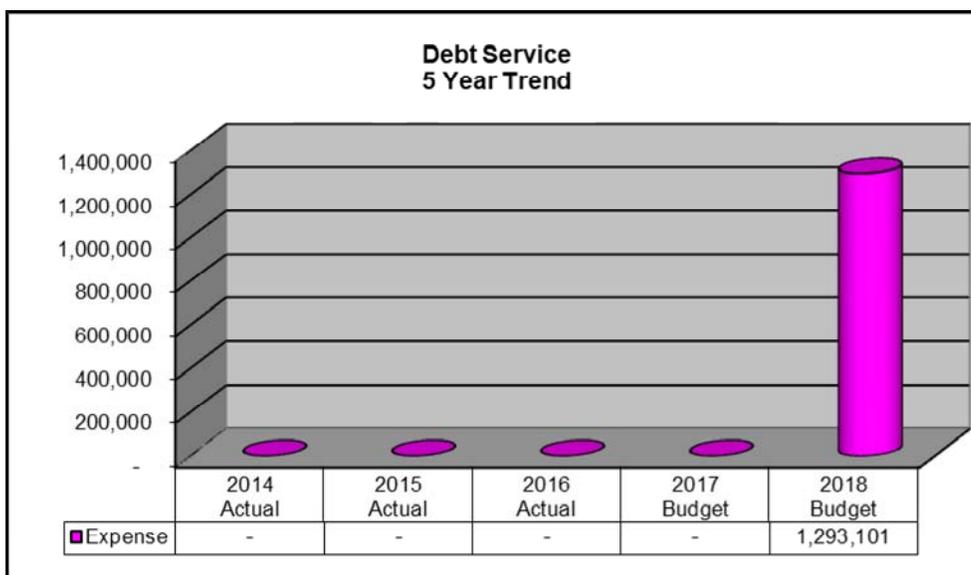
# General Fund Expenses

FY 2018

## Debt Service

**\$1,293,101**

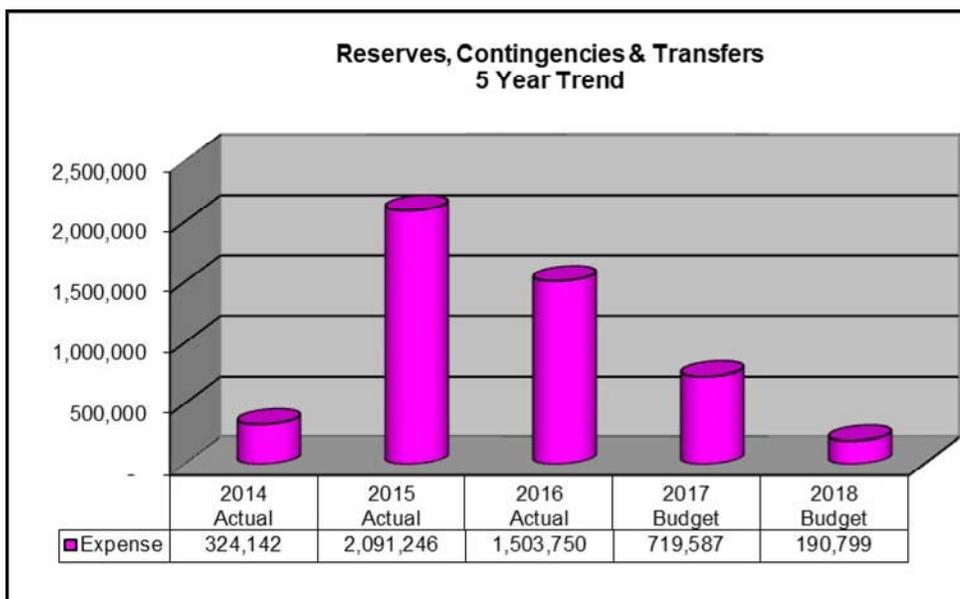
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2017/18 debt service budget represents 5.51% of the overall general fund budget. The General Fund has one loan obligation (*In March 2017, a \$15 million loan was secured for the new Country Club Clubhouse project, which will include a new Clubhouse, a Splash Park and a remodeled pool deck. The loan has a fifteen (15) year term and the first debt service payment is scheduled for December 2017.*)



## Reserves, Contingencies & Transfers

**\$190,799**

This category includes items such as contingency and transfers to other funds. For the FY 2017/18 budget, the “Transfers Out” category represents 0.81% of the overall general fund budget. An appropriation of \$190,799 is to be transferred to the Capital Projects Fund to finance the General Fund’s Capital Improvement Plan.



## General Fund Operating Highlights

FY 2018

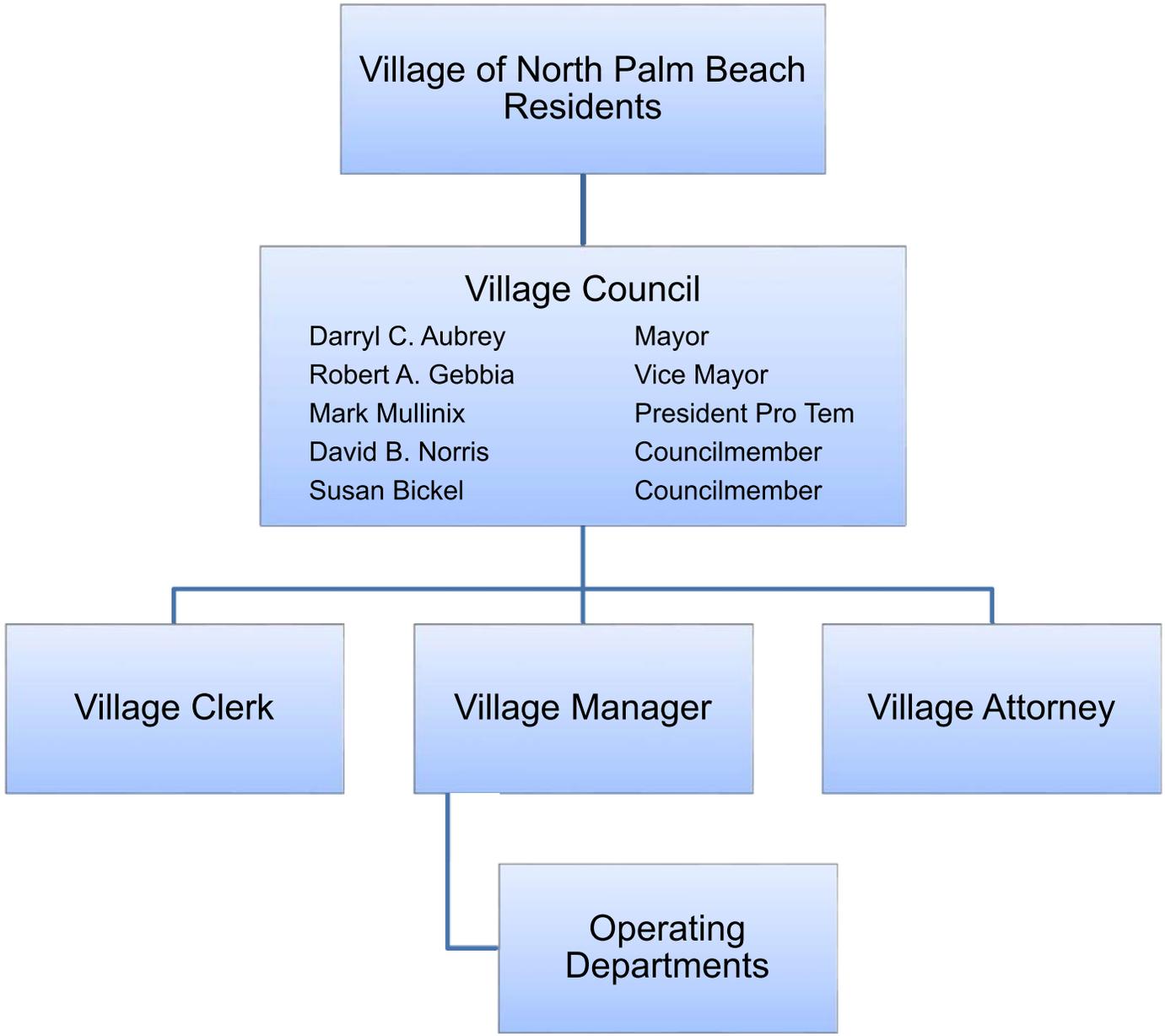
<b>Description</b>		<b>Amount</b>
Contractual Services		\$ 1,673,191
	* Maintenance Contract (Landscaping & Grounds Maintenance)	715,000
	* Consolidated Dispatch	381,961
	* Community Development Lease Agreement	51,000
	* Custodial Services	121,000
Utilities		499,922
	* Electricity	266,674
	* Gas	30,925
	* Telephone & Data	87,499
	* Water & Sewer	114,824
Materials & Supplies		1,021,870
	* Materials & Supplies	695,770
	* Office Supplies	46,000
	* Computer Supplies	76,600
	* Auto Parts Supplies	110,500
	* Library Materials	89,000
Recreation Program Expenses (offset with Recreation Program Revenues)		169,500
Property/General Liability		234,077
Gas, Oil & Lubricants		256,550
Repairs & Maintenance		698,130
	* R & M Automotive	161,250
	* R & M Building & Grounds	297,450
	* R & M Machinery & Equipment	62,825
	* R & M P.A. & Communication Systems	27,525
	* R & M Storm Drainage System	77,250
	* R & M Irrigation System	17,000
	* Street Striping	25,750
	* R & M Sidewalk Replacement	10,300
Legal Fees		160,000
Solid Waste Disposal		99,100
Uniforms / Uniform Rental		89,750
Travel, Training & Conferences		175,048
Special Events		104,000
Professional Services		420,950
	* Master Plan implementation	125,000
	* Tennis Court Maintenance	42,000
	* Building Department Inspection Services	20,000
	* Grant Management Services	15,000
	* Professional Services for Streets & Grounds Maintenance	61,800
	* Lighthouse Concept Study	75,000
	* Employee Team Development	20,000
	* EMS Director Fee	14,400

**Total Fiscal Year 2017-2018 Operating Costs****\$ 6,013,263**

Department Summaries

FY 2018





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. Councilmembers 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.

In 2017, the incumbent councilmember in Group 4, David Norris, was re-elected without opposition to a two-year term. The incumbent councilmember in Group 2, Doug Bush, retired. An election was held on March 14, 2017 and Susan Bickel was elected as the Group 2 councilmember for a two-year term. Council officers Mayor Darryl Aubrey, Vice Mayor Robert Gebbia, and President Pro Tem Mark Mullinix were appointed on March 23, 2017 and will hold office until March 2018. North Palm Beach had 10,115 registered voters in March 2017. The next municipal election will be held on March 13, 2018.

Councilmembers stay well-informed about pending legislation through the Florida League of Cities (FLC) and Palm Beach County (PBC) League of Cities, and communications with federal, state, and local officials. Councilmembers represent the Village on the following boards and committees:

- FLC Finance, Taxation, Personnel Legislative Policy Committee
- FLC Utilities, Natural Resources, and Public Works Legislative Policy Committee.
- PBC League of Cities Board of Directors
- PBC Multi-Jurisdictional Issues Coordination Forum
- Regional Hazardous Materials Oversight Committee
- North County Governmental Committee
- Treasure Coast Regional Planning Council
- Lake Worth Lagoon Initiative Board
- John D. MacArthur Park Conservation Corps Board of Directors
- Northlake Boulevard Corridor Task Force

Councilmembers 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

During Fiscal Year 2017, 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.

- Adopted the Village of North Palm Beach Citizens' Master Plan Report prepared by the Treasure Coast Regional Planning Council, including recommendations, as setting forth the guiding principles for future development within the Village.
- Proceeded with the North Palm Beach Country Club clubhouse project: approved the final schematic design, secured loan funding, acquired temporary facilities, and issued a Request for Proposals (RFP) for a Food and Beverage operator. The clubhouse construction RFP will be issued in October 2017.
- Approved the Anchorage Park Phase 2 Master Plan, and utilized grant funding to construct a ten-foot wide asphalt bicycle /walking trail. Grant funding in the amount of \$400,000 was previously secured for Anchorage Park Phase 2 improvements; construction is scheduled to commence in FY 2018.
- Appropriated \$719,587 (approximately 3.5 tenths of a mil) in the Fiscal Year 2017 Budget, which was transferred to the Capital Projects Fund to finance the General Fund Capital Improvement Plan (CIP). An additional \$200,000 in Fiscal Year 2016 budgetary savings was transferred to the Capital Projects Fund.
- Provided for capital expenditures from CIP funds, including the purchase of Police vehicles; LPR cameras; a front-load sanitation collection truck, commercial dumpsters, and sanitation satellite collection vehicles for Public Works; and an upgraded telephone system for all Village facilities.
- Protected the public health, safety, and welfare of residents through Police Department involvement in the Sober Home Task Force and continued participation in the PBC LEX information sharing project; Fire-Rescue equipment (cardiac compression device, laryngoscopes) obtained with EMS grant funding.
- Facilitated economic development in commercial corridors by approving special use permits and commercial planned unit developments.
- Established the Infrastructure Surtax Oversight Committee to review the expenditure of proceeds from the voter-approved one percent local government infrastructure surtax.

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:

- a. Ensure equitable taxes and fees for Village services.
  1. Action Item: Long term, potential fees need to be reviewed to determine if they are more appropriate than the use of ad valorem.
  2. Action Item: Review storm water funding practices and possible impact of implementation in the Village in FY 2018.
- b. Keep taxes and fee growth as close to inflation rates and property values as possible.
- c. Implementation of Master Plan to encourage new businesses and to promote economic development.
- d. Actively pursue annexation opportunities.
- e. Pursue the best facility and land utilization for the benefit of all Village residents. Ensure the character of development is consistent with the Village's vision. Evaluate the need for facilities and parks in neighborhoods and newly annexed areas.
- f. Explore all opportunities for sources of funds.
  1. Action Item: Create a Village "Wish List" for businesses and resident donations.

Council Goal:**Maintain a high quality of life and improve the overall appearance in the Village**Objectives:

- a. Improve and maintain Village waterways as a unique Village asset.
  1. Action Items: Evaluate and address the impacts of erosion along the Earman River; the impact of the Lighthouse Bridge on navigation; and opportunities for water taxi stops and transient docks near the Country Club.
  2. Action Item: Complete the seawall and kayak access at Anchorage Park.
- 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 forms of communications.
- d. Provide more interactive opportunities for all citizens to participate in Village direction, activity, and facility decisions.
- e. Maintain service levels.
  1. Action Item: Aggressively address infrastructure maintenance needs (streets, sidewalks, alley, pool, golf).
  2. Action Item: Report on strategies for LED street lighting to improve pedestrian safety.
- f. Update the Code of Ordinances to match contemporary requirements and to encourage redevelopment consistent with the Master Plan.
- g. Improve code compliance and education with special emphasis towards consistent enforcement and the abatement of “special needs” properties.

Council Goal:**Maintain quality of all recreational facilities of the Village**Objectives:

- a. Maintain a 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;
    - i. Consider strategies to reinvigorate youth sports opportunities with an emphasis on recreational leagues (as opposed to competitive sports).
    - ii. Consider partnering with other communities to broaden opportunities – both recreational and competitive.
    - iii. Balance the number of sports opportunities with the need to adequately maintain athletic fields.
  2. Enhancement and promotion of pool, tennis, and park amenities.
- c. Capitalize on the State Park as an asset to the Village.
  1. Identify opportunities to collaborate with the Park.

Council Goal:**Build a new Country Club Clubhouse**Objectives:

- a. Release construction RFP.
- b. Break ground during Calendar Year 2017.

Council Goal:**Implement the Master Plan for business economic development in our commercial corridors and community development in our neighborhoods**Objectives:

- a. Review Comprehensive Plan, Land Development regulations and application processes to make recommendations that would facilitate the implementation of the Master Plan.
- b. Engage the public regularly to ensure implementation of the plan is consistent with community values.
- c. Prepare marketing strategies.
- d. Facilitate the creation of a coalition of business and commercial property owners to revitalize and redevelop our commercial corridors.
- e. Identify grant opportunities.
- f. Action Item: Evaluation creation of a Neighborhood Enhancement Program to address “community building” needs, infrastructure needs (i.e. sanitary sewer), issues with an aging housing stock, and affordability.
- g. Action Item: Work with The Conservatory School on its vision for a high school to evaluate opportunities and impacts.

Council Goal:**Continuously improve the way the Village operates**Objectives:

- a. Encourage resident participation on Village Boards and in public meetings, programs and events.
  1. Action Item: Better define goals for each Board.
  2. Action Item: Challenge Boards to suggest actions to address issues.
  3. Action Item: Conduct joint Council/Board meetings to enhance communication.
- b. Improve communication with businesses, encouraging participation of businesses in Village events.
  1. Action Item: Implement additional/improved social media communications to residents and businesses.
- c. Assess key work processes to determine what services can be improved and implement improved procedures.
- d. Maintain 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.
- e. Identify opportunities to engage consultants to supplement Village staff including landscape architects, architects and traffic engineers/planners.

Council Goal:**Complete the implementation of 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 2017.

Council Goal:**Implement and maintain a long-term (10-year) capital improvement plan**Objectives:

- a. Proactively address infrastructure, maintenance and replacement needs.
  1. Coordinate with Seacoast and FDOT on the U.S. 1 Corridor Project.
- b. Maintain a consistent level of expenditures to achieve Village goals.
- c. Plan funding needs, where possible, to avoid substantial debt or tax swings.
- d. Incorporate Surtax Plan into the Village's CIP.

Council Goal:**Establish programs to create a “family-feel” within the organization**Objectives:

- a. Implement team-building events.
- b. Empower employees to feel a sense of ownership, feel valued, and boost morale.
- c. Enhance internal communication.
- d. Develop leadership capabilities.

Performance / Workload Measures

<b>Performance Measure</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Estimated</b>
<u>Council Meetings per year</u>			
Regular Session	22	22	22
Workshop Session	12	14	15
Special Session	11	12	8
Budget Workshop	8	7	7
Total Ordinances per year	13	17	24
Code Amendment ordinances per year	5	8	12
Total Resolutions per year	87	103	85
Resolutions approving contracts, leases, or agreements per year	36	61	35

## Village Council

FY 2018

Budget Summary

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
<b>Total Salary &amp; Benefits</b>	<b>\$ 50,466</b>	<b>\$ 50,466</b>	<b>0.00%</b>	<b>\$ 0</b>	<b>\$50,469</b>	<b>\$50,465</b>
<b>Operating</b>						
Accounting & Auditing	27,000	27,000	0.00%	0	26,748	26,876
Advertising	10,500	10,500	0.00%	0	5,577	10,284
Advisory Board Dinner	6,000	7,200	-16.67%	(1,200)	7,777	5,641
Conferences & Seminars	1,500	2,000	-25.00%	(500)	525	455
Contractual Services	3,650	3,650	0.00%	0	3,249	2,580
Council Donations	5,000	5,000	0.00%	0	5,275	3,075
Membership & Dues	10,851	10,617	2.20%	234	10,617	10,555
Materials & Supplies	6,970	1,600	335.63%	5,370	1,094	4,767
Professional Services	6,350	6,000	5.83%	350	2,041	5,161
Special Events	0	4,500	-100.00%	(4,500)	0	0
Travel	5,244	6,425	-18.38%	(1,181)	991	1,076
Other Operating Costs	0	0	0.00%	0	67	(0)
<b>Total Operating Costs</b>	<b>83,065</b>	<b>84,492</b>	<b>-1.69%</b>	<b>(1,427)</b>	<b>63,961</b>	<b>70,469</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$133,531</b>	<b>\$ 134,958</b>	<b>-1.06%</b>	<b>\$ (1,427)</b>	<b>\$114,430</b>	<b>\$120,934</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is negligible.

<b>Village Manager</b>	<b>FY 2018</b>
------------------------	----------------



Note: The changes in this department are a result of decentralizing the Purchasing Division and creating a position for Communications.

Summary	FY 2018	FY 2017	Change
Full-Time	4	4	No Change
Part-Time	1	1	No Change

Mission Statement

To provide clear direction, support, accountability, achievement, and recognition through an operational framework that guides and empowers Village staff in providing public services to the citizens of North Palm Beach as established by Council policy and goals. The Village Manager promotes and fosters a collaborative working environment that focuses on service to the public through the efforts of a professional staff and improved operating processes. In collaboration with all Village employees, the administration will nurture creativity, responsibility, accountability, and 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:

- Working with the Village Council and the Management Team to create a strategic focus for the organization;
- Refining organizational goals and guiding staff in coordination with the Management Team to ensure that it is prepared to serve the community;
- Preparing agenda materials that assist the Village Council in developing policy and making decision impacting public services; and
- Ensuring that Village services, programs and projects are delivered in an efficient and effective manner.

Personnel Changes

The personnel/title changes for Fiscal Year 2017/2018 are:

- Deletion of one (1) full-time Purchasing Agent position (*employee was transferred to Public Works*);
- Addition of a full-time Communications Manager position to improve community outreach and education as well as marketing capabilities; and
- Title Change: Executive Secretary position title changed to Executive Assistant.

Current Year Accomplishments and New Initiatives

A fundamental responsibility of the Village Manager is to implement the Council's Policies, Goals and Objectives for the Village. To that end, the following are accomplishments and new initiatives that occurred in Fiscal Year 2016/2017:

**Goal:****Protect the financial integrity of the Village**

1. 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.
2. The Village received a \$200,000 grant for the Community Center Trail Project to assist with improvements to the Community Center.
3. The Village's addition of a second grapple truck has helped to reduce workers' compensation claims.

4. Approved Water Club PUD and third tower construction which will have a positive impact on the tax base of the Village.
5. Refined the purchasing/procurement function to ensure better checks and balances in accordance with the NIGP (National Institute of Government Purchasing) guidelines and created a contracts database to have an accounting of all contracts and requirements.
6. Worked with the community to develop and adopt the Citizens' Master Plan Report to outline a vision for development and re-development of the Village along commercial corridors, specifically US 1 Corridor, Northlake Boulevard and Prosperity Farms Road, to improve overall quality of life and generate new revenue in the form of an enhanced commercial tax base.
7. Established the Infrastructure Surtax Committee to assist in the prioritization of capital projects to be funded with Palm Beach County's voter-approved sales tax revenue.
8. Began refining the CIP process to ensure that adequate funding is available for planned capital expenditures.

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

1. Continued the process of reorganizing and revising the Village Code of Ordinances.
2. Numerous renderings of the proposed conceptual design of the Country Club Clubhouse were prepared and finalized. Building plans will be completed before January 2018 in order to begin construction during Fiscal Year 2017/18.
3. Recommended new or amended ordinances providing measures to address Right of Way (ROW), Boats & RV's, and wireless communications facilities. Developed the process to gain compliance with new provisions of the Boat & RV Ordinance and began a gradual implementation in September 2017.
4. Village Website increased communication; Village Newsletter increased from 8 to 20 pages to provide more information to residents about activities in each department.
5. Installed LPR cameras within the Village for safety and crime prevention -- the Village was ranked the 4<sup>th</sup> Safest City in Florida by Movato in 2016.
6. Established the Neighborhood Enhancement Team (NET). This interdepartmental team, comprised of representatives from the Police Department, Community Development, Fire/Rescue, Recreation and the Village Manager's Office, will work collaboratively with neighborhood leaders to address quality of life issues within their communities.
7. 143 new businesses located in the Village in the past year.
8. Renewed ten-year water supply plan with the State and SFWMD.

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

1. The Village received a \$200,000 grant for the Community Center Trail Project to assist with improvements to the Community Center.
2. Issued an RFP for the Country Club Clubhouse Restaurant/Banquet Operator.

3. The new Country Club Clubhouse design has space for multipurpose rooms, banquet facilities and updated locker room facilities.
4. Planning for the pool renovation and Splash Park are in progress as part of the Clubhouse Project.
5. Repaired turf at the Community Center athletic fields.
6. Issued a new contract for athletic field maintenance to a company with specific expertise in turf management in order to address resident concerns about field conditions.
7. Replaced Fencing at Community Center and Osborne Park.
8. Leased new Golf Carts at the Country Club.
9. Purchased new State of the Art Golf Ball Dispensers.
10. Re-surfacing materials purchased for Har-Tru Tennis Courts.
11. Made repairs to the Country Club Swimming Pool

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

1. Village Website traffic has increased by 20,000 hits over last year to over 80,000 per year – more enhanced information available- residents can sign up to be notified of any updates by their selected interests.
2. Scheduled numerous events such as: Heritage Day, Fourth of July, Touch a Truck & Fire Safety Fair, Hot Cars and Chili Cook Off, Veterans Day, Tree Lighting, Food Truck Frenzy, and Puppy Love
3. Increased new participation by residents to Village Boards, Committees and Commissions
4. Meet periodically with community groups.
5. Facebook Page is updated weekly with meeting announcements and as necessary, to announce meetings, kudos, events, and other Village News.
6. Continue to secure top entertainment and speakers for annual Veterans Day Ceremony

**Goal:****Improve the overall appearance of the Village**

1. Repaired and revitalized median landscaping along US 1.
2. Incorporated surveys of Village streets, sidewalks, and storm water drainage systems to be better able to forecast and schedule infrastructure repairs or replacement in our ten-year CIP Plan
3. Made improvements to Parks by re-sodding, re-fencing ball fields and re-surfacing the Har Tru tennis courts
4. The Village received a \$200,000 grant for the Community Center Trail Project to assist with improvements to the Community Center.
5. Started the process of reorganizing and revising the Village Code of Ordinances.
6. Recommended new or amended ordinances providing measures to address Right of Way (ROW), Boats & RV's, Wireless Communications facilities.

**Goal:****Continuously evaluate the way we work**

1. Begin continued negotiations this summer for the next contract period with Police (PBA), Fire (IAFF) and the Federation of Public Employees unions.
2. Expanded Pay for Performance evaluation system to the Police Department. Continue to refine the evaluation process to ensure compensation increases reflect performance.
3. Investing in employee training to emphasize the need to approach work with a team mentality and developing the organization's next generation of leaders.
4. The Village website provides updated information to residents and notifies them immediately through the "Stay Notified" portal
5. Incorporated surveys of Village streets, sidewalks, and storm water drainage systems to be better able to forecast and schedule infrastructure repairs or replacement to complete a 10 year CIP Plan.
6. Continuing the process of reorganizing and revising the Village Code of Ordinances.
7. Re-organized the Purchasing/procurement function of the Village; developed and evaluated Risk Management function that resulted in cost savings to the Village.
8. Held employee picnic and holiday dinner for employees (best attended ever) to show appreciation to the employees.

## Village Manager

FY 2018

Budget Summary

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$ 614,040</b>	<b>\$ 629,518</b>	<b>-2.46%</b>	<b>\$ (15,478)</b>	<b>\$390,933</b>	<b>\$287,786</b>
<b>Operating</b>						
Advertising	3,000	3,500	-14.29%	(500)	2,631	-
Books, Publications & Subscriptions	550	550	0.00%	-	1,230	1,400
Conferences & Seminars	3,300	1,250	164.00%	2,050	249	610
Contractual Services	10,465	15,100	-30.70%	(4,635)	22,916	1,195
Materials & Supplies	11,500	7,100	61.97%	4,400	4,982	4,687
Memberships & Dues	3,500	4,350	-19.54%	(850)	1,353	1,629
Postage	600	900	-33.33%	(300)	321	96
Printing & Binding	1,100	1,100	0.00%	-	-	0
Professional Services	7,100	20,770	-65.82%	(13,670)	14,850	9,945
Travel & Training	3,750	3,000	25.00%	750	76	49
Uniforms	200	360	-44.44%	(160)	61	0
Other Operating Costs	600	600	0.00%	-	0	0
<b>Total Operating Costs</b>	<b>45,665</b>	<b>58,580</b>	<b>-22.05%</b>	<b>(12,915)</b>	<b>48,669</b>	<b>19,610</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 659,705</b>	<b>\$ 688,098</b>	<b>-4.13%</b>	<b>\$ (28,393)</b>	<b>\$439,603</b>	<b>\$307,396</b>

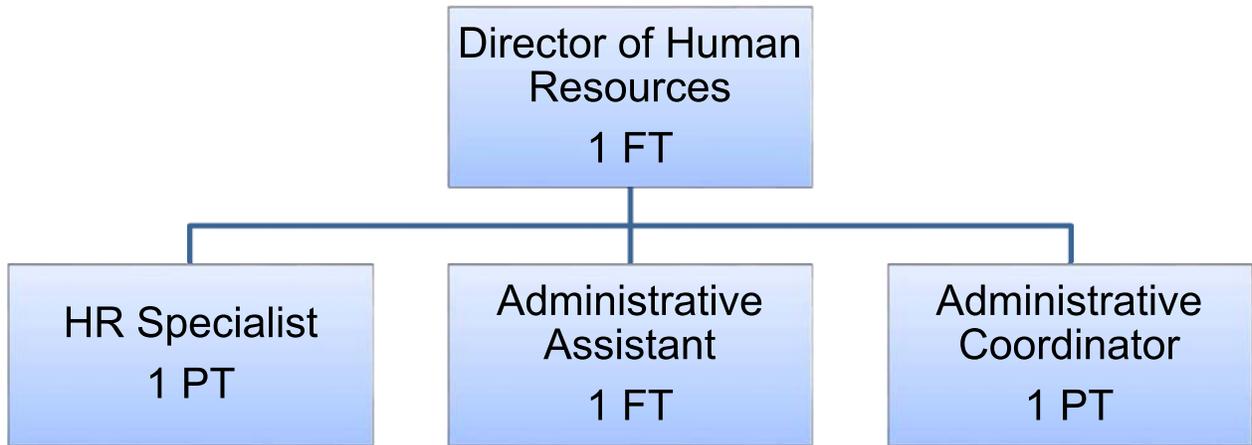
Explanation of Increase / (Decrease):

The decrease in total expenses is a combination of personnel and operating costs. The FY18 budget includes:

- A personnel expenditure decrease reflecting the addition of one (1) full-time Communications Manager position and the deletion of one (1) Purchasing Agent position (*employee was transferred to Public Works*). The net change resulted in savings for the Village Manager's budget;
- A decrease in the budgeted amount for Professional Services, which is primarily a result of decentralizing the Purchasing Division and reducing the estimated cost for consulting services.

## Human Resources

FY 2018



Summary	FY 2018	FY 2017	Change
Full-Time	2	2	No Change
Part-Time	2	2	No Change

Mission Statement

The Department of Human Resources 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, 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 149 full-time and 95 part-time (both year-round and seasonal) positions. The Village offers a comprehensive 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, Health 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 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 administration, recruitment and selection, development and delivery of training programs, investigation and resolution of personnel matters and employee complaints, disciplinary actions while providing general advice and guidance. 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 and Benefits Coordinator, 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, managing the Village's personnel 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.

Additionally, the HR Department is responsible for the following functions:

- 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 annual employee performance evaluations.

The Department keeps abreast of regulatory changes in federal and state employment 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 notices, 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 plans for 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 will develop an Employee Wellness Program that encourages employee engagement with regard to health and wellness.

### Personnel Changes

- There are no personnel changes for Fiscal Year 2017/2018.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2017/2018, the HR Department accomplished the following new initiatives and goals for improvement:

- Established the Department as an employee-friendly resource for providing information, supporting career goals and resolving conflicts.
- Began the process of auditing and consolidating the personnel records to maintain compliance with records retention schedules, converting all remaining microfilm record to a digital format.
- Implemented behavioral interviewing system to review the competencies of job candidates.
- Recruited and hired several key personnel for the Village.

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:

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

Objectives:

- a. Upgrade the quality of employees through collaboration with managers and full utilization of tools available.
- b. Expand the scope of applicant recruitment.
- c. Continue to conduct extensive reference/background checks.
- d. Utilize behavioral-based questions to facilitate in-depth interviews for selection of the best applicants.

Department Goal:

**Provide employees opportunities to enhance their personal health and workplace safety.**

Objectives:

- a. Establish a Safety Committee with representation from all departments.
- b. Conduct a Safety Needs Assessment with information being used to establish goals, objectives, activities and training.
- c. Establish a Wellness Committee made up of volunteer employees interested in the initiative.
- d. Partner with our Insurance Broker to identify no-cost or low-cost programs and activities.

## Human Resources

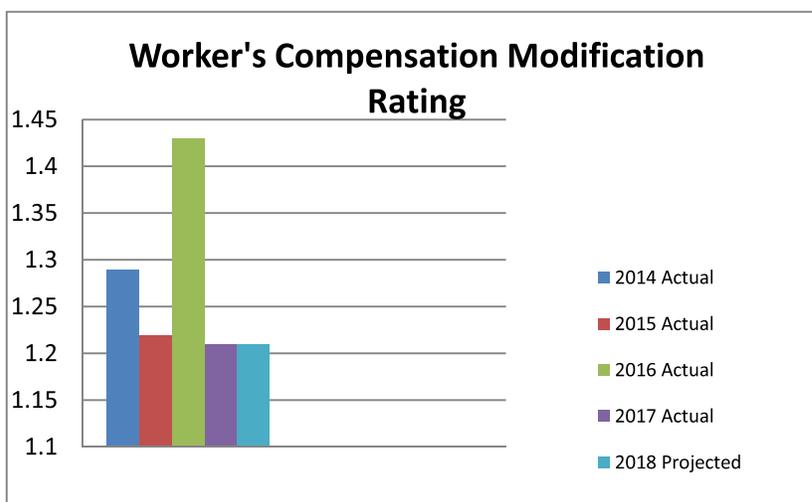
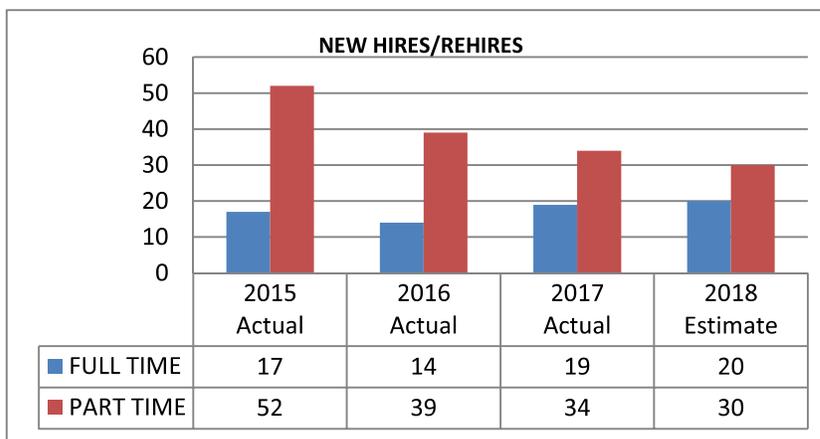
FY 2018

Department Goal:

**Bring consistency to personnel policies and procedures across all departments while remaining current, relevant and compliant with all federal, state and local employment and labor laws.**

Objectives:

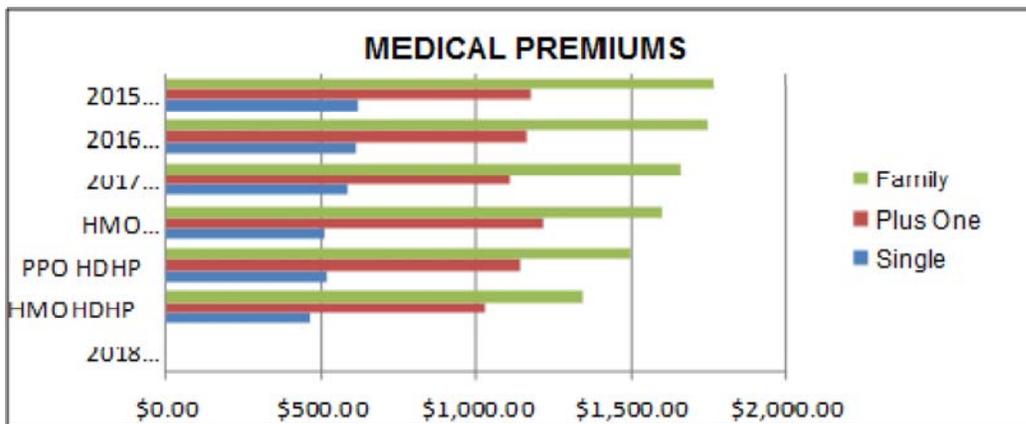
- Complete revision and distribution of personnel policies, conducting training when necessary.
- Expand the library of forms and correspondence templates to help supervisors address personnel issues consistently across all departments.
- Continue to audit and consolidate personnel records to ensure compliance with records retention schedules.
- Partner with departments as they implement personnel actions to provide guidance.

Factors Monitored by Human Resources

As illustrated above, the Village's Workers' Compensation experience modification rating (MOD) has fluctuated greatly since 2014. For 2017, we dropped to 1.21. Our 2018 goal is 1.1 or lower. HR and the Safety Committee will focus on safety training and programs for the coming year to manage our Workers' Compensation costs.

## Human Resources

FY 2018



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. In contrast, the Village has enjoyed very moderate increases. This year, the Health Information Team researched, reviewed and made recommendations for Fiscal Year 2018.

For 2018, with 3 plans to choose from, Single coverage for the HMO HDHP with Health Savings Account will be \$460.82; Plus one \$872.91 and family \$1,144.32 for the base medical plan. Health Savings Accounts will be funded by the Village in the amounts of \$1,500 for employee only coverage and \$3,000 employee plus dependents.

## Human Resources

FY 2018

Budget Summary

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$308,734</b>	<b>\$ 279,235</b>	<b>10.56%</b>	<b>\$ 29,499</b>	<b>\$ 271,839</b>	<b>\$223,123</b>
<b>Operating</b>						
Advertising	1,000	1,500	-33.33%	(500)	1,326	471
Books, Publications & Subscriptions	2,816	2,816	0.00%	0	3,371	901
Conferences & Seminars	600	600	0.00%	0	0	1,604
Contractual Services	20,000	7,500	166.67%	12,500	5,476	21,323
Employee Assistance Program	4,500	4,500	0.00%	0	3,059	3,059
Employee Physical Exams	8,369	8,369	0.00%	0	6,941	8,664
Employee Relations	20,000	30,000	-33.33%	(10,000)	29,752	29,791
Materials & Supplies	3,200	3,200	0.00%	0	5,735	4,409
Memberships & Dues	1,548	1,548	0.00%	0	499	1,664
Postage	150	150	0.00%	0	59	74
Printing & Binding	700	700	0.00%	0	482	152
Professional Services	34,000	24,000	41.67%	10,000	27,538	26,545
Travel & Training	20,000	6,400	212.50%	13,600	5,441	1,602
Uniforms	0	0	0.00%	0	0	195
Other Operating Costs	0	0	0.00%	0	(0)	0
<b>Total Operating Costs</b>	<b>116,883</b>	<b>91,283</b>	<b>28.04%</b>	<b>25,600</b>	<b>89,678</b>	<b>100,453</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$425,617</b>	<b>\$ 370,518</b>	<b>14.87%</b>	<b>\$ 55,099</b>	<b>\$ 361,517</b>	<b>\$323,577</b>

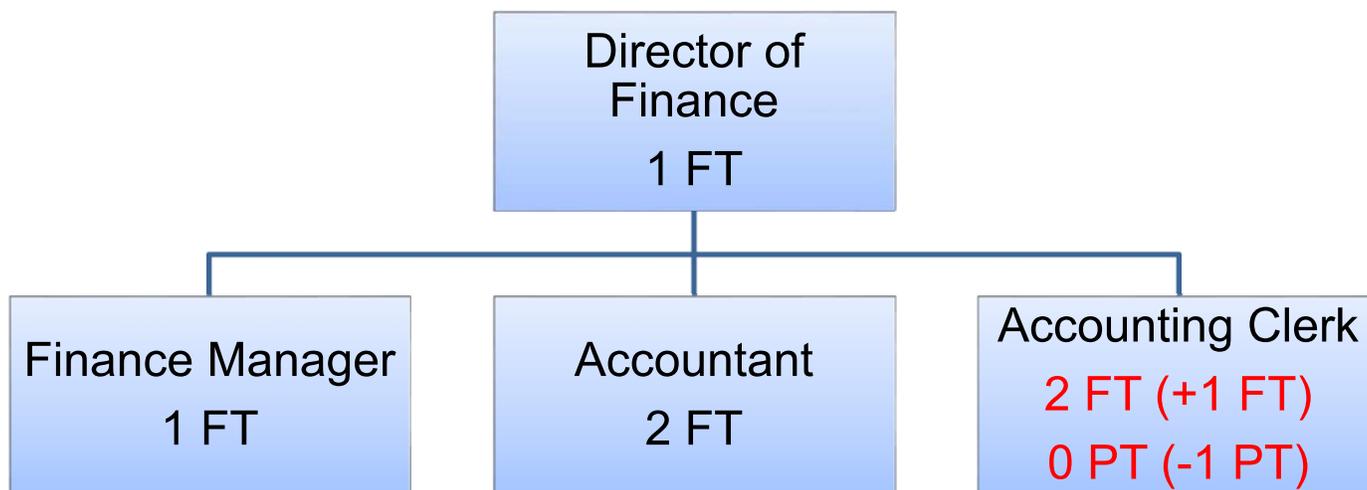
Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel;
- An increase in budgeted salary and benefits for newly hired employee;
- An investment in leadership training and team coaching components; and
- An increase in professional services that provide extensive pension actuarial analysis.

Finance

FY 2018



Note: The Finance Director also oversees the following position:

- 1 FT Country Club Accounting Clerk

The personnel change in this department is a result of changing a part-time clerical position to full-time to meet the needs of the department.

Summary	FY 2018	FY 2017	Change
Full-Time	6	5	+1
Part-Time	0	1	-1

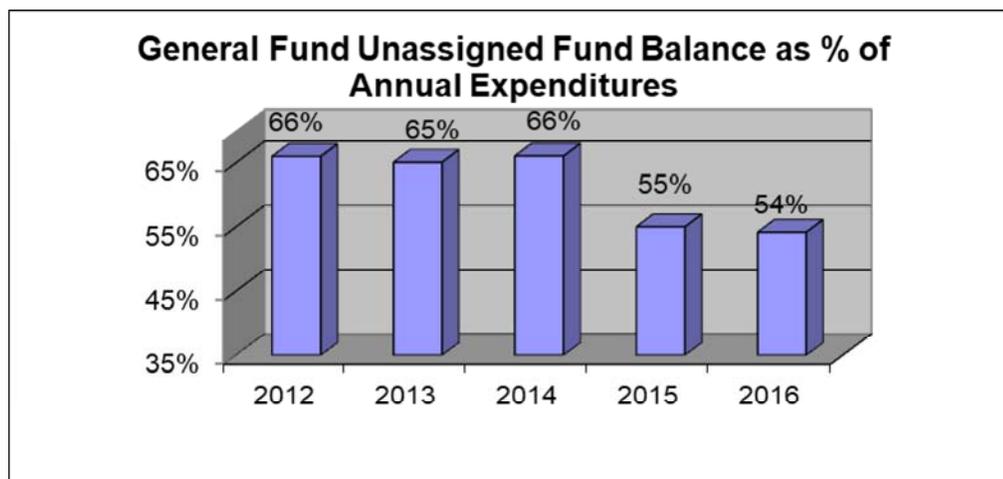
Mission Statement

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 29 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, 2016 is \$10.7 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 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;
- Reconciling and tracking fifteen (15) 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 2017/2018 are:

- Addition of one (1) full-time Accounting Clerk position / Deletion of one (1) part-time Accounting Clerk position

Current Year Accomplishments and New Initiatives

During Fiscal Year 2016/2017, the Finance Department achieved the following new initiatives and goals for improvement:

- Facilitated the annual independent audit process resulting in an unqualified opinion;
- Received the GFOA (Government Finance Officers Association) Distinguished Budget Award for the 8<sup>th</sup> consecutive year [**previously this award had not been received since 1995**];
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 28<sup>th</sup> consecutive year;
- Completed and filed all federal, state, and local reports on a timely basis;
- Completed monthly, quarterly and annual reports of Village fiscal affairs;
- The FY17 budget document was reformatted to change the page layout from landscape orientation to portrait in order to ensure consistent page configuration and presentation in an easier to read and more user-friendly format; and
- The budget summaries in the FY17 budget document were updated to include the dollar amount of increase/ (decrease) in the budget and an explanation of the budget change.

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.

