



THE VILLAGE OF NORTH PALM BEACH, FL



ADOPTED BUDGET

FY 2016-2017



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, 2015.

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 2017.

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 2017 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, 2016 and why. The Budget Message summarizes the challenges facing the Village and how the budget addresses them. The Department budget sections provide major goals and objectives for each department in the Village.
2. The Budget as a Financial Plan:
As a financial plan, the budget outlines how much Village services will cost and how they will be funded. The Budget Summary provides an overview of the budget, including major revenue and expenditure categories.
3. The Budget as an Operations Guide:
As an operations guide, the budget indicates how services will be delivered to the community. The Departmental budget sections outline the number of authorized positions and department appropriations approved by the Village Council for the provision of services by each department. An organizational chart is provided to show how the Village is structured for efficient and effective work.
4. The Budget as a Communications Device:
The budget is designed to be user friendly with summary information in text, tables and graphs. A glossary of budget terms is included after the Appendix section for your reference. Finally the budget includes the Budget Message Section which provides the reader with a condensed analysis of the fiscal plans of the Village for the upcoming fiscal year.

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

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

Introduction

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

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

General Fund

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

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

Country Club Fund

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

Pay Plan

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

Capital Improvement Plan

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

Statistical Section

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

Appendix

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

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

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Village of North Palm Beach

TO: Honorable Mayor and Council
 FROM: James P. Kelly, Village Manager
 DATE: September 22, 2016
 SUBJECT: Fiscal Year 2016/17 Annual Budget

I am pleased to share with you this Fiscal Year 2016/17 Annual Budget for the Village of North Palm Beach which provides a plan to maintain and improve services to our Village residents for the coming fiscal year. Departments have prepared an ambitious list of Village projects and operational improvements that adhere to guidelines established by the Council's goals and objectives.

Budget Format

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

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

Budget Goals

The Village obtains a major portion of its annual general fund financial resources (60.34%) from ad valorem property taxes. The Village does not assess many of the traditional fees (taxes) that other municipalities use for generating revenue. Rather, it primarily depends on ad valorem taxes to fund services. As a result, residents are not assessed additional fees (taxes) for utility, solid waste, storm water, or fire rescue.

Increasing property valuations and an improved state and national economy make the 2016/17 budget year one of the most promising in recent memory. The following is a brief synopsis of those legislative reform bills that have impacted the Village's budget over the past few years:

- **Amendment Ten (Save Our Homes):** On January 1, 1995 the Florida Constitution was amended to limit annual increases in assessed value of property with Homestead Exemption to 3% or the change in the CPI, whichever is lower. No assessment shall exceed current *Fair* Market Value. This limitation applies only to property *value*, not property *taxes*. Also important is when a house is sold, the cap and exemption are removed at the end of the calendar year, and taxes are calculated on the *Full* Market Value. The property will fall under the limitations of the 3% cap the second year if the new owner applies and secures a Homestead Exemption.

- **HB 1B:** This bill, enacted in FY 2007/08, limits the authority of local governments to levy ad valorem taxes. For the FY2008/09 budget and beyond, ad valorem taxes are capped at the rolled back rate plus an adjustment based on the growth of the per capita personal income.
- **Amendment One:** In FY 2007/08, this amendment increased the homestead exemption from \$25,000 to \$50,000 (for property values \$50,000-\$75,000), except for school district taxes. Amendment One also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move within the state.

With respect to non-homestead property, Amendment One limits (caps) the annual increase in assessed value for non-homestead property to ten percent (10%), except from school district taxes. The amendment also provides a \$25,000 exemption for tangible personal property.

The FY 2016/17 budget was developed collaboratively with assistance from a wide array of Village supervisors and staff, allowing the Administration to consider past and current practices and procedures while identifying opportunities for new and improved services, programs, and projects. Many of these projects are summarized in the "General Fund Expenses" section following this narrative. The details of Department operating plans, projects and improvements may be found in each respective Department's budget narrative. Using a collaborative budget preparation approach, the Administration maintained a balanced focus between high quality resident service, operating effectiveness and fiscal responsibility.