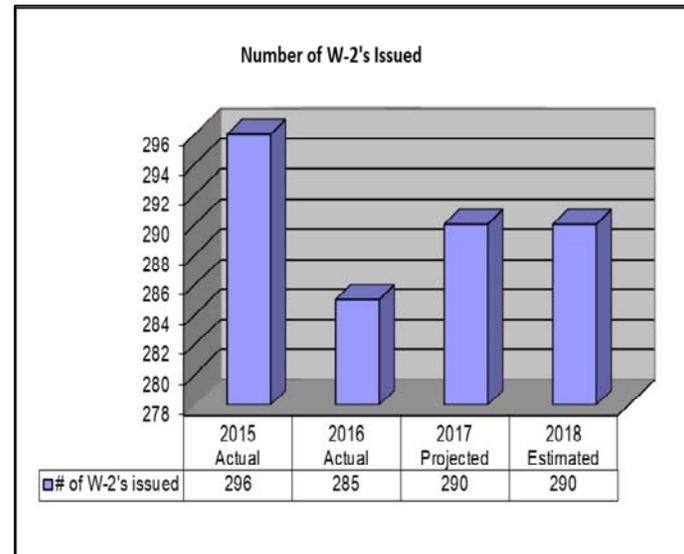
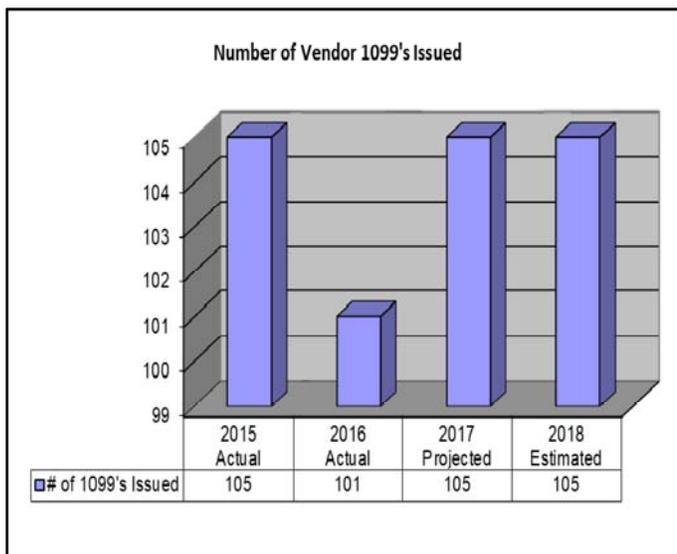
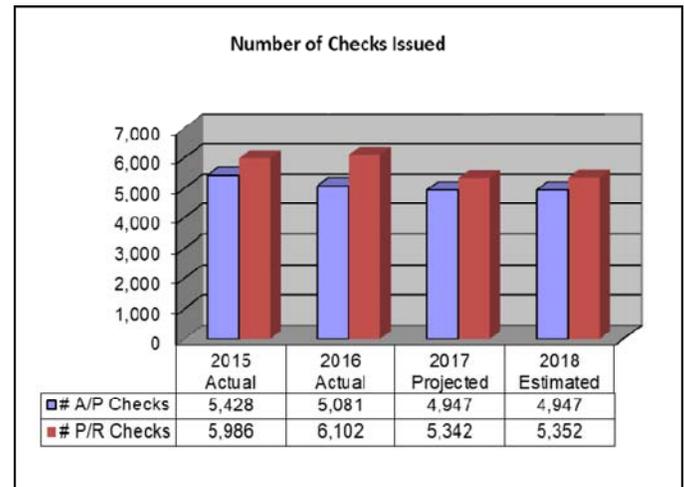
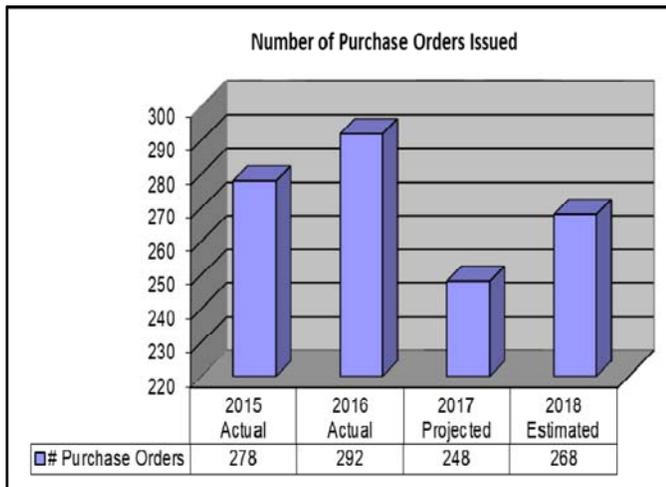
Performance Measures

<b>Goals, Objectives, and Measures</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Estimated</b>
Village Council Goal #1: Provide a sustainable financial base for the Village			
➤ Increase electronic transfers as method of payment to vendors			
○ Provide direct transfer of payments to vendors' bank accounts, reducing cost of checks and postage			
✓ Percent of vendor payments processed through electronic funds transfer	7.57%	9.01%	9.83%
➤ Provide effective information to the Village Council, citizens, and the Government Finance Officers Associations (GFOA)			
○ Utilize best practices when preparing a communication device, policy document, financial plan, and operations guide			
✓ Achievement of GFOA Award for Budget document	Yes	Yes	Yes
✓ Develop and adopt the Village's annual budget prior to September 30 <sup>th</sup> of the preceding fiscal year	Yes	Yes	Yes

Departmental Workload Indicators

Performance Measure	FY 2016 Actual	FY 2017 Projected	FY 2018 Estimated
Number of Purchase Orders issued	292	248	268
Number of Payroll Checks issued	6,102	5,342	5,352
Number of Accounts Payable Checks issued	5,081	4,947	4,947
Number of Accounts Payable Invoices processed	9,034	8,684	8,684
Number of Credit Card transactions	692	800	800
Number of 1099's issued	101	105	105
Number of W-2's issued	285	290	290
Number of Budget Amendments Processed	15	15	15
Number of EFT's	416	490	539

The following charts illustrate some departmental workload indicators:



## Finance

FY 2018

Budget Summary

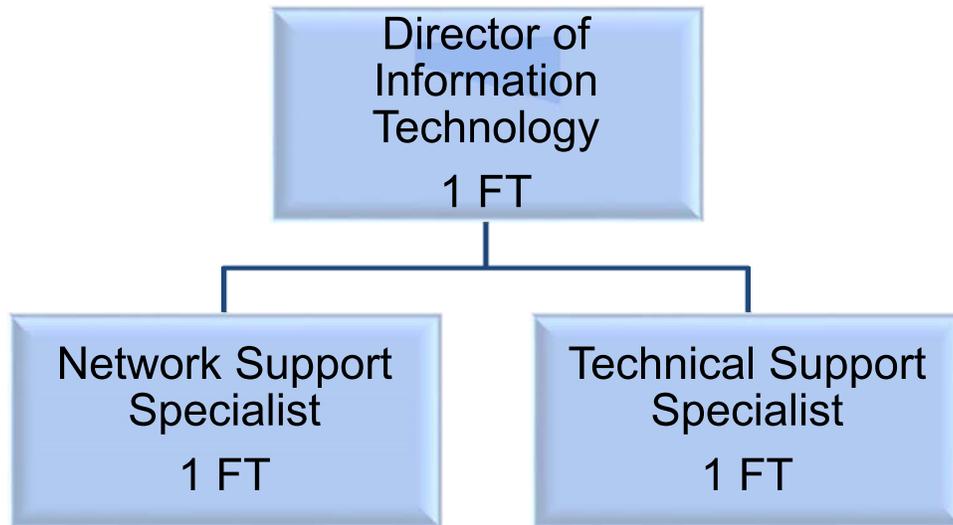
	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
<b>Total Salary &amp; Benefits</b>	<b>\$ 588,169</b>	<b>\$ 532,781</b>	<b>10.40%</b>	<b>\$ 55,388</b>	<b>\$674,916</b>	<b>\$697,065</b>
<b>Operating</b>						
Advertising	250	250	0.00%	0	0	179
Books, Publications & Subscriptions	100	300	-66.67%	(200)	597	139
Conferences & Seminars	200	500	-60.00%	(300)	0	120
Contractual Services	30,000	30,000	0.00%	0	27,336	23,954
Materials & Supplies	8,500	11,500	-26.09%	(3,000)	8,182	11,257
Memberships & Dues	370	300	23.33%	70	645	1,673
Postage	100	100	0.00%	0	134	83
Printing & Binding	3,000	4,000	-25.00%	(1,000)	1,680	3,656
Professional Services	1,000	1,000	0.00%	0	280	1,708
Travel & Training	15,600	200	7700.00%	15,400	591	53
Uniforms	0	0	0.00%	0	166	308
Other Operating Costs	0	0	0.00%	0	0	(0)
<b>Total Operating Costs</b>	<b>59,120</b>	<b>48,150</b>	<b>22.78%</b>	<b>10,970</b>	<b>39,612</b>	<b>43,130</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 647,289</b>	<b>\$ 580,931</b>	<b>11.42%</b>	<b>\$ 66,358</b>	<b>\$714,528</b>	<b>\$740,195</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel;
- A personnel expenditure increase reflecting the change of a part-time Accounting Clerk position to full-time; and
- An operating expenditure increase in additional software training to enhance operational efficiency.

Information Technology	FY 2018
------------------------	---------



Summary	FY 2018	FY 2017	Change
Full-Time	3	3	No Change
Part-Time	0	0	No Change

*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 support;
- 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 Ipad; 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 2017/2018.

### Current Year Accomplishments and New Initiatives

During Fiscal Year 2016-2017, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Installation of additional License Plate Recognition cameras.
- Upgrade all cameras and equipment at Village facilities to high definition.
- Virtualization software upgrade to version 6.5.
- Upgrade all Police laptops to Windows 10.
- Upgraded Community Development location to fiber connectivity.
- Implementation of new computer management software at the Village library.
- Installation of Cisco POE network switches at all Village facilities for increased bandwidth and security features.
- Redesign of all Village IT equipment closets.
- Redesign of Village network for new phone system.
- Implementation of Archive social software to archive social media outlets for record keeping.
- Setup and implementation of Emergency Operations Center in Public Safety building.
- Antivirus upgrade to latest version.
- New audio and video system in Public Safety multi-purpose room.
- Setup of crossmatch fingerprint scanners.
- Implementation of disaster recovery plan for secure offsite data storage.
- Implementation of ransomware filtering on web gateway.
- Installation of new data drops at Community Development.
- Implementation of Mobile field inspector application for Code Enforcement.
- Installation of Active911 software for active monitoring of rescue calls.
- Implementation of Windows SUS server for patches and security updates.
- Installation of new Village-wide Avaya IP office phone system.
- Installation of numerous desktop computers throughout Village.
- Storage archiving to Amazon Cloud.
- Laserfiche upgraded to version 10.2.1

*continued on next page*

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:

**Implement additional 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 and stay up to date with all Village events and activities.
- b. Allow Village residents the capability to sign up for 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. Implement Tyler Munis Workflows to streamline financial processes.
- b. Continue to modernize all data closets at Village facilities with latest technologies.
- c. Continue to implement safeguards on Village network to prevent cyber attacks.

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:

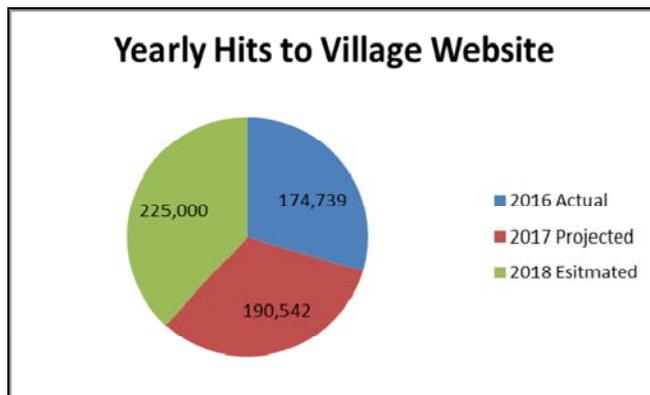
- a. Proactively address IT infrastructure, maintenance and replacements needs.
- b. Distribute IT capital expenses evenly over ten (10) year period to avoid year to year fluctuation.

## Information Technology

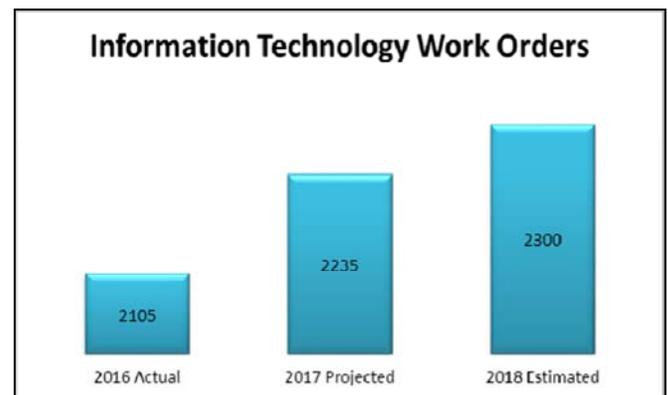
FY 2018

*Performance / Workload Measures*

Performance Measure	FY 2016 Actual	FY 2017 Projected	FY 2018 Estimated
Number of virus attacks on Village network	0	1	2
Virtualization of Village servers	16	20	22
Average number of yearly hits to Village website	174,739	190,542	225,000
IT Work Orders Completed	2105	2235	2300



**Village Website Hits:** As shown above, the new Village Website continues to see a significant increase in web traffic. More residents and visitors are utilizing the website to stay current with Village events. We have also seen an increase on residents and visitors signing up to be notified on specific Village business topics. The IT department strives to create additional online resources and tools for website visitors to utilize.



**IT Work Orders:** In 2016, the Information Technology Department completed 2,105 IT-related work orders (not including special projects or server-related issues). As shown above, IT work orders are projected to increase slightly next year, mainly due to the renovation of the new clubhouse at the Country Club and additional computers throughout the Village. The Information Technology Department performs weekly quality assurance checks on servers and camera systems, as well as testing disaster recovery with daily backups.

## Information Technology

FY 2018

Budget Summary

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
<b>Total Salary &amp; Benefits</b>	<b>\$ 338,809</b>	<b>\$ 323,058</b>	<b>4.88%</b>	<b>\$ 15,751</b>	<b>\$ 313,439</b>	<b>\$ 260,281</b>
<b>Operating</b>						
Contractual Services	47,000	44,000	6.82%	3,000	27,783	98,077
Licenses & Fees	6,000	6,000	0.00%	0	7,855	3,413
Materials & Supplies	10,300	15,400	-33.12%	(5,100)	57,173	13,090
Postage	25	25	0.00%	0	16	10
Professional Services	3,000	6,000	-50.00%	(3,000)	531	44,322
Repairs & Maintenance	3,000	28,000	-89.29%	(25,000)	2,744	1,707
Travel & Training	1,000	2,000	-50.00%	(1,000)	0	0
Other Operating Costs	0	0	0.00%	0	0	25
<b>Total Operating Costs</b>	<b>70,325</b>	<b>101,425</b>	<b>-30.66%</b>	<b>(31,100)</b>	<b>96,101</b>	<b>160,645</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 409,134</b>	<b>\$ 424,483</b>	<b>-3.62%</b>	<b>\$ (15,349)</b>	<b>\$ 409,540</b>	<b>\$ 420,926</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to the decrease in operating costs:

- An overall decrease in repairs and maintenance as compared to FY17 which included a one-time purchase to upgrade the wireless camera system.

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.

## Village Attorney

FY 2018

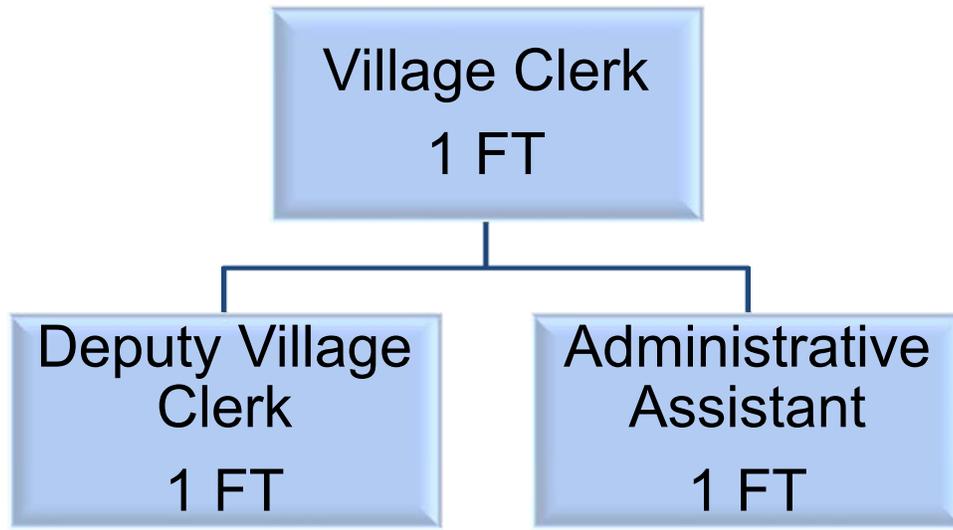
Budget Summary

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Operating</b>						
Village Attorney	\$ 125,000	\$ 125,000	0.00%	\$ 0	\$102,062	\$104,084
Legal Services - Special	10,000	10,000	0.00%	0	4,125	14,500
Legal Services - Labor	25,000	25,000	0.00%	0	7,246	19,815
Materials & Supplies	0	0	0.00%	0	0	524
<b>Total Operating Costs</b>	<b>160,000</b>	<b>160,000</b>	<b>0.00%</b>	<b>0</b>	<b>113,432</b>	<b>138,923</b>
<b>Total Expenses</b>	<b>\$160,000</b>	<b>\$ 160,000</b>	<b>0.00%</b>	<b>\$ 0</b>	<b>\$113,432</b>	<b>\$138,923</b>

Explanation of Increase / (Decrease):

There is no change in total expenses.

Village Clerk	FY 2017
---------------	---------



Summary	FY 2017	FY 2016	Change
Full-Time	3	3	No Change
Part-Time	0	0	No Change

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 Village Clerk serves as Clerk of the Council. The Office of the Village Clerk is comprised of the Clerk, Deputy Clerk, and Administrative Assistant, who provide 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;
- Administration of Village elections;
- Records retention, including digital imaging, indexing and online publication in the electronic records database, and records disposal in compliance with statutory requirements;
- 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;
- Publication of advisory board vacancies, solicitation of new applicants, notification to board members of appointments and term expirations, and preparation of associated reports;
- Receipt of bids, attendance at bid openings, online publication of bids received by the Village, and retention/disposition of bid records;
- Publication of Council and advisory board meetings, public hearings, collective bargaining sessions, and municipal election information in the Village Newsletter, on the website and Facebook, in newspapers of general circulation, and posting of public notices;
- Management of Council correspondence;
- Coordination of Council registration and travel for FLC Conference and other events;
- Notary public services;
- Organization of Council special events, such as the annual Advisory Board Dinner, as well as special recognition of residents or sports teams at Council meetings;
- 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.

Personnel Changes

There are no personnel/title changes for Fiscal Year 2017/2018.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2016/2017, the Clerk's office accomplished the following goals and initiatives:

- Provided support and assistance to the Village Council and the Human Resources Department during the search process for a new Village Manager.
- Administered the March 14, 2017 Municipal Election. Duties include qualifying candidates and receiving campaign finance reports; hiring poll workers, securing polling locations, legal advertising, delivering ballots to the tabulation center, serving on the canvassing board, and coordinating election activities with the Palm Beach County Supervisor of Elections.
- Supported Village voters by providing information on the general and municipal election through the newsletter and website. Election details provided on the website included information on qualifying as a candidate for Village Council, candidates for Village Council, polling locations, and links to voter registration, early voting, vote by mail, sample ballots, constitutional amendments, and candidates for county, state, and federal office. Advertised the general and municipal elections on Facebook and the Village Hall slideshow.
- Assisted the AAUW (American Association of University Women) with "Meet the Candidates" event.
- Created a Florida Legislature webpage to make it easier for citizens to access information on the current session, view and track bills through the legislative process, and contact the elected officials who represent North Palm Beach.
- Promoted volunteers and public participation with articles and photos in the Newsletter; publicized volunteer options such as assisting with special events or serving as an AARP Tax Aide Counselor; recognized the service of advisory board members at Council meetings and during National Volunteer Week; and coordinated the annual Advisory Board Dinner.
- Used the Newsletter and Facebook to advertise new website options for receiving notification of activities, events, meetings, agendas and minutes, as well as the ability to report and track concerns.
- Enhanced communication with residents by improving and continuously updating 54 pages of content on the website related to Council, Clerk, Elections, Advisory Boards, Public Hearings, Ordinances, Public Records, and Community Calendars.
- Reformatted the electronic agenda for Village Council meetings by including embedded links to agenda supporting documents to make it more user-friendly.
- Updated the Boards and Committees Handbook.
- Published the Budget Workshop meeting schedule in the Newsletter, along with an article explaining the budget process and encouraging residents to attend the meetings.
- Served as Village liaison and Board member of Support Our Troops USA; publicized activities through the newsletter/website/slideshow/Facebook, participated in packing days, and coordinated the use of Village clerical, facility, and vehicle resources.
- Fostered the professional development of staff through training and continuing education.

Goals and Objectives

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

Council Goal:

**Continuously improve the way the Village operates**

Department Goal:

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

Objectives:

- a. Create a more comprehensive Orientation Guide for elected officials.
- b. Collaborate with Code Compliance Division to review and improve interdepartmental procedures for Code Enforcement Special Magistrate Hearings.
- c. Evaluate filing structure for electronic document storage in Laserfiche to simplify storage and retrieval of long-term and permanent records.

Department Goal:

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

Objectives:

- a. Publicize volunteer opportunities via Facebook, the Village newsletter, website, and email notifications.
- b. Promote volunteerism and public participation through articles and photos in the Village newsletter, local newspaper, website, social media, and Village Hall slideshow.
- 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.
- e. Assist Village Administration in scheduling joint Council/Board meetings to enhance communication.

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. Work with IT and new Communications Manager to further refine and improve the website to ensure citizens have easy access to Village services and information through increased use of features such as online forms, news updates, and photo galleries, as well as links to website content on Facebook.
- b. Utilize website tools to ensure Council agendas, agenda backup documents, minutes, and recordings are easy to access; ensure email/text notifications contain links to agendas and backup documents.
- c. Review website statistics in order to measure the effectiveness of communications and gauge resident's level of interest in, and use of, online resources.
- d. Issue public notices on Facebook in addition to traditional, legally-required methods.
- e. Work with new Communications Manager to reformat and update the Village Guide to Services.

## Village Clerk

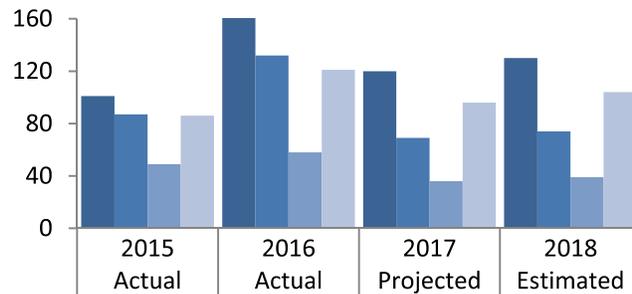
FY 2018

*Performance / Workload Measures*

Performance Measure	FY 2016 Actual	FY 2017 Projected	FY 2018 Estimated
<u>Council Meetings:</u> Regular Session	22	22	22
Workshop Session	12	14	15
Special Session	11	12	8
Budget Workshop	8	7	7
Total Ordinances/Code Amendment ordinances	13/5	18/8	22/10
Total Resolutions/Resolutions approving contracts, leases, agreements	87/36	103/61	105/65
Code Enforcement Special Magistrate Hearings	9	11	11
Code Enforcement case files prepared	47	45	50
Code Enforcement liens recorded	18	20	25
Code Enforcement liens released	10	10	15
Newsletter articles, Website/Facebook/Lobby postings promoting Village volunteers, volunteering, and civic involvement	79	65	80
Applications and inquiries received in Clerk's Office regarding Village boards and/or public service options	13	17	20
Public records provided within 1-5 business days of receipt	80.49% 132/164	57.00 % 69/120	57.00% 74/130
Public records provided the same day as requested	35.37% 58/164	30.00% 36/120	30.00% 39/130
Public records provided at no charge to requestor	73.78% 121/164	80.00% 96/120	80.00% 104/130

Website Subscriber Data	FY 2016 effective 9/16/16	FY 2017 effective 8/25/17
<b>AGENDAS</b> <b>Village Council and Advisory Boards</b>	<b>208 subscribers for 11 Agendas</b> 1. Council Regular Session ..... 38 2. Council Workshop Session ..... 31 3. Planning Commission ..... 27 4. Waterways Board ..... 26 5. Golf Advisory Board ..... 25	<b>293 subscribers total for 13 Agendas</b> 1. Council Regular Session ..... 59 2. Council Workshop Session ..... 46 3. Planning Commission ..... 39 4. Waterways Board ..... 34 5. Golf Advisory Board ..... 29
<b>CALENDARS</b> <b>Village Council Advisory Boards Departments/Events</b>	<b>448 subscribers total for 17 Calendars</b> 1. NPB Country Club ..... 77 2. Recreation Events ..... 71 3. Parks & Recreation ..... 60 4. Village Council ..... 37 5. Library Events ..... 36	<b>806 subscribers total for 17 Calendars</b> 1. NPB Country Club ..... 122 2. Recreation Events ..... 100 3. Parks & Recreation ..... 99 4. Village Council ..... 74 5. NPBCC Community Input Meeting ..... 69

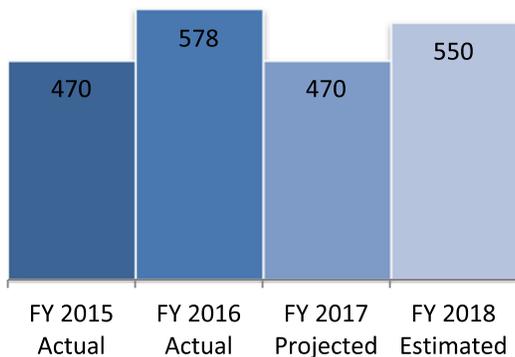
## Public Records Requests



	2015 Actual	2016 Actual	2017 Projected	2018 Estimated
Total Requests	101	164	120	130
Provided 1-5 business days	87	132	69	74
Provided same day	49	58	36	39
Provided at no charge	86	121	96	104

The public may review or obtain copies of records by searching the online public records database or by contacting the Clerk's office or relevant department. The Clerk's office acknowledges receipt of requests for public records and ensures that the requestor receives documents in a timely manner. Records that are available in a digital format are provided at no charge by email or on the website, whenever feasible.

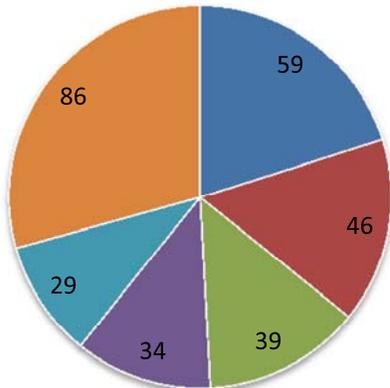
## Lien Certifications



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 enforcement violation fines or a property may be subject to an assessment for water lines. The number of lien certifications issued is a general indication of property sales, refinances, or transfers of ownership.

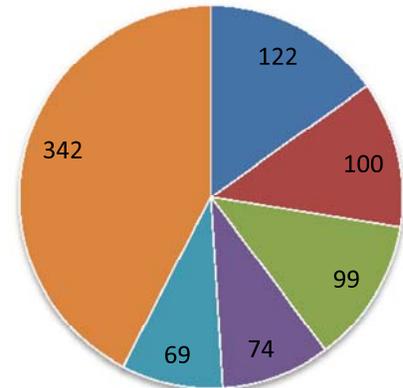
The Village website was completely redesigned in FY 2015 to improve communication and service delivery to our residents through interactive tools and online access to Village staff, services, and resources. Residents can sign up (subscribe) to receive news alerts and notifications of meetings and community events via email and/or text message.

**Website Agenda Subscribers**



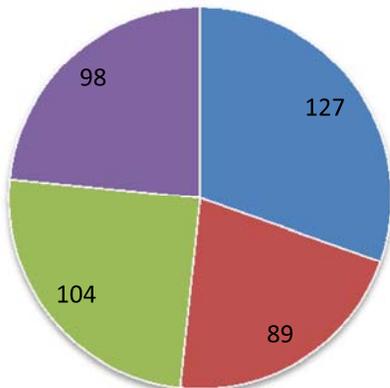
- Council Regular
- Council Workshop
- Planning Commission
- Waterways Board
- Golf Advisory Board
- Other Agendas (8)

**Website Calendar Subscribers**



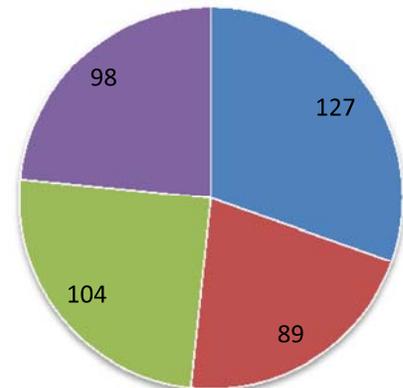
- NPB Country Club
- Recreation Events
- Parks & Recreation
- Village Council
- NPBCC Community Input Meeting
- Other Calendars (17)

**Website Newsflash Subscribers**



- Country Club
- Elections and Voting
- Police Department
- Public Hearings

**Website Notify Me Subscribers**



- New Clubhouse
- Village Master Plan
- Village Newsletter
- Public Hearings

## Village Clerk

FY 2018

Budget Summary

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
<b>Total Salary &amp; Benefits</b>	<b>\$ 344,291</b>	<b>\$ 324,059</b>	<b>6.24%</b>	<b>\$ 20,232</b>	<b>\$ 316,432</b>	<b>\$ 293,214</b>
<b>Operating</b>						
Books, Publications & Subscriptions	35	35	0.00%	0	22	22
Conferences & Seminars	925	650	42.31%	275	925	0
Contractual Services	5,000	5,000	0.00%	0	3,687	3,408
Election Expense	24,300	22,000	10.45%	2,300	270	45,905
Materials & Supplies	3,500	3,500	0.00%	0	2,303	3,922
Memberships & Dues	505	605	-16.53%	(100)	575	602
Printing & Binding	600	600	0.00%	0	570	256
Professional Services	100	100	0.00%	0	0	65
Special Events	0	0	0.00%	0	766	0
Support Our Troops	0	0	0.00%	0	0	0
Travel & Training	1,410	1,920	-26.56%	(510)	577	341
Uniforms	0	100	-100.00%	(100)	27	0
Other Operating Costs	1,150	950	21.05%	200	475	1,426
<b>Total Operating Costs</b>	<b>37,525</b>	<b>35,460</b>	<b>5.82%</b>	<b>2,065</b>	<b>10,198</b>	<b>55,947</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 381,816</b>	<b>\$ 359,519</b>	<b>6.20%</b>	<b>\$ 22,297</b>	<b>\$ 326,630</b>	<b>\$ 349,161</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel; and
- An operating expenditure increase in election costs.

## General Services – Village Hall

FY 2018

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

Budget Summary

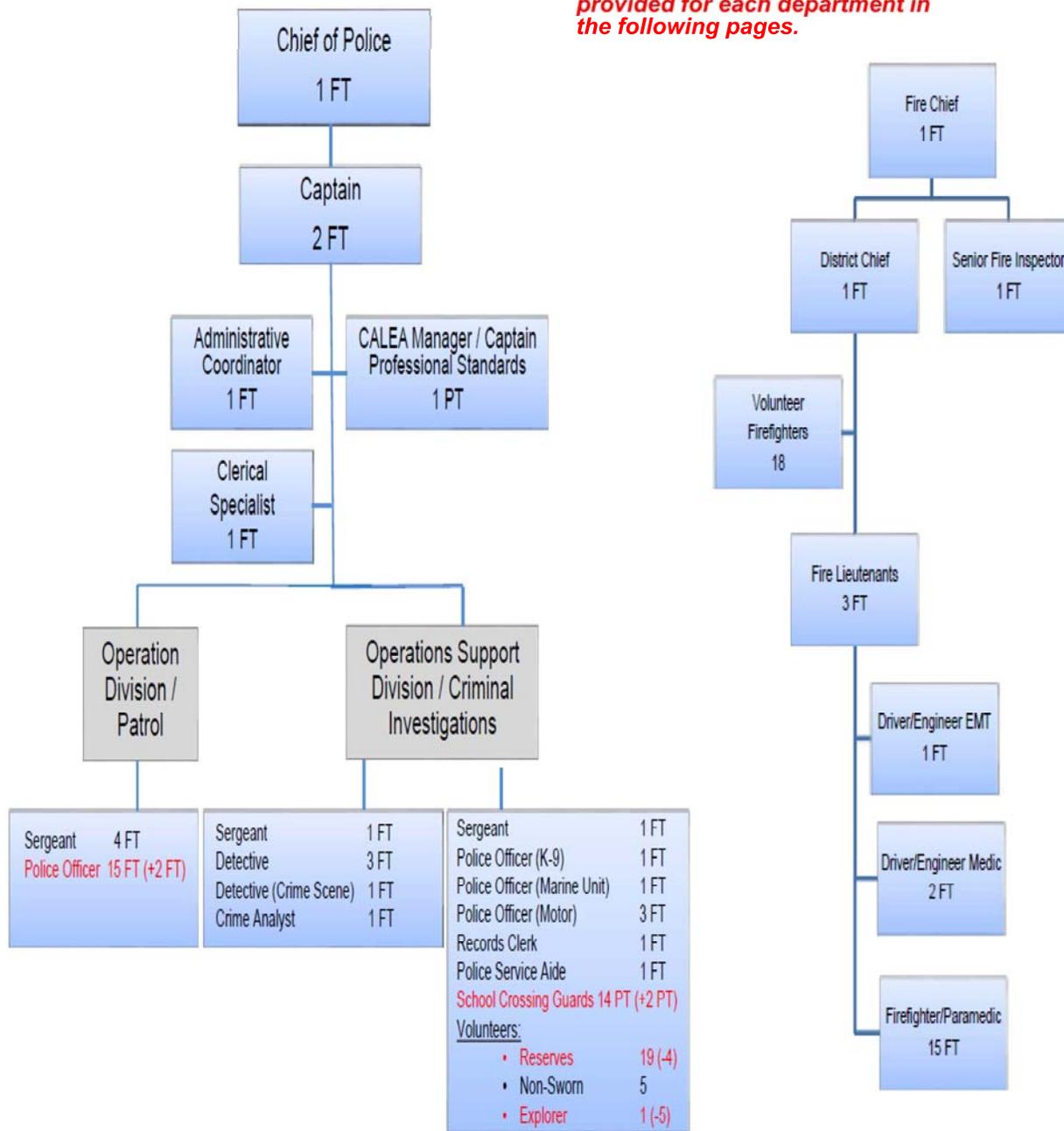
	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Operating</b>						
Historian	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 399
Materials & Supplies	10,000	9,900	1.01%	100	6,526	5,952
Newsletter	44,000	44,000	0.00%	0	37,511	39,559
Postage	25,000	35,000	-28.57%	(10,000)	23,932	22,311
Rental	5,605	6,268	-10.58%	(663)	5,409	6,082
Repairs & Maintenance	0	1,245	-100.00%	(1,245)	12,188	46,447
Utilities	21,429	22,625	-5.29%	(1,196)	22,872	33,971
Other Operating Costs	80	80	0.00%	0	0	0
<b>Total Operating Costs</b>	<b>106,114</b>	<b>119,118</b>	<b>-10.92%</b>	<b>(13,004)</b>	<b>108,438</b>	<b>154,720</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$106,114</b>	<b>\$ 119,118</b>	<b>-10.92%</b>	<b>\$ (13,004)</b>	<b>\$ 108,438</b>	<b>\$ 154,720</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to a decrease in operating costs for postage.

**Public Safety (Combined)** **FY 2018**

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



Summary	FY 2017	FY 2016	Change
Full-Time	62	60	+2
Part-Time	15	13	+2
Volunteers	25	34	-9

## Public Safety (Combined)

FY 2018

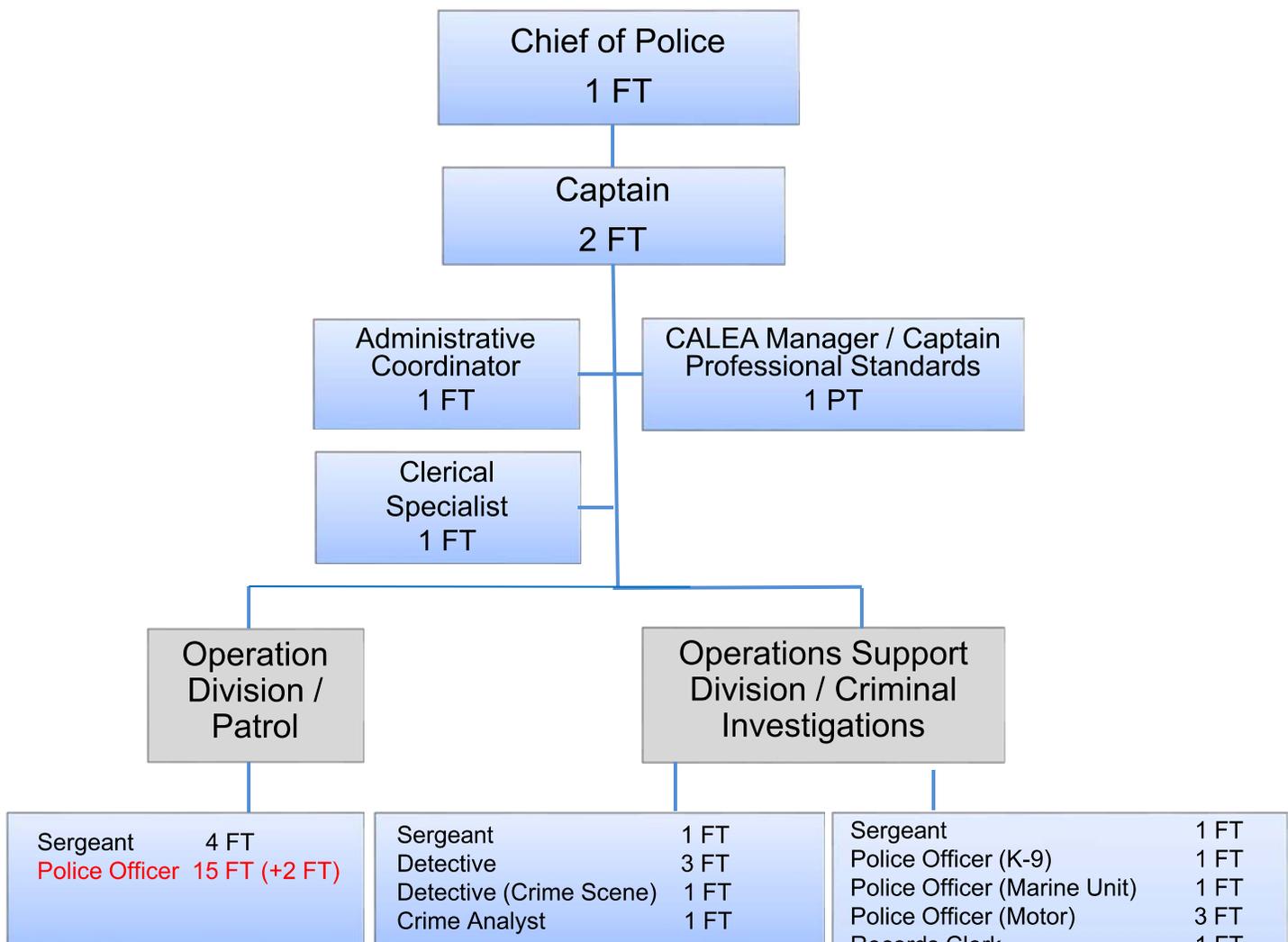
Budget Summary

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	\$7,843,093	\$7,377,573	6.31%	\$465,520	\$7,794,826	\$7,650,528
<b>Operating</b>						
Advertising	180	180	0.00%	0	-	25
Books, Publications & Subscriptions	2,600	2,150	20.93%	450	1,436	1,771
Conferences & Seminars	600	600	0.00%	0	379	930
Contractual Services	516,871	505,013	2.35%	11,858	426,640	399,882
Employee Relations	3,000	2,000	50.00%	1,000	1,044	1,585
Gas, Oil & Lubricants	142,200	149,600	-4.95%	(7,400)	86,435	115,961
Law Enforcement Trust (Operating)	0	0	0.00%	0	4,800	4,000
Licenses & Fees	9,666	11,666	-17.14%	(2,000)	1,038	10,241
Materials & Supplies	242,700	237,820	2.05%	4,880	143,972	153,562
Memberships & Dues	4,140	4,275	-3.16%	(135)	2,662	2,684
Postage	2,200	1,738	26.58%	462	1,191	1,341
Printing & Binding	4,000	4,350	-8.05%	(350)	3,220	3,549
Professional Services	25,600	25,400	0.79%	200	25,139	15,597
Rental	29,950	23,350	28.27%	6,600	20,677	18,647
Repairs & Maintenance	154,500	115,500	33.77%	39,000	105,273	92,519
Travel & Training	69,060	68,110	1.39%	950	55,492	46,196
Uniforms	64,000	61,000	4.92%	3,000	53,108	51,318
Utilities	92,147	98,507	-6.46%	(6,360)	92,412	97,398
Other Operating Costs	80	80	0.00%	0	0	0
<b>Total Operating Costs</b>	<b>1,363,494</b>	<b>1,311,339</b>	<b>3.98%</b>	<b>52,155</b>	<b>1,024,917</b>	<b>1,017,205</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>27,405</b>	<b>16,640</b>
<b>Total Expenses</b>	<b>\$9,206,587</b>	<b>\$8,688,912</b>	<b>5.96%</b>	<b>\$517,675</b>	<b>\$8,847,148</b>	<b>\$8,684,373</b>

Note: The Public Safety services performed by the Village include: police, fire and emergency medical services. The combined budget summary above is for illustrative purposes only. Increases or decreases in total expenses are indicated on each department's individual budget summary.

## Police

FY 2018



Note: The changes in this department are primarily a result of:

- The addition of a NET (Neighborhood Enhancement Team) to resolve quality of life issues in the Village neighborhoods, in collaboration with Fire Rescue, Code Compliance and Public Works.
- Additional Crossing Guards due to the increased student population.
- Recruiting efforts are on-going for Volunteer programs

Summary	FY 2018	FY 2017	Change
Full-Time	38	36	+2
Part-Time	15	13	+2
Volunteers	25	34	-9

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) police officers, a Records Clerk, a Clerical Specialist, a Police Service Aide, a Crime Intelligence Analyst and an Administrative Coordinator. The Department currently has thirteen (13) part-time personnel (one who serves as the CALEA Manager/Captain of Professional Standards and twelve (12) School Crossing Guards). There are nineteen (19) Reserve Officers and five (5) non-sworn volunteers. The Patrol squads 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 Police Chief 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 Police Chief. The Coordinator also performs duties related to payroll, purchasing, and Criminal Justice Standards and Training Commission requirements.

The Police Department consists of three (3) functional areas:

- Operations/Patrol
- Operations Support/Detective Squad and Special Operations
- Professional Standards/ Training/Internal Affairs/Accreditation

Each functional area is commanded by a Police Captain who is responsible for overseeing: Patrol, the Detective Squad, Special Operations, Records, and other administrative duties. The current organizational structure has streamlined internal communications and processes, thereby improving responsiveness and overall customer service.

Patrol consists of four (4) squads 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) Police Sergeant for each squad to provide the necessary coverage 24-hours per day.

The Detective Squad consists of a Police Detective Sergeant, a Criminal Intelligence Analyst, three (3) Police Detectives, and a Police 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.

Professional Standards consists of the Internal Affairs function, the Training function, and the CALEA Accreditation function.

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 the 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.

The Police Department continues to work diligently to improve 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 police officer development; and the Department now hosts regional classes to provide them the tools to be successful. Police 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 community policing officers to deploy surveillance technology at key locations to assist the Department with crime prevention and detection. Each police vehicle is equipped with a laptop for report writing and easy access to intelligence information.

In April 2017, the North Palm Beach Police Department completed the third national re-accreditation on-site assessment. The Department was re-accredited for a four year assessment cycle at the July 2017 Commission Conference.

The Police Department continued to participate in the re-accreditation process, which began nine (9) years ago after receiving the initial accreditation in 2008. The core accreditation 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 four (4) years. Effective April 2017, inspections will be

conducted annually 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.

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 one (1) participant.

#### Police Officer Reserve Program

The Police Officer Reserve program is established for Florida Certified Law Enforcement Police Officers who have an interest in serving this community as part of the North Palm Beach Police Department. The program currently has nineteen (19) Reserve Police Officers, with openings for an additional thirteen (13) officers.

#### Volunteers in Policing

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

#### Security Surveys/Home and Business

The Department's specially trained community policing officers provide free residential and business security surveys to reduce the chances of a break-in at a residence or business. A police 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 fifteen (15) security surveys in 2016.

#### Trespass Program

This program allows business owners to sign an affidavit giving consent for police officers to act as an agent, thereby giving them the authority to request people to vacate the premises. After the affidavit is signed, the owner installs (at their own expense) specifically worded "No Trespass" signs in visible locations throughout the property. Police Officers advise persons found on the premises that failure to leave the area may result in arrest. Currently there are forty five (45) properties involved in this 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. These prevention strategies are accomplished by a park, walk and talk technique and by distributing flyers, faxes, and e-mails. The Department distributed twenty two hundred (2,200) flyers in 2016.

### Gun Lock Program

Free gun locks are provided to residents to keep their homes safe through secured firearms. The Department distributed one hundred and seventy five (175) gun locks in 2016.

### Community Participation Meetings

Police 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 three hundred (300) meetings in 2016.

### 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 seven (7) meetings throughout 2016.

### 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 nineteen (19) seminars in 2016.

### 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 two (2) Workers on Watch meetings held at Public Works in 2016.

### 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 fifty (50) children were fingerprinted in 2016.

### SmartWater Program

This is a new program implemented to address residential, auto and vessel burglaries. The Police Department purchased kits that were distributed to residents to safeguard their personal property and aid in the recovery of stolen property.

### Transitional Neighborhood Team (TNT)

There are currently seventeen (17) members of TNT which include one (1) Commander, two (2) Team Leaders, two (2) Police Detectives/Logistics and twelve (12) Operators.