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

1. **Provide a sustainable financial base for the Village**
 - a. Ensure equitable taxes and fees for Village services.
 - 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.
 - f. Explore all opportunities for sources of funds.
2. **Maintain a high quality of life and improve the overall appearance in the Village**
 - a. Improve and maintain Village waterways as a unique Village asset.
 - b. Maintain the highest quality of public safety services through accreditation of its law enforcement component and through fire rescue level of service partnerships.
 - c. Enhance communication with residents through mediums such as the Village Newsletter and website and other forms of communications.
 - d. Provide more interactive opportunities for all citizens to participate in Village direction, activity, and facility decisions.
 - e. Maintain service levels.
 - f. Update the Code of Ordinances to match contemporary requirements and to encourage redevelopment consistent with the Master Plan.
 - g. Improve code compliance and education with special emphasis towards consistent enforcement and the abatement of "special needs" properties.

Manager's Budget Message

FY 2017

- 3. Maintain quality of all recreational facilities of the Village**
 - 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,
 - i. Increased involvement in recreational activities by expanding programming for all age groups;
 - ii. Enhancement and promotion of pool, tennis, and park amenities; and
- 4. Build a new Country Club Clubhouse**
 - a. Release construction RFP.
 - b. Break ground during Fiscal Year 2017.
- 5. Implement the Master Plan for business economic development in our commercial corridors and community development in our neighborhoods**
 - a. Review Comprehensive Plan and Land Development regulations to make recommendations that would facilitate the implementation of the Master Plan.
 - b. Prepare marketing strategies.
 - c. Facilitate the creation of a coalition of business and commercial property owners to revitalize and redevelop our commercial corridors.
 - d. Identify grant opportunities.
- 6. Continuously improve the way the Village operates**
 - a. Encourage resident participation on Village Boards and in programs and events.
 - b. Improve communication with businesses, encouraging participation of businesses in Village events.
 - c. Assess key work processes to determine what services can be improved and implement improved procedures.
 - d. Provide a human resources capability that brings consistency in policies and procedures across all departments while remaining current, relevant, and compliant with federal, state, and local personnel and labor laws.
- 7. Complete the implementation of the Pay for Performance System**
 - a. Create management/employee workgroups to:
 - i. Establish appropriate performance measures based upon job descriptions;
 - ii. Create procedures for the evaluation process; and
 - iii. Set goals and objectives.
 - b. Complete implementation of pay for performance for appropriate personnel before the end of Fiscal Year 2016.
- 8. Establish a long-term (10-year) capital plan**
 - a. Proactively address infrastructure, maintenance and replacement needs.
 - b. Maintain a consistent level of expenditures to achieve Village goals.
 - c. Plan funding needs, where possible, to avoid substantial debt or tax swings.

Budget Objectives

The Village's annual Budget Objectives are provided below. From a financial viewpoint, the Village's gross taxable property values have increased this year to \$ 1,848,041,694:

- Provide sufficient funding to maintain Village infrastructure, roadways and facility maintenance.
- Ensure that Village equipment is replaced in a timely and consistent fashion, allowing staff to achieve and maintain high levels of quality and service.
- Evaluate current staffing levels in all Village Departments to ensure allocations are justified and financially sound.
- Explore "outsourcing" opportunities of service-related components within the respective departments as a cost savings measure.

Manager's Budget Message

FY 2017

- Maintain a balanced budget while providing for needed non-recurring capital project and equipment expenditures.
- Implement an integrated program of improvements in employee compensation, benefits, personnel administration, and employee appraisals in accordance with discussions and agreements reached with Council.
- Implement changes in both procurement and project management as recommended by staff and external auditors.

The Administration encourages the establishment of a minimum designation of Village General Fund Balance or core investments equal to approximately 35% to provide an important and meaningful financial balance that would be available in the event of unforeseen occurrences. The General Fund Unassigned Fund Balance (*General Fund Reserves*) on September 30, 2015 was \$10.80 million, which represents 50.65% of the Fiscal Year 2016/17 General Fund Budget. ***Note: The actual fund balances for fiscal year 2015-2016 will be available upon completion of the Village's annual audit in early 2017.***

The Village's primary investment objectives, in priority order of investment activities, shall be: safety; principal liquidity; and the maximizing of investment income. The Village's investment portfolio will be broken into two (2) primary categories: Operating and Core investments. The Village Administration will maintain local, liquid funds equal to a minimum of one-twelfth of the adopted budget and will follow established investment strategies in accordance with the prevailing investment policy of the Village.

The Administration has continued to refine and develop the Village's organizational structure as it relates to staff responsiveness, accomplishments, training, supervision, and performance. Village employee compensation and benefits account for roughly 69.73% of the Village FY 2017 General Fund budget which is a slight decrease from 69.80% in the Village FY 2016 General Fund budget.

Budget Highlights:

The FY 2016/17 budget reflects a renewed commitment and predictable funding for community infrastructure in areas such as roadways, neighborhood sidewalks and lighting, public buildings, and park facilities.

The Community Development Department will focus on meeting the demands of the Village's business and neighborhood redevelopment. Community Development will continue to concentrate staff resources in the areas of construction, permitting, licensing, and community planning while reinforcing improvements in customer service. The ongoing analysis and pursuit of annexation opportunities, zoning and redevelopment enhancements, and improvement of business and development regulations are also functions of the Community Development Department. In addition, this Department will work to implement the Master Plan with Village Council direction.

The Parks and Recreation Department will renew its focus on enhancing programs for all age groups and at each of the six (6) facilities. Anchorage Park will host a variety of events in the upcoming year to include: movies in the park, organized volleyball leagues, the Village's annual fishing tournament and Heritage Day. The parks continue to be maintained by an outside service, which has been funded under "contractual services".

The Public Works Department has oversight of Village sanitation, infrastructure, streets, facilities, equipment, and roadways. This Department will play a major role in maintaining and expanding the focus on community appearance during the coming year. Roadway appearance will be emphasized with improved median and swale plantings and the paving of Anchorage Drive. The Community Center and Osborne Park ball fields

Manager's Budget Message

FY 2017

have been redone with new sod, fencing, and dugouts. Public Works will continue a three-year project to reduce electrical costs to the Village.

The Police Department has continued to make improvements in neighborhood outreach, crime suppression and crime clearances. Communication between neighboring police departments has and will continue to enhance crime prevention, response and solution. The Village's Police Department is a Nationally Accredited law enforcement agency.

The design of the Village's new Country Club will be completed this fiscal year. Additionally, the Administration anticipates that the Village will begin construction in the first half of Fiscal Year 2017.

The Administration will focus on the scanning and electronic storage of all documents and plans (currently existing on paper only) in the Community Development Department. Further, all departments will continue to examine ways to take advantage of our robust MUNIS software system to enhance the efficiency of their operations.

The Village's operating millage rate would remain the same as current year's rate of 7.3300 mils. The Village has no outstanding general obligation bond debt; therefore, the combined total millage rate of the Village would equal \$7.3300 mils. Much of the Administration's budget deliberations reflect judgment "trade-offs" between increasing costs, desired service improvements and the need for capital items.

Capital budget needs over the next ten (10) years will be leveled off to avoid the bow effect that has caused the budget to fluctuate at extreme levels in past years. The FY 2017 budget provides for funding the Capital Improvement Plan needs for FY17 without the need to transfer funds from the General Fund Unassigned Fund Balance (*General Fund Reserves*).

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

Personnel Staffing and Benefits

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

The preparation of this portion of the budget is challenging based on continuing increases in the cost of employee compensation and benefits. For budget purposes, retirement contribution levels for the General Employee "Defined Benefit" Retirement Plan are estimated at 21.00% 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 20.00% 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.

Manager's Budget Message

FY 2017

Debt Administration

The Village, in FY 2009/10, paid-off its last remaining General Fund debt obligation and is now debt-free. This move was made possible through cost saving measures to include: workforce reduction strategies and the utilization of the General Fund Unassigned Fund Balance (*General Fund Reserves*).