Personnel Changes:

The personnel/title changes for Fiscal Year 2017/2018 are:

- Addition of two (2) Police Officers
- Addition of two (2) Crossing Guards

Volunteers

- Recruiting efforts underway to increase the number of Reserve Police Officers
- Recruiting efforts underway to increase the number of Explorers

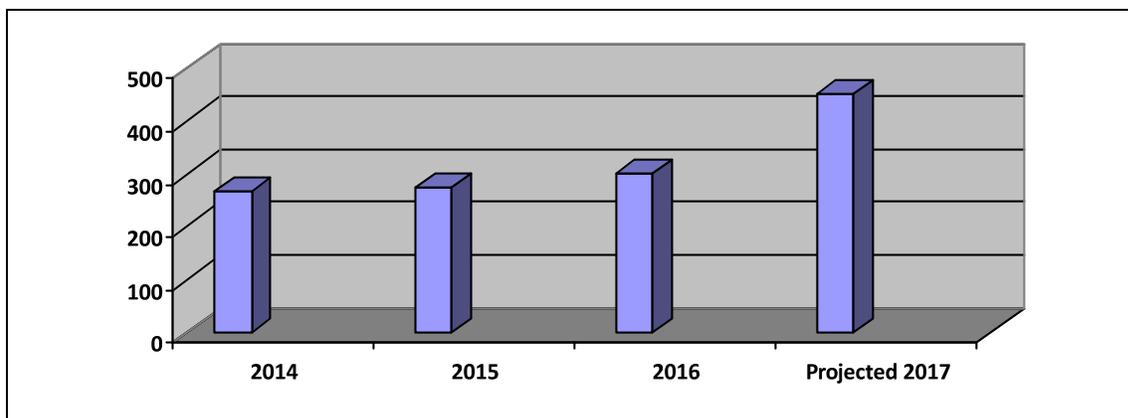
Additional Purchases

- Add one (1) Un-marked police vehicle with the police package, for the (2) Police Officers

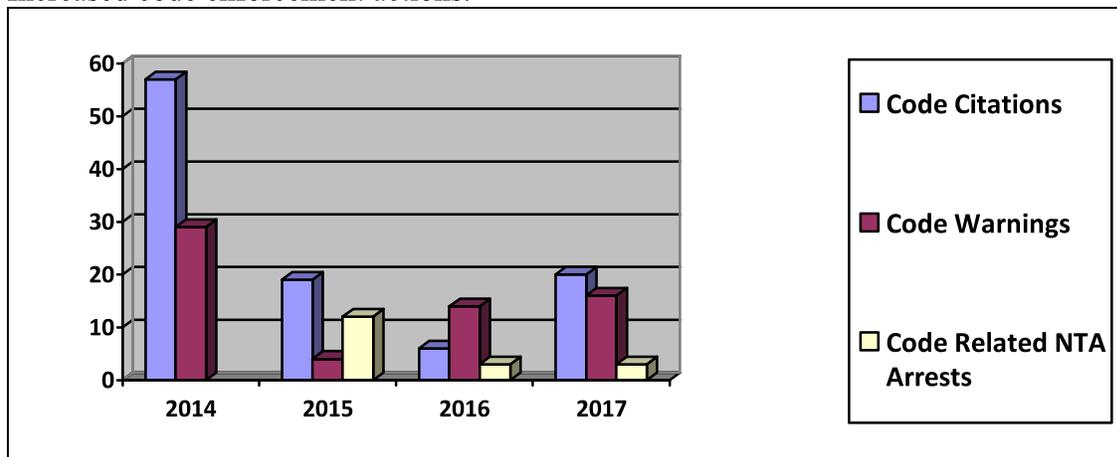
Current Year Accomplishments and New Initiatives

During Fiscal Year 2017/2018, the Police Department achieved the following new initiatives and improvement goals:

- Increased community participation/meetings:



- Increased code enforcement actions:



**ANNUAL REPORT INFORMATION**

- Increase in overdose cases.
- Biased based policing report.
- Use of force analysis.
- Transitional Neighborhood Teams (TNT) consisting of seventeen (17) members of TNT which include one (1) Commander, two (2) Team Leaders, two (2) Police Detectives/Logistics and twelve (12) Operators 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 offense 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:**

- a. Improve and maintain Village waterways as a unique Village asset
  - The Police Department submitted the Palm Beach County Manatee Law Enforcement grant as an opportunity to increase law enforcement presence on the Village waterways.
- b. Maintain ratio of UCR Part I crimes reported at current clearance rate.
- c. Enhance communication with residents through mediums such as the Village Newsletter and website and other forms of communications.
  - Community Meetings have replaced the traditional Neighborhood Watch program. This has allowed for several pockets within the Village to connect and address community policing based initiatives.
- d. Enhance traffic safety for Village residents through education and enforcement efforts to reduce crashes.
  - Participating in the FDOT Grant that covers the High Visibility Enforcement program for pedestrians and bike safety.
- e. Maintain participation with community groups through meetings, events, and resident participation.
- f. Focus on transitional neighborhoods, using both community policing philosophies and transitional neighborhood team initiatives to reduce crime and improve the quality of life.
  - The Citizen Response Survey is made available to residents that would like to participate or have suggestions for improvement within the organization.
- g. Continue to pursue the pedestrian and bicycle safety enforcement grant to aid in funding the project to improve pedestrian and bicycle safety through education and enforcement.
- h. Continue to inform the public of safety messages and announce upcoming events displayed on the message board.

Council Goal:

**Continuously improve the way the Village operates.**

Department Goal:

**Utilize all Police resources 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 and take a leadership role in the coordination of the interdepartmental program (Neighborhood Enhancement Team) to resolve quality of life concerns in Village's neighborhoods.
- b. Improve communication with businesses, encouraging participation of businesses in Village events.
  - Watch Commander Liaisons continue to engage high risk businesses within the Village which include Sober Homes, Motel and Lodging establishments, and Massage Parlors in an effort to encourage open dialogue and deter criminal activity.
- c. Increase business outreach through directed patrols and business closing programs.
- d. Continue educational efforts with Village residents on code requirements with emphasis on quality of life issues.
- e. License Plate Reader's installed to reduce criminal activity and to assist in enforcement and apprehension.

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 bow 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.
- e. Attempt to secure equipment from outside surplus equipment in order to offset agency cost.
- f. Utilize reserve officers, police explorers, and volunteer civilian staff as a cost efficient alternative to full time employees.

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.
- b. Maintain a high level of appearance and condition of Village parks and recreational facilities, including the Country Club.
  - The department continues to provide presence through directed patrol and citizen contact at all Village Parks and community fields.
- c. Apply Crime Prevention through Environmental Design concepts in neighborhood 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.

Council Goal:

**Implement the Master Plan for business economic development in our commercial corridors and community development in our neighborhoods.**

Departmental Goal:

**Identify grant opportunities.**

Objectives:

- a. Law Enforcement support through grant funding opportunities continues to remain a priority within the organization. The Bulletproof Vest Project (BVP), Florida Department of Transportation (FDOT) Pedestrian Enforcement and Palm Beach County Manatee Enforcement grant applications have been submitted.

Council Goal:

**Establish programs to create a “family-feel” within the organization.**

Departmental Goal:

**Develop leadership capabilities.**

Objectives:

- a. Law Enforcement Resilience Training for all command staff and police officers. Continued training and development programs.

Performance / Workload Measures

<b>Performance Measure</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Estimated</b>
Community Policing Contacts	1,335	1,400	1,500
Enforcement Contacts	4,800	5,471	5,570
Number of code compliance issues	20	18	15
Increase number of warnings issued for traffic stops	2,065	2,115	2,120
Reduce traffic crash reports	364	210	150

## Police

FY 2018

*Crime Statistics*

	Jan 2015 Dec 2015	Jan 2016 Dec 2016	+ / -	% Change	Actual Cases
Murder	0	0	0	0%	0
Sexual Assault	1	0	-1	-100%	0
Robbery	1	2	1	100%	2
Aggravated Assault	9	8	-1	-11%	8
Aggravated Stalking	0	1	1	100%	1
Stolen Vehicle	14	17	3	21%	17
Burglary to Residence	27	33	6	22%	33
Burglary Non- Residence	10	11	1	10%	11
Burglary to Vehicle	50	38	-12	-24%	38
Theft	85	74	-11	-13%	74
<b>TOTALS:</b>	<b>197</b>	<b>183</b>	<b>-14</b>	<b>-7%</b>	<b>183</b>
<b>Arrests:</b>	<b>277</b>	<b>233</b>	<b>-44</b>	<b>-16%</b>	<b>233</b>

## 10 Year Statistics (Jan – Dec)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Murder	0	0	0	0	0	0	0	0	0	0
Sexual Assault	1	2	1	1	0	2	0	4	1	0
Robbery	14	10	16	9	9	13	6	5	1	2
Aggravated Assault	15	9	21	14	10	4	8	10	9	8
Stolen Vehicle	26	16	14	22	14	11	8	20	14	17
Burglary to Residence	64	50	51	66	39	64	38	59	27	33
Burglary Non Residence	0	20	34	14	17	14	7	16	10	11
Burglary to Vehicle	45	77	70	55	31	44	33	58	50	38
Theft	116	136	124	139	131	106	105	135	85	74
<b>TOTALS:</b>	<b>281</b>	<b>320</b>	<b>331</b>	<b>320</b>	<b>251</b>	<b>258</b>	<b>205</b>	<b>307</b>	<b>197</b>	<b>184</b>

## Police

FY 2018

Budget Summary

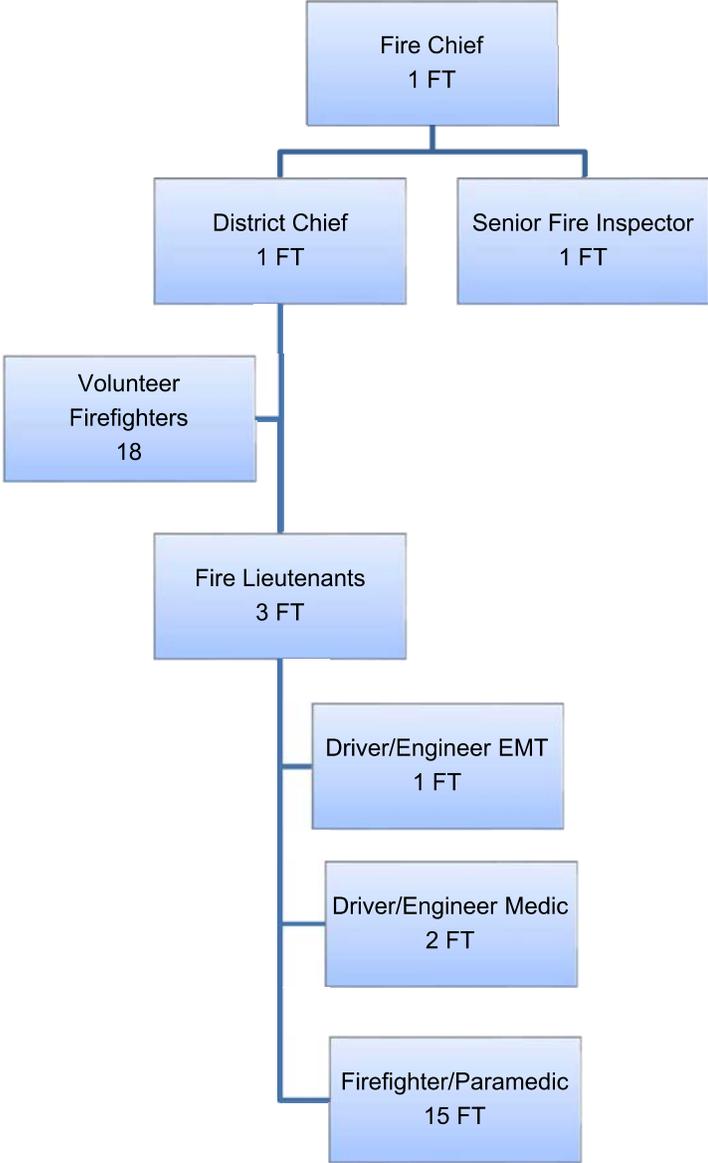
	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
Total Salary & Benefits	\$4,648,909	\$ 4,252,008	9.33%	\$ 396,901	\$ 4,597,368	\$ 4,606,274
<b>Operating</b>						
Advertising	180	180	0.00%	0	0	25
Books, Publications & Subscriptions	500	700	-28.57%	(200)	131	516
Conferences & Seminars	600	600	0.00%	0	379	930
Contractual Services	480,871	468,813	2.57%	12,058	393,092	366,673
Employee Relations	3,000	2,000	50.00%	1,000	1,044	1,585
Gas, Oil & Lubricants	118,000	118,000	0.00%	0	73,314	98,146
Law Enforcement Trust	0	0	0.00%	0	4,800	4,000
Licenses & Fees	8,166	8,166	0.00%	0	993	8,479
Materials & Supplies	176,700	174,920	1.02%	1,780	87,073	102,014
Memberships & Dues	2,800	3,000	-6.67%	(200)	1,905	1,780
Postage	300	150	100.00%	150	119	125
Printing & Binding	3,500	3,500	0.00%	0	2,702	3,145
Professional Services	10,000	10,000	0.00%	0	9,669	0
Rental	27,200	20,600	32.04%	6,600	18,394	16,791
Repairs & Maintenance	77,000	68,000	13.24%	9,000	53,451	53,475
Travel & Training	38,500	38,500	0.00%	0	31,851	24,510
Uniforms	32,000	32,000	0.00%	0	27,818	26,138
Utilities	15,150	13,300	13.91%	1,850	12,280	11,430
Other Operating Costs	0	0	0.00%	0	0	0
<b>Total Operating Costs</b>	<b>994,467</b>	<b>962,429</b>	<b>3.33%</b>	<b>32,038</b>	<b>719,014</b>	<b>719,759</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>27,405</b>	<b>16,640</b>
<b>Total Expenses</b>	<b>\$ 5,643,376</b>	<b>\$ 5,214,437</b>	<b>8.23%</b>	<b>\$ 428,939</b>	<b>\$ 5,343,786</b>	<b>\$ 5,342,673</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor being personnel costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for PBA-eligible employees as negotiated in their collective bargaining agreements;
- A personnel expenditure increase reflecting two (2) additional full-time police officers and two (2) additional part-time School Crossing Guards.

<b>Fire Rescue</b>	<b>FY 2018</b>
--------------------	----------------



Summary	FY 2018	FY 2017	Change
Full-Time	24	24	No Change
Part-Time	0	0	No Change
Volunteers	18	18	No Change

### 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, district chief, a senior fire inspector, three (3) fire rescue lieutenants, three (3) driver/engineers, fifteen (15) firefighter/paramedics 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 responds to emergency incidents and may serve in any capacity up to and including incident commander during a man-made or natural disaster.

The District Chief serves as training officer and liaison to other fire and EMS organizations. As such, the District Chief represents the Department at various countywide association meetings. The District Chief arranges training required to maintain certification and skills, and maintains the training records necessary to comply with county and state laws. The District Chief serves as the department safety officer and, as such, coordinates with the department safety committee. Further, the District Chief supervises the Lieutenants and serves as a command officer at emergency operations.

The Senior Fire Inspector is responsible for all annual existing business inspections as well as inspecting new construction for code compliance. The Senior Fire Inspector also reviews all building plans and permits for code compliance. Additionally, the Senior Fire Inspector may provide initial origin and cause investigation at fire scenes, assists with pre-fire plans and serves on the safety committee.

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. Each Lieutenant is also assigned a specific task; inventory maintenance, fleet and facility overview, or pre-fire plan maintenance as examples. 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 a rescue/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.

Personnel Changes

There are no personnel/title changes for Fiscal Year 2017/2018.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2016/2017, the Fire Rescue Department achieved the following new initiatives and goals for improvement:

- Recertified all personnel in Advanced Cardiac Life Support (ACLS).
- Recertified all personnel in CPR.
- Served as a host location for the annual countywide Hands-only CPR training event.
- Received an EMS Grant to purchase three (3) video laryngoscopes and one (1) automatic cardiac compression device.
- Instituted biweekly fitness training sessions for shift personnel.
- Instituted a revised decontamination policy for personal protective equipment following the guidelines from the UM Firefighter Cancer Research Study to limit exposure for our personnel.
- Conducting lieutenant promotional exam to fill vacancy created through retirement.
- Conducting driver/engineer promotional exam to create eligibility list which had expired and is required by the IAFF CBA.
- Participated in a number of Village and countywide events including Annual Safety Fair, Heritage Day, 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. Conduct regularly scheduled in-house training to maintain job skills.
- b. Offer and encourage advanced educational opportunities.
- c. Provide a multi-discipline, multi-agency training program.

## Fire Rescue

FY 2018

Council Goal:

**Implement & maintain a long-term (10-year) capital plan**

Department Goal:

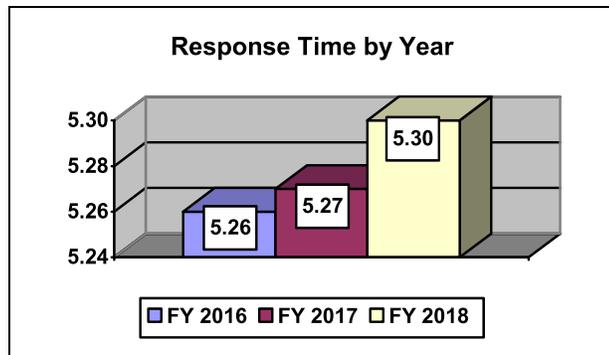
**Restructure apparatus types and their replacement schedules to better manage capital expenditures while maintaining service levels.**

Objectives:

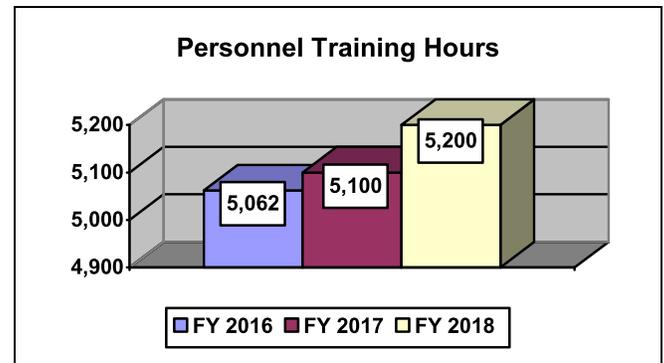
- Replace quintuplet fire apparatus with an engine/pumper in FY 2019, saving approximately \$400,000.
- Maintain a three (3) engine fleet – with a seven-year rotation.
- Maintain a two (2) rescue fleet – with a five-year rotation.

Performance / Workload Measures

Performance Measure	FY 2016 Actual	FY 2017 Projected	FY 2018 Estimated
N.P.B. Average Response Time*	5.26	5.27	5.30
Personnel training hours	5,062	5,100	5,200



**\*Response Times:** As depicted in the above graph, the average response time is well below the eight-minute county maximum limit. Increases are anticipated due to call volume.



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

Trends and Future Needs

In an effort to be better prepared to serve the future needs of the Village, Fire Rescue has been studying past trends to project what short-term (3-5 year) adjustments to our service plan will keep us ahead of the curve. We are referring to this as our Triennium Study as we have looked at patterns in three year increments starting in 2002. We chose 2002 as this was the time the Fire and EMS Divisions merged making data collection less cumbersome.

## Fire Rescue

FY 2018

## Triennium Emergency Responses

	2002-2004	2005-2007	2008-2010	2011-2013	2014-2016
Total Calls	4043	4450	4716	4973	5865
Increase		407	266	257	892
% Change		10%	6%	5%	18%

As you can see, from 2002 to 2016 our total calls have increased by 45%, usually in small increments averaging 10% per period until 2014-2016 when it almost doubled with an 18% increase. This increase corresponds with an increase in automatic aid calls our units are responding to outside the Village.

In 2002-2004, Village units responded outside the Village 31 times (less than 1% of our total responses). The following year, 2005, we executed a Tri-party automatic aid agreement between Palm Beach County Fire Rescue, Palm Beach Gardens and the Village. In the first period of this agreement 8% of our responses were outside the Village; by 2014-2016 that has almost doubled to 15%. Please don't misunderstand; this is still a very valuable agreement for the Village.

## Triennium Automatic Aid Given Responses

	2002-2004	2005-2007	2008-2010	2011-2013	2014-2016
In Village	4012	4073	4154	4411	4999
% of total	99%	91%	88%	89%	85%
Outside	31	377	562	562	866
% of Total	0.80%	8%	12%	11%	15%

Our automatic aid partners provide responses in to the Village at a rate equal to what we provide to them. They provide additional units for single-incident responses when Village assets are inadequate; they provide response to the Village when our units are busy on other calls within the Village; and, they respond into the Village when our units are on a call outside the Village and unavailable. In addition, the availability of these responders, along with the countywide dispatch center, affords us a low Insurance Services Office (ISO) classification of 2 that reduces homeowner and business property insurance rates throughout the Village.

## Automatic Aid Given vs Received

	2002-2004	2005-2007	2008-2010	2011-2013	2014-2016
Given	31	377	562	562	866
Received	36	333	602	551	838

However, our partners response areas are growing and their call volumes are increasing exponentially. This often results in their closest units not being immediately available to respond into the Village. Of late, it has not been unusual for our automatic aid units to come from as far west as Jog Road and north from Jupiter. Response times exceeding 10-minutes have not been unheard of due to extended travel distance. We anticipate this trend to continue as more planned developments are populated.

## Average Response Times vs. Automatic Aid Only

## Response Times

	2002-2004	2005-2007	2008-2010	2011-2013	2014-2016
Average Response Times	4:53	4:38	4:50	5:25	5:19
Automatic Aid Only Responses	No Auto Aid Only Calls	7:59	7:12	7:13	7:26

At its inception in 2005, the Countywide Fire Service Level of Service Standard called for each fire rescue department to staff, at minimum, two (2) fire engines, each with a crew of three (3), and two (2) rescues, each with a crew of two (2), or, as an alternate, have an interlocal agreement with neighboring fire rescue departments to provide all or a portion of this minimum. The Village chose to staff one (1) fire engine with a three (3) member crew and one (1) rescue with a two (2) member crew, and then entered into the Tri-party agreement to provide additional resources.

In the twelve years since the original Tri-party agreement was established, our neighbors have expanded their response areas and population served; this trend is not anticipated to slow. The Village has experienced a forty-five (45%) percent increase in responses during this same period. If these trends continue, as anticipated, our neighbors will not be capable of providing additional resources to the Village in the same timely manner as in the past. The Village must consider becoming more self-reliant for multiple fire rescue responses.

Working under the assumption that these trends continue, Fire Rescue would recommend the following actions to provide the additional service:

- Staff one additional fire engine and one additional rescue with an either/or crew.
- This either/or crew would staff the appropriate apparatus depending on the situation.
- An addition of twelve (12) personnel would be required to add three (3) per shift giving consideration for planned leave time.
- One (1) additional rescue vehicle would need to be purchased.
- Modifications to the existing fire station to accommodate the additional personnel.

Based on current costs, budget would increase as outlined below:

- Additional personnel would add approximately \$1.2mil reoccurring salary & benefits, and
- Approximately \$120,000 in reoccurring operating costs.
- A fully-equipped rescue vehicle would be a capital expense of approximately \$450,000, and
- Approximately \$15,000 in reoccurring operating costs.
- Station modifications to accommodate the additional personnel would be a one-time expense of approximately \$15,000.

Fire Rescue will continue tracking these trends, but we feel it is incumbent on us to inform you now. We have a high degree of confidence that if these trends continue, it will be necessary, within the next three (3) years, to increase our resources to continue providing services at the high level our residents and guests have become accustomed to and deserve.

## Fire Rescue

FY 2018

Budget Summary

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$ 3,194,184</b>	<b>\$3,125,565</b>	<b>2.20%</b>	<b>\$ 68,619</b>	<b>\$ 3,197,458</b>	<b>\$ 3,044,254</b>
<b>Operating</b>						
Books, Publications & Subscriptions	2,100	1,450	44.83%	650	1,305	1,256
Contractual Services	36,000	36,200	-0.55%	(200)	33,548	33,209
Gas, Oil & Lubricants	24,200	31,600	-23.42%	(7,400)	13,121	17,815
Licenses & Fees	1,500	3,500	-57.14%	(2,000)	45	1,762
Materials & Supplies	66,000	62,900	4.93%	3,100	56,899	51,549
Memberships & Dues	1,340	1,275	5.10%	65	757	904
Postage	500	150	233.33%	350	113	61
Printing & Binding	500	850	-41.18%	(350)	518	404
Professional Services	15,600	15,400	1.30%	200	15,470	15,597
Rental	2,750	2,750	0.00%	0	2,283	1,856
Repairs & Maintenance	47,500	47,500	0.00%	0	25,064	11,778
Travel & Training	30,560	29,610	3.21%	950	23,641	21,686
Uniforms	32,000	29,000	10.34%	3,000	25,289	25,180
Utilities	2,000	2,000	0.00%	0	1,306	810
Other Operating Costs	0	0	0.00%	0	(0)	0
<b>Total Operating Costs</b>	<b>262,550</b>	<b>264,185</b>	<b>-0.62%</b>	<b>(1,635)</b>	<b>199,360</b>	<b>183,867</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 3,456,734</b>	<b>\$3,389,750</b>	<b>1.98%</b>	<b>\$ 66,984</b>	<b>\$ 3,396,819</b>	<b>\$ 3,228,121</b>

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to the increase in personnel costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for IAFF-eligible employees as negotiated in their collective bargaining agreements.

# General Services – Public Safety Building

## FY 2018

### Mission Statement

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

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

### Budget Summary

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Operating</b>						
Postage	\$ 1,400	\$ 1,438	-2.64%	\$ (38)	\$ 959	\$ 1,156
Repairs & Maintenance	30,000	0	0.00%	30,000	26,758	27,265
Utilities	74,997	83,207	-9.87%	(8,210)	78,826	85,158
Other Operating Costs	80	80	0.00%	0	0	0
<b>Total Operating Costs</b>	<b>106,477</b>	<b>84,725</b>	<b>25.67%</b>	<b>21,752</b>	<b>106,543</b>	<b>113,579</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 106,477</b>	<b>\$ 84,725</b>	<b>25.67%</b>	<b>\$ 21,752</b>	<b>\$ 106,543</b>	<b>\$ 113,579</b>

### Explanation of Increase / (Decrease):

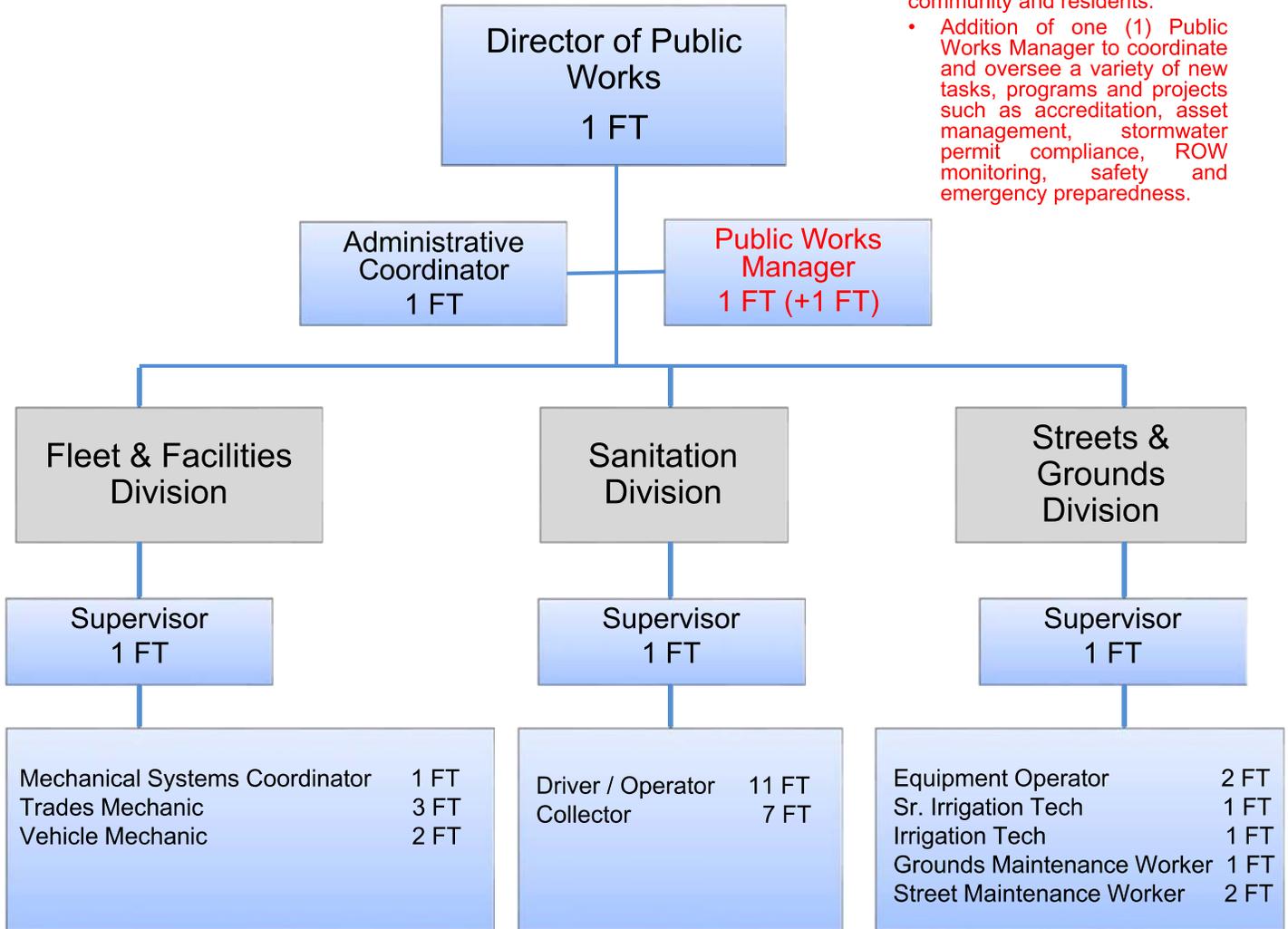
The increase in total expenses is primarily due to one-time costs associated with repair and maintenance of the Public Safety building.

<b>Public Works</b>	<b>FY 2018</b>
---------------------	----------------

**Note:**

The following change is being made to manage new programs and projects to better serve the community and residents:

- Addition of one (1) Public Works Manager to coordinate and oversee a variety of new tasks, programs and projects such as accreditation, asset management, stormwater permit compliance, ROW monitoring, safety and emergency preparedness.



Summary	FY 2018	FY 2017	Change
Full-Time	37	36	+1
Part-Time	0	0	No Change

### Mission Statement

The Department of Public Works is committed to developing and implementing strategies that advance the policies, goals, and objectives established by the Mayor and Council of the Village of North Palm Beach. It is our responsibility to preserve and protect the Village's major investment in its infrastructure so that we may realize the maximum possible benefit of its intended purpose. In the performance of our duties, we will constantly strive to efficiently manage resources and achieve the most effective results. A professional atmosphere is to be maintained through continuing education, training, and adherence to safety principles. Additionally, we will continue to educate management, elected officials, and the public of the importance of Public Works and the impact of their decisions.

### Service Level Narrative

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

The Public Works Administration is comprised of the Director of Public Works, a Public Works Manager, and an 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 effectively as possible.

The Public Works Manager plans, organizes, coordinates and oversees assigned Public Works activities, functions and projects, and provides highly complex and responsible administrative and management assistance to the Public Works Director. Work in this position is characterized by the Department-wide scope of major Public Works operations, or functions in assigned areas, and by responsibility for a variety of tasks, programs and projects.

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, scheduling meetings, performing research, office management, and answering inquiries from the public.

The Fleet and Facility Maintenance Division is comprised of one (1) Supervisor, one (1) Mechanical Systems Coordinator, three (3) Trades Mechanics, and two (2) Vehicle Mechanics.

The Vehicle Mechanics maintain and repair 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 85 licensed vehicles, numerous pieces of specialty vehicles (e.g. kubota, front-end loader, bobcat, carts, trailers, etc.), and small equipment (e.g. chain saws, generators, grinders, pumps, etc.)

The Mechanical Systems Coordinator and 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, Country Club Golf Pro Shop, Country Club Restaurant and Bar, Country Club Administrative Offices, Country Club Mechanics Shop, and all Village maintained street lights (173 out of 628 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.

The Sanitation Division currently consists of one (1) Supervisor, eleven (11) Sanitation Driver/Operators, and seven (7) Sanitation Collectors.

The Sanitation Division provides residential side door refuse collection on the following schedule:

- Monday – Garbage, Trash, and Bulk Items
- Tuesday – Vegetation
- Wednesday - Garbage, Trash, and Bulk Items
- Thursday – Vegetation and Recycling
- Friday - Garbage, Trash, and Bulk Items

The Sanitation Division provides dumpster service to multi-family buildings 3-days a week for garbage and once a week for recycling. The commercial dumpsters are collected on various days throughout the week, cardboard is collected twice a week, and recycling once per week.

The Village's Monday through Friday (5-days a week) sanitation service is one of the highest level of services provided in Palm Beach County when compared with other municipalities.

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

The Street Maintenance staff is responsible for the maintenance and repair of the infrastructure throughout the Village. Work includes patching potholes, repair and replacement of sidewalks, repair or replacement of traffic signs, addressing line of sight issues at intersections, maintenance of the Village stormwater drainage system, and administration of National Pollutant Discharge Elimination System (NPDES) permitting, inspection and reporting requirements.

The Grounds Maintenance staff oversees the work of the landscape contractors who are 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 2017/2018 are:

- Addition of one (1) full-time Public Works Manager position (*employee was transferred from the Purchasing Division*)

Current Year Accomplishments and New Initiatives

- Filled the vacant Director of Public Works position.
- U.S. Route One landscape median improvements.
- Village-wide street sign replacement.
- Landscape contract divided into Landscaping/Grounds and Bermuda Turf.
- Recovery efforts on Community Center athletic fields.
- Started Anchorage Park Master Plan and grant improvements.
- Started transition from sanitation jitneys to kubotas.
- Continued sanitation transition from rear-end load trucks to front-end load trucks.
- Transitioned from sanitation rear-end dumpsters to front-end dumpsters.
- Completed sanitation route baseline analysis and began implementing efficiencies.
- Community Center HVAC RTU replacement.
- Fuel management hardware and software system upgrades.
- Began utilizing Facility Dude inventory management software.
- Started a Department safety program.
- Completed roof replacements at Public Works and the Library.
- Implemented a Florida friendly fertilizer ordinance.

Goals and ObjectivesCouncil Goal:

**Provide a sustainable financial base for the Village.**

Department Goal:

**Review stormwater funding practices and possible impact of implementation in the Village.**

Objectives:

- Establish a reliable and dedicated funding source for needed stormwater system maintenance and improvements.
- Evaluate funding models, including stormwater fees, that are fair and equitable for all Village properties.
- Review the use of non-ad valorem special assessment options for creation of a stormwater enterprise fund utility.

Council Goal:

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

Department Goal:

**Complete the Earman River Pump Station reconstruction.**

## Public Works

FY 2018

Objectives:

- a. Ensure a reliable irrigation water source for the North Palm Beach Country Club, U.S. Route One medians, Lighthouse Drive medians, Lakeside Park, Osborne Park, Village Hall, Library and Public Safety.
- b. Investigate connecting the Earman River irrigation system to the Seacoast reclaimed water system at the North Palm Beach Country Club to create redundancy in the irrigation system.
- c. Evaluate ways to use the Earman River irrigation water more efficiently and effectively.

Department Goal:

**Complete all needed repairs to the Lighthouse and Monet Bridges.**

Objectives:

- a. Utilize the annual FDOT inspection reports to perform all recommended maintenance and repairs on the bridges.
- b. Review options for the replacement of the Lighthouse Bridge.
- c. Determine a funding source, scope and schedule for the Lighthouse Bridge replacement.

Department Goal:

**Restart an asphalt paving program.**

Objectives:

- a. Utilize the Pavement Condition Report and software to prioritize street projects in order to achieve the desired Pavement Condition Index (PCI).
- b. Provide interactive opportunities for all citizens to participate in street planning.
- c. Begin funding milling and paving projects annually.

Department Goal:

**Begin stormwater collection system improvements.**

Objectives:

- a. Utilize the stormwater collection system inventory to begin televising pipes and structures to determine condition.
- b. Meet the National Pollutant Discharge Elimination System (NPDES) permitting, inspection and reporting requirements.
- c. Begin prioritizing needed stormwater capital improvement projects.

Department Goal:

**LED Street, pedestrian and area lighting.**

Objectives:

- a. Continue to work with FPL to transition all street lights from HPS (High Pressure Sodium) to LED (Light Emitting Diode).
- b. Negotiate with FPL to transition all street light ownership from the Village to FPL.
- c. Incorporate LED lighting into all new construction projects, including Anchorage Park Improvements.

Council Goal:

**Maintain quality of all recreational facilities of the Village.**

Department Goal:

**Finalize the Anchorage Park Master Plan and complete grant funded improvements.**

Objectives:

- a. Provide interactive opportunities for all citizens to participate in the Master Plan process.
- b. Construct new seawall, docks, athletic field, kayak launch, observation decks, picnic facility and lighting.
- c. Evaluate options and secure an additional irrigation source with adequate water quality and quantity to better maintain all turf.

Department Goal:

**Maintain all athletic fields, parks and facilities in good condition.**

Objectives:

- a. Closely monitor and manage the Athletic Field Bermuda Turf Maintenance contract to ensure the fields are healthy, lush, and aesthetically pleasing.
- b. Closely monitor and manage the Landscaping and Grounds Maintenance contract to maintain healthy turf, shrubs, trees and plants that present a clean, neat, and professional appearance.
- c. Incorporate appropriate landscaping into all new construction projects, such as the Anchorage Park improvements.

Council Goal:

**Build a new Country Club Clubhouse.**

Department Goal:

**Assist Village Manager, Council, other Departments and the Community with the Clubhouse construction.**

Objectives:

- a. Attend meetings and provide input on construction items directly related to Public Works, e.g. facility maintenance.
- b. Provide manpower and/or resources as needed and appropriate to assist with the construction, e.g. moving Village staff into temporary facilities and salvaging old Clubhouse building materials.
- c. Review of new Country Club landscaping and related maintenance contract to determine if some elements should be incorporated into other landscape contract(s) when rebid in the future.

Council Goal:

**Implement the Master Plan for business economic development in our commercial corridors and community development in our neighborhoods.**

Department Goal:

**Assist Village Manager, Council, other Departments and the Community with the Master Plan implementation.**

Objectives:

- a. Attend meetings and provide input on the key recommendations of the Master Plan related to Public Works, e.g. redefining U.S. Route One and improving Prosperity Farms Road.
- b. Investigate the creation of a stormwater utility and its benefit to the Village as it seeks to implement the Master Plan, e.g. planning and construction benefits.
- c. Attend meetings and provide input on any programmatic approaches pursued, e.g. infrastructure programs and landscaping & beautification programs.

Council Goal:

**Continuously improve the way the Village operates.**

Department Goal:

**Identify opportunities to engage consultants to supplement Village staff.**

Objectives:

- a. Draft RFQ and select a short list of consultants for Village use to include landscape architects and traffic engineers/planners.
- b. When appropriate, piggyback on other agency consultant contracts to save time and money while ensuring the best possible consultant for each individual project are selected.

Department Goal:

**Achieve and maintain Public Works Department American Public Works Association (APWA) accreditation.**

Objectives:

- a. Select and train a Self Assessment Program Manager.
- b. Start a Department self assessment utilizing the APWA “Public Works Management Practices Manual”.
- c. Work with other Village Departments, namely Human Resources and Finance, to develop needed policies, procedures, and documentation to secure accreditation.

Council Goal:

**Complete the implementation of the Pay for Performance System.**

Department Goal:

**Review all Department of Public Works job descriptions and performance evaluation forms.**

Objectives:

- a. Review and update as appropriate all Department of Public Works job descriptions in coordination with the Department of Human Resources.
- b. Provide recommendations on how to improve the Employee Performance Evaluation forms.
- c. Participate in management/employee workgroups to establish performance measures.

## Public Works

FY 2018

Council Goal:

**Implement and maintain a long-term (10-year) capital improvement plan.**

Department Goal:

**Assist Village Manager, Council, other Departments and the Community with the development of a long-term Capital Improvement Plan (CIP).**

Objectives:

- a. Provide recommendations to improve how the Village plans, accounts and documents capital improvement projects within the CIP.
- b. Provide detailed capital improvement project scopes with the best budget estimates available.
- c. Transition from the current 10-year planning horizon to a 5-year timeframe in order to provide a more reliable and financially feasible plan.

Council Goal:

**Establish programs to create a “family-feel” within the organization.**

Department Goal:

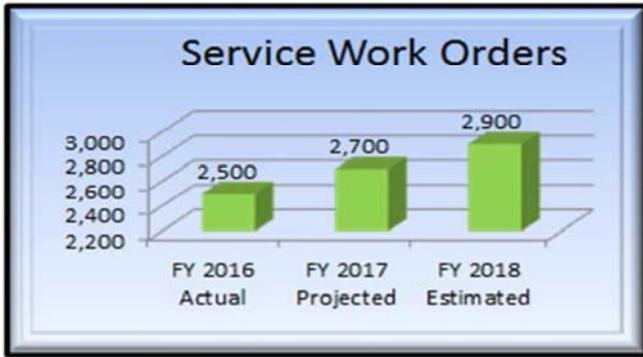
**Build teamwork and trust within the Department of Public Works.**

Objectives:

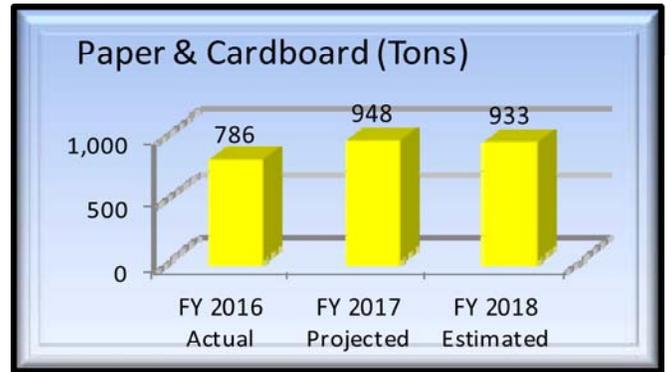
- a. Continue to encourage open and effective communication between all Public Works employees, other Village Departments and the public.
- b. Continue to implement Department safety program with a core focus on employee health and safety while conducting safety training at least once per month.
- c. Continue open door policy, weekly leadership team meetings, monthly Division staff meetings, and implementing employee suggestions as appropriate.

Performance / Workload Measures

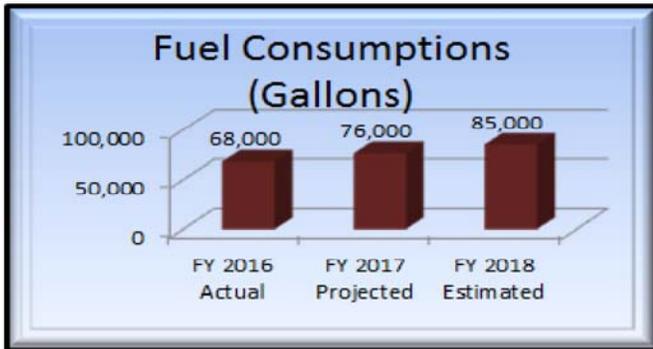
<b>Performance Measure</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Estimated</b>
Service Work Orders (Facility Dude)	2,500	2,700	2,900
Fuel Consumption (Gallons/Full Fleet)	68,000	76,000	85,000
Solid Waste Collection (tons)	8,526	8,070	8,300
Paper & Cardboard Recycling (tons)	785	948	933
Glass & Plastic Recycling (tons)	549	612	600



**Service Work Orders:** Public Works service work order management system that is interactive and allows for work projection and trend analysis.



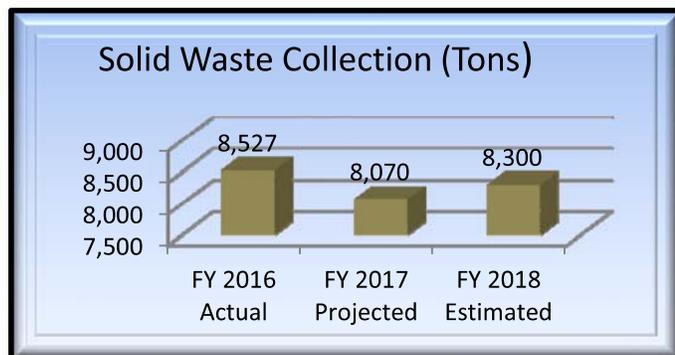
**Paper & Cardboard Recycling:** The above graph indicates that more individuals are making a conscientious effort to reduce the amount of recyclable material that eventually ends up at the landfill.



**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.



**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.



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

## Public Works

FY 2018

Budget Summary (Public Works combined)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	\$2,786,323	\$ 2,597,618	7.26%	\$ 188,705	\$ 2,588,043	\$2,570,847
<b>Operating</b>						
Advertising	1,000	1,000	0.00%	0	189	169
Conferences & Seminars	6,750	6,500	3.85%	250	1,589	0
Contractual Services	904,850	721,800	25.36%	183,050	682,516	654,584
Employee Relations	1,000	150	566.67%	850	-	111
Equipment Rental	9,050	9,000	0.56%	50	956	6,461
Gas, Oil & Lubricants	104,750	113,000	-7.30%	(8,250)	75,021	86,757
Licenses & Fees	7,875	12,850	-38.72%	(4,975)	7,015	8,855
Materials & Supplies	469,000	407,050	15.22%	61,950	338,797	312,293
Memberships & Dues	1,150	1,100	4.55%	50	1,001	374
NPEDS Permitting	15,000	15,000	0.00%	0	10,622	11,876
Postage	400	500	-20.00%	(100)	554	525
Printing & Binding	525	500	5.00%	25	557	1,044
Professional Services	141,800	155,000	-8.52%	(13,200)	17,461	92,356
Repairs & Maintenance	459,000	349,000	31.52%	110,000	198,671	164,590
Solid Waste Disposal	99,100	97,000	2.16%	2,100	127,948	149,483
Travel & Training	15,050	13,700	9.85%	1,350	2,916	1,835
Uniforms	19,750	10,400	89.90%	9,350	14,869	10,815
Utilities	184,931	191,045	-3.20%	(6,114)	184,974	182,165
Other Operating Costs	700	450	55.56%	250	351	498
<b>Total Operating Costs</b>	<b>2,441,681</b>	<b>2,105,045</b>	<b>15.99%</b>	<b>336,636</b>	<b>1,666,007</b>	<b>1,684,791</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$5,228,004</b>	<b>\$ 4,702,663</b>	<b>11.17%</b>	<b>\$ 525,341</b>	<b>\$ 4,254,050</b>	<b>\$4,255,638</b>

Note: The Public Works Department is responsible for maintaining the Village's infrastructure and all Village green space and includes the following divisions: Administration, Facility Services, Vehicle Maintenance, Streets and Grounds and Sanitation. The combined budget summary above is for illustrative purposes only. Increases or decreases in total expenses are indicated on each division's individual budget summary.

## Public Works

FY 2018

Budget Summary (Public Works Administration)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$ 317,052</b>	<b>\$ 214,875</b>	<b>47.55%</b>	<b>\$ 102,177</b>	<b>\$ 213,724</b>	<b>\$ 204,556</b>
<b>Operating</b>						
Conferences & Seminars	1,500	1,500	0.00%	0	1,589	0
Contractual Services	30,000	27,000	11.11%	3,000	30,395	21,986
Employee Relations	1,000	150	566.67%	850	0	111
Licenses & Fees	0	0	0.00%	0	6,715	7,775
Materials & Supplies	4,525	2,550	77.45%	1,975	3,663	40,605
Memberships & Dues	1,150	1,100	4.55%	50	1,001	374
Postage	400	500	-20.00%	(100)	554	525
Printing & Binding	525	500	5.00%	25	557	1,044
Professional Services	5,000	70,000	-92.86%	(65,000)	2,770	4,189
Travel & Training	4,150	4,000	3.75%	150	1,876	795
Uniforms	0	0	0.00%	0	0	0
Utilities	18,968	21,368	-11.23%	(2,400)	21,337	21,980
Other Operating Costs	275	250	10.00%	25	158	159
<b>Total Operating Costs</b>	<b>67,493</b>	<b>128,918</b>	<b>-47.65%</b>	<b>(61,425)</b>	<b>70,614</b>	<b>99,543</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 384,545</b>	<b>\$ 343,793</b>	<b>11.85%</b>	<b>\$ 40,752</b>	<b>\$ 284,338</b>	<b>\$ 304,098</b>

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to the increase in personnel costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel;
- A personnel expenditure increase reflecting the addition of one (1) full-time Public Works Manager position.

## Public Works

FY 2018

Budget Summary (Facility Services)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$ 341,669</b>	<b>\$ 323,684</b>	<b>5.56%</b>	<b>\$ 17,985</b>	<b>\$ 312,503</b>	<b>\$ 307,850</b>
<b>Operating</b>						
Conferences & Seminars	1,500	1,250	20.00%	250	0	0
Contractual Services	148,000	150,000	-1.33%	(2,000)	121,397	123,732
Professional Services	0	25,000	-100.00%	(25,000)	7,095	2,366
Equipment Rental	1,550	1,500	3.33%	50	54	184
Gas, Oil & Lubricants	8,250	11,000	-25.00%	(2,750)	6,651	9,584
Licenses & Fees	5,150	8,150	-36.81%	(3,000)	75	318
Materials & Supplies	41,125	37,250	10.40%	3,875	34,451	38,215
Repairs & Maintenance	187,250	165,500	13.14%	21,750	103,407	102,863
Solid Waste Disposal	27,000	27,000	0.00%	0	23,165	24,784
Travel & Training	2,300	2,200	4.55%	100	0	0
Uniforms	2,500	1,300	92.31%	1,200	1,982	1,284
Other Operating Costs	225	200	12.50%	25	193	339
<b>Total Operating Costs</b>	<b>424,850</b>	<b>430,350</b>	<b>-1.28%</b>	<b>(5,500)</b>	<b>298,469</b>	<b>303,669</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 766,519</b>	<b>\$ 754,034</b>	<b>1.66%</b>	<b>\$ 12,485</b>	<b>\$ 610,972</b>	<b>\$ 611,519</b>

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to the increase in personnel costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for FPE-eligible employees as negotiated in their collective bargaining agreement.

## Public Works

FY 2018

Budget Summary (Vehicle Maintenance)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	\$ 267,662	\$ 230,677	16.03%	\$ 36,985	\$ 229,216	\$198,070
<b>Operating</b>						
Conferences & Seminars	1,250	1,250	0.00%	0	0	0
Contractual Services	4,350	4,200	3.57%	150	2,366	2,027
Gas, Oil & Lubricants	1,500	2,000	-25.00%	(500)	1,359	741
Licenses & Fees	725	700	3.57%	25	225	762
Materials & Supplies	196,800	192,750	2.10%	4,050	181,971	145,452
Repairs & Maintenance	63,000	52,500	20.00%	10,500	30,507	30,301
Travel & Training	2,750	2,500	10.00%	250	0	(125)
Uniforms	2,250	1,250	80.00%	1,000	2,082	1,117
Utilities	325	300	8.33%	25	252	270
Other Operating Costs	0	0	0.00%	0	0	0
<b>Total Operating Costs</b>	<b>272,950</b>	<b>257,450</b>	<b>6.02%</b>	<b>15,500</b>	<b>218,761</b>	<b>180,547</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 540,612</b>	<b>\$ 488,127</b>	<b>10.75%</b>	<b>\$ 52,485</b>	<b>\$ 447,977</b>	<b>\$378,616</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor being personnel costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for FPE-eligible employees as negotiated in their collective bargaining agreements;
- A change in insurance coverage for an employee who previously opted out of the health plan;
- Increased cost for materials and supplies for internal repairs to the Village's fleet of vehicles;
- Increased cost for repairs and maintenance performed by outside shops.

## Public Works

FY 2018

Budget Summary (Sanitation)

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$1,378,335</b>	<b>\$ 1,362,433</b>	<b>1.17%</b>	<b>\$ 15,902</b>	<b>\$1,404,229</b>	<b>\$1,419,726</b>
<b>Operating</b>						
Conferences & Seminars	1,250	1,250	0.00%	0	0	0
Contractual Services	2,500	12,500	-80.00%	(10,000)	11,808	4,516
Gas, Oil & Lubricants	85,000	90,000	-5.56%	(5,000)	61,586	68,804
Materials & Supplies	10,950	10,500	4.29%	450	15,170	15,841
Repairs & Maintenance	40,000	0	0.00%	40,000	0	0
Solid Waste Disposal	72,100	70,000	3.00%	2,100	104,783	124,699
Travel & Training	2,050	2,000	2.50%	50	0	0
Uniforms	10,000	6,250	60.00%	3,750	8,347	6,599
Other Operating Costs	100	0	0.00%	100	0	0
<b>Total Operating Costs</b>	<b>223,950</b>	<b>192,500</b>	<b>16.34%</b>	<b>31,450</b>	<b>201,695</b>	<b>220,458</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$1,602,285</b>	<b>\$ 1,554,933</b>	<b>3.05%</b>	<b>\$ 47,352</b>	<b>\$1,605,924</b>	<b>\$1,640,185</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor being operating costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for FPE-eligible employees as negotiated in their collective bargaining agreements;
- Increased cost for repair and maintenance of Dumpsters, Carry Cans and Engines.

## Public Works

FY 2018

Budget Summary (Streets and Grounds Maintenance)

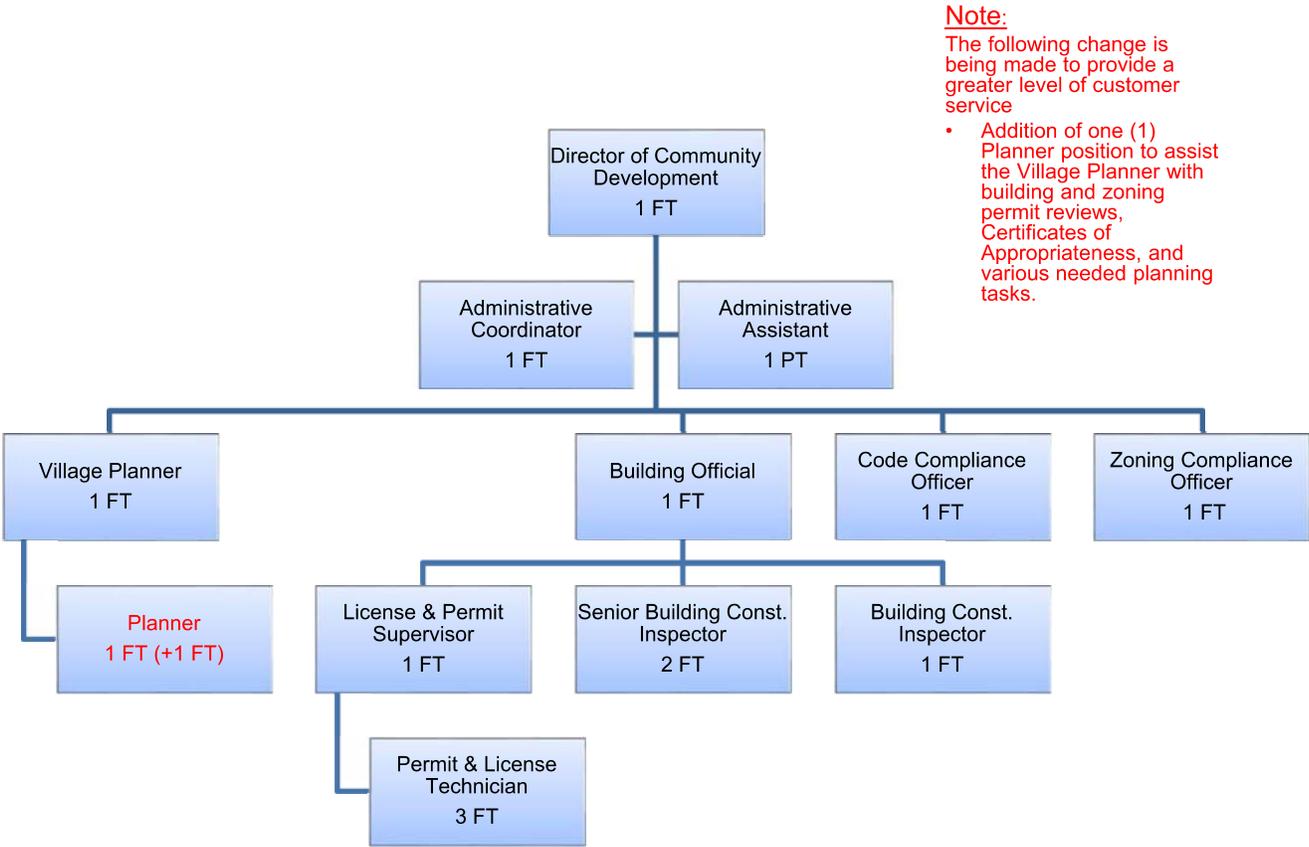
	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
Total Salary & Benefits	\$ 481,605	\$ 465,949	3.36%	\$ 15,656	\$ 428,372	\$ 440,646
<b>Operating</b>						
Advertising	1,000	1,000	0.00%	0	189	169
Conferences & Seminars	1,250	1,250	0.00%	0	0	0
Contractual Services	720,000	528,100	36.34%	191,900	516,550	502,323
Equipment Rental	7,500	7,500	0.00%	0	902	6,277
Gas, Oil & Lubricants	10,000	10,000	0.00%	0	5,425	7,628
Licenses & Fees	2,000	4,000	-50.00%	(2,000)	0	0
Materials & Supplies	215,600	164,000	31.46%	51,600	103,543	72,179
NPEDS Permitting	15,000	15,000	0.00%	0	10,622	11,876
Professional Services	136,800	60,000	128.00%	76,800	7,596	85,801
Repairs & Maintenance	168,750	131,000	28.82%	37,750	64,757	31,425
Travel & Training	3,800	3,000	26.67%	800	1,040	1,165
Uniforms	5,000	1,600	212.50%	3,400	2,457	1,815
Utilities	165,638	169,377	-2.21%	(3,739)	163,386	159,916
Other Operating Costs	100	0	0.00%	100	0	(0)
<b>Total Operating Costs</b>	<b>1,452,438</b>	<b>1,095,827</b>	<b>32.54%</b>	<b>356,611</b>	<b>876,467</b>	<b>880,574</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 1,934,043</b>	<b>\$ 1,561,776</b>	<b>23.84%</b>	<b>\$ 372,267</b>	<b>\$ 1,304,839</b>	<b>\$1,321,220</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor being operating costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for FPE-eligible employees as negotiated in their collective bargaining agreements;
- Increased cost for the landscaping and grounds maintenance contract;
- An increase in operating cost relating to preventative repair and maintenance to Village streets and grounds.

Community Development	FY 2018
-----------------------	---------



**Note:**  
 The following change is being made to provide a greater level of customer service

- Addition of one (1) Planner position to assist the Village Planner with building and zoning permit reviews, Certificates of Appropriateness, and various needed planning tasks.

Summary	FY 2018	FY 2017	Change
Full-Time	14	13	+1
Part-Time	1	1	No Change

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 activity applications and permits, business tax receipts, and contractor registrations.

Administration Division

The Director of Community Development oversees and supervises the Planning/Zoning, 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. Correspondence, Board minutes, payroll and invoices, and administrative tasks are channeled through this position to ensure consistency and timeliness. The part-time Administrative Assistant provides administrative support to the Department and ensures documents for long-term storage are properly indexed and scanned.

Planning and Zoning Division

The Planning & Zoning Division is staffed by the Village Planner and Planner positions. The Village Planner is responsible for managing approval processes, as well as processing applications for Certificates of Appropriateness, new development, redevelopment, Village projects, future annexations, site plan approvals, re-zoning, and comprehensive plan amendments. A newly created Planner position will assist the Village Planner with the Planner-on-Call and application review processes.

The Planning & Zoning Division implements the Comprehensive Plan and ensures compliance of proposed improvement with the land development regulations (zoning) and any other state or local required amendments. Additionally, the Planning & Zoning Division is responsible for records management of all zoning related approvals and provides support to the Village Council, Planning Commission, Zoning Board of Adjustment and Construction Board of Adjustment and Appeals.

In FY 2017, the Planning & Zoning Division processed twenty-nine (29) Certificates of Appropriateness, one (1) Comprehensive Plan Text Amendment, and assisted in the review and processing of four (4) amendments to the Village Code of Ordinances. In addition, the Planning & Zoning Division prepared thirteen (13) text and site-specific agenda items and five (5) workshop items for the Planning Commission and Board of Adjustments; and eighteen (18) text and site-specific agenda items and three (3) workshop items for Village Council. Finally, the Planning & Zoning Division reviewed 379 permits for zoning compliance and issued twenty (20) Zoning Confirmation Letters as of August 23, 2017. With the extensive amount of daily responsibilities, in addition to assistance with the Department's larger scale planning efforts associated with Code re-write, Comprehensive Plan Evaluation and Appraisal Report and updates, planning studies, and GIS implementation, the Village created a new Planner position to maintain a high level of customer service.

Building Division

The Building Division consists of a full-time Building Official, two (2) full-time Senior Building Construction Inspectors, one (1) full-time Building Construction Inspector, one (1) full-time License & Permit Supervisor, 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, ensuring projects comply with federal and state regulations, and maintaining budgetary controls. In addition, the Building Official conducts Flood Plain administrative duties as the Village Flood Plain Manager and completes the Community Rating System Report.

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 with proper permits, and in a timely and professional manner. Duties also include records management and scanning.

The License & Permit Supervisor oversees the Permit & License Technicians and directly interfaces with the Inspectors and Building Official to ensure follow through and completion of inquiries, status requests, various tasks, and assistance with the front counter to provide a high level of customer service. The Permit & Licensing Technicians are responsible for customer service in 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. Duties also include manning the phones, records management, and scanning.

Code Compliance Division

The Code 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. The Zoning/Code Compliance Officers also educate the public about the importance of obtaining proper permits and hiring licensed contractors for all home and business improvements.

The Zoning/Code Compliance Officers work in partnership with residents by continuously educating and gaining voluntary compliance instead of relying on punitive measures. They 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. The Zoning/Code Compliance Officers also work in collaboration with the Village Planner and local businesses along the commercial corridors within the Village to assure compliance with all zoning regulations in accordance with planning and zoning policies and procedures.

Personnel Changes

The personnel/title changes for Fiscal Year 2017/2018 are:

- Addition of one (1) full-time Planner position

Current Year Accomplishments and New Initiatives

During Fiscal Year 2017/2018, the Community Development Department accomplished a number of special projects including the following:

- Coordinated with Treasure Coast Regional Planning Council and participated in the completion of the Master Plan Report for the Village.
- Enacted a Zoning Moratorium for Medical Marijuana Treatment Centers.
- Adopted the Communication Services Ordinance.
- Adopted the NPB Commons Memory Care CPUD, Site Plan, and Landscaping Plan.
- Adopted the Crystal Cove Commons CPUD, Site Plan, Landscaping Plan and Signage Plan.
- Adopted the Benjamin School CPUD, Site Plan, Landscaping Plan for a new STEM building.
- Amended the Flood Plain Ordinance and conducted community outreach for the new FEMA flood maps.
- Initiated implementation of the newly adopted revisions to Chapter 18, Section 18-33, 35, and 35.1 regarding Boats, Recreation Vehicles and Trailers Boats and RV Ordinance.
- Issued a Certificate of Completion for Phase 1 of the Water Club Condominiums and Townhouses.
- Initiated a Comprehensive Plan Text Amendment for Master Plan Report Policy Reference and removal of building lot coverage.
- Closed out four (4) years' worth of past open permit files, scanning, and filing of completed projects.
- Purchased a large scale format scanner for scanning and electronic records retention of large format plans and files.

Initiatives planned for the upcoming fiscal year include:

- Implementation of the Master Plan Report.
- Continuation of creating the Unified Land Development Code.
- Hiring and working with a consultant to develop a Form-Based or Hybrid code to implement the Master Plan Report components.
- Electronic Plan submittal and review.

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 and Zoning 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 and "special needs" properties.
- d. Collaborate with Police and Fire to exchange information on potential code enforcement or public safety issues observed within the Village.

Council Goal:

**Implement the Master Plan for business economic development in our commercial corridors 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.
- d. Revise the Comprehensive Plan and Land Development Regulations to facilitate the implementation of the Master Plan and a Unified Land Development Code.

Council Goal:

**Continuously improve the way the Village operates**

Department Goal:

**Enhance customer service while expediting the permitting process.**

Objectives:

- a. Adopt an expedited permitting process for building and zoning permits.
- b. 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.

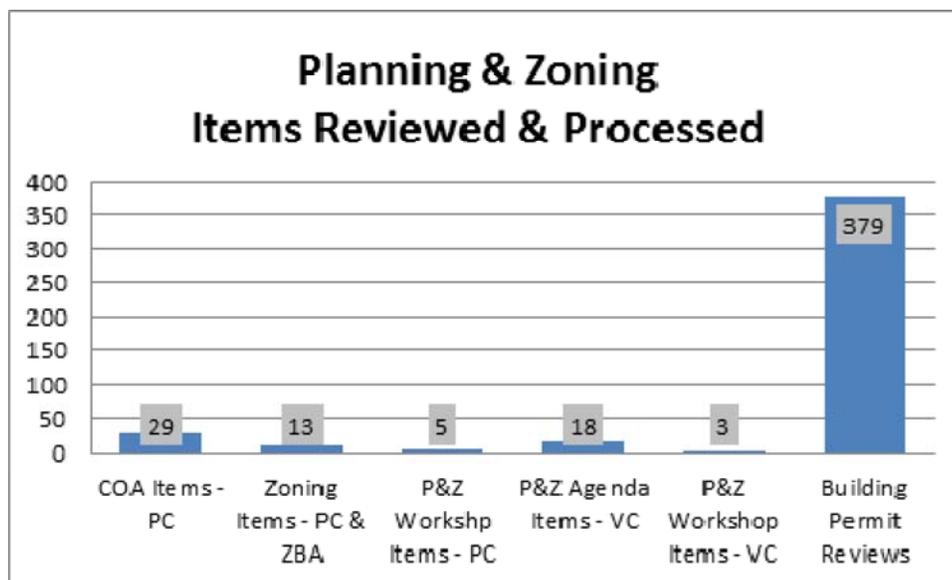
## Community Development

FY 2018

Performance / Workload Measures

Performance Measures	FY 2016 Actual	FY 2017 Projected	FY 2018 Estimated
Number of Inspections	8519	8430	8,850
Number of Building Permits Issued	2048	2592	2700
Number of New Businesses (BTRs)	180	140	150
Number of Opened Code Enforcement Cases	108	160	180
Number of Code Enforcement Special Magistrate Cases	45	60	50
Number of Walk-ins	(Data Not Collected)	3026	3300

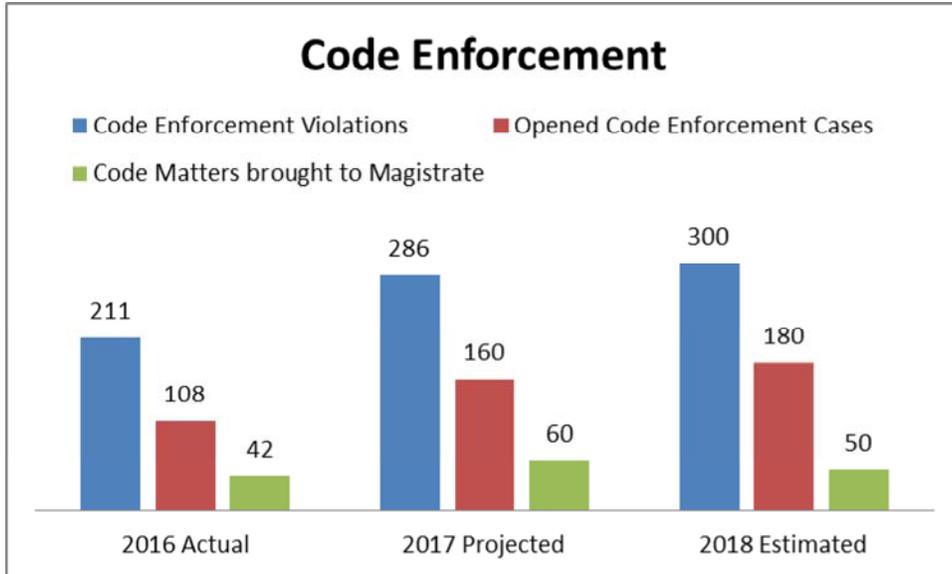
**Planning and Zoning Cases:** The Planners are resources to residents and property owners seeking to improve their property by providing public information about the Village's Comprehensive Plan and Land Development regulations (LDRs) as well as conducting formal review of applications and permits for consistency with said LDRs. While the table below reflects the number of formal applications and permits, it is the goal of the Planning & Zoning Division to develop indicators to capture the volume of public information provided (including walk-ins and phone inquiries) to the community in the next fiscal year.



*continued on next page*

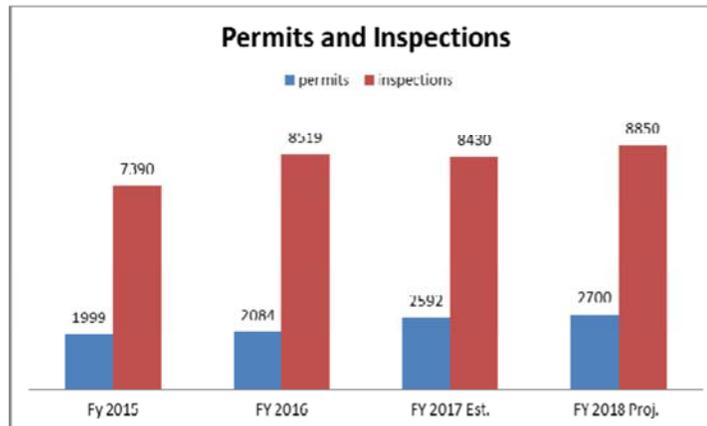
Community Development FY 2018

**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. FY 2017



**Building Permits:** Building permits, inspections, and revenues are all anticipated to increase in FY 18 based on construction of a new multi-family community and commercial redevelopment. The way the number of permits is being reported has changed from the past. The number listed here is only the primary permit on the job. No sub permits, certificates of completion, or change of contractor changes are included in the reporting numbers or graph as was done in years past.

**Number of Building Inspections:** The total number of issued building inspections 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 and size of the construction project. The spike of inspections last year was due to the completion of the Phase I Water Club condominium.



*continued on next page*

**Number of Walk In Customers:** In February 2016, a voluntary sign-in sheet was instituted to capture the number of walk-ins primarily needing Building Division customer service. During this past fiscal year, as indicated by the graph below, the Department is averaging over 250 walk-ins per month for Building Division related services and is experiencing an increase in activity over previous months. This trend is expected to continue into FY18.



## Community Development

FY 2018

Budget Summary (Community Development combined)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase/ decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$ 1,222,785</b>	<b>\$ 1,204,014</b>	<b>1.56%</b>	<b>\$ 18,771</b>	<b>\$ 987,991</b>	<b>\$ 1,039,041</b>
<b>Operating</b>						
Advertising	5,000	5,000	0.00%	0	802	1,309
Books, Publications & Subscriptions	4,322	1,891	128.56%	2,431	547	1,135
Charge Card Fees	5,460	5,200	5.00%	260	5,373	5,861
Comp Plan Amendments	0	10,000	-100.00%	(10,000)	-	4,573
Conferences & Seminars	4,950	3,475	42.45%	1,475	1,214	1,149
Contractual Services	97,900	80,884	21.04%	17,016	55,107	51,796
Developer Fees	0	0	0.00%	0	12,531	17,899
Gas, Oil & Lubricants	6,000	7,000	-14.29%	(1,000)	2,580	3,833
Materials & Supplies	24,700	36,200	-31.77%	(11,500)	13,051	12,173
Memberships & Dues	5,315	3,403	56.19%	1,912	2,629	1,676
Postage	3,150	3,150	0.00%	0	3,470	3,821
Printing & Binding	900	900	0.00%	0	191	533
Professional Fees	145,000	115,000	26.09%	30,000	235,852	39,977
Repairs & Maintenance	630	610	3.28%	20	249	90
Small Business Grant	0	0	0.00%	0	7,500	60,000
Travel & Training	17,275	11,259	53.43%	6,016	2,373	4,470
Uniforms	1,800	1,800	0.00%	0	546	546
Utilities	22,547	21,123	6.74%	1,424	19,039	17,192
Other Operating Costs	200	0	0.00%	200	10	3,321
<b>Total Operating Costs</b>	<b>345,149</b>	<b>306,895</b>	<b>12.46%</b>	<b>38,254</b>	<b>363,063</b>	<b>231,353</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>3,662</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 1,567,934</b>	<b>\$ 1,510,909</b>	<b>3.77%</b>	<b>\$ 57,025</b>	<b>\$1,354,716</b>	<b>\$ 1,270,395</b>

Note: The Community Development department is a full-service department responsible for planning, zoning, code compliance, building permits, business tax receipts and contractor registrations. The Department includes the following divisions: Planning & Zoning, Building and Code Compliance. The combined budget summary above is for illustrative purposes only. Increases or decreases in total expenses are indicated on each division's individual budget summary.

## Community Development

FY 2018

Budget Summary (Planning & Zoning)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	\$ 337,132	\$ 269,566	25.06%	\$ 67,566	\$ 246,026	\$263,430
<b>Operating</b>						
Advertising	5,000	5,000	0.00%	0	802	1,309
Books, Publications & Subscriptions	750	750	0.00%	0	0	0
Comp Plan Amendments	0	10,000	-100.00%	(10,000)	0	4,573
Conferences & Seminars	2,700	1,250	116.00%	1,450	200	165
Contractual Services	13,200	12,800	3.13%	400	12,022	11,315
Developer Fees	0	0	0.00%	0	12,531	17,899
Gas, Oil & Lubricants	0	0	0.00%	0	15	22
Materials & Supplies	7,100	4,200	69.05%	2,900	2,865	3,878
Memberships & Dues	3,410	2,175	56.78%	1,235	1,759	725
Postage	150	150	0.00%	0	50	96
Printing & Binding	200	200	0.00%	0	56	29
Professional Services	125,000	100,000	25.00%	25,000	181,168	25,482
Small Business Grant	0	0	0.00%	0	7,500	60,000
Travel & Training	7,500	3,100	141.94%	4,400	746	1,066
Uniforms	200	200	0.00%	0	305	0
Utilities	1,440	1,440	0.00%	0	631	128
Other Operating Costs	0	0	0.00%	0	0	21
<b>Total Operating Costs</b>	<b>166,650</b>	<b>141,265</b>	<b>17.97%</b>	<b>25,385</b>	<b>220,651</b>	<b>126,708</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>3,662</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 503,782</b>	<b>\$ 410,831</b>	<b>22.63%</b>	<b>\$ 92,951</b>	<b>\$ 470,339</b>	<b>\$390,139</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor being personnel costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for FPE-eligible employees as negotiated in their collective bargaining agreements;
- A personnel expenditure increase reflecting one (1) additional full-time Planner; and
- An increase in professional services to allow for the Master Plan Implementation.

## Community Development

FY 2018

Budget Summary (Building)

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
Total Salary & Benefits	\$ 756,593	\$ 815,664	-7.24%	\$ (59,071)	\$636,038	\$ 664,605
<b>Operating</b>						
Books, Publications & Subscriptions	2,822	1,141	147.33%	1,681	547	1,135
Charge Card Fees	5,460	5,200	5.00%	260	5,373	5,861
Conferences & Seminars	1,350	1,325	1.89%	25	1,014	919
Contractual Services	66,700	54,756	21.81%	11,944	31,931	29,815
Gas, Oil & Lubricants	3,000	4,000	-25.00%	(1,000)	1,424	2,853
Materials & Supplies	14,600	29,000	-49.66%	(14,400)	9,397	6,795
Memberships & Dues	1,435	1,068	34.36%	367	795	871
Postage	3,000	3,000	0.00%	0	3,420	3,725
Printing & Binding	500	500	0.00%	0	136	160
Professional Services	20,000	15,000	33.33%	5,000	54,684	14,495
Repairs & Maintenance	430	410	4.88%	20	195	45
Travel & Training	8,475	6,959	21.78%	1,516	1,438	3,404
Uniforms	1,000	1,000	0.00%	0	167	329
Utilities	20,416	17,603	15.98%	2,813	17,338	16,162
Other Operating Costs	200	0	0.00%	200	0	(0)
<b>Total Operating Costs</b>	<b>149,388</b>	<b>140,962</b>	<b>5.98%</b>	<b>8,426</b>	<b>127,858</b>	<b>86,568</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 905,981</b>	<b>\$ 956,626</b>	<b>-5.29%</b>	<b>\$ (50,645)</b>	<b>\$763,896</b>	<b>\$ 751,173</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to a decrease in budgeted salary and benefits for newly hired employee.

## Community Development

FY 2018

Budget Summary (Code Compliance)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	\$ 129,060	\$ 118,784	8.65%	\$ 10,276	\$105,927	\$111,006
<b>Operating</b>						
Books, Publications & Subscriptions	750	0	0.00%	750	0	0
Conferences & Seminars	900	900	0.00%	0	0	65
Contractual Services	18,000	13,328	35.05%	4,672	11,153	10,666
Gas, Oil & Lubricants	3,000	3,000	0.00%	0	1,140	959
Materials & Supplies	3,000	3,000	0.00%	0	789	1,500
Memberships & Dues	470	160	193.75%	310	75	80
Printing & Binding	200	200	0.00%	0	0	344
Repairs & Maintenance	200	200	0.00%	0	54	45
Travel & Training	1,300	1,200	8.33%	100	189	0
Uniforms	600	600	0.00%	0	74	218
Utilities	691	2,080	-66.78%	(1,389)	1,070	902
Other Operating Costs	0	0	0.00%	0	10	3,300
<b>Total Operating Costs</b>	<b>29,111</b>	<b>24,668</b>	<b>18.01%</b>	<b>4,443</b>	<b>14,554</b>	<b>18,077</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 158,171</b>	<b>\$ 143,452</b>	<b>10.26%</b>	<b>\$ 14,719</b>	<b>\$120,481</b>	<b>\$129,083</b>

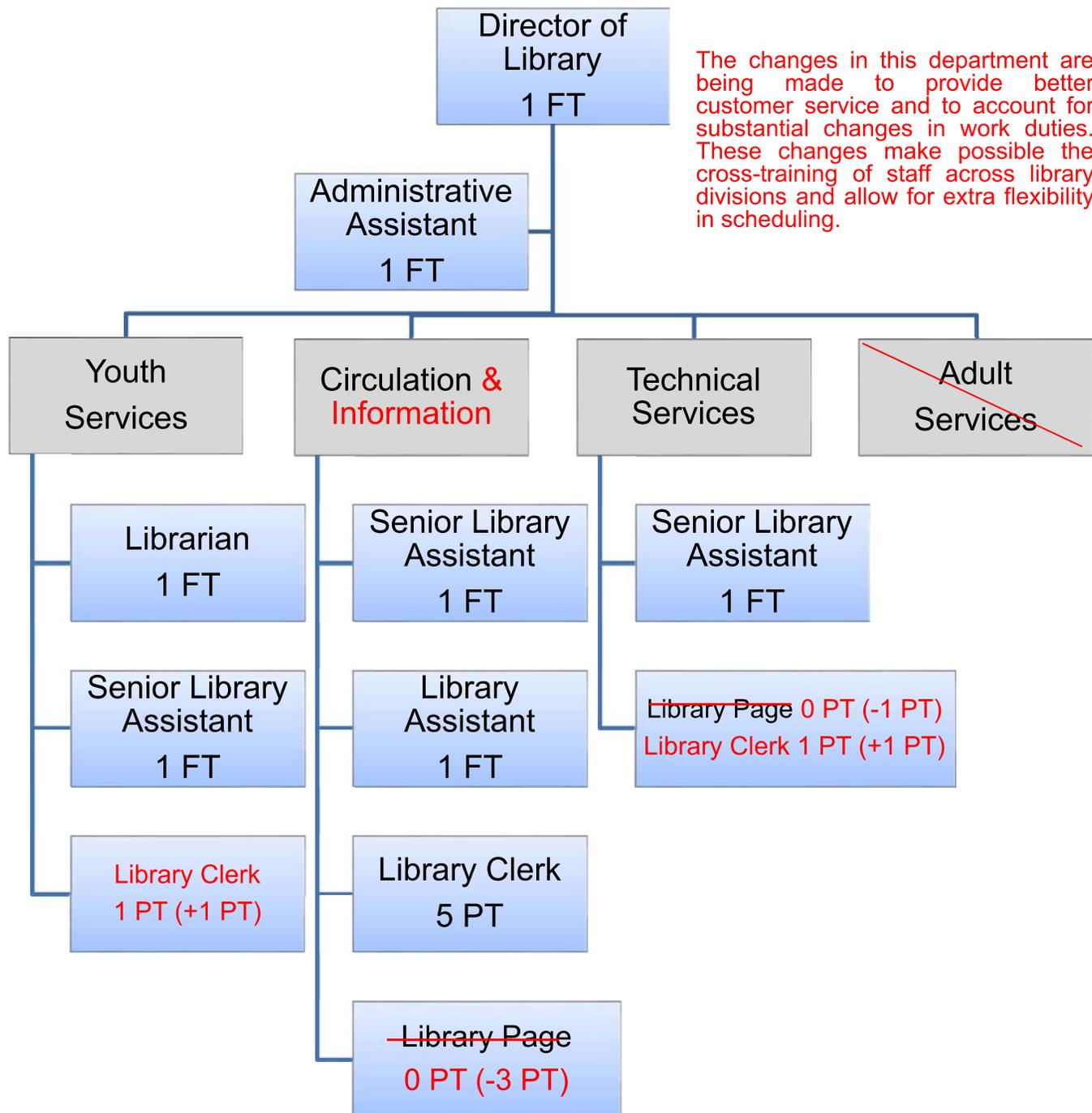
Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An increase in budgeted salary and benefits for newly hired employee; and
- An operating expenditure increase in additional software training to enhance operational efficiency.

## Library

FY 2018



Summary	FY 2018	FY 2017	Change
Full-Time	7	7	No Change
Part-Time	7	9	-2

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 opened its 303 Anchorage Drive location in 1968 and quickly became the best place to read under the sun. Consisting of 24,893 square feet and two stories, the library includes a children's library, a multi-purpose meeting room, the Village Historian's office, and a computer lab.

The library employs 7 full-time and 8 part-time staff members for a total of 10.5 FTE. Two full-time staff members have a Master's degree in Library Science. **Technical Services** orders, receives, catalogs, and prepares materials for lending. **Circulation** creates and maintains the library's database of registered users, bills and collects for late, lost and damaged materials, maintains the stacks, issues library cards, and checks materials in and out. **Information** provides research assistance, readers advisory, 1-on-1 tech help, and inter-library loans of materials not in the collection. **Youth Services** builds relationships with community partners and develops programs that benefit patrons of all ages, including storytimes and chess clubs; yoga programs, afterschool creativity times; genealogy meetings; guest speakers and authors; arts and craft programs; quilting and knitting groups; and weekly class visits from Conservatory School students.

Services are available seven (7) days a week, (60) sixty hours per week, and many resources such as Rosetta Stone Language Learning software and Overdrive eBooks and audiobooks are accessible 24/7 through the library's website.

The library's collection includes over 50,000 print and media items and even more when combined with the electronic resources available through our website. Formats include print, large print, newspapers and magazines, music CDs, books on CD, DVDs, e-books and audio books. The Library also circulates Nooks and Kindles containing bestsellers and classics.

The computer lab provides access to (16) sixteen Internet computers and offers printing, photocopying, scanning, and faxing services. Microsoft Office is installed on the computers and patrons have in-house access to Ancestry Genealogy. Wi-Fi is available for free throughout the building.

The children's library contains toys, games and puzzles and (2) two AWE Learning stations with educational software and games suitable for younger audiences. The teen room boasts a large screen TV with access to PlayStation 4 gaming equipment.

The Friends of the Library actively support the library's many programs through fundraising activities and are integral to the success of the library in the community. In Fiscal Year 2016/2017, through their book sales, bake sales, raffles, donations, and monies earned from membership dues and other events, the Friends gifted \$10,000 to the library, and for Fiscal Year 2017/2018 they gifted \$15,000.

Personnel Changes

The personnel/title changes for Fiscal Year 2017/2018 are:

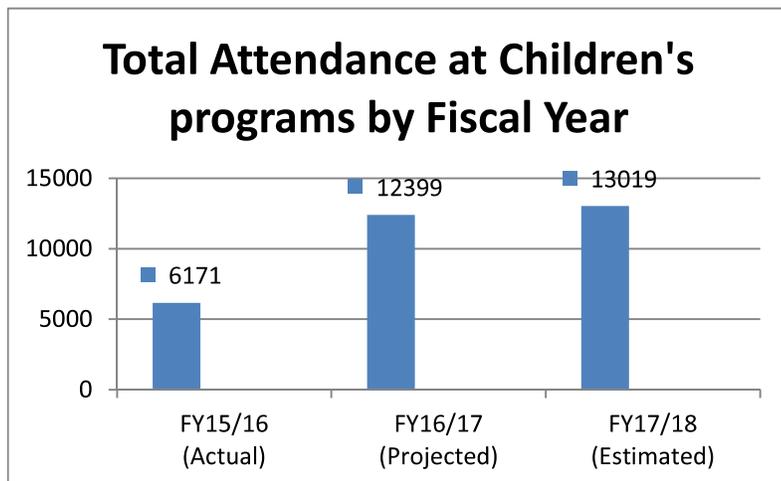
- Deletion of four (4) part-time Library Page positions / Addition of two (2) part-time Library Clerks (*The library is eliminating two Library Page positions for FY18 and reclassifying two as Library Clerks due to substantial changes in work duties*).

Current Year Accomplishments and New Initiatives

During Fiscal Year 2016/2017, the Library achieved the following new initiatives and goals for improvement:

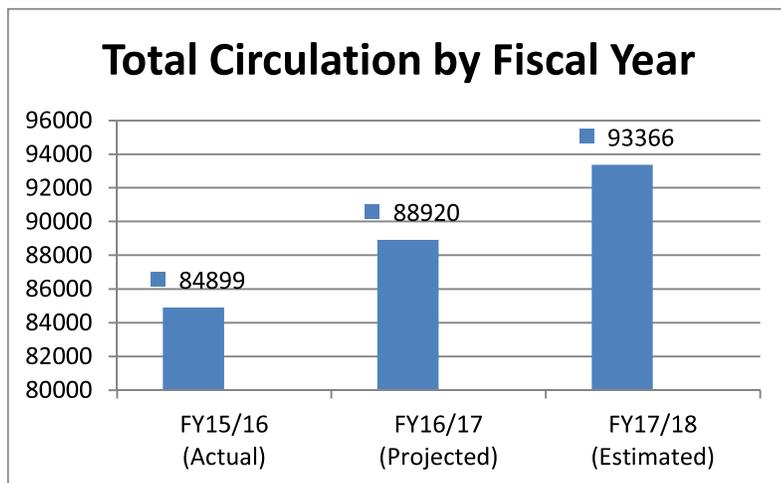
## Youth Services

- Developed closer relationship with the Conservatory School by signing up 372 students in Pre-K through third grade with library cards and hosting classes each week for students to checkout books, listen to stories, meet local authors, and play games.
- Implemented Reading Buddies program for children in grades K through five to read to a teen in grades six through twelve, and for teens to gain volunteer credit to count toward their volunteer service requirements at school.
- Initiated afterschool programming Tuesdays and Wednesdays called Creativity time focusing on STEM skills.
- Installed new big screen TV in the teen room for movies and gaming and added PlayStation 4 equipment and games.
- Added 40+ audio-enabled children's books to the collection from VOX books.
- Partnered with Home Depot to sponsor crafts at the Santa's Trolley rides in December. Children completed 355 craft projects.
- Enhanced afterschool programming by inviting therapy dog Pearl, along with her owner Cathy Dash, to participate in our Read to a Dog program and to replace our retired therapy dog, Ella.
- Increased the number of children and families participating in library programs by over 250%! That's over 3x the amount of participants per month on average.
- Began using iPads during class visits to look up books for students and teachers.
- Enlarged the children's section by adding more furniture and shelving units and moving the children's non-fiction books to the children's area, resulting in higher non-fiction circulation.
- Recruited teen volunteers for summer reading.
- Participated in a number of Village events including Heritage Day, Veterans Day Ceremony, Santa's Trolley Rides, and Tree Lighting.



#### Circulation

- Achieved a net gain in total library cardholders for the first time since Fiscal Year 2012. At the end of June 2017, the library had 7,903 card holders, the highest total since April 2015 when the library had 7,925.
- Added 1327 new members through the first nine months of Fiscal Year 2017 compared with only 962 for the entire twelve months of Fiscal Year 2016!
- Increased total circulation by nearly 5% (projected as of June 2017).
- Adjusted shelf heights of collection, making it easier for patrons to access higher and lower shelves, resulting in increased browsability of collection and higher circulation.
- Upgraded outdated computers, monitors, scanners, keyboards, and mice.
- Improved service delivery by removing reference desk from public floor and concentrating all customer service interactions at main service desk.
- Enhanced workflow and aesthetics at main service desk by removing unnecessary signage and clutter and reducing footprint of staff-related furniture.
- Began offering B&W and color copying at the circulation desk.



### Adult Services

- Added additional Yoga program with instructor Mi Sun Donahue.
- Hosted monthly arts and crafts programs for adults featuring different themes.
- Partnered with local rock painting group NPB Rocks to facilitate rock painting program at the library.

### Information

- Enhanced communication with residents by regularly posting to social media, maintaining website and online calendar of events, and by publishing the schedule of programs for children and adults in the Village newsletter.

### Collections

- Added Rosetta Stone language learning software which includes 30 languages, all levels, and is accessible with a library card through the library's website from any location.
- Created a single web-based form to input all purchase suggestions and inter-library loan requests in order to streamline process and increase circulation.
- Accepted donation of CFO Atwater's former senate desk to complement the Florida Room.

### Computer Lab

- Added new PC Reservation software in the computer lab in order to streamline the way customers access the Internet, resulting in an increase in cardholders and more time for staff to perform other duties.
- Upgraded all monitors to 24-inch widescreen monitors.

### Safety & Security

- Added new HD security cameras throughout the library.
- Replaced or rekeyed all of the locks in the library to a single key.
- Recertified two staff members in First Aid and CPR.

### Technical Services

- Remodeled workspace to create more efficient workflow.
- Replaced 10 hour Page with 20 hour Clerk.
- Upgraded monitors, scanners, keyboards, and mice.

### The Friends of the Library

- Gifted \$10,000 to the library to support all library programs not covered through the Library's regular operating budget, including summer reading, for Fiscal Year 16/17; gifted \$15,000 for Fiscal Year 17/18.
- Supported afterschool creativity time for ages 4+ with \$1,500 infusion for Legos, Hot Wheels, K'NEX, Tinker Toys, Snap Circuits, Magnetic Tiles and Games.
- Achieved record annual Booksale in the amount of \$4,365.
- Purchased PlayStation 4 equipment and games for the teen room.
- Replaced signage on Booksale shelf updating prices and implemented new procedures concerning the length of time materials stay on the sale shelf.

### Grants

- Applied for and received State Aid to Libraries grant in the amount of \$21,137.

#### Awards/Recognition

- Received certificate of appreciation for participating in and supporting Read for the Record in October 2016.

#### Conferences

- Attended 2016 SEFLIN Regional Conference; 2016 Florida Public Library Directors Meeting in Tallahassee; 2017 American Library Association Midwinter Conference in Atlanta, Georgia; and 2017 Directors Academy / Florida Library Association Conference in Orlando.

#### 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:

**Implement services that meet the needs of the community**

#### Objectives:

- a. Implement *Did you know?* speaker series to complement adult programming and bring interesting subjects to life with community experts.
- b. Provide additional afterschool events for elementary, middle, and high school students by reserving Obert Room between the hours of 2 p.m. and 5 p.m., to allow for five days a week of afterschool activities.
- c. Explore options for additional quiet areas and seating space for adults and tutors.
- d. Implement one-on-one tech help programs.
- e. Explore outreach services to various organizations and communities in the Village.
- f. Continue participation of staff and Friends of the Library in community activities such as Heritage Day Parade, Veterans Day Ceremony, Trolley Rides, Holiday Tree Lighting, etc.

#### Council Goal:

**Continuously improve the way the Village operates**

#### Department Goal:

**Continuously improve the way the Library operates**

#### Objectives:

- a. Expand partnership with The Conservatory School to include library card sign up, regular visits, after school programs, and volunteer opportunities for teens.
- b. Increase Friends of the Library book sale revenues by creating a Friends of the Library book store out of the Florida Room.
- c. Relocate children's department to first floor and computer lab to second floor to accommodate increased activity of youth services and future Conservatory School expansion.
- d. Relocate Teen Room to current Director's office.
- e. Relocate Director's office to current Teen Room.

- f. Explore relocating Village Historian office to second floor to raise visibility and usage among the community, by creating a new office space and using the current Historian office as an office for two youth services staff members.
- g. Identify volunteer opportunities and create job titles and descriptions to match library needs.
- h. Explore marketing library card memberships to non-county residents, such as homeschool groups, to increase revenues and to allow for remote access of library resources, such as Rosetta Stone.
- i. Enhance customer service by adding faxing component to Toshiba staff printer, located at the main service desk.
- j. Evaluate existing library signage and establish consistent theme to help create and sustain cohesiveness of the library message.
- k. Identify suitable location for community information, such as flyers, handouts, pamphlets, brochures, etc.
- l. Continue updating policies and procedures.

### Performance Measures

Performance Measure	FY 2016 Actual	FY 2017 Projected	FY 2018 Estimated
Circulation of Library Materials	84,899	88,920	93,366
Circulation of Print Materials	45,911	51,845	54,437
Circulation of eBooks	2,891	3,008	3,158
New Library Cards	962	1,830	1,921
Program Attendance	8,471	16,696	17,530
Number of Teen Volunteers	24	40+	50

As shown by the chart above, total circulation of library materials is expected to rise almost 5% and print circulation nearly 13%. New library card memberships are expected to almost double, meaning a near 100% increase compared with FY16. Total program attendance is also expected to double, as is the number of teen volunteers.

### **What is to account for the rising numbers?**

It all began in FY14 when the library hired a full-time staff person to lead children's services. Prior to the position being filled, the library's attendance to children's programs amounted to a meager 2,441 in FY13. With a full-time person leading the department in FY14, that number jumped to 4,015 and continued to rise to 6,263 in FY15. It remained roughly the same in FY16 at 6,171. What changed dramatically to account for the projected doubling of attendance at children's programs in FY17 (*see Total Attendance at Children's programming by Fiscal Year graph*) was the library's reorientation toward children and families which was the direct result of a close partnership between the Conservatory School (Principal Stoupas) and the Library Director (Zak Sherman).