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

Budget Conclusion

The FY 2016/17 Budget reflects continued improvement to citizen services, public safety, and public facility maintenance while emphasizing improved community appearance and financial stability. The budget plan promotes the administration of the Village in an effective, efficient manner. Most importantly, the budget provides necessary resources for the Village of North Palm Beach to maintain and further improve services to our 12,184 residents without increasing the millage rate, and without having to use the General Fund Unassigned Fund Balance (*General Fund Reserves*).

Several operating and capital improvement project highlights are planned in the FY 2016/17 budget that support the goal of continually improving the Village using a "Resident Service" focus. Many of these budget highlights are shown on tables in the following pages.

In summary, the FY 2016/17 Budget recommends the following operational funding:

Establish the Village Operating "Millage Rate" at \$7.3300 mils

The above millage rate includes an appropriation of \$719,587.00 to be transferred to the Capital Projects Fund to finance the General Fund's Capital Improvement Plan.

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

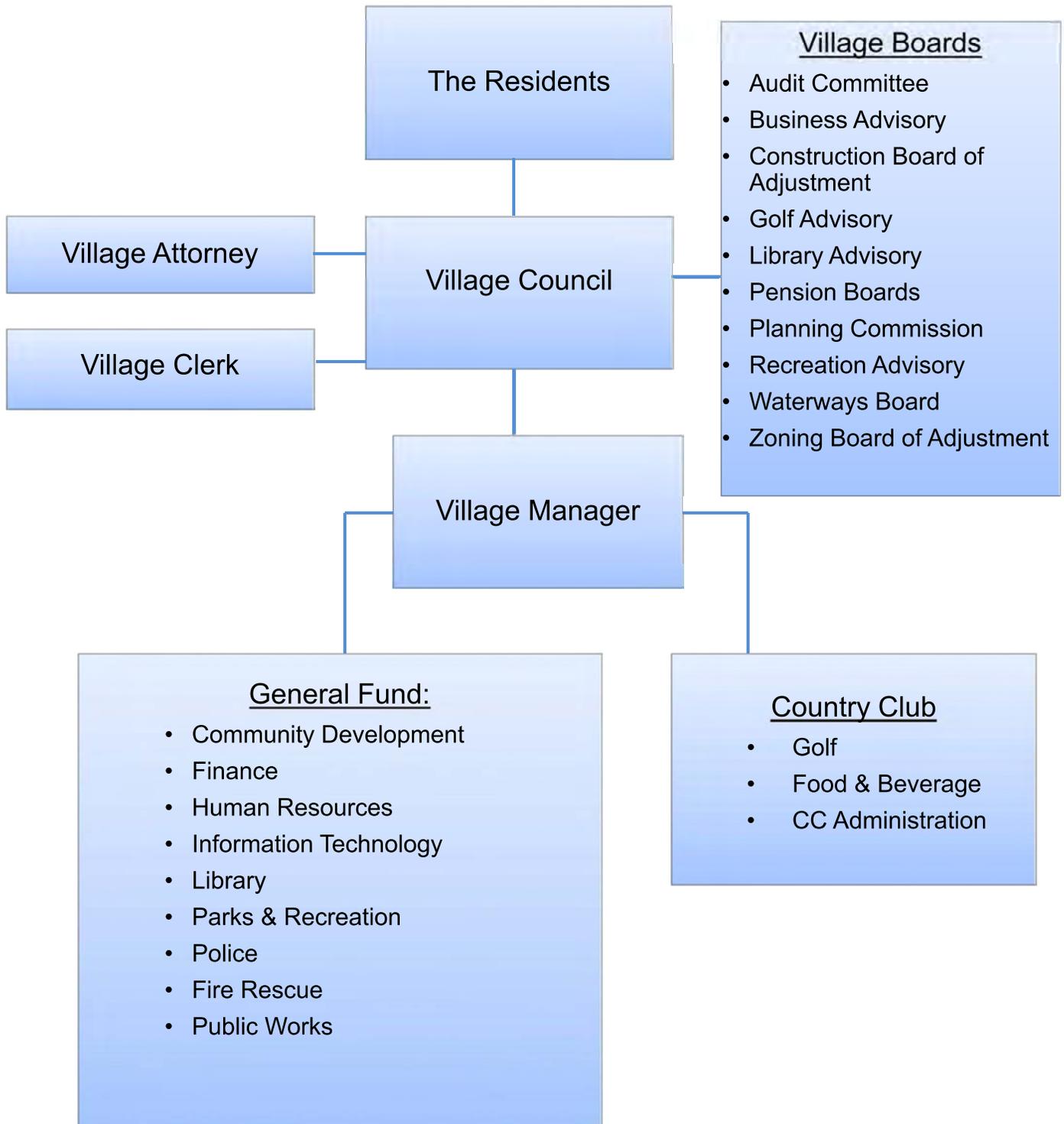
Several budget workshop meetings were held during the months of July, August, and September where Council meticulously reviewed the substance and content of this Budget. All refinements are incorporated in this "Final" FY 2016/2017 Annual Budget document.