By signing up Conservatory School students with library cards and having them visit the library on a weekly basis to checkout materials, and by implementing afterschool programming, including activities for younger children as well as activities and volunteer opportunities for teens, the library was quickly able to mold itself into a go-to destination for many younger members of our community and their caregivers.

Using social media and posting information about programs, along with meaningful photos of people having a good time, has also helped to increase public awareness. Further, it has led to an increase in new Facebook Page likes. In FY16 we had 52 while through the first eight months of FY17 we've already amassed 47.

Looking forward, the numbers are expected to rise even more with the relocation of the children's department and the freeing up of our meeting room space between the hours of 2 p.m. and 5 p.m. to allow for five days a week of afterschool programming for elementary, middle, and high school students, something we got away from years ago when circulation and attendance in the children's library began falling and the decision was made to halve the department and move it upstairs.

Finally, at some point, we know that the Conservatory School will move from a K-8 school to a K-12 (and how many more students will come to the library then?), and foreseeing the impact of this makes us feel confident that the library is moving in the right direction. **Does that mean we have forgotten about the adults in our community?** Not at all. We have many popular programs for adults including chess, knit & crochet, arts and crafts, quilting, and yoga, not to mention author visits and various types of lectures. We envision that the real opportunity in adult services lies in doing outreach to various communities and organizations throughout the Village and meeting people where they live, because not everyone can physically come to the library.

Budget Summary

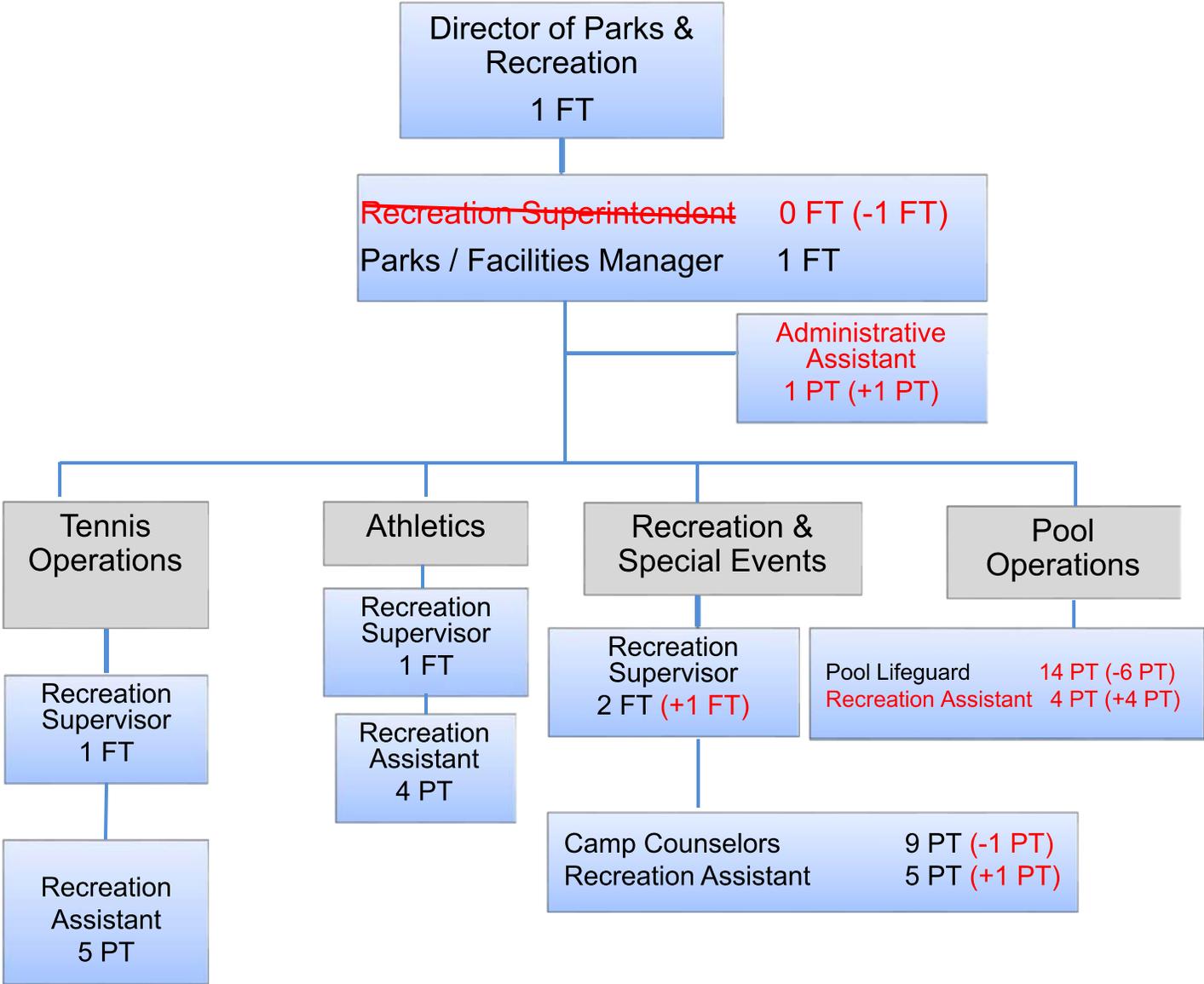
	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	\$ 669,017	\$ 658,869	1.54%	\$ 10,148	\$ 618,270	\$ 614,303
<b>Operating</b>						
Books, Publications & Subscriptions	456	456	0.00%	0	468	456
Contractual Services	28,455	28,455	0.00%	0	21,863	28,762
Library Collections:						
Audio Visual Materials	22,000	22,000	0.00%	0	21,751	18,370
Books	39,000	32,000	21.88%	7,000	32,377	31,506
Electronic Resources	24,000	24,000	0.00%	0	24,004	15,938
Magazines	3,000	3,000	0.00%	0	2,886	2,763
Reference Materials	4,000	6,000	-33.33%	(2,000)	5,889	6,089
Library Gift Account	40,000	0	0.00%	40,000	5,285	3,377
Licenses & Fees	1,400	1,250	12.00%	150	1,258	1,173
Materials & Supplies	11,950	11,800	1.27%	150	13,011	10,647
Postage	755	1,077	-29.90%	(322)	883	907
Rental	4,208	2,803	50.12%	1,405	3,123	2,749
Conferences & Seminars	845	1,420	-40.49%	(575)	996	515
Memberships & Dues	3,096	3,145	-1.56%	(49)	3,298	3,070
Travel & Training	2,839	2,075	36.82%	764	831	745
Uniforms	0	300	-100.00%	(300)	206	0
Utilities	18,616	21,363	-12.86%	(2,747)	20,915	24,536
Other Operating Costs	0	50	-100.00%	(50)	0	15
	<b>204,620</b>	<b>161,194</b>	<b>26.94%</b>	<b>43,426</b>	<b>159,703</b>	<b>151,615</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 873,637</b>	<b>\$ 820,063</b>	<b>6.53%</b>	<b>\$ 53,574</b>	<b>\$ 777,973</b>	<b>\$ 765,918</b>

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor being operating costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and negotiated increases for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An operating expenditure increase associated with creating a new Children's Section to accommodate increased activity of youth services (*The funding source for this project is the Library Gift Account*); and
- An operating expenditure increase to expand the Children's book collection.

Parks & Recreation	FY 2018
--------------------	---------



The changes in this department are a result of departmental reorganization due to the retirement of a long-tenured employee.

Summary	FY 2018	FY 2017	Change
Full-Time	6	6	No Change
Part-Time	42	43	-1

Our 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 our residents and visitors.

Our Vision

We Enrich Lives through Quality Parks and Programs

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.
- North Palm Beach Country Club Pool Facility – 951 US Highway 1  
Features an Olympic-size swimming pool, one meter diving board, lap lanes, locker room facilities, pro shop, and three (3) children’s wading pools.

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 throughout the year. 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.

Special Events

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 4<sup>th</sup> fireworks to the Holiday activities. 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 Veteran’s Day ceremony, Egg Hunts, Turkey Shoot and Arts & Crafts Festival.

Sports

Adult recreational sports league opportunities are offered including Softball, Volleyball, Pickleball and Basketball.

Youth recreational Tennis, Basketball, Flag Football, Volleyball, Swimming, Lacrosse and Soccer are also operated within the Department.

Organization Involvement

The North Palm Beach Swim Club trains and holds county-wide competitions at the Village Pool.

Palm Beach Crew a youth rowing club trains out of Anchorage Park

Northern Palm Beach Little League plays on North Palm Beach fields

Two college swim teams train at the pool over the winter holidays

Host St. Clares, Bright Futures and Lake Park Baptist 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 Revenue – The Village retains fees from wet and dry storage and marina decals.
- Pool Revenue – The Village retains all membership, rental, and daily fees as well as rental fees obtained from swim training and private lessons.
- Program Activity Fee – 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

The personnel/title changes for Fiscal Year 2017/2018 are:

- Addition of one (1) full-time Recreation Supervisor position;
- Addition of one (1) part-time Administrative Assistant position;
- Addition of four (4) part-time Recreation Assistant positions;
- Deletion of one (1) full-time Recreation Superintendent position;
- Deletion of six (6) part-time Pool Lifeguard positions;
- Deletion of one (1) part-time Camp Counselor position;
- Addition of one (1) part-time Recreation Assistant position;
- Reclassification of tennis instructors as part-time employees

Current Year Accomplishments and New Initiatives

During Fiscal Year 2016-2017, the Parks & Recreation Department achieved the following initiatives and goals for improvement:

## Parks &amp; Community Center

- Coordinated with Palm Beach County ERM for the Munyon Island Clean up
- Coordinated field usage with Northern Palm Beach County Little League
- Coordinated with Bright Futures for park usage/concession stand usage for their lunches
- Increased amount of trips to an average of 3 per month
- Applied for four more grants waiting on results for Anchorage Park phase II, Community Center & Pool facility

## Special Events

- Increased Touch-A-Truck participation to over 40 units
- Increased the Car Show/Chili Cook-off participants by 10%
- Increased Heritage Day revenues by 3%

## Village Pool

- Offering multiple training classes/lessons through American Red Cross
- Extended pool hours to accommodate resident/member requests

## Tennis Facility

- Took over complete control of Tennis operation from outside vendor
- 6 Ladies Teams
- 3 Senior Men's Teams
- Increased Non-Resident Membership revenues
- Increased Stringer Revenue
- Bus trip to the Miami Open – Sold out for 4th consecutive year!
- Increased Guest fee revenues

Goals and ObjectivesCouncil Goal:

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

Department Goal:

**Enhance and promote all Village Parks and Recreational amenities**

Objectives:

- a. Keep the residents informed throughout the Village through all outlets of the media. (Facebook, Constant Contact etc.)
- b. Further promote the easy access to information and registration through our new and improved Village website.
- c. Continue to monitor user survey feedback on all facility rentals.

- d. Form a community engagement group to evaluate the Youth Sports that are offered within the Village.
- e. Create a community engagement group to evaluate Recreation programming offered.
- f. Review Summer Camp policies/protocols and training.
- g. Oversee the Anchorage Park Master plan development and implementation.
- h. Work in unison with the Public Works Department to create a neighborhood outreach program in regards to sidewalk/tree conflicts throughout the Village

Council Goal:

**Build a new Country Club Clubhouse**

Department Goal:

**Enhance and promote the complete Country Club experience**

Objectives:

- a. Continue to be an integral part of the planning and design of the Club House to ensure that the full needs of the residents are addressed in terms of recreation and parks.
- b. Develop strategies to enhance the experience of residents and swim team members at the pool facility.
  - a. Create strategies to increase coverage and improve oversight.
  - b. With the assistance of an ad hoc committee of Village residents and concerned pool users, develop long term strategies to improve the pool area experience for current users as well as attracting new users.
- c. Enhance the overall atmosphere and maintenance of the tennis facility.
  - a. Create new strategies to increase participation in all phases of the programs.
  - b. Increase merchandizing revenue and work with the golf management staff to better coordinate this process

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. Improve the ancillary areas at Community Center and Osborne Park sports fields (dugouts, batting cages etc.).
- b. Begin program to educate staff on better evaluating the existing facilities.
- c. Work closer with outside Village vendors that maintain and clean the Village fields and buildings.
- d. Promote Lakeside Park as a neighborhood park.
- e. Obtain a Tree City USA designation.

## Parks and Recreation

FY 2018

Performance / Workload Measures

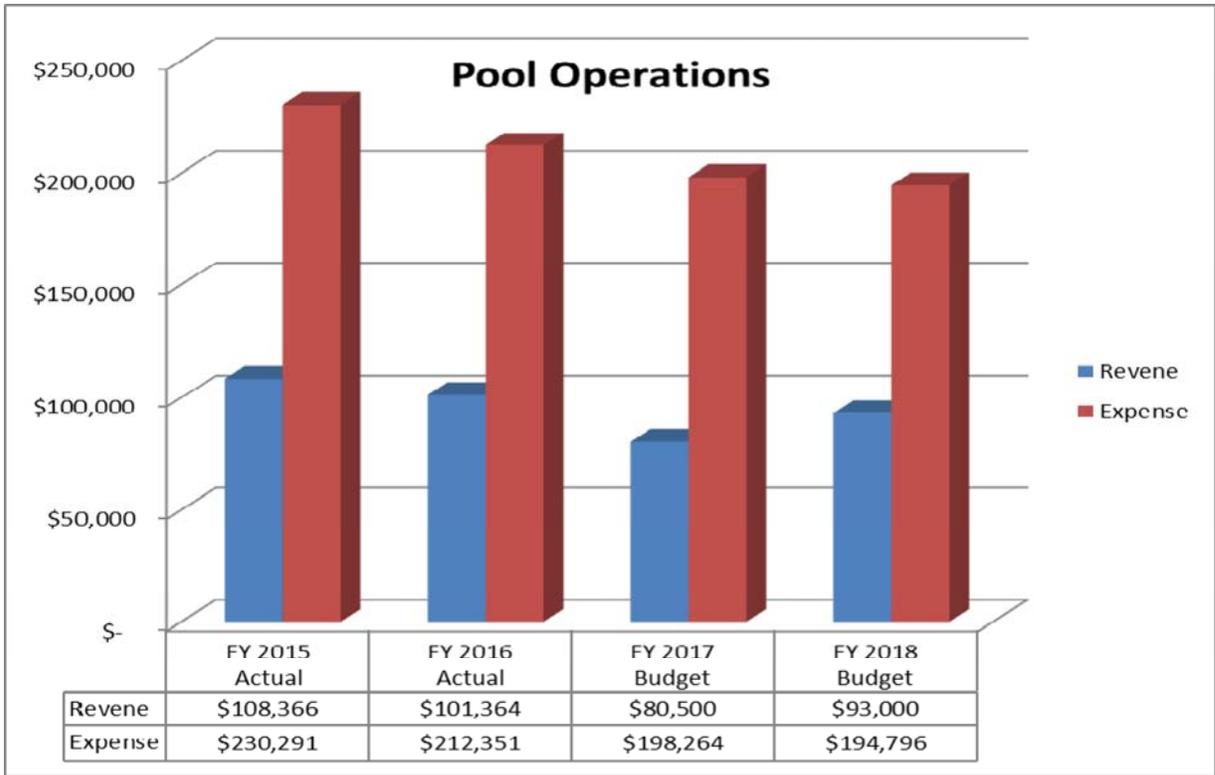
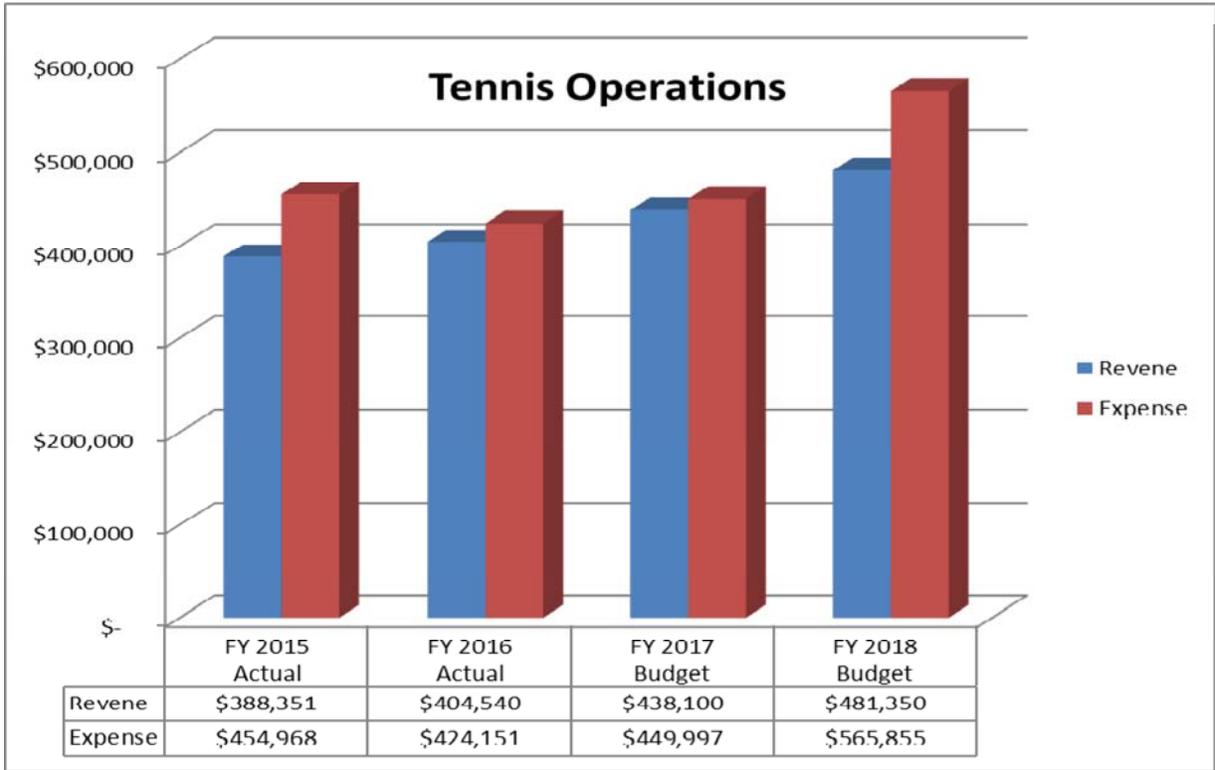
Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Daily usage memberships	125 – Pool 205 - Tennis	89 – Pool 205 - Tennis	100 – Pool 220 - Tennis
Business participation	95	93	95
School/organization participation	14	17	18

Youth Sports League Participation: The Village Parks and Recreation Department oversees youth Basketball, Soccer and Flag Football leagues throughout the year. The numbers show a steady growth in participation. The spike in 2014 is the addition of Flag Football. All of our leagues are co-ed and reflect ages 7-17. Independent contractor Soccer Shots training program is introducing 3-6 year olds into soccer, The Northern Palm Beach County Little League manages all youth baseball for the Village.



*continued on next page*

**Tennis and Pool Operations**



## Parks and Recreation

FY 2018

Budget Summary (Parks and Recreation combined)

	FY 2018 Budget		FY 2017 Budget	% increase / decrease	\$ increase / decrease	Actual 09/30/16	Actual 09/30/15
<b>Personnel</b>							
Total Salary & Benefits	\$1,219,234		\$ 896,046	36.07%	\$ 323,188	\$ 854,696	\$ 875,309
<b>Operating</b>							
Advertising	1,500		1,500	0.00%	0	182	892
Charge Card Fee	16,118		14,300	12.71%	1,818	12,598	13,076
Conferences & Seminars	1,250		1,250	0.00%	0	-	1,356
Contractual Services	9,000		9,000	0.00%	0	7,630	59,003
Equipment Rental	500		500	0.00%	0	0	312
Gas, Oil & Lubricants	3,600		3,725	-3.36%	(125)	4,183	5,236
Licenses & Fees	275		250	10.00%	25	250	250
Materials & Supplies	126,550		126,250	0.24%	300	74,528	80,907
Memberships & Dues	1,550		1,550	0.00%	0	785	675
Merchandise	4,000		8,500	-52.94%	(4,500)	6,057	3,881
Postage	800		800	0.00%	0	375	858
Printing & Binding	750		750	0.00%	0	410	781
Professional Services	57,000		57,000	0.00%	0	49,125	51,015
Program Expense	169,500		385,750	-56.06%	(216,250)	381,877	417,003
Repairs & Maintenance	81,000		22,320	262.90%	58,680	34,674	22,889
Special Events	104,000		104,000	0.00%	0	92,538	89,884
Travel & Training	2,900		2,900	0.00%	0	52	(177)
Uniforms	4,000		3,500	14.29%	500	2,456	2,037
Utilities	160,252		156,589	2.34%	3,663	145,619	120,224
Other Operating Costs	1,000		0	0.00%	1,000	2,121	3,168
<b>Total Operating Costs</b>	<b>745,545</b>		<b>900,434</b>	<b>-17.20%</b>	<b>(154,889)</b>	<b>815,461</b>	<b>873,269</b>
<b>Capital</b>							
<b>Capital Outlay</b>	<b>0</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$1,964,779</b>		<b>\$1,796,480</b>	<b>9.37%</b>	<b>\$ 168,299</b>	<b>\$ 1,670,156</b>	<b>\$1,748,577</b>

The Parks and Recreation Department is responsible for community events and includes the following divisions: Recreation and Special Events, Tennis and Pool. The combined budget summary above is for illustrative purposes only. Increases or decreases in total expenses are indicated on each division's individual budget summary.

## Parks and Recreation

FY 2018

Budget Summary (Recreation and Special Events)

	FY 2018 Budget	FY 2017 Budget	% increase / decrease	\$ increase / decrease	Actual 09/30/16	Actual 09/30/15
<b>Personnel</b>						
Total Salary & Benefits	\$ 729,030	\$ 645,394	12.96%	\$ 83,636	\$ 626,300	\$ 640,697
<b>Operating</b>						
Advertising	500	500	0.00%	0	0	892
Charge Card Fee	4,218	6,500	-35.11%	(2,282)	4,710	5,465
Conferences & Seminars	1,250	1,250	0.00%	0	0	1,356
Contractual Services	9,000	9,000	0.00%	0	7,630	8,054
Gas, Oil & Lubricants	3,600	3,725	-3.36%	(125)	4,183	5,236
Materials & Supplies	58,650	63,150	-7.13%	(4,500)	20,654	21,054
Memberships & Dues	1,200	1,200	0.00%	0	585	675
Postage	600	600	0.00%	0	288	678
Printing & Binding	250	250	0.00%	0	0	479
Professional Services	15,000	15,000	0.00%	0	13,125	15,015
Program Expense	154,500	193,500	-20.16%	(39,000)	168,591	180,587
Repairs & Maintenance	28,000	9,020	210.42%	18,980	11,536	6,789
Special Events	101,000	101,000	0.00%	0	90,669	88,300
Travel & Training	1,900	1,900	0.00%	0	25	(245)
Uniforms	1,750	1,750	0.00%	0	1,081	1,198
Utilities	92,680	94,480	-1.91%	(1,800)	84,180	84,547
Other Operating Costs	1,000	0	0.00%	1,000	96	2,541
<b>Total Operating Costs</b>	<b>475,098</b>	<b>502,825</b>	<b>-5.51%</b>	<b>(27,727)</b>	<b>407,354</b>	<b>422,621</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$1,204,128</b>	<b>\$1,148,219</b>	<b>4.87%</b>	<b>\$ 55,909</b>	<b>\$1,033,654</b>	<b>\$ 1,063,318</b>

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to an increase in personnel costs. The FY18 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a negotiated increase for FPE-eligible employees as negotiated in their collective bargaining agreements; and
- A personnel expenditure increase due to the re-organization of the department resulting from the departure of a long-tenured employee.

## Parks and Recreation

FY 2018

Budget Summary (Tennis)

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Personnel</b>						
Total Salary & Benefits	<b>\$ 410,132</b>	<b>\$ 155,643</b>	<b>163.51%</b>	<b>\$ 254,489</b>	<b>\$139,530</b>	<b>\$136,489</b>
<b>Operating</b>						
Advertising	1,000	1,000	0.00%	0	182	0
Charge Card Fee	11,000	7,500	46.67%	3,500	7,013	6,965
Contractual Services	0	0	0.00%	0	0	946
Equipment Rental	500	500	0.00%	0	0	312
Materials & Supplies	26,000	24,200	7.44%	1,800	22,501	27,709
Memberships & Dues	100	100	0.00%	0	0	0
Postage	200	200	0.00%	0	87	179
Printing & Binding	500	500	0.00%	0	410	302
Professional Services	42,000	42,000	0.00%	0	36,000	36,000
Program Expense	3,000	183,150	-98.36%	(180,150)	193,487	214,129
Repairs & Maintenance	49,000	9,300	426.88%	39,700	4,165	13,427
Special Events	3,000	3,000	0.00%	0	1,869	1,584
Tennis Merchandise	4,000	8,500	-52.94%	(4,500)	6,057	3,881
Uniforms	750	750	0.00%	0	385	320
Utilities	14,673	13,654	7.46%	1,019	12,464	12,097
Other Operating Costs	0	0	0.00%	0	(0)	627
<b>Total Operating Costs</b>	<b>155,723</b>	<b>294,354</b>	<b>-47.10%</b>	<b>(138,631)</b>	<b>284,621</b>	<b>318,479</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 565,855</b>	<b>\$ 449,997</b>	<b>125.75%</b>	<b>\$ 115,858</b>	<b>\$424,151</b>	<b>\$454,968</b>

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to the reclassification of tennis instructors as part-time employees.

## Parks and Recreation

FY 2018

Budget Summary (Pool)

	<u>FY 2018 Budget</u>	<u>FY 2017 Budget</u>	<u>% increase / decrease</u>	<u>\$ increase / decrease</u>	<u>Actual 09/30/16</u>	<u>Actual 09/30/15</u>
<b>Personnel</b>						
Total Salary & Benefits	\$ 80,072	\$95,009	-15.72%	\$ (14,937)	\$ 88,865	\$ 98,122
<b>Operating</b>						
Charge Card Fee	900	300	200.00%	600	874	645
Contractual Services	0	0	0.00%	0	0	50,004
Licenses & Fees	275	250	10.00%	25	250	250
Materials & Supplies	41,900	38,900	7.71%	3,000	31,372	32,143
Memberships & Dues	250	250	0.00%	0	200	0
Program Expense	12,000	9,100	31.87%	2,900	19,799	22,287
Repairs & Maintenance	4,000	4,000	0.00%	0	18,973	2,672
Travel & Training	1,000	1,000	0.00%	0	27	68
Uniforms	1,500	1,000	50.00%	500	991	519
Utilities	52,899	48,455	9.17%	4,444	48,976	23,580
Other Operating Costs	0	0	0.00%	0	2,025	0
<b>Total Operating Costs</b>	<b>114,724</b>	<b>103,255</b>	<b>11.11%</b>	<b>11,469</b>	<b>123,486</b>	<b>132,169</b>
<b>Capital</b>						
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 194,796</b>	<b>\$ 198,264</b>	<b>-1.75%</b>	<b>\$ (3,468)</b>	<b>\$ 212,351</b>	<b>\$ 230,291</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is negligible.

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

In March 2017, The Village obtained loan financing for the new Country Club Clubhouse project. The transaction consists of two loans: (1) one tax-exempt loan in an amount not to exceed \$8.9 million with an interest rate of 3.19% and a maturity date of June 1, 2032; and (2) one taxable loan in an amount not to exceed \$6.1 million with an interest rate of 3.78% and a maturity date of June 1, 2025. The tax-exempt loan is pre-payable without penalty after June 1, 2025.

Contingency

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2017/18 budget, the Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.

Transfers

In FY 2018, an appropriation of \$190,799.00 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) for Property/Casualty and General Liability insurance for the Village. The proposals submitted were reviewed by an independent Risk Management company that assisted with the selection. This company assessed the pricing, coverage, financial stability and service capability of each provider. As a result of the analysis the Village joined Public Risk Management (PRM) on October 1, 2011. Since that time, each proposal submitted by PRM for renewal of the insurance has been determined by Council to be in the best interest of the Village. For FY18 the Village has once again chosen PRM as the Property/Casualty and General Liability provider.

## Reserves and Other

FY 2018

Budget Summary

	<b>FY 2018 Budget</b>	<b>FY 2017 Budget</b>	<b>% increase / decrease</b>	<b>\$ increase / decrease</b>	<b>Actual 09/30/16</b>	<b>Actual 09/30/15</b>
<b>Debt Service</b>	<b>\$1,293,101</b>	<b>\$ 0</b>	<b>0.00%</b>	<b>\$1,293,101</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Property/General Liability Insurance</b>	<b>234,077</b>	<b>252,300</b>	<b>-7.22%</b>	<b>(18,223)</b>	<b>288,419</b>	<b>348,726</b>
<b>Reserves/Contingencies/Transfers</b>	<b>190,799</b>	<b>719,587</b>	<b>-73.48%</b>	<b>(528,788)</b>	<b>1,516,480</b>	<b>2,091,246</b>
<b>Total Expenses</b>	<b>\$1,717,977</b>	<b>\$971,887</b>	<b>76.77%</b>	<b>\$ 746,090</b>	<b>\$1,804,898</b>	<b>\$2,439,972</b>

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to an increase in debt service:

In March 2017, a \$15 million loan was secured for the new Country Club Clubhouse project, which will include a new Clubhouse, a Splash Park and a remodeled pool deck. The loan has a fifteen (15) year term and the first debt service payment is scheduled for December 2017.



## Property Value and Millage Summary

FY 2018

Property Value:

FY 2017 Millage Rate	\$7.3300		
FY 2017 Ad-Valorem Proceeds	\$12,868,838		
FY 2017 <u>GROSS</u> Taxable Value	\$ 1,848,041,694		
			<u>Increase in GROSS taxable value</u>
		\$275,871,310	14.93%
FY 2018 <u>GROSS</u> Taxable Value	\$ 2,123,913,004		
FY 2018 <u>BUDGETARY</u> Taxable Value (95%)	\$ 2,017,717,354		
FY 2018 Rolled Back Rate	\$6.9039		

Millage Table:

<b>MIL</b>	<b>Amount</b>
1.00 MIL	\$ 2,017,717
.75 MIL	\$ 1,513,288
.60 MIL	\$ 1,210,630
.55 MIL	\$ 1,109,744
.50 MIL	\$ 1,008,859
.40 MIL	\$ 807,087
.35 MIL	\$ 706,201
.30 MIL	\$ 605,315
.25 MIL	\$ 504,429
.20 MIL	\$ 403,543
.10 MIL	\$ 201,772

Millage Options:

<b>Calculations for selection of millage rate:</b>	<b>Millage Rate</b>	<b>Ad-Valorem</b>	<b>\$ Increase / (Decrease) over 2017 Ad-Valorem</b>	<b>% increase / (decrease) over FY 2017 Millage Rate</b>	<b>% increase / (decrease) over FY 2018 RBR</b>
Retain FY 2017 Millage Rate	7.3300	\$14,789,868	\$ 1,921,030	0.00%	6.17%
FY 2018 Rolled Back Rate	6.9039	\$13,930,119	\$ 1,061,281	-5.81%	0.00%
Millage Rate Required to retain FY 2017 Ad-Valorem	6.3779	\$12,868,838	\$ 0	-12.99%	-7.62%
FY 2018 Majority Vote Rate	7.7745	\$15,686,744	\$ 2,817,905	6.06%	12.61%
FY 2018 Two-Thirds Vote Rate	8.5520	\$17,255,519	\$ 4,386,680	16.67%	23.87%
Statutory Maximum	10.0000	\$20,177,174	\$ 7,308,335	36.43%	44.85%
<b>Council's Adopted Rate</b>	<b>7.3300</b>	<b>\$ 14,789,868</b>	<b>\$ 1,921,030</b>	<b>0.00%</b>	<b>6.17%</b>

## Ad-Valorem, Assessed Value, Millage and Budget

FY 2018

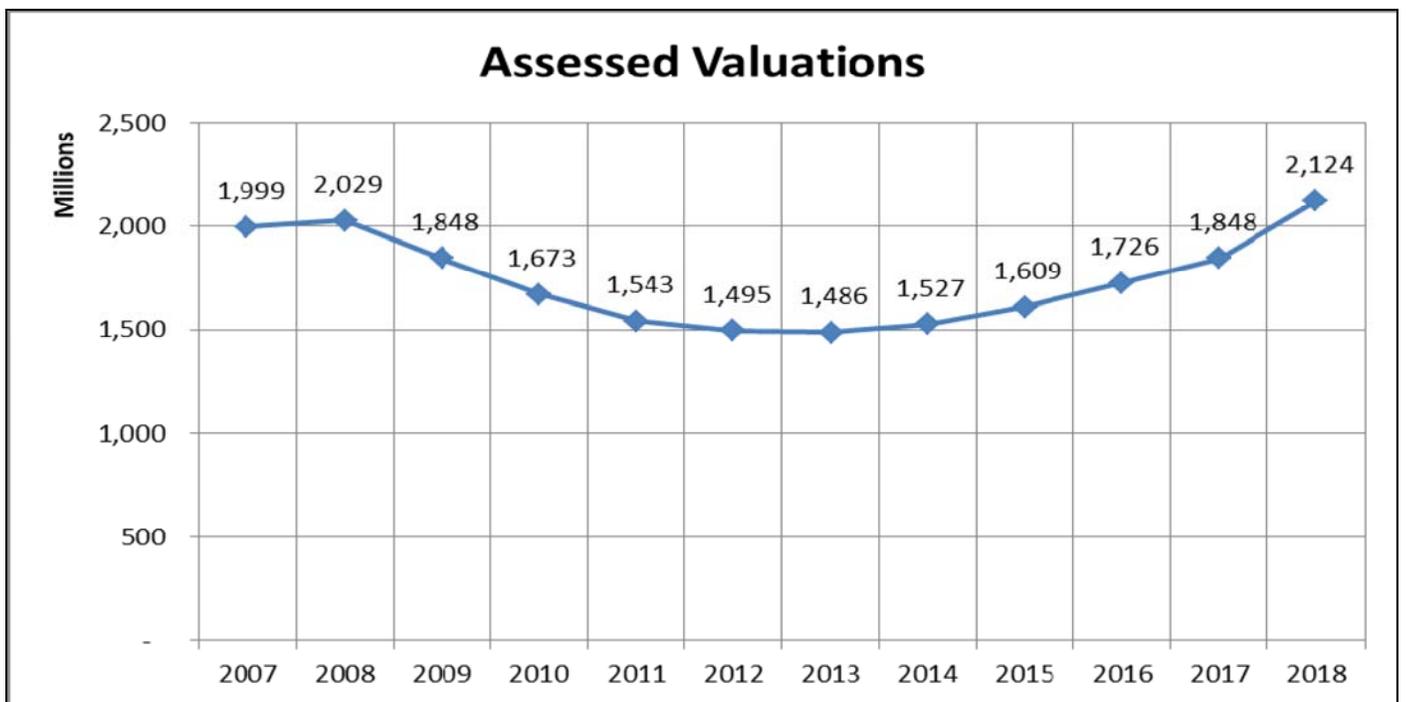
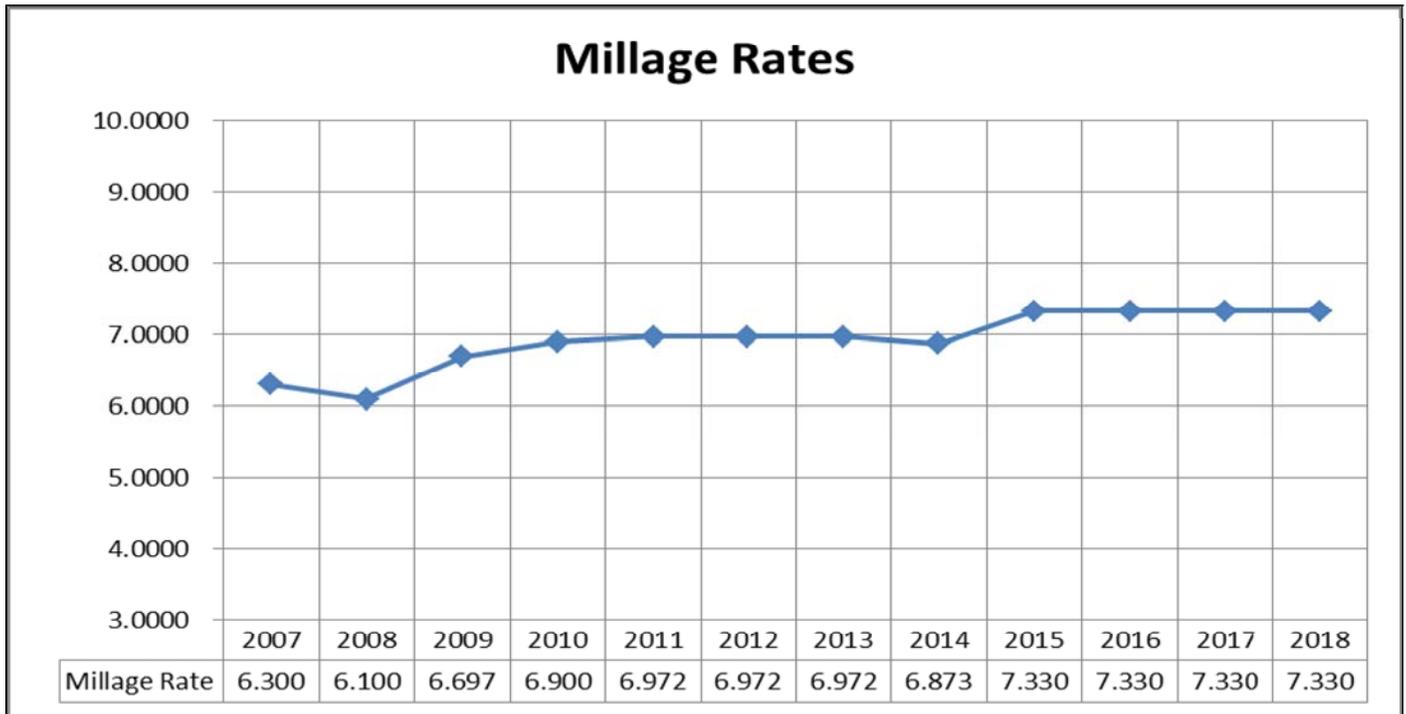
*Fiscal Year 2001-2018 presented below:*

Fiscal Year	Assessed Value	Taxable Valuation	Millage Rate	Total Taxes	Total Budget	Total Budget % Increase / (Decrease) over Prior Year	Total Taxes as % of Total Budget	Total Budget as % of Assessed Value
2001	901,813,310	856,722,645	5.7500	4,926,155	13,947,270	40.20%	35.32%	1.55%
2002	992,018,426	942,417,505	5.6000	5,277,538	12,986,918	-6.89%	40.64%	1.31%
2003	1,137,570,526	1,080,692,000	5.8000	6,268,014	13,565,749	4.46%	46.20%	1.19%
2004	1,297,803,114	1,232,912,958	6.8000	8,383,808	13,741,933	1.30%	61.01%	1.06%
2005	1,438,036,209	1,366,134,399	7.2700	9,931,797	15,591,492	13.46%	63.70%	1.08%
2006	1,667,949,738	1,584,552,251	6.8000	10,774,955	18,038,400	15.69%	59.73%	1.08%
2007	1,999,331,298	1,899,364,733	6.3000	11,965,998	19,438,633	7.76%	61.56%	0.97%
2008	2,028,911,987	1,927,466,388	6.1000	11,757,545	19,691,948	1.30%	59.71%	0.97%
2009	1,847,845,205	1,755,452,945	6.6977	11,757,497	19,073,192	-3.14%	61.64%	1.03%
2010	1,673,245,674	1,589,583,390	6.9000	10,968,125	18,056,938	-5.33%	60.74%	1.08%
2011	1,543,308,420	1,466,142,999	6.9723	10,222,389	17,506,072	-3.05%	58.39%	1.13%
2012	1,495,282,994	1,420,518,844	6.9723	9,904,284	17,517,544	0.07%	56.54%	1.17%
2013	1,486,295,612	1,411,980,831	6.9723	9,844,754	17,499,724	-0.10%	56.26%	1.18%
2014	1,527,431,467	1,451,059,894	6.8731	9,973,280	18,614,912	6.37%	53.58%	1.22%
2015	1,609,188,844	1,528,729,402	7.3300	11,205,587	19,863,106	6.71%	56.41%	1.23%
2016	1,726,462,395	1,640,139,275	7.3300	12,022,221	20,524,967	3.33%	58.57%	1.19%
2017	1,848,041,694	1,755,639,609	7.3300	12,868,838	21,328,539	3.92%	60.34%	1.15%
2018	2,123,913,004	2,017,717,354	7.3300	14,789,868	23,482,124	10.10%	62.98%	1.11%

# Millage Rates and Assessed Valuations

FY 2018

*Fiscal Year 2007 – 2018 presented below:*



# General Fund Fee Schedule

FY 2018



## General Fund Fee Schedules

FY 2018

Recreation**Notes for Recreation Fee Schedule:**

1. Programs offered by the Village of North Palm Beach (VNPB) are not taxable; however, rentals are subject to sales tax. **The fees shown below do not include sales tax.** Rental fees are hourly unless specified (\*). The VNPB reserves the right to change fees at any time with approval from the Village Council.
2. Programs may be offered by independent instructors that are not listed. These programs will be set and collected by the program instructor (sales tax applicable).
3. Non-profit 501C organizations and local schools will be charged at the Resident rate unless otherwise specified.

<b>Description</b>	<b>Fee</b>
<b>Anchorage Park Activities Building (Hourly)</b>	
Resident Room A	\$ 26.52
Non-Resident Room A	\$ 37.13
Resident Room B	\$ 37.13
Non-Resident Room B	\$ 63.65
Resident after hours building charge	\$ 106.09
Non-Resident after hours building charge	\$ 212.18
After hours staff charge	\$ 26.52
<b>Anchorage Park (Hourly)</b>	
Resident Anchorage Gazebo	\$ 25.75
Non-Resident Anchorage Gazebo	\$ 41.20
Resident Volleyball (1 court)	\$ 25.75
Resident Volleyball (2 courts)	\$ 36.05
Non-Resident Volleyball (1 court)	\$ 36.05
Non-Resident Volleyball (2 courts)	\$ 51.50
<b>Community Center (Hourly)</b>	
Resident Gymnasium	\$ 110.00
Non-Resident Gymnasium	\$ 210.00
Non-profit (W-501 C-3) Charge	\$ 110.00
Resident Field (No Lights)	\$ 35.00
Resident Field (With Lights)	\$ 70.00
Non-Resident Field (No Lights)	\$ 70.00
Non-Resident Field (With Lights)	\$ 100.00
<b>Lakeside Park (Hourly)</b>	
Resident Tiki Hut - Large	\$ 25.75
<b>Osborne Park (Hourly)</b>	
Resident Recreation Building	\$ 53.04
Non-Resident Recreation Building	\$ 159.13
Resident Field (No Lights)	\$ 37.13
Resident Field (With Lights)	\$ 74.26
Non-Resident Field (No Lights)	\$ 74.26
Non-Resident Field (With Lights)	\$ 106.09
Resident after hours building charge	\$ 106.09
Non-Resident after hours building charge	\$ 212.18
After hours staff charge	\$ 25.75

## General Fund Fee Schedules

FY 2018

<b>Description</b>	<b>Fee</b>
<b>Sports Programs (Per/Player/League)</b>	
Resident Youth (All Sports)	\$ 75.00
Non-Resident Youth (All Sports)	\$ 85.00
<b>Pool Membership Fees (Annual)</b>	
Resident Family	\$ 345.00
Non-Resident Family	\$ 468.00
Resident Single	\$ 175.00
Non-Resident Single	\$ 260.00
Resident Junior (17 & under)	\$ 95.00
Non-Resident Junior (17 & under)	\$ 115.00
Resident Masters (training only )	\$ 115.00
Non-Resident Masters (training only )	\$ 160.00
<b>Pool Fees (Daily)</b>	
Resident Adult	\$ 2.83
Non Resident Adult	\$ 4.72
Child (13 & under)	\$ 2.83
Child (3 & under)	Free
Resident/Member Tiki Hut	\$ 25.75
Non-Resident Tiki Hut	\$ 41.20
After hours Full facility rental (3 hrs)	\$ 550.00
After hours lifeguards per guard per hr.	\$ 25.00
<b>Tennis Membership Fees (Annual)</b>	
Resident Family	\$ 540.63
Non-Resident Family	\$ 721.00
Resident Single	\$ 422.30
Non-Resident Single	\$ 540.63
Resident Junior (17 & under)	\$ 108.15
Non-Resident Junior (17 & under)	\$ 113.30
Summer Resident Single	\$ 206.00
Summer Resident Family	\$ 231.75
Summer Non-Resident Single	\$ 231.75
Summer Resident Family	\$ 257.50
Guest Fees (members)	\$ 10.00
Guest Fees (non-members)	\$ 12.00
<b>Marina Fees (Annual)</b>	
<b>Dry Storage</b>	
15 feet & under	\$ 681.34
16 - 20 feet	\$ 738.10
21 - 25 feet	\$ 794.90
26 - 30 feet	\$ 851.67
31 - 35 feet	\$ 908.46
36 & over	\$ 965.23
<b>Wet Storage</b>	\$ 2,141.68
<b>Ramp Decal</b>	\$ 60.00
<b>Temporary Day Launch Permit (Res. Only)</b>	\$ 9.43

## General Fund Fee Schedules

FY 2018

General Services

<b>Description</b>	<b>Fee</b>
<b>Library</b>	
<b>Overdue Fines (Maximum fine per item is \$5.00)</b>	
7/14/28 day Books	\$ 0.25 a day
Audio/CD Books	\$ 0.25 a day
Music CDs	\$ 0.25 a day
DVD	\$ 0.25 a day
Interlibrary Loans	\$ 0.25 a day
Magazines	\$ 0.25 a day
<b>Lost / Damaged Items</b>	
Lost or Damaged Item	Cost of item
Lost Library Card Fee	\$1.00 per card
Kindle	\$119.00
Kindle Case	\$30.00
Nook	\$100.00
Nook Case	\$35.00
USB Cord	\$10.00
Plug Adapter	\$10.00
Carrying Bag	\$10.00
<b>Memberships</b>	
Library Cards-NPB Resident / PBC Resident	No charge
Library Cards-Non-Residents per family	\$ 25.00
Library Cards-Non-Residents Individual up to 6 months	\$ 15.00
<b>Services</b>	
Black and White Copy / Print	\$0.15 per copy
Color Copy / Print	\$0.50 per copy
Fax Service	\$1.00 per page
Scanning	No charge
<b>Finance</b>	
NSF Checks:	
Face value of check does not exceed \$50.00	\$ 25.00
Face value of check does not exceed \$300.00	\$ 30.00
Face value of check exceeds \$300.00	\$ 40.00 or 5% of face value of check whichever is greater
<b>Clerk's Office</b>	
<b>Copies:</b>	
Single-sided page up to 8.5 x 14	\$ 0.15 each
Double-sided page up to 8.5 x 14	\$ 0.20 each
Single-sided page 11 x 17	\$ 0.20 each
Certified copies, plus per page cost for copies	\$ 1.00
Lien Certification each parcel number	\$ 20.00
Zoning Map (Cost of duplication, depends on size)	Actual Cost
CD	Actual Cost
<b>Special Service Fee:</b> For any request in which the nature or volume of the public records requested to be inspected or copied requires more than 15 minutes of clerical and/or supervisory assistance to research, locate, review for confidential information, copy, re-file, 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.	

## General Fund Fee Schedules

FY 2018

Public Works

<b>Description</b>	<b>Fee</b>
<b>Annual Commercial Disposal Fee</b>	
(calculated by occupancy category and square foot of building as determined by Solid Waste Authority)	
Low Density	0.081
Medium	0.214
High	1.147
<b>Residential Waste Removal Fees</b>	
Disposal Fee per cubic yard	\$4.50
Equipment & Fuel Cost per cubic yard	<u>\$2.70</u>
Total per cubic yard	\$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 utilizing Village owned and maintained dumpsters, customers 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
<b>Right-of-Way Permitting</b>	
<u>Note:</u> The Village reserves the right to refuse service to any construction or permitted work site based on non-payment of fees. The Village reserves the right to refuse service and permitting to business entities or individuals based on outstanding unpaid fees. Non-payment of fees shall constitute proper documented notification by the Village of fees due and failure of the receiving party to pay or appeal said fees within twenty (20) business days of receipt of notification.	
<u>Note:</u> Fees described wherein may adjust annually at a rate equal to the Consumer Price Index or three percent (3%), whichever may be determined more appropriate, each October 1 <sup>st</sup> (beginning October 1, 2017).	
<u>Note:</u> Refer to day charges shall be for calendar days, inclusive of weekends and holidays.	
<b>Right-of-Way Utilization Permit Application &amp; Processing Fee ①</b>	\$ 35.00
Residential Driveway Apron Construction	\$ 35.00
Sidewalk Repair/Construction, first 100'	\$ 35.00
Each additional 100' LF or fraction thereof	\$ 35.00
Crane/Lifting Equipment Placement, per day	\$ 25.00
Roll-off Dumpster Placement, per day	\$ 25.00
Construction Material Placement (Swale/Right-of-Way, per day)	\$ 25.00
Tree Trimming Operation (Rolling locations, per day)	\$ 35.00
Permit extension(s), 30 calendar days (Non-refundable)	\$ 35.00
Permit renewal (expired permit)	\$ 35.00
Maintenance of Traffic Plan Review (2 reviews)	\$ 135.00
Each additional review	\$ 60.00
Roadway Closure/Obstruction (per lane-foot per day)	\$ 0.50
Sidewalk Closure/Obstruction (per linear foot per day)	\$ 0.50
Roadway/Sidewalk Closure Work Completion Delay ②	2 x

# General Fund Fee Schedules

## FY 2018

<b>Description</b>	<b>Fee</b>
Special Events w/ Road Closure	\$ 265.00
Open Cut Roadway, Per Cut Location	\$ 218.00
Utility Pole Installation – Overhead Facilities, Each Pole	\$ 109.00
Franchise Utility Main / Cable / Line Install, Per 100' Linear	\$ 20.00
Franchise Utility Cabinet Installation, Per Location	\$ 163.50
<b>Permit Violation Charges (All Permits)</b>	
Work Commencement (without valid permit) ③	2 x permit fee
Work Commencement (valid permit – without notice)	\$ 100.00
Work Outside Permit Limits (with valid permit)	2 x permit fee
Work with a suspended or expired permit ④	\$ 500.00
Closure/Obstruction (without valid permit) ⑤	\$ 500.00
Closure/Obstruction (exceeding permit limits) ⑤	\$ 150.00
Abandoned Barricade/Temporary Signage Collection/Storage	
Traffic Signage & VMS Board, per day	\$ 10.00
Barricade (all types), per day	\$ 5.00
Collection Fee (30 calendar days past due) ⑥	\$ 35.00
<b>Emergency Response Cost Recovery ⑦</b>	
Emergency Response – Street Maintenance	Actual Cost ⑧

① Right-of-way permits are valid for a maximum of 30 calendar days from date of issue. Permits may be extended in 30 calendar day increments at time of issuance. Additional work not authorized by the original permit terms will require a new permit or modification of existing permit. Fees are payable upon submission of permit application.

② Closure/Obstructions exceeding the prescribed permit time limits will be access fees equal to 2 times the daily closure rate for each day, or fraction thereof, of additional closure/obstruction.

③ Violation charge is applicable in all cases where work commences without a valid Village of NPB right-of-way permit. Violation charges will not apply to emergency work, if permit is applied for within two (2) business days following the commencement of emergency work. Violation charges will be assessed separately and shall be equal to the total of the permit assessment, effectively doubling the permit fee.

④ Violation charges will be assessed for work completed with a suspended or expired permit in the amount of \$500 per day, or fraction thereof, per occurrence. Work completed with a suspended or expired permit will be assumed defective without inspection and may be rejected in part or entirety.

⑤ Violation charges will be assessed for closure/obstruction of roadway, sidewalk, or public access in the amount of \$500 per day, or fraction thereof, per occurrence. Violation charges will be assessed for closure/obstruction of roadway, sidewalk, or public access in the amount of \$150 per day, or fraction thereof, per occurrence for incidents that exceed a valid permit work limitations.

⑥ Fees assessed for additional work, time extension, late charge, or emergency response are due upon issuance. Fees are determined to be past due if not paid within 30 calendar days of issuance.

⑦ Emergency response cost recovery expenses may be assessed in association with capital construction, site development, right-of-way construction, and infrastructure maintenance activity that result in damage or disruption of service to a Village owned facility or utility. Additional fines, fees, or cost recovery expenses may be levied by other regulatory agencies.

⑧ Actual cost will include, but is not limited to: labor, overhead, equipment, materials, laboratory analysis, and municipal contractor cost.

### Public Safety

<b>Description</b>	<b>Fee</b>
<b>Police</b>	
Bicycle Registration	\$ 1.00
Accident Reports-per one-sided page	\$ 0.15
Accident Report-two-side page	\$ 0.20
Accident/Incident Report-CD	\$ 2.00
Fingerprinting-Village Resident	\$ 4.00

## General Fund Fee Schedules

FY 2018

<b>Description</b>	<b>Fee</b>
Fingerprinting-Non Resident	\$ 6.00
Fingerprinting – Employment in the Village	\$ 6.00
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
Forfeiture Revenue	Varies
<b>Emergency Medical Services Fees</b>	
Basic Life (per transport)	\$ 610.00
Advanced Life Support Level One (per transport)	\$ 675.00
Advanced Life Support Level Two (per transport)	\$ 745.00
*plus \$12.00 per mile	
<b>Fire/Rescue (Special Details min. 3 hours charged per event)</b>	
Hourly rate per firefighter (2 firefighters minimum)	\$49.88
Vehicle operating cost per hour	\$12.98
<b>Annual Fire Inspection Fees</b>	
<b>Assembly (Type of Occupancy Use)</b>	
50-299	\$ 75.00
300-999	\$ 100.00
1,000-4,900	\$ 175.00
5,000 or greater	\$ 275.00
<b>Educational:</b>	
Day Care, Nursery Pre-school	\$ 35.00
All others	\$ 75.00
<b>Healthcare/Instructional</b>	
5,000 square feet and under	\$ 50.00
5,001-15,000 square feet	\$ 100.00
15,001-30,000 square feet	\$ 150.00
30,001-100,000 square feet	\$ 250.00
100,001 square feet or greater	\$ 350.00
<b>Transient Lodging, Apartment, Residential Board and Care, and Adult Living Facilities</b>	
24 units and less	\$ 55.00
25-100 units	\$ 75.00
101-500 units	\$ 150.00
501 units or greater	\$ 250.00
<b>Mercantile, Office, Storage, Industrial and Manufacturing</b>	
5,000 square feet and under	\$ 50.00
5,001-15,000 square feet	\$ 100.00
15,001-30,000 square feet	\$ 150.00
30,001-100,000 square feet or greater	\$ 200.00
100,001 square feet or greater	\$ 300.00
<b>Marinas and Boat Storage Facilities</b>	
50 boat slips and under	\$ 50.00
51-200 boat slips	\$ 150.00
101-250 boat slips	\$ 200.00
251 boat slips or greater	\$ 300.00

## General Fund Fee Schedules

FY 2018

Description	Fee
<b>Tent &amp; Temporary Structures</b>	
All	\$ 50.00
All other occupancies not listed	\$ 50.00
<b>Re-Inspections/Extra Inspections</b>	
First	No charge
Second	\$ 100.00
Third	\$ 150.00
Fourth and subsequent	\$ 200.00
Unscheduled inspection by special request (subject to availability)	\$75/hr 1 hr min. 2 hr min after hours 4 hr min weekend & holidays per inspection
Any unproductive trip (Work not ready, locked out, plans absent, etc.)	\$ 100.00
<b>Plan Review Fees</b>	
Inspection & Plan Review Fee (based on improvement cost)	\$2.25 per \$1,000 (\$50.00 minimum)
Civil Drawing Review Fee	\$ 50.00
Hood (excluding fire suppression system)	\$ 100.00
Pre-permit revision	10% of original fee
Post permit revision	\$5.00 per page (\$20.00 minimum)

Planning, Zoning & Code Compliance

<b>Code Compliance</b>	
Annual Abandoned Property Registration Fee	\$ 150.00
Open Code Enforcement Researches (per address)	\$ 20.00
<b>Code Citation Fees:</b>	
First Violation	\$ 25.00
Second Violation	\$ 100.00
Third Violation	\$ 150.00
Fourth Violation	Mandatory appearance before Special Magistrate
<b>Planning &amp; Zoning (* Fees do not include advertising, legal, etc.)</b>	
Zoning Variances *	\$ 500.00
Sign Variances *	\$ 500.00
Comprehensive Plan Amendments application fee *	\$ 1,500.00
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
Planned Unit Development Waiver fee (per waiver request)*	\$ 100.00
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

## General Fund Fee Schedules

FY 2018

<b>Description</b>	<b>Fee</b>
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 Re-inspection Fee	\$ 25.00
Peddlers and Solicitors Fee	\$ 250.00
Special Exception Fee*	\$ 500.00
Conditional Use Fee*	\$ 100.00
Painting Permit Fee	\$ 150.00
Similar Use Permit*	\$ 500.00

Business Tax**Notes for Business Tax Schedule:****1. 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.

**2. TRANSFER FEE**

- a. **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).
- b. **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).

<b>Classification</b>	<b>Total Fee (cash/check)</b>	<b>Total Fee (credit card)</b>
<b>AGRICULTURAL SERVICES</b>		
<u>Veterinary Services:</u>		
Veterinary service from a truck	\$ 132.00	\$ 134.97
Veterinary service to animal specialties	\$ 132.00	\$ 134.97
Animal specialty services, except veterinary	\$ 132.00	\$ 134.97
Landscape counseling and planning	\$ 132.00	\$ 134.97
Lawn and garden service	\$ 110.00	\$ 112.48
Ornamental shrub and tree service	\$ 110.00	\$ 112.48
Building construction-Contractors as defined by the Contractors Licensing Board of Palm Beach County	\$ 132.00	\$ 134.97
<b>TRANSPORTATION</b>		
<u>Taxi cabs:</u>		
Local Trucking	\$ 93.00	\$ 95.09
Each place or business	\$ 66.00	\$ 67.49

## General Fund Fee Schedules

FY 2018

<b>Classification</b>	<b>Total Fee (cash/check)</b>	<b>Total Fee (credit card)</b>
Each vehicle	\$ 66.00	\$ 67.49
Water transportation of passengers	\$ 66.00	\$ 67.49
Marinas (also see retail) each space (minimum \$55.00 increased to \$57.75); each	\$ 3.30	\$ 3.37
Water transportation services NEC	\$ 66.00	\$ 67.49
Arrangement of passenger transportation	\$ 164.50	\$ 168.20
Arrangement of freight/cargo transportation	\$ 164.50	\$ 168.20
<b>COMMUNICATIONS</b>		
Radiotelephone communications	\$ 176.00	\$ 179.96
Telephone company (franchise)	\$ 66.00	\$ 67.49
Telephone communication except radiotelephone	\$ 176.00	\$ 179.96
Telegraph	\$ 478.50	\$ 489.27
Radio television broadcasting	\$ 412.50	\$ 421.78
Cable and other pay television services	\$ 412.50	\$ 421.78
<b>ELECTRONIC, GAS AND SANITARY SERVICES</b>		
Electric services (franchise)	\$ 578.50	\$ 591.52
Natural gas transmission (franchise)	\$ 578.50	\$ 591.52
Natural gas distributors	\$ 578.50	\$ 591.52
Liquefied petroleum distributors	\$ 578.50	\$ 591.52
Water supply (franchise)	\$ 578.50	\$ 591.52
Sanitary sewer services (franchise)	\$ 578.50	\$ 591.52
<b>WHOLESALE TRADE (See RETAIL)</b>		
<u>Wholesale-durable goods:</u>		
Inventory value cost-not exceeding \$1,000.00	\$ 38.50	\$ 140.97
Each additional \$1,000.00	\$ 9.45	\$ 140.97
<b>RETAIL TRADE</b>		
<u>Retail store:</u>		
Inventory value cost-not exceeding \$1,000.00	\$ 38.50	\$ 39.37
Each additional \$1,000.00 (Maximum cap \$7,500)	\$ 9.45	\$ 9.66
<u>Filing station, marine/auto/other:</u>		
1-4 dispensers	\$ 93.00	\$ 95.09
Each additional dispenser	\$ 27.00	\$ 27.61
Eating place (\$54.50 increased to \$57.00 minimum) each seat	\$ 2.70	\$ 2.76
Drinking place (alcoholic drinks) (\$54.50 increased to \$57.00 minimum) each seat	\$ 2.70	\$ 2.76
Food service-no seats	\$ 132.00	\$ 134.97
<u>Non-store retail</u>		
Catalog and mail order	\$ 132.00	\$ 134.97
Automatic merchandise machines operator	\$ 280.00	\$ 286.30
Each machine	\$ 32.50	\$ 33.23
Fuel oil dealer (bottled gas)	\$ 132.00	\$ 134.97
LP gas dealer (bottled gas)	\$ 132.00	\$ 134.97
Direct selling-each person/vehicle	\$ 132.00	\$ 134.97
<u>Solicitor/canvasser each:</u>		
Per year	\$ 346.50	\$ 354.30
Each canvasser	\$ 115.50	\$ 118.10
<u>Retail store NEC:</u>		
Florist	\$ 132.00	\$ 134.97

## General Fund Fee Schedules

FY 2018

<b>Classification</b>	<b>Total Fee (cash/check)</b>	<b>Total Fee (credit card)</b>
Tobacco store	\$ 132.00	\$ 134.97
News dealer/news stand	\$ 132.00	\$ 134.97
Optical goods store	\$ 132.00	\$ 134.97
Miscellaneous Retail Store NEC (Consignment, Pawn)	\$ 132.00	\$ 134.97
<b>FINANCE, INSURANCE, REAL ESTATE</b>		
Depository institution	\$ 297.00	\$ 303.68
Non-depository institution	\$ 297.00	\$ 303.68
Security and commodity brokers/dealers	\$ 150.00	\$ 153.38
Brokers sales agent	\$ 37.50	\$ 38.34
<b>INSURANCE</b>		
Insurance carriers	\$ 132.00	\$ 134.97
Insurance agents, broker service	\$ 132.00	\$ 134.97
Insurance sales agent	\$ 132.00	\$ 134.97
<b>REAL ESTATE</b>		
Real estate operator (\$54.50 increased to \$57.00 minimum):		
Base (1-5 sleeping rooms)	\$ 15.75	\$ 16.10
Each additional room	\$ 3.30	\$ 3.37
Real estate agents and manager	\$ 132.00	\$ 134.97
Real estate sales agent (No Longer Applicable)	\$ 0	\$ 0
Title abstract office	\$ 132.00	\$ 134.97
Land sub dividers and developers	\$ 186.50	\$ 190.70
Holding and other investment offices	\$ 297.00	\$ 303.68
<b>SERVICES</b>		
Hotels, rooming houses, etc. (\$54.50 increased to \$57.00 minimum):		
Base (1-5 sleeping rooms)	\$ 16.50	\$ 16.87
Each additional sleeping room	\$ 3.30	\$ 3.37
Personal Services:		
Laundry, cleaning, garment service	\$ 132.00	\$ 134.97
Coin operated laundry, dry cleaning	\$ 132.00	\$ 134.97
Operator 1-20 machines	\$ 132.00	\$ 134.97
Each additional machine	\$ 6.50	\$ 6.65
Photographic studio, portrait	\$ 132.00	\$ 134.97
Beauty shop	\$ 132.00	\$ 134.97
Each state licensed operator	\$ 37.50	\$ 38.34
Barber shop	\$ 132.00	\$ 134.97
Each state licensed operator	\$ 37.50	\$ 38.34
Shoe repair shop	\$ 132.00	\$ 134.97
Funeral service	\$ 297.00	\$ 303.68
Additional for ambulance service	\$ 186.50	\$ 190.70
Tax preparation service	\$ 132.00	\$ 134.97
Miscellaneous personal service NEC	\$ 132.00	\$ 134.97
Advertising agency	\$ 132.00	\$ 134.97
Consumer credit reporting/collection	\$ 132.00	\$ 134.97
Mailing, reproduction. Commercial art and stenographic service	\$ 132.00	\$ 134.97
Service to dwelling	\$ 132.00	\$ 134.97
Miscellaneous equipment rental/leasing	\$ 132.00	\$ 134.97

## General Fund Fee Schedules

FY 2018

<b>Classification</b>	<b>Total Fee (cash/check)</b>	<b>Total Fee (credit card)</b>
Personnel supply service	\$ 132.00	\$ 134.97
Computer programming, data processing	\$ 132.00	\$ 134.97
Miscellaneous business service NEC	\$ 132.00	\$ 134.97
Business services NEC	\$ 132.00	\$ 134.97
Telemarketing	\$ 186.50	\$ 190.70
Plus each phone	\$ 37.50	\$ 38.34
<b>AUTO SERVICE/REPAIR</b>		
Auto Rental	\$ 132.00	\$ 134.97
Auto repair shop:		
2 persons	\$ 37.50	\$ 38.34
3-4 persons	\$ 59.50	\$ 60.84
5-6 persons	\$ 110.00	\$ 112.48
7-10 persons	\$ 176.00	\$ 179.96
11-20 persons	\$ 220.00	\$ 224.95
More than 21 person	\$ 363.00	\$ 371.17
Car wash	\$ 132.00	\$ 134.97
<b>MISCELLANEOUS REPAIR SERVICES</b>		
Misc. repair services store	\$ 132.00	\$ 134.97
Misc. repair services from a truck	\$ 66.00	\$ 67.49
Misc. repair services with retail store	\$ 66.00	\$ 67.49
<b>MOTION PICTURES</b>		
Motion picture production/distributor	\$ 132.00	\$ 134.97
Motion picture theatre/drive-in	\$ 275.00	\$ 281.19
Plus per seat/per space	\$ 0.49	\$ 0.50
<b>AMUSEMENT AND RECREATION SERVICE</b>		
Dance studios	\$ 132.00	\$ 134.97
Theatrical producers	\$ 132.00	\$ 134.97
Bowling center (1-5 alleys)	\$ 132.00	\$ 134.97
Each additional alley	\$ 37.50	\$ 38.34
Commercial sports	\$ 186.50	\$ 190.70
Physical fitness facilities	\$ 132.00	\$ 134.97
Coin operated amusement devices operator	\$ 280.00	\$ 286.30
Plus each machine	\$ 32.50	\$ 33.23
Amusement and recreation services NEC	\$ 132.00	\$ 134.97
Fortune teller-fee charged	\$ 1,267.00	\$ 1,295.51
No fee charged-contribution	\$ 2,205.00	\$ 2,254.61
Phrenologist-fee charged	\$ 1,487.50	\$ 1,520.97
No fee charged-contribution	\$ 2,205.00	\$ 2,254.61
<b>HEALTH SERVICES</b>		
Licensed practitioner each	\$ 132.00	\$ 134.97
Nursing and personal care facility	\$ 186.50	\$ 190.70
Hospital	\$ 186.50	\$ 190.70
Medical and dental laboratory	\$ 186.50	\$ 190.70
Home health care	\$ 132.00	\$ 134.97
Miscellaneous health services NEC	\$ 132.00	\$ 134.97
<b>LEGAL SERVICES</b>		
Attorneys each	\$ 132.00	\$ 134.97

## General Fund Fee Schedules

FY 2018

<b>Classification</b>	<b>Total Fee (cash/check)</b>	<b>Total Fee (credit card)</b>
<b>EDUCATIONAL SERVICES</b>		
Elementary and secondary school	\$ 132.00	\$ 134.97
Vocational school	\$ 132.00	\$ 134.97
Schools and educational services NEC	\$ 132.00	\$ 134.97
<b>SOCIAL SERVICES</b>		
Individual and family services	\$ 132.00	\$ 134.97
Job training service	\$ 132.00	\$ 134.97
Child care facility (Fla. Statute)	\$ 154.00	\$ 157.47
Family day care (Fla. Statute)	\$ 59.50	\$ 60.84
Community residential home (Fla. Statute)	\$ 154.00	\$ 157.47
Social services NEC	\$ 132.00	\$ 134.97
Membership organizations	\$ 132.00	\$ 134.97
<b>ENGINEERING, ACCOUNTING, RESEARCH MANAGEMENT</b>		
Engineering, architectural and surveying-each practitioner	\$ 132.00	\$ 134.97
Residential designer	\$ 132.00	\$ 134.97
<b>ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES</b>		
Accounting/bookkeeping service	\$ 132.00	\$ 134.97
Certified public accountant each	\$ 132.00	\$ 134.97
<b>RESEARCH, DEVELOPMENT AND TESTING SERVICES</b>		
Research, development and testing services	\$ 132.00	\$ 134.97
<b>MANAGEMENT AND PUBLIC RELATIONS SERVICES</b>		
Management services	\$ 132.00	\$ 134.97
Management consulting services	\$ 132.00	\$ 134.97
Public relation services	\$ 132.00	\$ 134.97
Facility support management services	\$ 132.00	\$ 134.97
Business consulting services NEC	\$ 132.00	\$ 134.97

Building**Description:****Fees:**

Minimum Permit Fee	<b>\$50.00 Minimum plus plan review fee if applicable</b>
Percentage of Valuation:	<b>Unit Value:</b>
3.68%	Up to the first \$10,000.00 plus
1.85%	The next \$10,000.01 to \$100,000.00 plus
0.95%	The next \$100,000.01 and up or fraction thereof
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% of the permit fee. Minimum of \$2. Florida State Statues SS 553.721
Building Code Administrators and Inspectors Fund	1.5% of the permit fee. Minimum of \$2. Florida State Statutes 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 to 24 x36

# General Fund Fee Schedules

## FY 2018

<b>Description</b>	<b>Fee</b>
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	Four (4) 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.
Renew or extend permit or application	\$ 50.00
Re-issuance Fee (after 180 days of expiration date)	30% of original permit fee, \$75.00 minimum + plan review fee
Temporary Signs or Temporary Tents (Each)	\$ 50.00 + plan review and Fire Department Fee if applicable
Temporary Certificate of Occupancy Fee	\$ 100.00
Temporary Certificate of Completion Fee	\$ 100.00
Early Power Release (Commercial Projects Only)	\$ 100.00
Local Product Approval	\$ 250.00 and requires Construction Board of Adjustment and Appeals review and approval
Document Research Time & Material Fees after 15 minutes	Actual Cost
Palm Beach County Impact Fees	Palm Beach County Impacts fees are collected by Village of North Palm Beach. Impact fee credit approval is required at the time of permit application submittal.
Open Permit Researches (per address)	\$ 25.00

### **Refund of building permit fees:**

Refunds requested due to application error or canceling of a permit (All conditions must be met):

1. A maximum of 50% will be refunded.
2. Permit cannot be expired.
3. No-work has occurred or commenced on the project  
(Verified by the building inspector and plan review has processed the application).
4. Request must be in writing, addressed to the Building Official.
5. Plan review fees are not subject to refund.

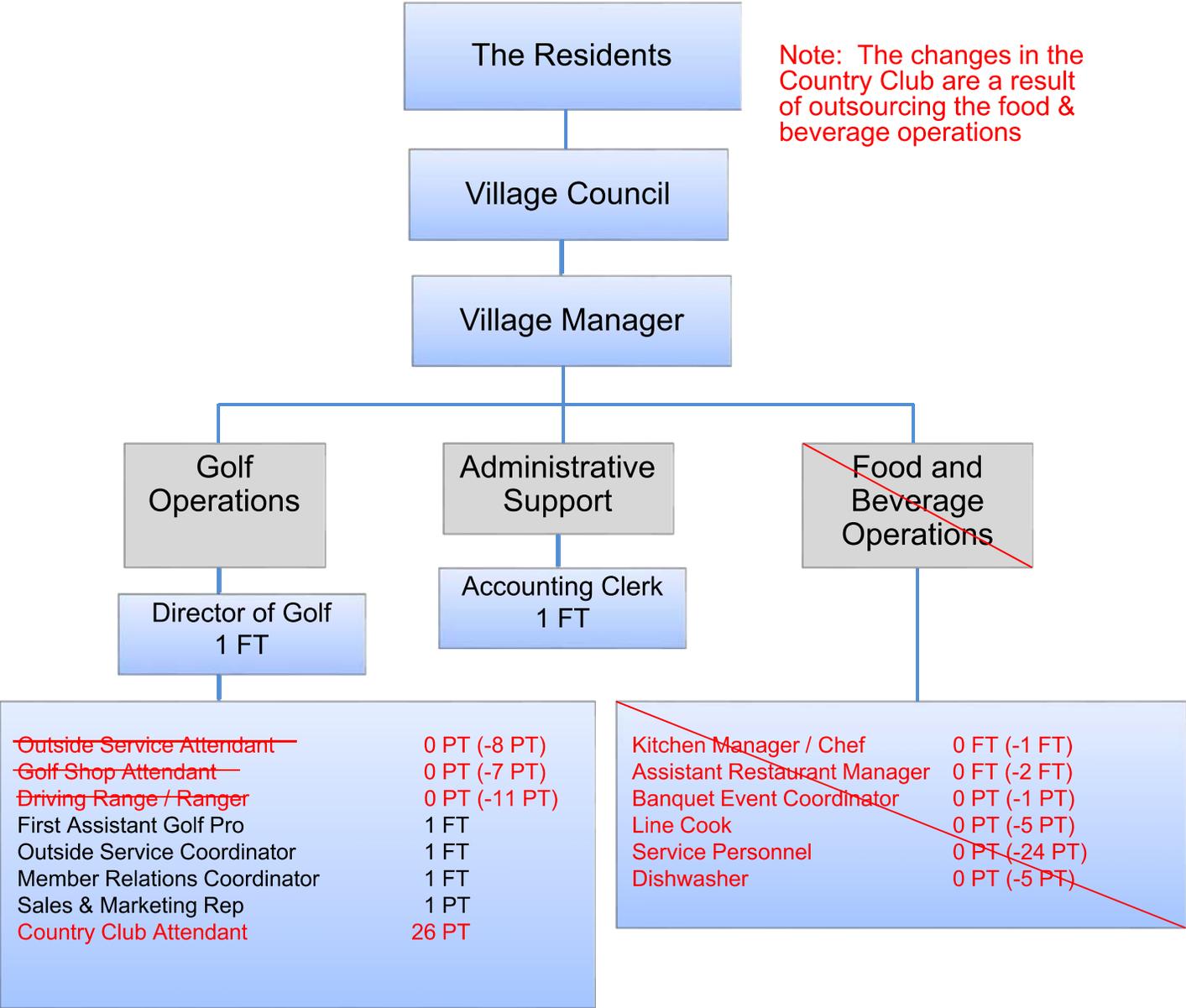


# ADOPTED COUNTRY CLUB BUDGET FY 2017-2018



<b>Country Club Organization Chart</b>	<b>FY 2018</b>
--	----------------

Note: The changes in the Country Club are a result of outsourcing the food & beverage operations



Summary	FY 2018	FY 2017	Change
Full-Time	5	8	-3
Part-Time	27	62	-35

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 full-time Member Relations Coordinator, a part-time Sale and Marketing Representative, and 26 part-time Country Club 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 golf club-fitting services are also an outsourced component of the Country Club. Club-fitting services have been provided by an outsourced vendor for each of the last five years with a mutually beneficial relationship between the vendor and the North Palm Beach Country Club. Mobile club-fitting operations carry the latest equipment in the business with some vendors employing the same technology that the PGA Tour uses for club-fitting and modifications. As an added amenity to members, residents, and guests, patrons can be properly fit to their specific club needs in-season with the added benefit of being able to see their ball flight in an outdoor facility, while hitting off of non-synthetic turf grass. This relationship has helped develop improved service levels and offerings with our patrons and has expanded the customer base of the Country Club with additional marketing materials supplied by the vendor.

With the opening of the Water Club residences to the north of the club, Village Administration anticipates new golfers and residents applying for memberships in the future. 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 225 annual golf memberships has been established for the facility. 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 twelfth season of play.

#### Personnel Changes – Golf Operation

The personnel/title changes for Fiscal Year 2017/2018 are:

- Addition of twenty six (26) part-time Country Club Attendants;
- Deletion of eight (8) part-time Outside Service Attendant positions; deletion of seven (7) part-time Golf Shop Attendant positions; deletion of eleven (11) Driving Range/Ranger positions

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

The Food & Beverage (F&B) Operation has been outsourced to an outside contractor. An RFP has been issued to find a suitable vendor (or vendors) who will provide the members and guests of the club as well as residents of the Village with service via food trucks after the first of the calendar year. Accommodations will be made to have mobile food options available in highly trafficked areas of the property to service the golfers, tennis players, swimmers, and other visitors.

***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.***

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

The personnel/title changes for Fiscal Year 2017/2018 are:

- Deletion of one (1) full-time Kitchen Manager/Chef; Deletion of two (2) full-time Assistant Restaurant Managers; Deletion of one (1) part-time Banquet Event Coordinator; Deletion of five (5) part-time Line Cooks; Deletion of twenty-four (24) part-time Service Personnel; Deletion of five (5) part-time Dishwashers

#### Current Year Accomplishments and New Initiatives

During Fiscal Year 2016/2017, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Hosted two complimentary Member Mixers during our seasonal months with an overwhelmingly positive response from attendees. The first Member Mixer in early January served as a “welcome back,” with our second event in March serving as our summer farewell mixer.

- Improved programming for our Junior Team Golf with access to our practice facilities and a particular emphasis on practicing throughout the week apart from scheduled team practice times
- Improved programming for our adult Get Golf Ready Program and implemented summer clinic options which were previously not offered.
- Had a very successful Junior Golf and Swim Camp summer program with the first week of camp having record attendance.
- Continued to reduce the carbon footprint of the Golf Operation by reducing waste in landfills and continuing our recycling initiative that was implemented in FY2016.
- Assisted in the plans for the new country club clubhouse, including but not limited to the layout of the proposed golf shop, locker rooms, administrative offices, cart barn, and other pertinent golf and recreational facilities of the club; provided feedback and advice to Village Administration and council pertaining to the golf operations and future projects; and worked closely with the project team on temporary facilities and golfers' needs prior to, during, and through construction.
- Met with the Nicklaus Group and has had an open dialogue with both the architects and agronomists several times during the fiscal year in preparation for pending proposed course projects and renovations.
- Hosted a meeting for council, Golf Advisory Board members, Green's Committee Members, Golf and IGM staff, and Village Administration to interact with the Nicklaus Group to provide valuable information on proposed course projects and renovations.

### Goals and Objectives

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

#### Council Goal:

**Maintain quality of all recreational facilities of the Village**

#### Department Goal:

**Continue to enhance the conditions of the course and clubhouse grounds and club offerings to remain in line with the expectations of a Jack Nicklaus Signature golf facility and become a destination facility for traveling golfers and corporate groups.**

#### Objectives:

- a. Work closely with a Nicklaus approved agronomist on the current and future needs of the golf course and facility and utilize their expertise to effectively and efficiently implement a master renovation plan for the golf course in the summer of 2018. This plan will enhance the overall playability and aesthetics of the golf course and driving range facilities. Added synthetic turf at the north end of the driving range will provide relief to the Bermuda turf on a weekly basis and will improve the overall look and playability of the public range. The addition of LED lighting will provide a better overall experience for those practicing at night by making the hitting tee and ball flight more visible.

- b. Utilize the current contract with IGM to realize a cost-savings for the Village through the renovation project and work closely with the Nicklaus group to ensure the project is on schedule and under budget.
- c. Continuously assess the program offerings of the club and add or adjust programs to meet the needs of the community. The first Team Golf Elite program at the North Palm Beach Country Club will be implemented in fall 2017 as a stepping stone for juniors interested in playing competitive golf.
- d. Continue to host weekly staff meetings with the course Superintendent and golf administrators to discuss ongoing and upcoming projects, inform staff, and plan work, tournaments and activities accordingly.
- e. Continually enhance the appearance and offerings of the golf shop to reflect Village pride and brand awareness, particularly as it relates to the larger, improved space anticipated in the new country club clubhouse.

Council Goal:

**Build a new Country Club Clubhouse**

Department Goal:

**Actively participate in the planning of the new Country Club Clubhouse through the collaboration and building phases.**

Objectives:

- a. Provide valuable feedback regarding the golf and restaurant operations as it pertains to traffic flow, clubhouse design functionality, member and customer desires, and employee and operational necessities and requirements prior to, during, and through construction.
- b. Provide a transparent and open line of communication with patrons and residents concerning the progress and subsequent steps in the process to dispel rumors and cultivate interest.
- c. Work in conjunction with Information Technology, Public Works, Parks and Recreation, and other pertinent and involved departments to make a seamless transition into temporary work facilities while minimizing the impact on staff, members, guests, and the operation as a whole.

Council Goal:

**Continuously improve the way the Village operates**

Department Goal:

**Build a supporting network of members, guests, patrons, employees, and industry professionals to provide valuable feedback, insight, and ideas to improve the overall Country Club operations for the enjoyment of all visitors.**

Objectives:

- a. Evaluate local area courses and correspond with administrative staff to gain valuable information regarding industry trends, maintenance practices, and other golf-related business decisions, particularly as it pertains to the planned renovations on course and impacts to the operation and attend the yearly PGA Merchandise show to capture industry trends nation and world-wide to help plan for the future of the North Palm Beach Country Club.

- b. Encourage members and guests to participate in the monthly Green's Committee and Golf Advisory Board meetings by word of mouth, email communication, and external posting of meeting information.
- c. Continue to engage in the chapter and national meetings of the Professional Golfer's Association of America and network with local professionals and industry leaders to conceptualize and collaborate on issues pertinent to the golf industry.
- d. Participate in Florida's Municipal Golf Course Association as a PGA Professional and administrator to examine areas of opportunity and gain a better understanding of the threats, opportunities, and trends affecting the industry in our immediate area and continuously converse with local area professionals to build a community of clubs that we can partner with for future mutual benefit.
- e. Cross-train the current staff at the North Palm Beach Country Club in various departments across the golf operation to help alleviate scheduling conflicts, create a more knowledgeable and helpful staff base and achieve the desired work hour mixture across the varying demographics of employees.

Council Goal:

**Implement and maintain a long-term (10-year) capital plan**

Department Goal:

**Develop a master plan for the golf course in conjunction with the 10-year capital plan to outline and prioritize large-scale future projects and associated costs.**

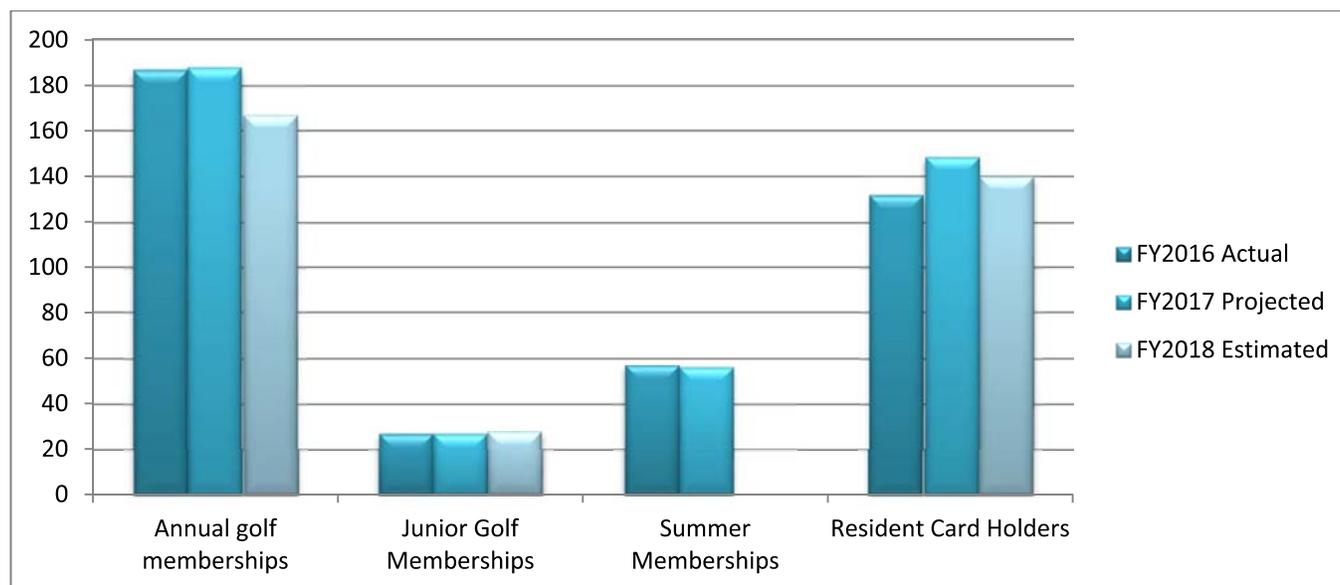
Objectives:

- a. Implement the "wish list" as envisioned by the Nicklaus Group, Golf Advisory Board, Green's Committee, golf staff, and Village Administration in the summer of 2018 with the guidance of a Nicklaus approved agronomist and Nicklaus architect(s).
- b. Continuously assess the current and future needs of the course and acknowledging it as a "living, breathing entity" in need of constant care, and providing and planning for the implementation of the projects with both time and financial impacts considered.
- c. Ensure that the employees of the North Palm Beach Country Club are utilized in other areas of the Village or with the course project to the best of our ability by working with Human Resources and Village Administration to realize areas and other project needs in various departments across the Village and planning ahead to ensure proper timing of the moving of labor resources to other areas.

*continued on next page*

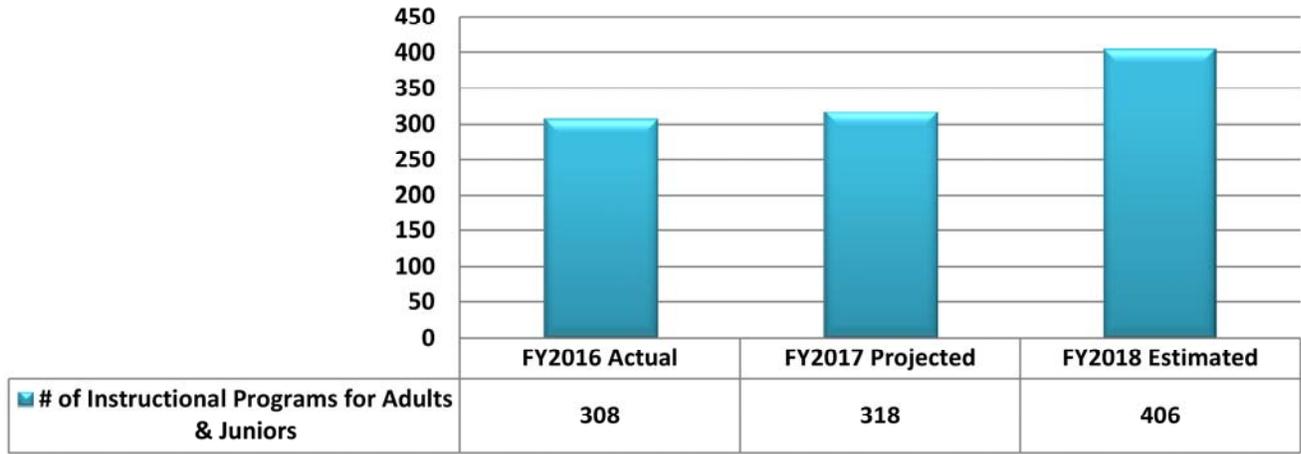
Performance Measures

Performance Measure	FY 2016 Actual	FY 2017 Projected	FY 2018 Estimated
Instructional Program (practices and matches) for Adults and Juniors (Team Golf, Saturday Junior Clinic, Get Golf Ready, Team Golf Elite, Allamanda Elementary, Jupiter Christian, Suncoast High School, Benjamin (lower school), St. Marks, Summer Golf Camp, Palm Beach Atlantic University)	308	318	406
Number of annual golf memberships (annual & 12 month members)	187	188	167
Number of Junior Golf Memberships	27	27	28
Number of Summer Memberships	57	56	0
Number of Resident Card Holders	132	149	140



**Golf Memberships:** The number of golf members is a good indicator of the golf club's overall health, as members account for roughly 40-45% of total play. Since many 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. A slight decrease is expected in annual and twelve-month memberships for the 2018 fiscal year due to course closures over the summer months beginning May 1. A special summer reciprocal has been procured by the Golf Director for the annual and twelve-month members for the period of time the course is to be closed for renovations. Summer memberships will not be sold for the 2018 fiscal year, and junior memberships and resident card passes sold are expected to remain roughly unchanged from last fiscal year.

### Instructional Programs for Adults and Juniors (practices and matches at NPBCC)



**Instructional Programs at the North Palm Beach Country Club:** In FY2018 we will see the addition of the Junior Team Golf Elite program as well as the Allamanda Elementary School practices with PGA Professionals on site. Jupiter Christian and Palm Beach Atlantic University will also utilize the facility for practices along with the returning Suncoast High School, St. Marks, and Benjamin Lower School teams. We will continue to host our year-round Saturday morning drop-in clinic for beginner juniors as well as our Get Golf Ready program for beginner to intermediate level adults throughout the seasons.

## Country Club Budget Summary

FY 2018

	FY 2018 Budget	FY 2017 Budget	% increase / (decrease)	\$ increase / (decrease)	Actual 9/30/16	Actual 9/30/15
<b>Revenue</b>						
Greens fee/cart rentals/membership fees	\$ 1,742,611	\$ 2,359,290	-26.14%	\$ (616,679)	\$2,294,659	\$2,332,066
Golf Shop revenues	239,500	367,800	-34.88%	(128,300)	326,280	407,268
Driving range revenues	238,524	315,920	-24.50%	(77,396)	322,208	313,882
Restaurant revenues	0	738,445	-100.00%	(738,445)	761,378	726,228
Interest revenues	10,000	10,000	0.00%	0	9,230	10,393
Sale of Surplus	0	0	0.00%	0	145,000	0
Miscellaneous	431,770	51,400	740.02%	380,370	16,048	9,409
<b>Total Revenues</b>	<b>\$ 2,662,405</b>	<b>\$ 3,842,855</b>	<b>-30.72%</b>	<b>\$(1,180,450)</b>	<b>\$3,874,803</b>	<b>\$3,799,246</b>
<b>Expenses</b>						
<b>Personnel Costs</b>	581,761	1,218,306	-52.25%	(636,545)	1,213,242	1,090,503
<b>Operating Costs</b>						
Golf Course Maintenance	1,149,822	1,138,162	1.02%	11,660	1,124,052	1,178,336
Golf Shop and Range	421,939	509,973	-17.26%	(88,034)	400,670	340,914
Food and Beverage	16,600	389,017	-95.73%	(372,417)	456,498	424,475
Country Club Administration	12,200	28,887	-57.77%	(16,687)	246,960	24,919
Clubhouse & Grounds	4,886	95,889	-94.90%	(91,003)	77,274	93,331
Insurance & General Liability	44,038	47,470	-7.23%	(3,432)	51,888	63,659
Attorney Fees	10,000	10,000	0.00%	0	5,898	10,770
<b>Capital Outlay</b>						
Capital Outlay	23,000	7,000	228.57%	16,000	19,394	8,161
<b>Debt Service</b>						
Debt Service	398,159	398,151	0.00%	8	547,724	533,821
<b>Reserves</b>						
Contingency	0	0	0.00%	0	0	0
<b>Total Expenses</b>	<b>\$ 2,662,405</b>	<b>\$ 3,842,855</b>	<b>-30.72%</b>	<b>\$(1,180,450)</b>	<b>\$4,143,601</b>	<b>\$3,768,889</b>
<b>Revenues over (under) expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$(268,797)</b>	<b>\$ 30,357</b>
<b># Rounds</b>	<b>25,044</b>	<b>44,050</b>	<b>-43.15%</b>	<b>(19,006)</b>	<b>42,415</b>	<b>42,934</b>

Note: The Country Club is an Enterprise Fund 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: no taxes or assessments are used to support the Country Club operations. The Country Club can be divided into three operations: Golf, Food & Beverage and Administration. The budget summary above is for the Country Club Fund. Please see the detail on the following pages for explanations on revenues and expenses.

Note: The Country Club Budget was prepared with the assumption that the Golf Course will be closed for restoration from May 1, 2018 through the end of the fiscal year.

## Country Club Highlights

FY 2018

Budget Assumption: Golf Course will be closed for restoration from May 1, 2018 through end of the fiscal year.