Respectfully submitted,



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

Village of North Palm Beach Organizational Structure FY 2017



Village Officials and Administration Staff

FY 2017

Village Council:



Mayor
David B. Norris



Vice Mayor
Doug Bush



President Pro Tem
Darryl C. Aubrey



Council Member
Robert A. Gebbia



Council Member
Mark Mullinix

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

James P. Kelly

Leonard G. Rubin

Melissa Teal

Richard Jenkins

J.D. Armstrong

Samia Janjua

Michael Applegate

Britoni Garson

Zakariya Sherman

Mark Hodgkins

Chuck Huff

Vacant

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 eleven (11) Boards, Commissions, and/or Committees:

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

Audit Committee

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

Business Advisory Board

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

Golf Advisory Board

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

Library Advisory Board

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

Construction Board of Adjustment and Appeals

The Construction Board of Adjustment and Appeals hears appeals of decisions and interpretations of the building official and considers variances of the technical codes.

General Employees Pension Board

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

Police and Fire Pension Board

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

Planning Commission

The Planning Commission is designated as the governmental entity to act as the “local planning agency” in accordance with F.S. 163. The Planning Commission holds public hearings and makes recommendations regarding amendments to the appearance plan, the issuance of certificates of appropriateness, reviews preliminary and final plats, and performs any duties which lawfully may be assigned to it by the Village Council. Prior to annexation and changes to zoning ordinances, the Village Council seeks the advice of the Planning Commission.

Recreation Advisory Board

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

continued on next page

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 and Demographics

FY 2017

Location

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

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

Village Government

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

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

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

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

Population

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

Total Population..... 16,921

By Age Group:

Up to 19 years.....	2,351
20-39 years.....	2,600
40-59 years.....	4,904
60-79 years.....	5,022
80 years and over.....	2,044

Source: 2010 Demographic Profile

Village Overview and Demographics

FY 2017

Demographics

Per Capital Income.....	\$45,079
Median Household Income.....	\$56,460
Median Age.....	52.4
Total Housing Units.....	12,724
Percent high school graduate or higher.....	95.0%