<b>Number of Memberships</b>			<b>214</b>
<b>Target Number of Rounds</b>			<b>25,044</b>
<b>Personnel Highlights:</b>			
*Employee Salaries	\$ 456,626		
*Employee Benefits	125,135		
<b>Total Personnel Costs</b>		<b>\$ 581,761</b>	
<b>Operating Highlights:</b>			
*Golf Course Maintenance Contract	1,067,719		
*Utilities	92,097		
*Cost of Golf Merchandise	60,000		
*Golf Cart Lease with GPS	147,580		
*Materials & Supplies	25,850		
*Charge Card Fees	45,000		
*Marketing & Advertising	30,000		
*Repairs & Maintenance	23,386		
*Property/General Liability	44,038		
<b>Total Operating Costs</b>		<b>\$ 1,659,485</b>	
<b>Debt Service:</b>			
*Loan (Golf Course Renovation)	398,159		
<b>Total Debt Service</b>		<b>\$ 398,159</b>	
<b>Capital Outlay:</b>			
*Driving Range Cart	11,000		
*Irrigation Pump	12,000		
<b>Total Capital Outlay</b>		<b>\$ 23,000</b>	
<b>Country Club Contingency</b>		<b>\$ 0</b>	
<b>Total Fiscal Year 2017-2018 Country Club Budget</b>			<b>\$ 2,662,405</b>

Revenues

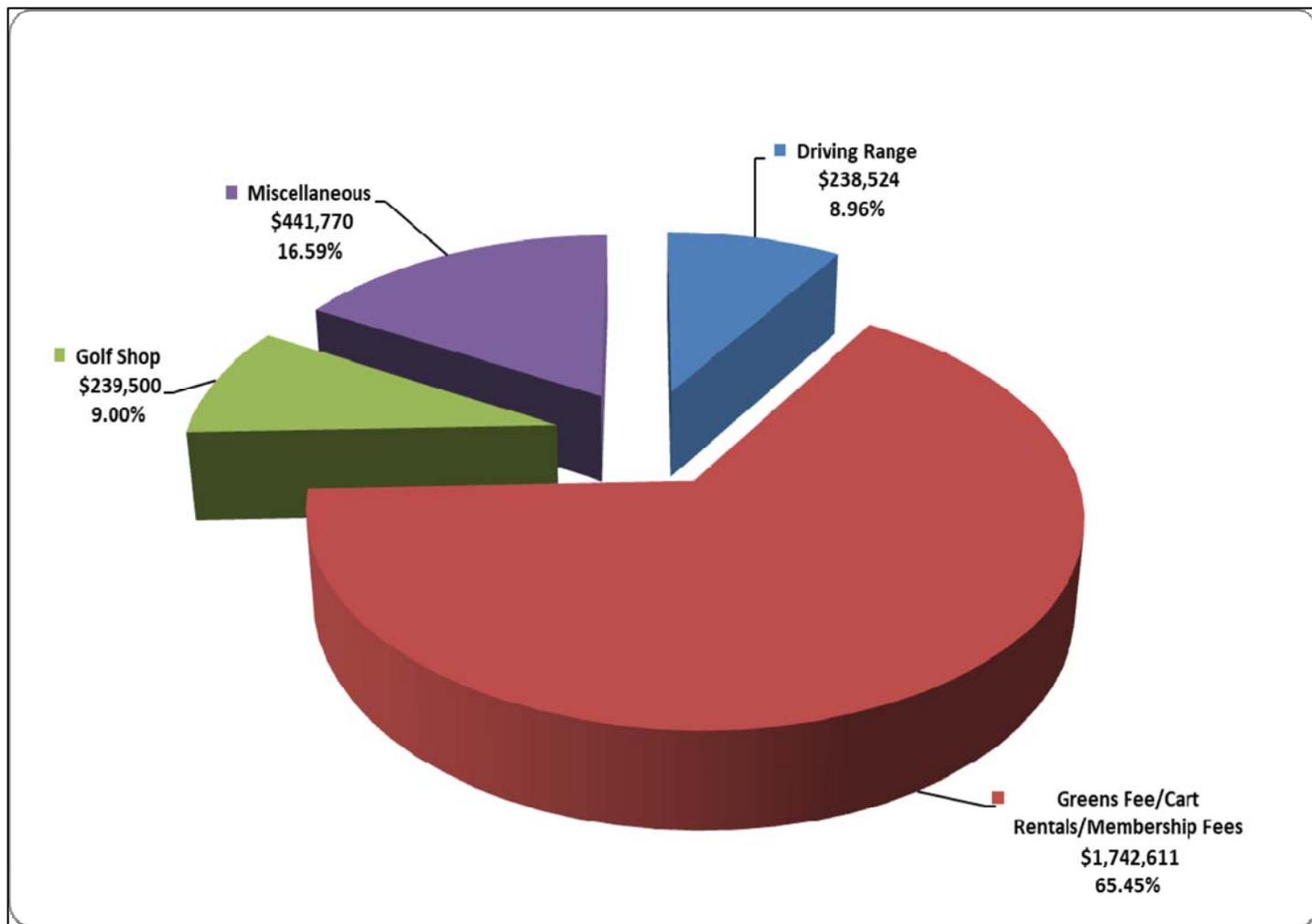
FY 2018



Country Club Revenues

FY 2018

**Total Revenues = \$2,662,405**



# Country Club Revenues

## FY 2018

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 2017/18 Country Club Budget (total budget = \$2,662,405). The major source of Country Club revenues (74.21%) 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:

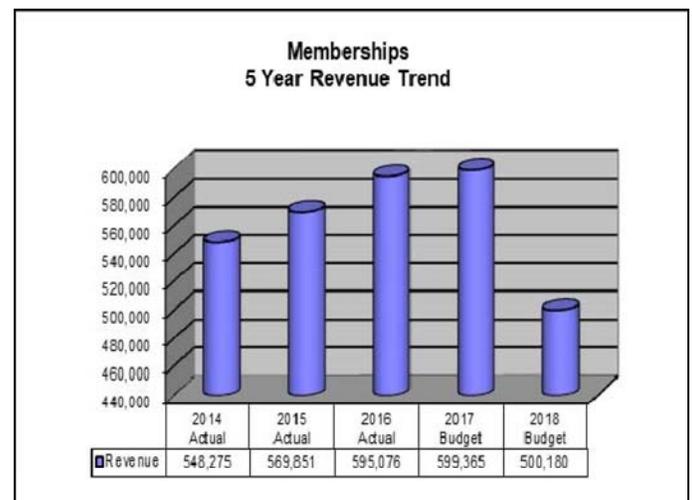
- Golf course will be closed for restoration from May 1, 2018 through the end of the fiscal year
- 25,044 anticipated rounds
- 214 memberships

### Membership

**\$500,180**

Golf Memberships represent 18.79% of total Country Club Revenues and are based on type of membership:

Membership Type	Number of Memberships	Total Revenue
Resident	121	\$287,150
Non-Resident	64	202,050
Business	1	3,420
Junior	28	7,560
Golf Plus	Included in above	Included in above
<b>Total</b>	<b>214</b>	<b>\$500,180</b>

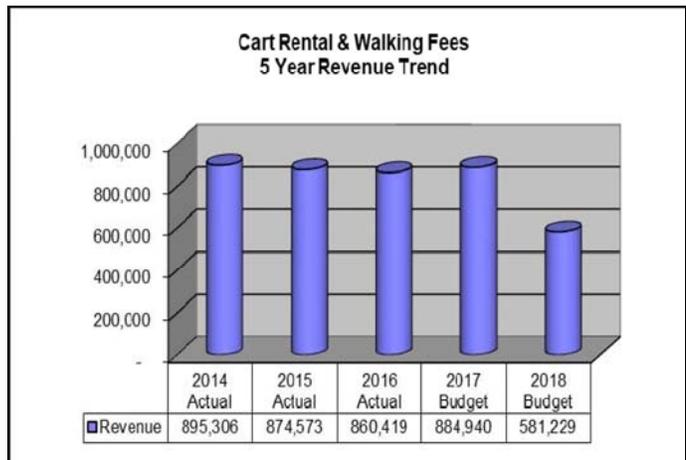


*continued on next page*

# Country Club Revenues FY 2018

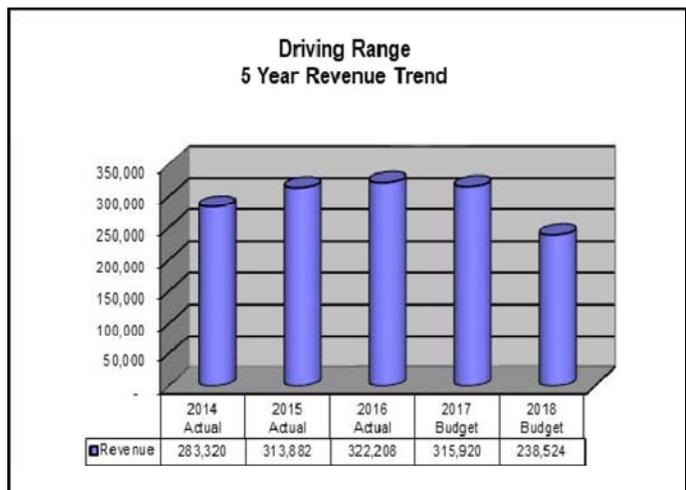
## Cart Rental/Walking Fee \$581,229

This class of revenue represents 21.83% of the overall Country Club Revenues. The calculation is based on the average of the prior two fiscal years.



## Driving Range \$238,524

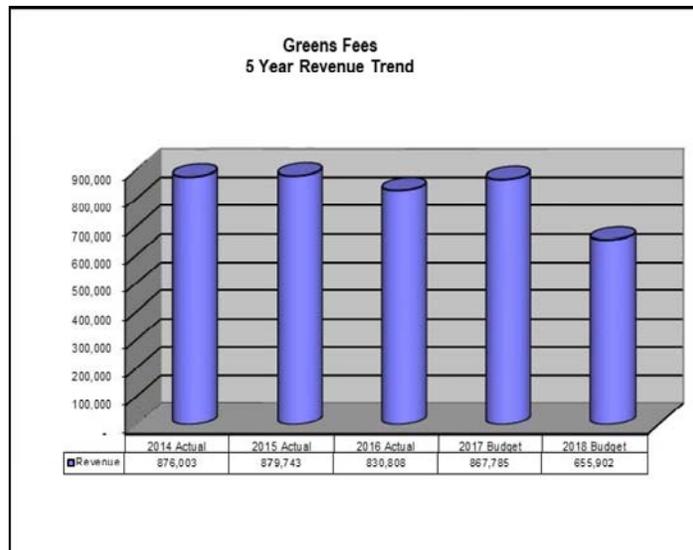
Driving Range revenue represents 8.96% of total Country Club Revenues and is based on the current year trend.



## Greens Fees \$655,902

Greens Fees represent 24.64% of total Country Club Revenues and are calculated based on current year average dollar per round multiplied by anticipated rounds for FY 2018:

- Average dollar per round played x anticipated rounds  
 $(\$26.19 \times 25,044) = \$655,902$



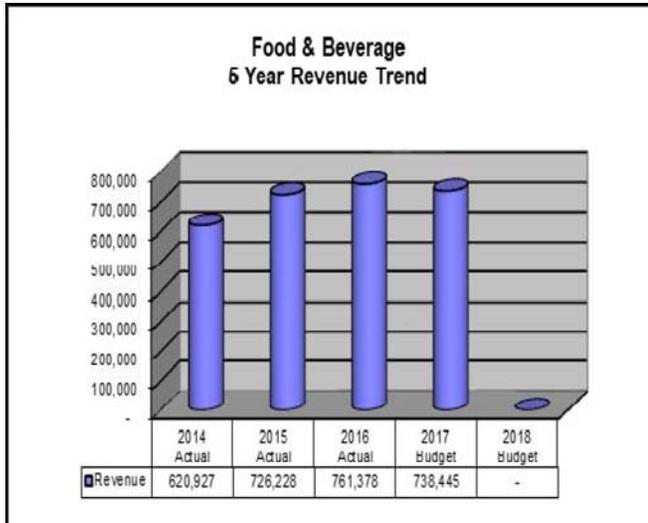
*continued on next page*

# Country Club Revenues

## FY 2018

### Food & Beverage \$0

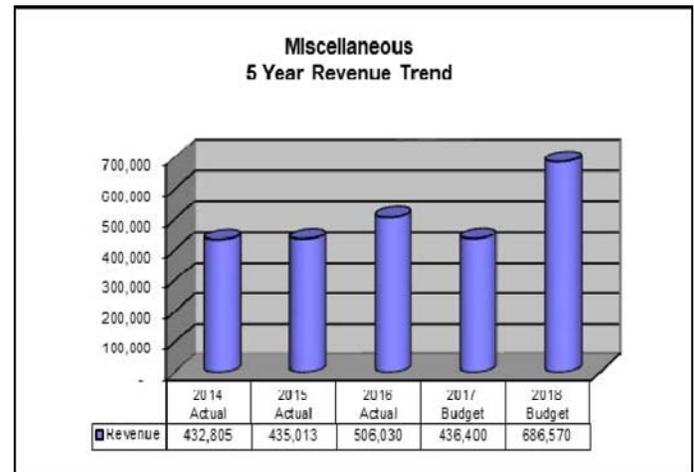
The Food & Beverage operation has been contracted out to an outside vendor.



### Miscellaneous \$686,570

Miscellaneous Revenue represents 25.79% of total Country Club Revenues. Key components include the following:

Golf Merchandise Sales	100,000
Interest Earnings	10,000
Rental-Golf Clubs	35,000
Golf Lessons	100,000
Appropriated Retained Earnings	425,770



Expenses

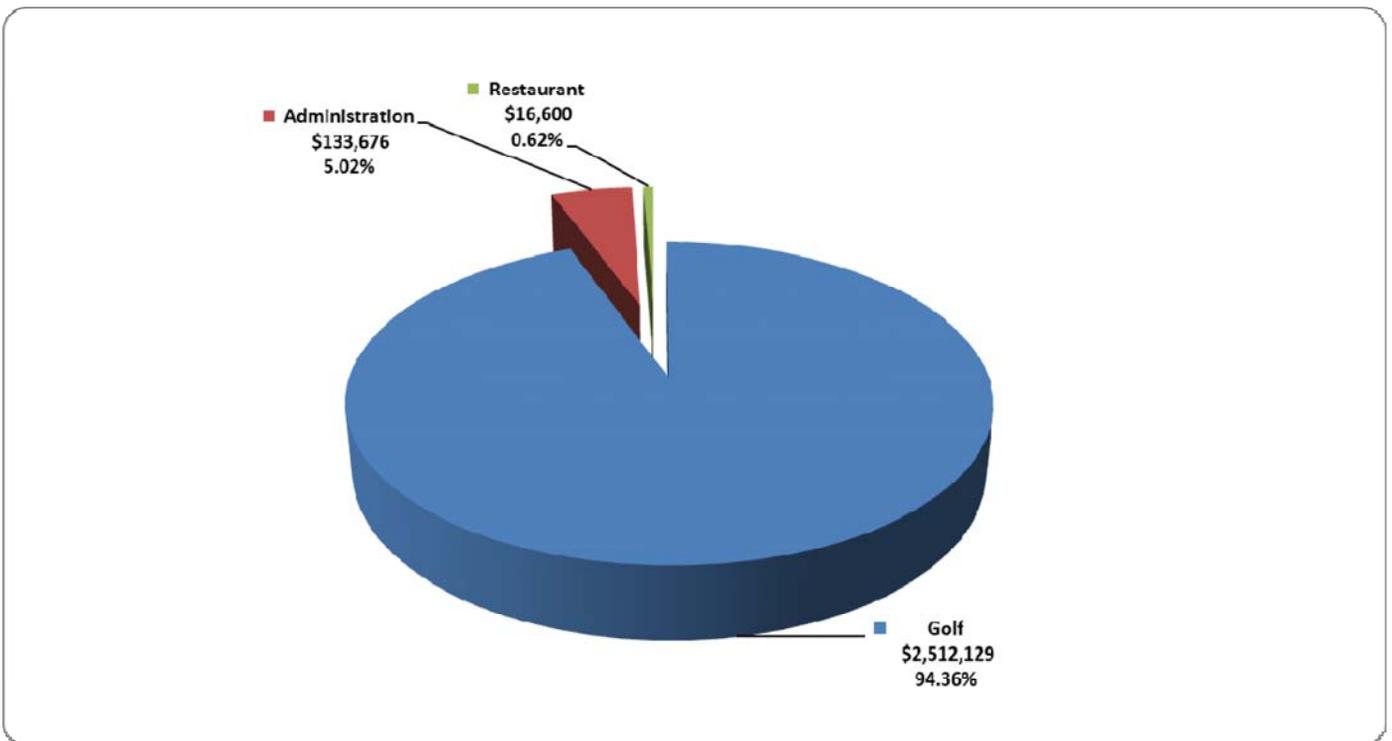
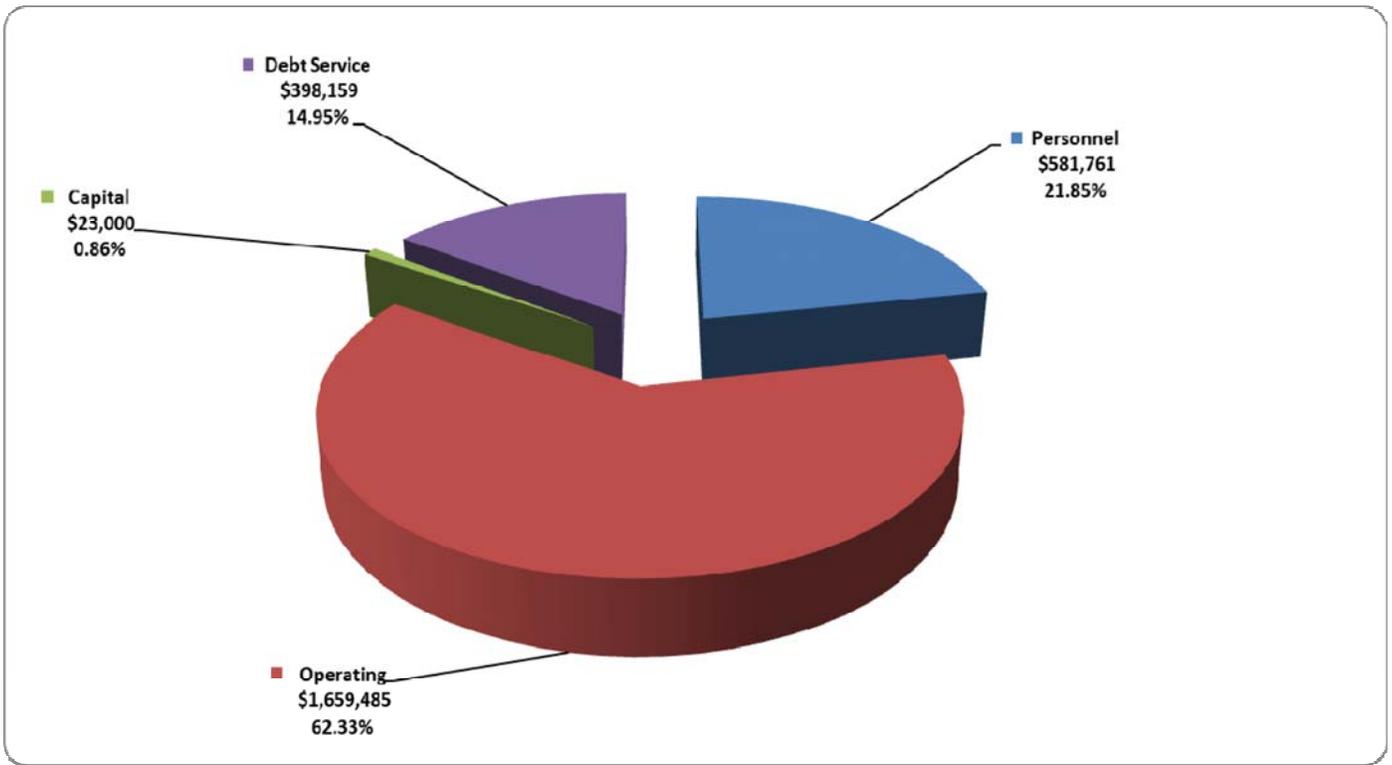
FY 2018



Country Club Expenses

FY 2018

**Total Expenses = \$2,662,405**



## Country Club Expenses

FY 2018

This section includes a discussion regarding appropriations for the Village's FY 2017/18 Country Club budget (total budget = \$2,662,405), 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.** It is important to note that the FY 2017/18 Country Club budget was prepared with the assumption that the golf course will be closed for restoration from May 1, 2018 through the end of the fiscal year.

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****\$581,761**

Employee salary and benefits represent 21.85% 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 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:

For the purpose of creating the 2017/2018 budget, the estimated annual required employer contributions are shown below. The actual figures will be based on asset returns, actuarial experience and the results of collective bargaining.

All budgeted plan contributions are outlined below:

<b>Pension Plan</b>	<b>Employer Contribution</b>	<b>Employee Contribution</b>
General Employee Pension Plan	23.5 %	6.0 %
ICMA-RC Pension Plan	15%	3%, 5%, 10% or 15%
Police and Fire Pension Plan	20.0%	Fire 5.0% (*) Police 4.0 % (*)

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.

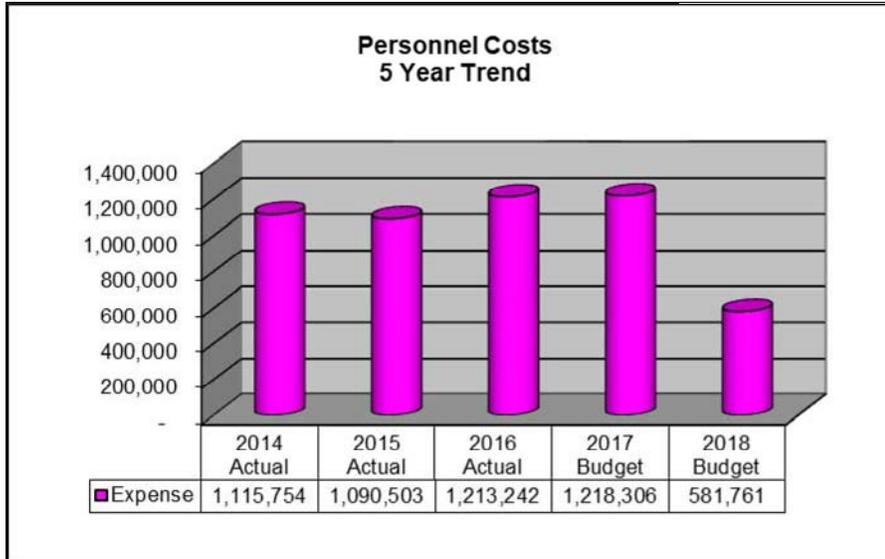
Worker's Compensation:

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

*continued on next page*

# Country Club Expenses

FY 2018

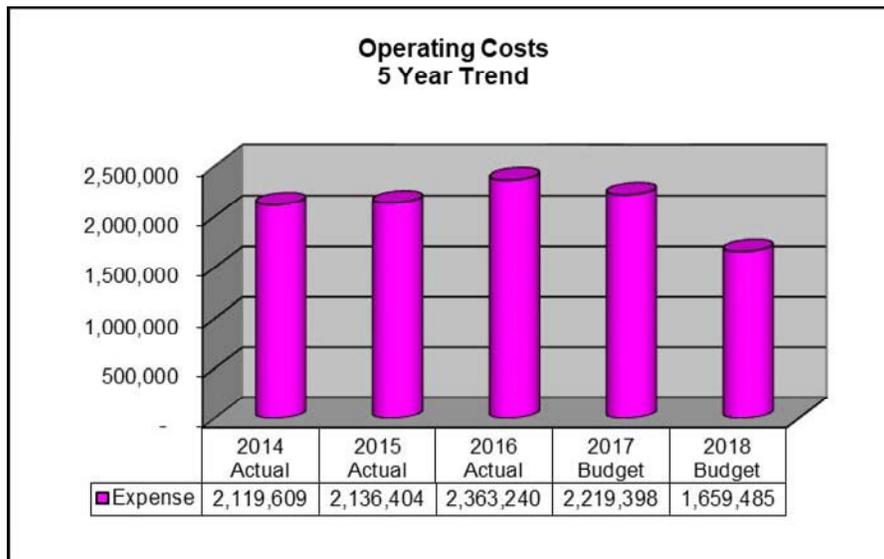


**Operating Costs**

**\$1,659,485**

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 62.33% of the overall Country Club Expenses. Some highlights of operating costs are listed below:

Golf Course Maintenance Contract	\$1,067,719
Golf Cart Lease w/ GPS	147,580
Utilities	92,097
Cost of Golf Merchandise	60,000
Materials & Supplies	25,850
Charge Card Fees	45,000
Marketing & Advertising	30,000
Repairs & Maintenance	23,386
Property / General Liability	44,038



## Country Club Expenses

FY 2018

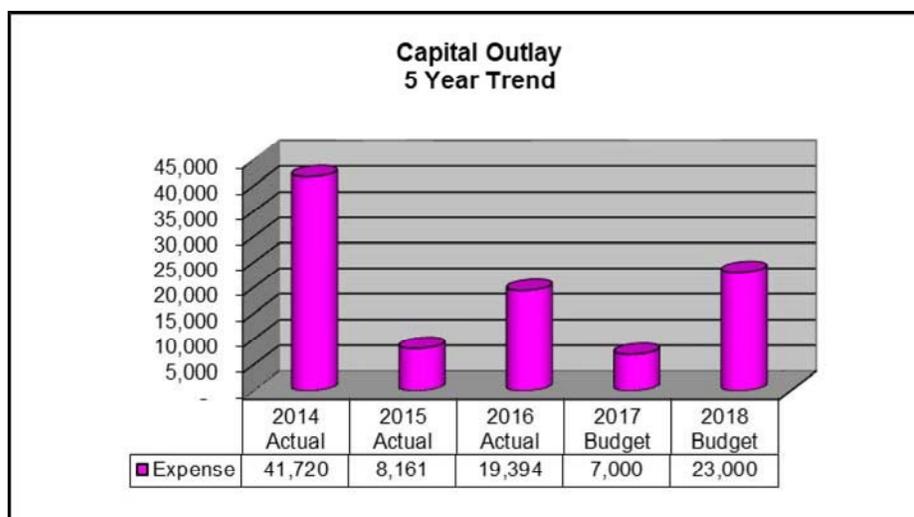
**Capital Outlay****\$23,000**

Capital needs and resource availability are assessed annually through a capital planning process that results in a ten year capital plan. The ten-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 FY 2017/18 capital outlay budget represents 0.86% of the overall Country Club budget and includes the following:

Description	Estimated Cost
Driving Range Cart	\$11,000
Irrigation Pump	12,000
<b>Total</b>	<b>\$23,000</b>



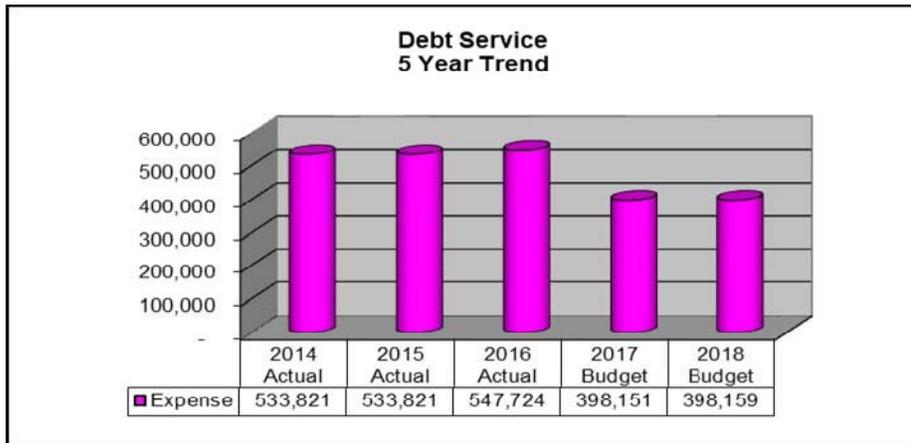
*continued on next page*

## Country Club Expenses

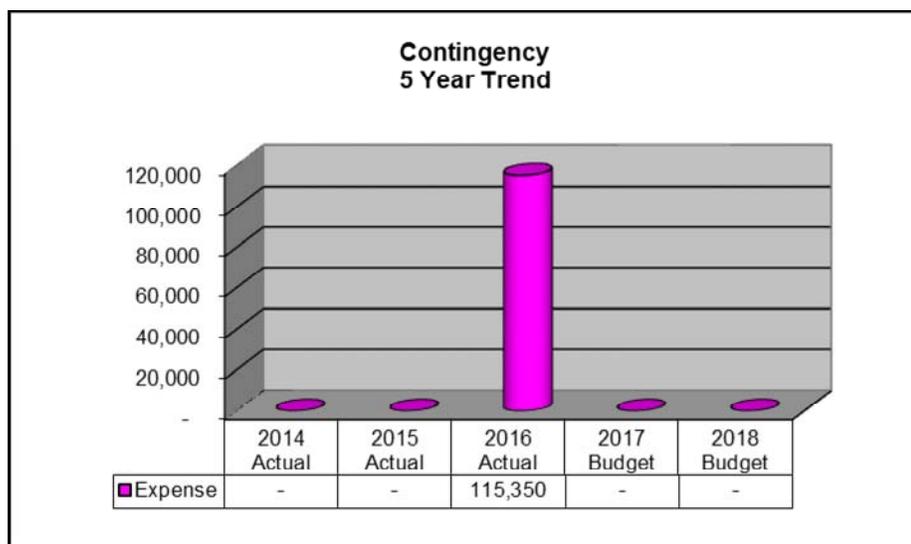
FY 2018

**Debt Service****\$398,159**

Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2017/18 debt service budget represents 14.95% of the overall Country Club budget. The Country Club has one loan outstanding.

**Contingency****\$0**

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2017/18 budget, the Contingency category represents 0% of the overall Country Club budget. Village Council opted to remove this item from the budget and will utilize unrestricted retained earnings for unanticipated expenditures.





## Golf

FY 2018

Budget Summary

	FY 2018		FY 2017 Budget	% increase / (decrease)	\$ increase / (decrease)	Actual 09/30/16	Actual 09/30/15
<b>Personnel</b>							
Total Salary & Benefits		\$ 514,323	\$ 654,128	-21.37%	\$(139,805)	\$ 569,975	\$ 560,595
<b>Operating</b>							
Advertising & Marketing	30,000		25,000	20.00%	5,000	4,693	10,122
Books & Publications	0		100	-100.00%	(100)	78	-
Charge Card Fee	45,000		69,072	-34.85%	(24,072)	54,630	58,839
Club Relations	8,000		3,500	128.57%	4,500	2,675	586
Conferences & Seminars	2,900		2,900	0.00%	0	644	903
Contractual Services	1,276,264		1,227,429	3.98%	48,835	1,194,810	1,089,500
Rental-Equipment/Golf Club	5,600		7,500	-25.33%	(1,900)	9,191	7,214
Golf Handicap Expense	4,200		3,600	16.67%	600	3,733	3,672
Lessons	0		32,000	-100.00%	(32,000)	33,596	58,723
Materials & Supplies	25,850		56,400	-54.17%	(30,550)	33,139	48,151
Memberships & Dues	3,200		3,200	0.00%	0	1,737	1,358
Merchandise	60,000		117,000	-48.72%	(57,000)	99,719	103,809
Printing & Binding	3,250		1,250	160.00%	2,000	224	1,470
Professional Services	200		100	100.00%	100	-	90
Repairs & Maintenance	23,386		37,620	-37.84%	(14,234)	15,335	84,601
Special Events / Camps	1,500		1,500	0.00%	0	99	491
Travel	1,200		1,200	0.00%	0	1,023	-
Uniforms & Shoes	4,000		4,500	-11.11%	(500)	3,879	4,228
Utilities	82,097		150,153	-45.32%	(68,056)	142,793	137,160
Other Operating Costs	0		-	0.00%	0	-	1,661
<b>Total Operating Costs</b>		<b>1,576,647</b>	<b>1,744,024</b>	<b>-9.60%</b>	<b>(167,377)</b>	<b>1,601,996</b>	<b>1,612,581</b>
<b>Capital</b>							
<b>Capital Outlay</b>		<b>23,000</b>	<b>7,000</b>	<b>228.57%</b>	<b>16,000</b>	<b>19,394</b>	<b>8,161</b>
<b>Debt &amp; Other</b>							
Debt Service	398,159		398,151	0.00%	8	398,159	398,159
Golf Cart Lease	0		-	0.00%	0	149,566	135,662
		<b>398,159</b>	<b>398,151</b>	<b>0.00%</b>	<b>8</b>	<b>547,724</b>	<b>533,821</b>
<b>Total Expenses</b>		<b>\$2,512,129</b>	<b>\$2,803,303</b>	<b>-10.39%</b>	<b>\$(291,174)</b>	<b>\$2,739,089</b>	<b>\$2,715,158</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily a result of the assumption that the Golf Course will be closed for restoration from May 1, 2018 through the end of the fiscal year.

## Golf

FY 2018

Membership Fees

		FY2017	FY2018	Difference	Special Offers or Notes
Resident	Single	\$2,255.00	\$2,255.00	0%	<b>Installment Plans:</b> Pay a 3% Administration Fee
	Family	\$3,410.00	\$3,410.00	0%	
Non-Resident	Single	\$3,250.00	\$3,250.00	0%	<b>Installment Plans:</b> Pay a 3% Administration Fee
	Family	\$4,350.00	\$4,350.00	0%	
Golf Plus Resident (Golf, Tennis & Pool)	Single	\$2,527.00	\$2,527.00	0%	<b>Installment Plans:</b> Pay a 3% Administration Fee
	Family	\$3,820.00	\$3,820.00	0%	
Golf Plus Non-Resident (Golf, Tennis & Pool)	Single	\$3,617.00	\$3,617.00	0%	<b>Installment Plans:</b> Pay a 3% Administration Fee
	Family	\$4,927.00	\$4,927.00	0%	
Touring Professional	Single	\$2,255.00	\$2,255.00	0%	<b>Eligibility:</b> Any Current Touring Professional.
N.P.B Business	Single	\$2,700.00	\$2,700.00	0%	<b>Eligibility:</b> Non-Residents owning a business or rental property within the Village.
	Family	\$3,800.00	\$3,800.00	0%	
Juniors	Resident	\$300.00	\$300.00	0%	Junior Golfer Pass prices will be the same for Residents and Non-Residents.
	Non-Resident	\$300.00	\$300.00	0%	
Summer	Option A: (Cart Fees Only)	\$495.00	\$495.00	0%	<b>Restrictions:</b> 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 (Birdie)	\$14,000.00	\$14,000.00	0%	
	Platinum (Eagle)	\$17,500.00	\$17,500.00	0%	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.
	Each Additional	\$2,500.00	\$2,500.00	0%	

## Golf

FY 2018

Walk – In Rates

Season	Time	18-Hole Rates		9-Hole Rates <sup>3</sup>	
		Weekday <sup>1</sup> Rate	Weekend <sup>2</sup> Rate	Weekday <sup>1</sup> Rate	Weekend <sup>2</sup> Rate
<b>Fall Season</b> (Oct. 2, 2017 - Nov. 5, 2017)	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
<b>Pre-Winter Season</b> (Nov. 6, 2017 - Dec. 10, 2017)	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
<b>Shoulder Season</b> (Dec. 11, 2017 - Jan. 21, 2018)	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
<b>High Season</b> (Jan. 22, 2018 - Apr. 1, 2018)	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
<b>Spring Season</b> (Apr. 2, 2018 - Apr. 30, 2018)	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
<b>Summer Season</b> (Oct. 1, 2017 & May 1 - Sep. 30, 2018)	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, 2017 - November 4, 2017 After 2:00pm November 5, 2017 - March 10, 2018

After 3:00pm March 11, 2018 - September 30, 2018

1 Weekday = Monday - Thursday

2 Weekend = Friday - Sunday & Holidays

3 9-Hole Rates are 60% of 18 Hole Rates

## Food and Beverage

FY 2018

Budget Summary

	FY 2018	FY 2017 Budget	% increase / (decrease)	\$ increase / (decrease)	Actual 09/30/16	Actual 09/30/15
<b>Personnel</b>						
Total Salary & Benefits	\$ 0	\$498,754	-100.00%	\$(498,754)	\$ 575,869	\$463,059
<b>Operating</b>						
Advertising / Marketing	0	1,000	-100.00%	(1,000)	428	3,211
Charge Card Fee	0	10,500	-100.00%	(10,500)	13,232	11,256
Contractual Services	0	23,000	-100.00%	(23,000)	25,392	23,148
Entertainment	0	7,000	-100.00%	(7,000)	5,462	5,204
Rental-Equipment/Linen/Uniform	0	10,000	-100.00%	(10,000)	9,626	10,092
Gas, Oil & Lubricants	0	500	-100.00%	(500)	149	152
Licenses & Fees	6,600	6,600	0.00%	0	3,410	3,409
Materials & Supplies	0	22,600	-100.00%	(22,600)	28,374	31,403
Merchandise	0	247,000	-100.00%	(247,000)	313,029	280,358
Professional Services	0	-	0.00%	0	0	30
Repairs & Maintenance	0	11,000	-100.00%	(11,000)	7,048	7,986
Utilities	10,000	47,717	-79.04%	(37,717)	48,570	46,166
Other Operating Costs	0	2,100	-100.00%	(2,100)	1,778	2,059
<b>Total Operating Costs</b>	<b>16,600</b>	<b>389,017</b>	<b>-95.73%</b>	<b>(372,417)</b>	<b>456,498</b>	<b>424,475</b>
<b>Total Expenses</b>	<b>\$16,600</b>	<b>\$ 887,771</b>	<b>-98.13%</b>	<b>\$(871,171)</b>	<b>\$1,032,367</b>	<b>\$887,534</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is a result of outsourcing the Food & Beverage Operation; however, restaurant expenditures relating to the following items are the responsibility of the Village: liquor license, utilities, and any repairs and/or maintenance.

## Country Club Administration

FY 2018

Budget Summary

	FY 2018	FY 2017 Budget	% increase / (decrease)	\$ increase / (decrease)	Actual 09/30/16	Actual 09/30/15
<b>Personnel</b>						
Total Salary & Benefits	\$ 67,438	\$ 65,424	3.08%	\$ 2,014	\$ 67,398	\$ 66,850
<b>Operating</b>						
Accounting & Auditing	7,000	7,000	0.00%	0	5,687	6,219
Contractual Services	0	4,545	-100.00%	(4,545)	72	3,422
Rental-Copier	3,200	6,250	-48.80%	(3,050)	3,185	6,092
Materials & Supplies	0	4,800	-100.00%	(4,800)	4,263	4,033
Postage	2,000	2,000	0.00%	0	1,528	1,641
Professional Fees	0	0	0.00%	0	227,818	0
Printing & Binding	0	2,000	-100.00%	(2,000)	415	381
Utilities	0	2,292	-100.00%	(2,292)	2,225	2,504
Legal Fees	10,000	10,000	0.00%	0	5,898	10,770
Other Operating Costs	0	0	0.00%	0	1,768	626
<b>Total Operating Costs</b>	<b>22,200</b>	<b>38,887</b>	<b>-42.91%</b>	<b>(16,687)</b>	<b>252,858</b>	<b>35,689</b>
<b>Debt &amp; Other</b>						
Contingency	0	0	0.00%	0	0	0
Insurance- Property & General Liability	44,038	47,470	-7.23%	(3,432)	51,888	63,659
<b>Total Debt &amp; Other</b>	<b>44,038</b>	<b>47,470</b>	<b>-7.23%</b>	<b>(3,432)</b>	<b>51,888</b>	<b>63,659</b>
<b>Total Expenses</b>	<b>\$ 133,676</b>	<b>\$151,781</b>	<b>-11.93%</b>	<b>(18,105)</b>	<b>\$372,144</b>	<b>\$166,198</b>

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to reduced operating costs resulting from the closure of the Golf Course from May 1, 2018 through the end of the fiscal year.



# Comprehensive Pay Plan

# FY 2018

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, 2017. 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.

## Pay Plan Summary

- Provides for an average 3.75% performance-based merit increases (0% to 5%) for non-union personnel;
- Provides for negotiated increases for FPE, 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 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.

## Personnel Changes

### Additions / Deletions

- Add one (+1) f/t Recreation Supervisor position (pay grade 109) / Add one (+1) p/t Administrative Assistant position (pay grade 108) / Add four (+4) p/t Recreation Assistant positions (pay grade 100) / Delete one (-1) f/t Recreation Superintendent position (pay grade 116);
- Delete six (-6) p/t Pool Lifeguard positions (pay grade 102);
- Delete one (-1) p/t Camp Counselor position (pay grade 100) / Add one (+1) p/t Recreation Assistant position (pay grade 100);
- Add one (+1) f/t Accounting Clerk position / Delete one (-1) p/t Accounting Clerk position (pay grade 108);
- Add one (+1) f/t Planner position (pay grade 112);
- Add one (+1) f/t Public Works Manager position (pay grade 114) / Delete one (-1) f/t Purchasing Agent position (pay grade 114);
- Add one (+1) f/t Communications Manager position (pay grade 113);
- Add two (+2) f/t Police Officer positions (pay grade 302);
- Add two (+2) p/t School Crossing Guard positions (pay grade 109);
- Delete four (-1) p/t Library Page positions (pay grade 100) / Add two p/t (+2) Library Clerk positions (pay grade 103);
- Add twenty six (+26) p/t Country Club Attendants (pay grade 101) / Delete eight (-8) p/t Outside Service Attendant positions (pay grade 101) / Delete seven (-7) p/t Golf Shop Attendant positions (pay grade 100) / Delete eleven (-11) p/t Driving Range Ranger positions (pay grade 100);
- Delete one (-1) f/t Kitchen Manager position (pay grade 108) / Delete two (-2) f/t Assistant Restaurant Manager positions (pay grade 109) / Delete one (-1) p/t Banquet Event Coordinator position (pay grade 109) / Delete five (-5) p/t Line Cook positions (pay grade 101) / Delete twenty four (-24) p/t Service Personnel positions (pay grade 50) / Delete five (-5) p/t Dishwasher positions (pay grade 100);

# Comprehensive Pay Plan

## FY 2018

- Title Change Executive Secretary position title changed to Executive Assistant (pay grade 111); and
- Pay Grade Change Director of Golf Operations pay grade changed from 115 to 122 to align with other Department Heads.

### Summary of Personnel Changes

<b>Net Changes for 2017/2018</b>		
<b>Fiscal Year</b>	<b>Full-time Positions</b>	<b>Part-time Positions</b>
<b>2017</b>	147	132
<b>2018</b>	149	95
<b>Net change</b>	<b>+2 positions</b>	<b>-37 positions</b>

### Other Changes

- Instructors were previously treated as independent contractors. Effective October 1, 2017, these individuals will become part-time employees. The number of instructors will vary based on class enrollment.

### Pension

The Village's annual employer contribution is estimated to increase for the General Employee Pension Plan and remain the same for the Police & Fire Pension Plan for Fiscal Year 2017/2018. 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 estimated at 21%. For the purpose of creating the 2017/2018 budget, the annual required employer contribution is estimated to be 23.5%. For the Police & Fire Pension Plan, we are estimating that the required annual employer contribution for Fiscal Year 2017/2018 will remain at 20%. The actual figures will be based on asset returns, actuarial experience and the results of collective bargaining.

All budgeted plan contributions are outlined below:

<b>Pension Plan</b>	<b>Employer Contribution</b>	<b>Employee Contribution</b>
General Employee Pension Plan	23.5 %	6.0 %
ICMA-RC Pension Plan	15%	3%, 5%, 10% or 15%
Police and Fire Pension Plan	20.0%	Fire 5.0% (*) Police 4.0% (*)

(\*) per terms of collective bargaining agreements

### Health/Dental Insurance

The Village covers the full premium cost of the HDHP/HMO base medical plan and the lower cost HMO dental plan for all full-time employees. Employees enrolling their dependents in the base medical plan will pay just 15% of the total premium with the Village funding the remaining 85%. Employees selecting either the HDHP/PPO or traditional HMO medical plan for themselves or their dependents will also pay 15% of those total premiums, with the Village contributing 85%. Employees choosing the higher cost PPO dental plan pay the difference between the higher and lower cost plans.

# Comprehensive Pay Plan

## FY 2018

By changing the medical insurance carrier and adding more options, the Village secured a minimal increase in the cost of medical insurance for FY 18. Regarding dental insurance, there was no change in the cost either for employees or for the Village.

### 2018 Insurance Premiums

#### Medical Insurance:

<b>BlueCare HDHP HMO (*) Plan 126/127</b>	<b>Employee Monthly Premium</b>	<b>Employer Monthly Premium</b>
Employee Only	\$ 0.00	\$ 460.82
Employee +1	\$ 155.69	\$ 872.91
Employee + Family	\$ 204.09	\$ 1,144.32
<b>BlueCare HDHP PPO (*) Plan 05180/05181</b>	<b>Employee Monthly Premium</b>	<b>Employer Monthly Premium</b>
Employee Only	\$ 79.96	\$ 438.75
Employee +1	\$ 176.21	\$ 967.26
Employee + Family	\$ 231.00	\$ 1,268.01
<b>BlueCare Traditional HMO Plan 67</b>	<b>Employee Monthly Premium</b>	<b>Employer Monthly Premium</b>
Employee Only	\$ 77.60	\$ 434.82
Employee +1	\$ 184.68	\$ 1,034.87
Employee + Family	\$ 242.10	\$ 1,356.64

#### Dental Insurance:

<b>Dental Insurance (Humana DHMO)</b>	<b>Employee Monthly Premium</b>	<b>Employer Monthly Premium</b>
Employee Only	\$ 0.00	\$ 14.88
Employee + Family	\$ 5.74	\$ 37.88
<b>Dental Insurance (Humana PPO)</b>	<b>Employee Monthly Premium</b>	<b>Employer Monthly Premium</b>
Employee Only	\$ 16.90	\$ 14.88
Employee + Family	\$ 57.66	\$ 37.88

#### Vision Insurance:

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

- (\*) **Employees who enroll in high deductible health plans (HDHP) during the 2017 Open Enrollment will receive a one-time additional funding amount from the Village of \$1,500 for single coverage and \$3,000 for employees with dependent coverage. Funding amounts for new hires will be pro-rated on the number of months of actual coverage in the plan year.**

## **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, 2017. The pay range (grade) of each General Employee shall remain the same as Fiscal Year 2016/2017. Bargaining unit employees shall receive base wage increases only in accordance with their respective collective bargaining agreements.

### **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 4.5% 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 to 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. 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 within 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 (1 ) 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, non-exempt 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 (1 ) 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 are eligible for participation in the Village's pension plans, health and dental insurance, long-term disability insurance, and employer paid life insurance programs according to the requirements of these plans/programs. Part-time employees who are regularly scheduled to work thirty (30) or more hours per week or an excess of 1,560 hours within the official measurement period will be eligible for health and dental insurance in compliance with the Affordable Care Act. Part-time employees working less than thirty (30) hours per week 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 who become disabled due to an illness or non-work-related injury, unless otherwise negotiated. Employees must be disabled for ninety (90) days prior to becoming eligible for the benefit.

**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.

## Comprehensive Pay Plan

FY 2018

**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. Employees are not eligible for certification pay if they hold or are pursuing certifications or licenses that are required as stated in their current job description. 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 (FSA)** – Flexible Spending Accounts allow employees to voluntarily set aside tax-deferred compensation for qualified health care and work-related dependent care expenses.

**Higher Educational Assistance Program** – The Village provides educational assistance to eligible employees who are seeking qualifying undergraduate / graduate degrees or professional certifications or who wish to obtain job-related training. Only active, full-time employees with at least one full year of continuous service and in good standing are eligible to apply for the Program. Funding is subject to budgetary constraints. The assistance amounts provided to eligible employees are considered a loan for educational expenses and must be fully repaid if employees fail to fulfill the terms of the policy.

**Employee Assistance Program (EAP)** - The Village offers an Employee Assistance Program with various counseling and referral services and currently provides for six (6) free counseling sessions per issue per year for each employee or qualified dependent.

**Health Savings Account (HSA)** – Health Savings Accounts are interest-bearing accounts where funds can be used to pay deductibles, coinsurance and any other qualified medical expenses in compliance with IRS 213 requirements. Employees who enroll in high deductible health plans (HDHP) qualify to receive a Health Savings Account funded by the Village, and they may opt to additionally fund the HSA with tax-free dollars.

## Pay Plan Ranges

FY 2018

(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 Max	An Min	An Max
*		INSTRUCTOR	NU	N/A		\$ 10.34	Varies on class enrollment		
9		CAMP COUNSELOR	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
18		RECREATION ASSISTANT	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
26		COUNTRY CLUB ATTENDANT	NU	101	N	\$ 10.96	\$ 17.53	\$ 22,790.00	\$ 36,464.00
	1	OUTSIDE SERVICE COORDINATOR	FPE	101	N	\$ 10.96	\$ 17.53	\$ 22,790.00	\$ 36,464.00
	1	CLERICAL SPECIALIST	NU	102	N	\$ 11.61	\$ 18.58	\$ 24,157.40	\$ 38,651.84
	1	GOLF MEMBER RELATIONS COORDINATOR	NU	102	N	\$ 11.61	\$ 18.58	\$ 24,157.40	\$ 38,651.84
14		POOL LIFEGUARD	NU	102	N	\$ 11.61	\$ 18.58	\$ 24,157.40	\$ 38,651.84
7		LIBRARY CLERK	NU	103	N	\$ 12.31	\$ 19.70	\$ 25,606.84	\$ 40,970.95
	1	GROUNDS MAINTENANCE WORKER	FPE	103	N	\$ 12.31	\$ 19.70	\$ 25,606.84	\$ 40,970.95
	2	STREET MAINTENANCE WORKER	FPE	103	N	\$ 12.31	\$ 19.70	\$ 25,606.84	\$ 40,970.95
	1	IRRIGATION TECHNICIAN	FPE	104	N	\$ 13.05	\$ 20.88	\$ 27,143.25	\$ 43,429.21
	1	LIBRARY ASSISTANT	FPE	104	N	\$ 13.05	\$ 20.88	\$ 27,143.25	\$ 43,429.21
	7	SANITATION COLLECTOR	FPE	104	N	\$ 13.05	\$ 20.88	\$ 27,143.25	\$ 43,429.21
1		GOLF SALES & MARKETING REPRESENTATIVE	NU	106	N	\$ 14.66	\$ 23.46	\$ 30,498.16	\$ 48,797.06
	1	1ST ASSISTANT GOLF PROFESSIONAL	NU	106	E	\$ 14.66	\$ 23.46	\$ 30,498.16	\$ 48,797.06
	2	EQUIPMENT OPERATOR	FPE	107	N	\$ 15.54	\$ 24.87	\$ 32,328.05	\$ 51,724.88
	1	SR. IRRIGATION TECHNICIAN	FPE	107	N	\$ 15.54	\$ 24.87	\$ 32,328.05	\$ 51,724.88
	1	POLICE SERVICE AIDE	NU	107	N	\$ 15.54	\$ 24.87	\$ 32,328.05	\$ 51,724.88
	11	SANITATION DRIVER/OPERATOR	FPE	107	N	\$ 15.54	\$ 24.87	\$ 32,328.05	\$ 51,724.88
	3	ACCOUNTING CLERK	NU	108	N	\$ 16.47	\$ 26.36	\$ 34,267.73	\$ 54,828.37
2	3	ADMINISTRATIVE ASSISTANT	NU	108	N	\$ 16.47	\$ 26.36	\$ 34,267.73	\$ 54,828.37
	2	VEHICLE MECHANIC	FPE	108	N	\$ 16.47	\$ 26.36	\$ 34,267.73	\$ 54,828.37
	3	TRADES MECHANIC	FPE	108	N	\$ 16.47	\$ 26.36	\$ 34,267.73	\$ 54,828.37
	4	RECREATION SUPERVISOR	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	3	PERMIT & LICENSE TECHNICIAN	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
1	3	ADMINISTRATIVE COORDINATOR	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	CODE COMPLIANCE OFFICER	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	ZONING COMPLIANCE OFFICER	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	3	SR. LIBRARY ASSISTANT	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
14		SCHOOL CROSSING GUARD	NU	109	N	Daily Rate	\$26.11	\$ 36,323.80	\$ 58,118.08
	1	TECHNICAL SUPPORT SPECIALIST	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	MECHANICAL SYSTEMS COORDINATOR	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	CRIMINAL INTELLIGENCE ANALYST	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	BUILDING CONSTRUCTION INSPECTOR	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	EXECUTIVE ASSISTANT	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	LIBRARIAN	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	PARKS AND FACILITIES MANAGER	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	2	ACCOUNTANT	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	LICENSE AND PERMIT SUPERVISOR	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	3	PUBLIC WORKS SUPERVISOR	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	PLANNER	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	2	SR. BUILDING CONSTRUCTION INSPECTOR	FPE	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	VILLAGE PLANNER	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	COMMUNICATIONS MANAGER	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	PUBLIC WORKS MANAGER	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	NETWORK SUPPORT SPECIALIST	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	SENIOR FIRE INSPECTOR	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
1		HR SPECIALIST	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
1		PURCHASING MANAGER	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	DEPUTY VILLAGE CLERK	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	FINANCE MANAGER	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	DIRECTOR OF LIBRARY	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	BUILDING OFFICIAL	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	VILLAGE CLERK	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08
	1	DIRECTOR OF HUMAN RESOURCES	NU	109	N	\$ 17.46	\$ 27.94	\$ 36,323.80	\$ 58,118.08

continued on next page

## Pay Plan Ranges

FY 2018

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

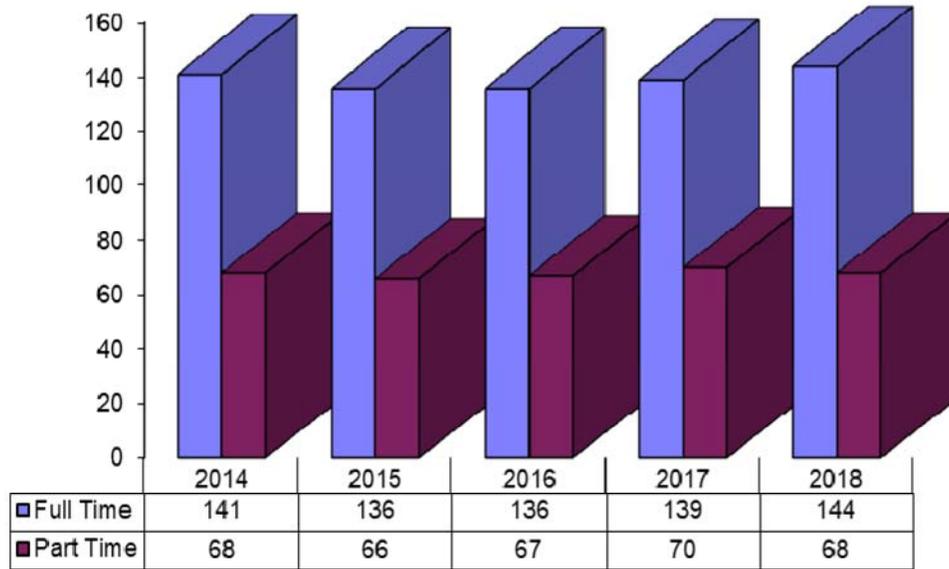
**\*All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

PT	FT	Class Title	Union	Pay Grade	N	Hrly Min	Hrly Max	An Min	An Max
	1	DIRECTOR OF SPECIAL PROJECTS	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	DIRECTOR OF COMMUNITY DEVELOPMENT	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	DIRECTOR OF INFORMATION TECHNOLOGY	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	DIRECTOR OF PARKS & RECREATION	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	DIRECTOR OF PUBLIC WORKS	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
1		CALEA MGR/CAPTAIN OF PROFESSIONAL STANDARDS	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	2	POLICE CAPTAIN	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	DISTRICT CHIEF	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	DIRECTOR OF GOLF OPERATIONS	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	FIRE CHIEF	NU	123	E	\$ 40.61	\$ 64.98	\$ 84,470.90	\$ 135,153.43
	1	DIRECTOR OF FINANCE	NU	123	E	\$ 40.61	\$ 64.98	\$ 84,470.90	\$ 135,153.43
	1	POLICE CHIEF	NU	125	E	\$ 46.50	\$ 74.39	\$ 96,710.73	\$ 154,737.17
	1	VILLAGE MANAGER	NU	126	E	\$ 52.88	\$ 84.62	\$ 110,000.00	\$ 176,000.00
	15	FIREFIGHTER/PARAMEDIC	IAFF	202	N	\$ 19.58	\$ 31.33	\$ 48,876.60	\$ 78,202.56
	1	DRIVER ENGINEER/EMT	IAFF	203	N	\$ 20.76	\$ 33.21	\$ 51,809.20	\$ 82,894.72
	2	DRIVER ENGINEER/MEDIC	IAFF	204	N	\$ 22.00	\$ 35.20	\$ 54,917.75	\$ 87,868.40
	3	FIRE RESCUE LIEUTENANT	IAFF	206	N	\$ 24.72	\$ 39.55	\$ 61,705.58	\$ 98,728.93
	1	RECORDS CLERK	PBA	300	N	\$ 20.91	\$ 33.46	\$ 43,500.00	\$ 69,600.00
	24	POLICE OFFICER	PBA	302	N	\$ 23.50	\$ 37.60	\$ 48,876.60	\$ 78,202.56
	6	POLICE SERGEANT	PBA	306	N	\$ 29.67	\$ 47.47	\$ 61,705.58	\$ 98,728.93
<b>95</b>	<b>149</b>								
* The number of instructors will vary based on class enrollment									

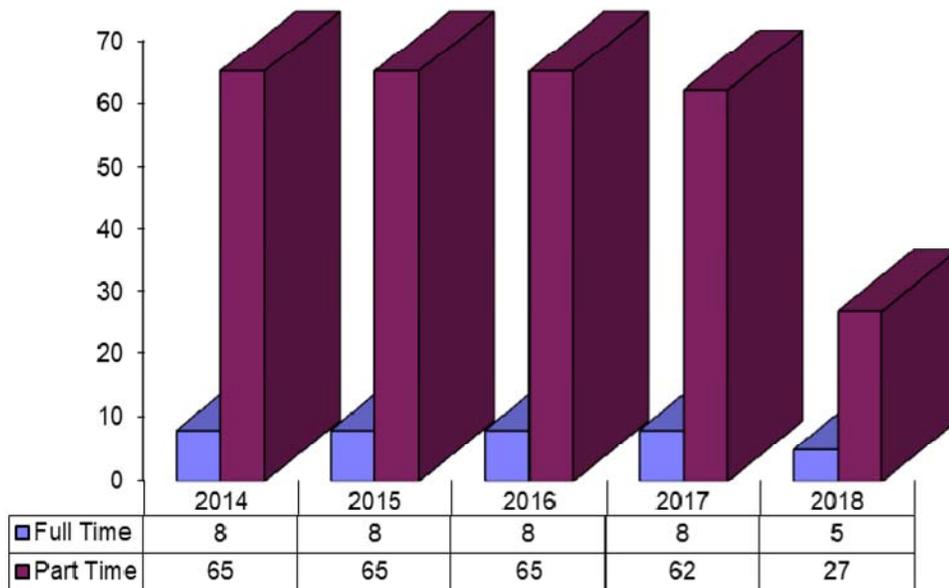
# Five Year Position History

FY 2018

## General Fund Positions



## Country Club Positions



# Village Employees by Function

## FY 2018

		<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
General Government							
Village Manager							
	Full-Time	2	2	2	2	4	4
	Part-Time	0	0	0	0	1	1
Information Technology							
	Full-Time	3	3	3	3	3	3
	Part-Time	0	0	0	0	0	0
Human Resources							
	Full-Time	2	2	2	2	2	2
	Part-Time	0	0	1	2	2	2
Village Clerk							
	Full-Time	3	3	3	3	3	3
	Part-Time	0	0	0	0	0	0
Finance							
	Full-time	5	5	7	7	5	6
	Part-Time	1	1	0	0	1	0
Public Works							
	Full-time	37	37	35	34	36	37
	Part-Time	0	0	0	0	0	0
Police & Fire							
Police							
	Full-time	43	43	36	36	36	38
	Part-Time	13	13	13	13	13	15
Fire Rescue							
	Full-time	24	24	24	24	24	24
	Part-Time	0	0	0	0	0	0
Community Development							
	Full-time	8	10	11	12	13	14
	Part-Time	2	1	0	0	1	1
Leisure Services							
Library							
	Full-time	6	6	7	7	7	7
	Part-Time	10	10	9	9	9	7
Recreation							
	Full-time	6	6	6	6	6	6
	Part-Time	43	43	43	43	43	42
Other Government - Country Club							
	Full-time	6	8	8	8	8	5
	Part-Time	54	65	65	65	62	27
<b>TOTAL</b>		<b>268</b>	<b>282</b>	<b>275</b>	<b>276</b>	<b>279</b>	<b>244</b>



*Capital Improvements 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 nine years of the CIP lists the capital projects that will be done in the future and their estimated cost...funding requirements are identified, but are not authorized.**

The Village of North Palm Beach defines a “capital outlay” as the cost(s) associated with the acquisition of land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. Capital assets and infrastructure are capitalized and depreciated as outlined in the capitalization table below:

Capitalization Threshold Table:

	<u>Capitalize and Depreciate</u>
Land	Capitalize only
Land improvements	\$25,000
Building	\$50,000
Building Improvements	\$50,000
Construction in Progress	Capitalize only
Machinery & Equipment	\$5,000
Vehicle	\$5,000
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 2018, this amounts to \$106 million (tax base of \$2.12 billion). 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.
- Infrastructure Surtax Proceeds: On November 8, 2016 PBC voters approved a one-cent sales surtax, raising the sales tax from 6 to 7% effective January 1, 2017. The use of surtax proceeds are restricted to, among other things, the financing, planning and construction of infrastructure. The surtax sunsets on December 31, 2026.
- 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 2018-2027 CIP recommends a total investment of \$35.76 million in the Village of North Palm Beach's capital facilities and equipment during a ten-year period.**

Note: In Fiscal Year 2017, The Village secured a \$15 million loan for the Country Club Clubhouse project, which will include a new Clubhouse, a Splash Park and a remodeled pool deck. The project funds have been set aside in the Village's Capital Projects Fund since The Village has not yet entered the construction phase.

# Capital Improvement Plan

## FY 2018

The first year (2018) is the most active and important year of the CIP. The total budget request for capital improvements in FY 2018 is \$4,535,005; however, \$1,549,305 will be funded in the Country Club Annual Budget (\*). The remaining amount (\$2,985,700) will be funded as follows: \$800,000 will be funded with Grant Funds, \$1,305,000 will be funded with infrastructure surtax proceeds, \$250,000 will be funded with developer fees and \$630,700 will be funded with CIP Funds. A brief summary of the first year of the plan (2018) is as follows:

Description	Country Club Annual Budget	CIP	Grant	Infrastructure Surtax	Developer Fees	Total
Fire Vehicle Replacement		38,000				38,000
Police Vehicle Replacement		177,700				177,700
Sanitation Service Vehicle		135,000				135,000
Cardiac Monitor / Defibrillator		80,000				80,000
Pool Pump Room Renovation		200,000				200,000
Floating Docks (*)					250,000	250,000
Anchorage Park - Phase 2			800,000			800,000
Earman River Irrigation Pump Station				300,000		300,000
Asphalt Resurfacing-Streets				400,000		400,000
Village Wide Sidewalks & Crosswalks				80,000		80,000
Lighthouse Bridge Repairs				250,000		250,000
Stormwater Drianage System Maintenance				275,000		275,000
Driving Range Cart	11,000					11,000
Irrigation Pump	12,000					12,000
Golf Course Improvements/Renovation (*)	1,526,305					1,526,305
<b>Total Projects</b>	<b>\$1,549,305</b>	<b>\$ 630,700</b>	<b>\$ 800,000</b>	<b>\$ 1,305,000</b>	<b>\$ 250,000</b>	<b>\$4,535,005</b>

\* A Budget Amendment Ordinance will be presented to Council for approval immediately prior to project commencement (The recommended funding source for this project is a loan from the General Fund Unassigned Fund Balance).

The ten year CIP is presented in the following pages. The following items are also provided:

- Summary table for the estimated impact on the operating budget; and
- The detailed capital project request forms for the first year of the plan (2018) (*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*).

## Capital Improvement Plan

FY 2018

*10-Year CIP Summary (by category & funding source)*

Category	FY18	FY19	FY20	FY21	FY22	FY23 -27	Total
Capital Equipment Purchases & Replacements	\$392,000	\$333,000	\$150,000	\$125,000	\$164,000	\$931,300	\$2,095,300
Information / Communication Technology		195,000	90,000	60,000	75,000	30,000	450,000
Infrastructure Redevelopments & Improvements	3,781,305	2,340,000	2,290,000	1,770,000	845,000	11,140,000	22,166,305
Public Buildings & Facilities		175,000	682,500	2,656,000		1,442,000	4,955,500
Vehicle Purchases & Replacements	361,700	1,881,500	590,500	657,700	916,400	1,688,200	6,096,000
<b>Total</b>	<b>\$4,535,005</b>	<b>\$4,924,500</b>	<b>\$3,803,000</b>	<b>\$5,268,700</b>	<b>\$2,000,400</b>	<b>\$15,231,500</b>	<b>\$35,763,105</b>
<b>Funding Source (*)</b>							
Village	\$2,180,005	\$4,204,500	\$3,083,000	\$4,548,700	\$1,280,400	\$12,171,500	\$27,468,105
Developer Fees	250,000						250,000
Grant (includes Village Match)	800,000						800,000
Infrastructure Surtax	1,305,000	720,000	720,000	720,000	720,000	3,060,000	7,245,000
<b>Total</b>	<b>\$4,535,005</b>	<b>\$4,924,500</b>	<b>\$3,803,000</b>	<b>\$5,268,700</b>	<b>\$2,000,400</b>	<b>\$15,231,500</b>	<b>\$35,763,105</b>

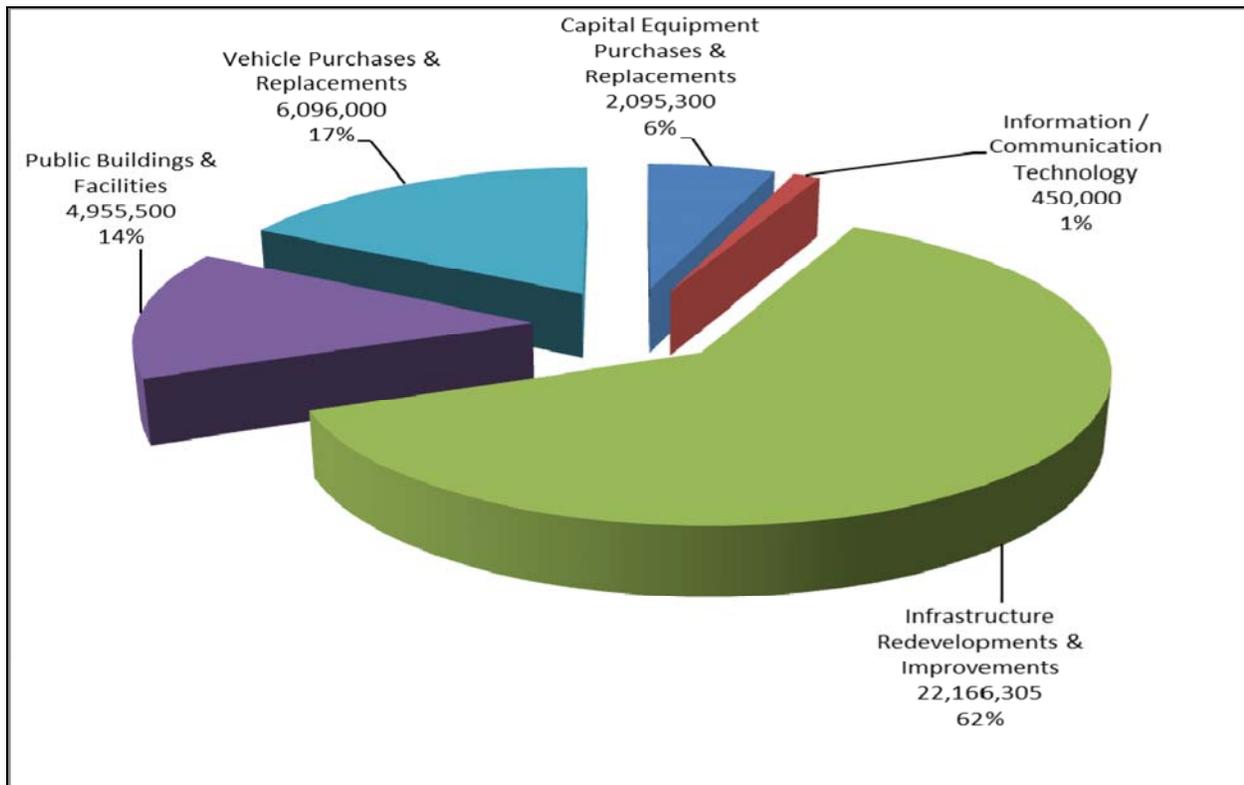
(\*)Funding is based on a series of projections and assumptions. The funding source presented should be viewed as a theoretical framework to be adjusted each year based on the most recent information available at that time.

# Capital Improvement Plan

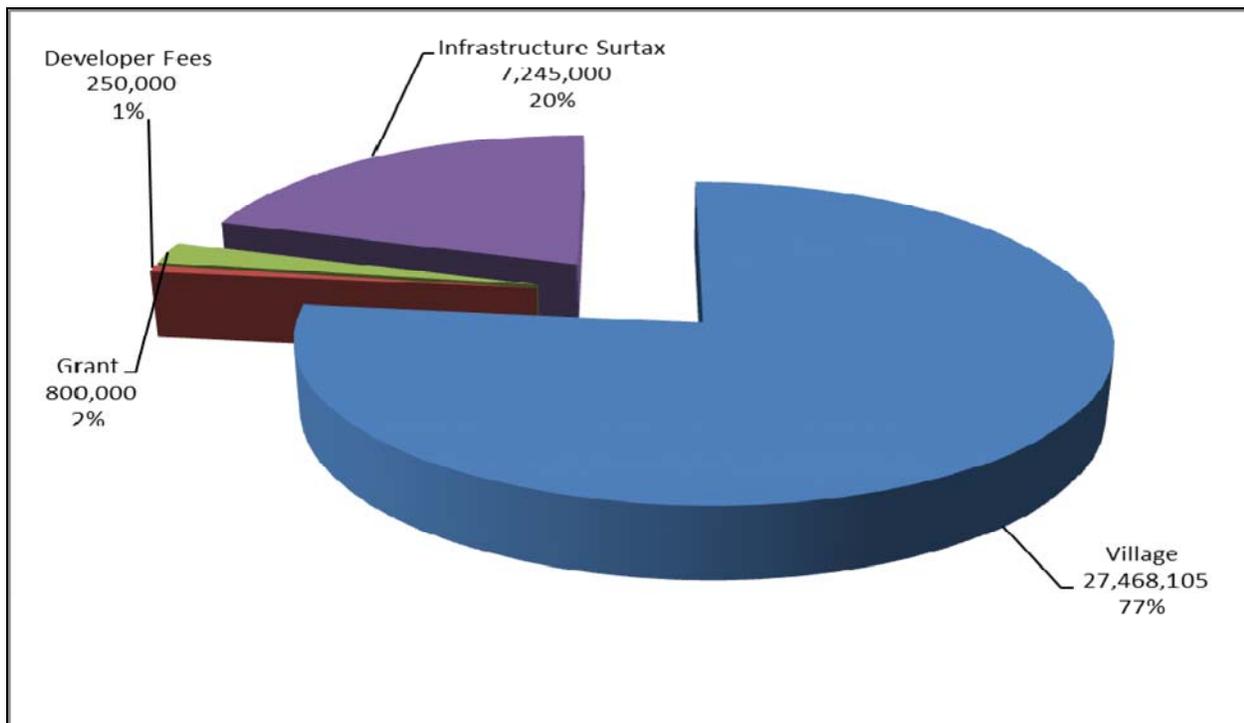
FY 2018

**Total 10 Year CIP = \$35,763,105**

**By Category**



**By Funding Source**



## Capital Improvement Plan

FY 2018

*10-Year CIP (by Project)*

<b>Project</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY 23-27</b>	<b>Total</b>
Alley Wall / Resurfacing			300,000	300,000			600,000
Anchorage Park Boat Ramp					75,000		75,000
Anchorage Park Floating Docks	250,000						250,000
Anchorage Park Parking Resurfacing			225,000				225,000
Anchorage Park Phase 2	800,000	700,000	445,000				1,945,000
Articulated Boom Lift		60,000					60,000
Asphalt Resurfacing - Streets	400,000	500,000	450,000	450,000	350,000	1,300,000	3,450,000
Automotive	350,700	1,881,500	590,500	657,700	905,400	1,677,200	6,063,000
Bobcat S570						52,500	52,500
CDD Relocation			100,000				100,000
Chloration Feeder						15,000	15,000
Community Center Renovation			565,000				565,000
Driving Range Cart	11,000				11,000	11,000	33,000
Driving Range Golf Ball Dispenser						20,000	20,000
Earman River Irrigation Pump Station	300,000						300,000
Emergency Generator						350,000	350,000
Equipment Replacement	80,000		145,000	50,000		512,800	787,800
Exchange Email Server Software		25,000			15,000		40,000
Fire Kitchen Remodel		65,000					65,000
Firewall Upgrades				10,000			10,000
Fuel Tank					36,000		36,000
Golf Cart Storage Building						250,000	250,000
Golf Course Improvements/Renovation	1,526,305					100,000	1,626,305
HVAC Controls		110,000	17,500				127,500
HVAC System Replacement						245,000	245,000
Irrigation Controllers						156,000	156,000
Irrigation Pump	12,000						12,000
Jet-N-Vac Cleaning/Maint. Trailer		150,000					150,000
John Deere Combination		58,000					58,000
Lakeside Park - Reroute Asphalt Pathways			25,000				25,000
Lakeside Park Seawall Rehab		125,000					125,000
Library Stair Replacement						50,000	50,000
Lighthouse Bridge Repairs	250,000	50,000	50,000	50,000	50,000	200,000	650,000
Lighthouse Bridge Replacement				150,000		7,000,000	7,150,000

## Capital Improvement Plan

FY 2018

<b>Project</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY 23-27</b>	<b>Total</b>
Lightning Detection System				30,000		15,000	45,000
LPR Cameras		70,000	50,000	50,000	60,000		230,000
Marquee Sign		20,000					20,000
Microsoft Office		50,000				30,000	80,000
Monet Road Seawall Rehab				450,000			450,000
New Holland Tractor					58,000		58,000
Osborne Park Parking Lot Resurfacing			125,000				125,000
Parking Lot Resurfacing						85,000	85,000
Playground Equipment		45,000		45,000		135,000	225,000
Pool Heater					70,000		70,000
Pool Pump Room Renovation	200,000						200,000
Pool Resurfacing		200,000					200,000
Public Works Complex				2,656,000			2,656,000
Roof Replacement						462,000	462,000
Storm water Drainage System Maintenance	275,000	620,000	570,000	270,000	270,000	1,080,000	3,085,000
Street Lighting						1,000,000	1,000,000
Tennis Court Drainage System		45,000					45,000
Tennis Court Fence Replacement						60,000	60,000
Vehicle Lift			5,000				5,000
Village Christmas Tree						25,000	25,000
Village-wide sidewalks & crosswalks	80,000	100,000	100,000	100,000	100,000	400,000	880,000
Virtualization			40,000				40,000
Web streaming		50,000					50,000
<b>Grand Total</b>	<b>4,535,005</b>	<b>4,924,500</b>	<b>3,803,000</b>	<b>5,268,700</b>	<b>2,000,400</b>	<b>15,231,500</b>	<b>35,763,105</b>

*continued on next page*

## Capital Improvement Plan

FY 2018

Fiscal Year 2018 Capital Outlay

<b>Project</b>	<b>Estimated Cost</b>
Fire Vehicle Replacement	38,000
Police Vehicle Replacement	177,700
Sanitation Service Vehicle	135,000
Cardiac Monitor / Defibrillator	80,000
Pool Pump Room Renovation	200,000
Floating Docks	250,000
Anchorage Park - Phase 2 (Grant)	800,000
Earman River Irrigation Pump Station	300,000
Asphalt Resurfacing-Streets	400,000
Village Wide Sidewalks & Crosswalks	80,000
Lighthouse Bridge Repairs	250,000
Storm water Drainage System Continuing Maintenance	275,000
Driving Range Cart	11,000
Irrigation Pump	12,000
Golf Course Improvements / Renovation	1,526,305
<b>Total</b>	<b>\$4,535,005</b>

Fiscal Year 2018 Operating Budget Impact Summary

As shown in the table on the following pages, the FY 2018 capital projects don't have a significant impact on the Village's operating budget. The majority of the projects are considered maintenance of infrastructure or equipment replacement or purchase.

<b>Category</b>	<b>Project</b>	<b>Description</b>	<b>Estimated Cost</b>	<b>Operating Budget Impact</b>
Improvements	Storm water Drainage System	Improved drainage and water quality Village wide. Perform activities to begin meeting the Village's NPDES MS4 permit.	\$275,000	This program is part of the Village's ongoing operating and maintenance efforts. The project may have little or no operational impact, but will likely result in avoidance of large amounts of capital spending that might be otherwise required to maintain the Village wide storm water infrastructure.
Improvement	Earman River Pump Station	Reconstruction of the Earman River Pump Station to provide an improved and more reliable way to pull water from the Earman River for irrigation uses around the Village.	\$300,000	The Earman River Pump Station is old and lacks duplicity to ensure it is operational at all times. The scope of the project is not sufficiently well defined to permit estimation of any impact on the operating budget. If this Station goes down there are significant impacts to landscaping around the Village.

## Capital Improvement Plan

FY 2018

Category	Project	Description	Estimated Cost	Operating Budget Impact
Improvement	Pool Pump Room Renovation	Replacement of the existing pool piping with a new system	\$200,000	There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.
Vehicle Purchase (Fire Rescue)	Vehicle purchase	One (1) Fire vehicle	\$38,000	No significant impact. A new vehicle warranty will cover most repair items and regular maintenance costs will be less
Vehicle Purchase (Police)	Vehicle purchase	Five (5) Police Vehicles	\$177,700	No significant impact. A new vehicle warranty will cover most repair items and regular maintenance costs will be less.
Equipment Purchase (Fire Rescue)	Equipment Replacement	Replacement of two (2) cardiac monitor/defibrillators.	\$80,000	Minimal impact on operating budget. This equipment is vital to the continuance of providing high-quality, critical medical care to the community.
Vehicle Purchase	Driving Range Cart	Replacement of existing cart	\$11,000	No significant impact. A new vehicle warranty will cover most repair items and regular maintenance costs will be less.
Improvement	Anchorage Park Phase II	Floating Docks – Install new docks & piers at Anchorage Park Marina	\$250,000	Component of Anchorage Park Phase II Project which is primarily grant funded. Ongoing operating costs include minor maintenance.
		Boating Facilities, Picnic Facility, Fishing Dock, Observation Deck, Kayak Launch, Multi-Purpose Trail	\$800,000	
Vehicle Purchase (Public Works)	Jitney Replacement	Satellite collection utility vehicles	\$135,000	Minimal impact on operating budget. This equipment is vital to the continuance of providing high-quality service to the community. New equipment will reduce repair costs and time spent trying to obtain replacement parts for a discontinued model
Improvement	Asphalt Resurfacing (Streets)	In October 2015 the overall street Pavement Condition Index (PCI) was 70.34. Staff will be developing a plan in the coming year to increase the overall PCI to at least 75 within 10 years.	\$400,000	Program to maintain the existing streets, including milling and overlay projects, per prioritized list. Maintenance of the roadways will reduce time and materials utilized to make pavement repairs. There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.

## Capital Improvement Plan

FY 2018

Category	Project	Description	Estimated Cost	Operating Budget Impact
Improvements	Sidewalks & Crosswalks	Needs assessment needs to be completed in FY 2017-18 to inventory, rate and prioritize Village wide sidewalk projects and create short and long range plans using proven asset management principles.	\$80,000	Minimal impact because this is already part of the ongoing maintenance program. The primary goal is to increase pedestrian safety by reducing and eliminating trip and fall incidents. The secondary goal is to improve streetscape aesthetics. Less will need to be spent on future concrete repairs. The project will be completed in the most time and cost efficient manner by utilizing Village staff, a contractor or a combination of both.
Improvement	Golf Course Improvements/Renovation	Enhance the overall playability and aesthetics of the golf course and driving range facilities	\$1,526,305	There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.
Improvements	Lighthouse Bridge	The Lighthouse Drive bridge is inspected annually by an independent FDOT bridge inspector. The bridge inspection report recommends remedial repairs be performed on key bridge elements to stabilize the bridge structure until such time the bridge can be replaced or abandoned.	\$250,000	The Lighthouse Drive bridge has been in use for 60 years, is nearing the end of its useful life, and is in need of repairs. The scope of the project is not sufficiently well defined to permit estimation of any impact on the operating budget
Equipment Purchase	Irrigation Pump	Replacement of existing equipment	\$12,000	There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.
<b>TOTAL</b>			<b>\$4,535,005</b>	

## Capital Improvement Plan

FY 2018

Fiscal Year 2018 Capital Request Forms

<b>Project Title:</b>	Irrigation Pump		
<b>Project Category:</b>	Capital Equipment Purchases & Replacements		
<b>Department:</b>	Golf		
<b>Project Description</b>			
Replacement of existing pump motors. The main irrigation system runs on three motors in the pump house station located on the thirteenth hole. Each motor provides pressure to the irrigation lines.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	\$ 12,000
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	_____	Debt Service	_____
Equipment / Vehicle	12,000	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 12,000</b>	<b>Total</b>	<b>\$ 12,000</b>
<b>Operating Impact</b>			
There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Lighthouse Bridge Repairs		
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements		
<b>Department:</b>	Public Works		
<b>Project Description</b>			
<p>The Lighthouse Drive bridge is inspected annually by an independent FDOT bridge inspector. The bridge inspection report recommends remedial repairs be performed on key bridge elements to stabilize the bridge structure until such time the bridge can be replaced or abandoned.</p>			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	_____
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	250,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	250,000
Other	_____	Other	_____
<b>Total Budget</b>	<b><u>\$ 250,000</u></b>	<b>Total</b>	<b><u>\$ 250,000</u></b>
<b>Operating Impact</b>			
<p>The Lighthouse Drive bridge has been in use for 60 years, is nearing the end of its useful life, and is in need of repairs. The scope of the project is not sufficiently well defined to permit estimation of any impact on the operating budget.</p>			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Golf Course Improvements / Renovation
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements
<b>Department:</b>	Golf

**Project Description**

The project includes Greens Renovation/Re-grassing; Bunker Renovation; Conversion of 419 to Celebration in Fairways; Replacement of Bahia Rough with Bermuda; Concrete line waste bunker of #5; cart path extensions; raise low fairways (3,8,18); Add irrigation on course in old Bahia areas; Fertilizer & herbicide for no-til fairway conversion; equipment rental; Driving Range LED Lighting; Driving Range Roof Replacement; Synthetic Turf at north end of range, electric & A/C to two (2) restrooms on the course; Move Green Complex of #9; Restroom Buildings - replacement of buildings or roof replacement.

**Project Budget****Funding Source**

Land Acquisition	_____	Village	\$ 1,526,305
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	1,526,305	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 1,526,305</b>	<b>Total</b>	<b>\$ 1,526,305</b>

**Operating Impact**

The project will enhance the overall playability and aesthetics of the golf course and driving range facilities. There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.

**Comment**

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Sidewalks & Crosswalks		
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements		
<b>Department:</b>	Public Works		
<b>Project Description</b>			
Needs assessment needs to be completed in FY 2017-18 to inventory, rate and prioritize Village wide sidewalk projects and create short and long range plans using proven asset management principles.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	\$ 80,000
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	80,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 80,000</b>	<b>Total</b>	<b>\$ 80,000</b>
<b>Operating Impact</b>			
Minimal impact because this is already part of the ongoing maintenance program. The primary goal is to increase pedestrian safety by reducing and eliminating trip and fall incidents. The secondary goal is to improve streetscape aesthetics. Less will need to be spent on future concrete repairs. The project will be completed in the most time and cost efficient manner by utilizing Village staff, a contractor or a combination of both.			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Asphalt Resurfacing - Streets		
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements		
<b>Department:</b>	Public Works		
<b>Project Description</b>			
<p>The Village has approximately 30 miles of streets and has postponed major street projects for several years. A Village-wide pavement condition assessment was completed in October 2015, which resulted in the overall street Pavement Condition Index (PCI) of 70.34; staff would like to see this index increase to 75 within 10 years. The assessment also came with software that allows staff to predict street deterioration and prioritize projects based on available funding. In FY 2018, most of the street work is expected to be milling and overlaying.</p>			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	_____
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	400,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	400,000
Other	_____	Other	_____
<b>Total Budget</b>	<b><u>\$ 400,000</u></b>	<b>Total</b>	<b><u>\$ 400,000</u></b>
<b>Operating Impact</b>			
<p>Program to maintain the existing streets, including milling and overlay projects, per prioritized list. Maintenance of the roadways will reduce time and materials utilized to make pavement repairs. There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.</p>			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Sanitation Service Vehicle		
<b>Project Category:</b>	Vehicle Purchases & Replacements		
<b>Department:</b>	Public Works		
<b>Project Description</b>			
Purchase of additional satellite collection utility vehicles in order to maintain side door sanitation service. The continued replacement of Village vehicles is warranted by age, and/or high mileage, and/or high repair and maintenance costs.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	\$ 135,000
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	_____	Debt Service	_____
Equipment / Vehicle	135,000	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 135,000</b>	<b>Total</b>	<b>\$ 135,000</b>
<b>Operating Impact</b>			
Minimal impact on operating budget. This equipment is vital to the continuance of providing high-quality service to the community. New equipment will reduce repair costs and time spent trying to obtain replacement parts for a discontinued model.			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Anchorage Park - Phase II		
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements		
<b>Department:</b>	Recreation		
<b>Project Description</b>			
Project Elements include: Boating Facilities, Picnic Facility, Fishing Dock, Observation Deck, Kayak Launch, Multi-Purpose Trail.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	_____
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	800,000
Construction	800,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 800,000</b>	<b>Total</b>	<b>\$ 800,000</b>
<b>Operating Impact</b>			
Component of Anchorage Park Phase II Project which is primarily grant funded. Ongoing operating costs include minor maintenance.			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Floating Docks		
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements		
<b>Department:</b>	Recreation		
<b>Project Description</b>			
Install new docks & piers at Anchorage Park Marina.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	_____
Planning / Design	_____	Developer Fees	250,000
Engineering	_____	Grant	_____
Construction	250,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 250,000</b>	<b>Total</b>	<b>\$ 250,000</b>
<b>Operating Impact</b>			
Component of Anchorage Park Phase II Project which is primarily grant funded. Ongoing operating costs include minor maintenance.			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Driving Range Cart		
<b>Project Category:</b>	Vehicle Purchases & Replacements		
<b>Department:</b>	Golf		
<b>Project Description</b>			
Purchase of a Driving Range Cart. The cart is used on a daily basis to collect the range balls from the range bed. The range balls are then washed and put back into circulation for further use. The range cart streamlines the cleaning process by decreasing the amount of time it takes to collect the balls after each use. The cart provides protection to the range attendant, making it possible to collect the range floor while patrons are practicing. The continued replacement of Village vehicles is warranted by age, and/or high mileage, and/or high repair and maintenance costs.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	\$ 11,000
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	_____	Debt Service	_____
Equipment / Vehicle	11,000	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 11,000</b>	<b>Total</b>	<b>\$ 11,000</b>
<b>Operating Impact</b>			
No significant impact. A new vehicle warranty will cover most repair items and regular maintenance costs will be less.			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Cardiac Monitor/Defibrillator Replacement		
<b>Project Category:</b>	Capital Equipment Purchases & Replacements		
<b>Department:</b>	Fire Rescue		
<b>Project Description</b>			
Replacement of two (2) cardiac monitor/defibrillators; the current equipment is obsolete. This equipment is vital to the continuance of providing high-quality, critical medical care to the community.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	\$ 80,000 _____
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	_____	Debt Service	_____
Equipment / Vehicle	80,000 _____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 80,000</b> _____	<b>Total</b>	<b>\$ 80,000</b> _____
<b>Operating Impact</b>			
Equipment Replacement - Minimal impact on operating budget.			
<b>Comment</b>			

<b>Capital Improvement Plan</b>	<b>FY 2018</b>
---------------------------------	----------------

<b>Project Title:</b>	Vehicle Replacement
<b>Project Category:</b>	Vehicle Purchases & Replacements
<b>Department:</b>	Police

**Project Description**

Purchase of five (5) police vehicles. The continued replacement of Village vehicles is warranted by age, and/or high mileage, and/or high repair and maintenance costs.

	<u>Project Budget</u>		<u>Funding Source</u>	
Land Acquisition	_____		Village	\$ 177,700
Planning / Design	_____		Developer Fees	_____
Engineering	_____		Grant	_____
Construction	_____		Debt Service	_____
Equipment / Vehicle	177,700		Lease	_____
Computer Hardware & Software	_____		Infrastructure Surtax	_____
Other	_____		Other	_____
<b>Total Budget</b>	<b>\$ 177,700</b>		<b>Total</b>	<b>\$ 177,700</b>

**Operating Impact**

No significant impact. A new vehicle warranty will cover most repair items and regular maintenance costs will be less.

**Comment**

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Vehicle Replacement		
<b>Project Category:</b>	Vehicle Purchases & Replacements		
<b>Department:</b>	Fire Rescue		
<b>Project Description</b>			
Purchase of one Fire Rescue vehicle. The continued replacement of Village vehicles is warranted by age, and/or high mileage, and/or high repair and maintenance costs.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	\$ 38,000
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	_____	Debt Service	_____
Equipment / Vehicle	38,000	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	_____
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 38,000</b>	<b>Total</b>	<b>\$ 38,000</b>
<b>Operating Impact</b>			
No significant impact. A new vehicle warranty will cover most repair items and regular maintenance costs will be less			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Pool Pump Room Renovation		
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements		
<b>Department:</b>	Recreation		
<b>Project Description</b>			
Replacement of the existing pool piping with a new system.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	_____
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	200,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	200,000
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 200,000</b>	<b>Total</b>	<b>\$ 200,000</b>
<b>Operating Impact</b>			
There may be operating efficiencies or avoidance of future costs that result from the improvements, but these impacts are not presently quantifiable and are believed to be marginal.			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Earman River Pump Station		
<b>Project Category:</b>	Capital Equipment Purchases & Replacements		
<b>Department:</b>	Public Works		
<b>Project Description</b>			
<p>The Earman River Pump Station services the Golf Course, Osborne Park, Lakeside Park, Village Hall, Veterans Park, and US1. The project includes the reconstruction of the Earman River Pump Station to provide an improved and more reliable way to pull water from the Earman River for irrigation uses around the Village.</p>			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	_____
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	300,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	300,000
Other	_____	Other	_____
<b>Total Budget</b>	<b><u><u>\$ 300,000</u></u></b>	<b>Total</b>	<b><u><u>\$ 300,000</u></u></b>
<b>Operating Impact</b>			
<p>The Earman River Pump Station is old and lacks duplicity to ensure it is operational at all times. The scope of the project is not sufficiently well defined to permit estimation of any impact on the operating budget. If this Station goes down there are significant impacts to landscaping around the Village.</p>			
<b>Comment</b>			

## Capital Improvement Plan

FY 2018

<b>Project Title:</b>	Storm water Drainage System		
<b>Project Category:</b>	Infrastructure Redevelopments & Improvements		
<b>Department:</b>	Public Works		
<b>Project Description</b>			
Rehabilitation and/or replacement of deficient storm water structures, pipes, grates, swales, etc. to improve drainage and water quality Village wide. The Village will perform the necessary activities to begin meeting the NPDES MS4 permit requirements. A needs assessment needs to be completed to inventory, rate and prioritize Village-wide storm water infrastructure to create short and long range plans using proven asset management principles.			
<b><u>Project Budget</u></b>		<b><u>Funding Source</u></b>	
Land Acquisition	_____	Village	_____
Planning / Design	_____	Developer Fees	_____
Engineering	_____	Grant	_____
Construction	275,000	Debt Service	_____
Equipment / Vehicle	_____	Lease	_____
Computer Hardware & Software	_____	Infrastructure Surtax	275,000
Other	_____	Other	_____
<b>Total Budget</b>	<b>\$ 275,000</b>	<b>Total</b>	<b>\$ 275,000</b>
<b>Operating Impact</b>			
This program is part of the Village's ongoing operating and maintenance efforts. The project may have little or no operational impact, but will likely result in avoidance of large amounts of capital spending that might be otherwise required to maintain the Village wide storm water infrastructure.			
<b>Comment</b>			



# Acronyms

## FY 2018

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
GIS.....	Geographical Information System
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
ULDC.....	Unified Land Development Code

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.

**Geographical Information System (GIS):**

Total tool and mapping technique that connects databases to maps. It combines layers of information about where things are located with descriptive data about those things and their surroundings.

**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.

**United Land Development Code (ULDC):**

Consolidates development-related regulations into a single unified development code that represents a more consistent, logical, integrated and efficient means of controlling development.

**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.