Source: 2010-2014 American Community Survey 5-Year Estimates

Infrastructure

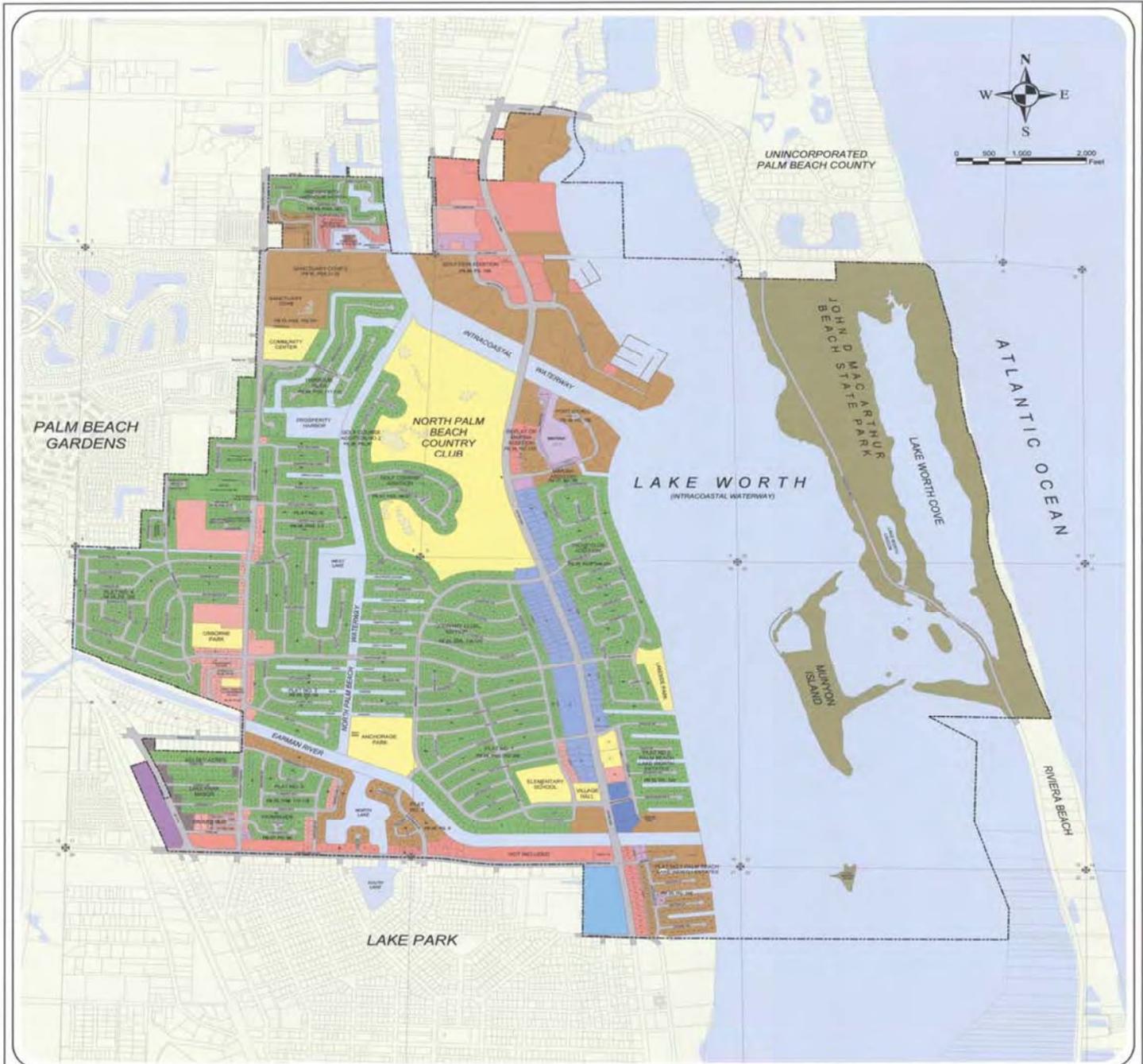
Public Safety:	
Police Stations.....	1
Fire Rescue Stations.....	1
Public Elementary Schools (County).....	1
Leisure Services:	
Tennis Courts.....	12
Marina.....	1
Swimming Pool.....	1
Parks.....	4
Libraries.....	1
Country Club:	
Golf Course.....	1
Driving Range.....	1
General Government:	
Number of General Government Buildings.....	11
Public Works:	
Miles of Streets.....	36
Number of Street Lights.....	513

Source: Village of North Palm Beach

Note: Additional statistics begin on page 277

Village Zoning Map

FY 2017



VILLAGE OF NORTH PALM BEACH PALM BEACH COUNTY, FLORIDA OFFICIAL ZONING MAP



SFRN
Engineers Surveyors Mappers
1021 Riviera Road, West Palm Beach, Florida 33406
Tel: 561-955-1155 Fax: 561-955-8500
E-Mail: info@sfrn.com
Official Website: www.sfrn.com

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

David M. Perry
Mayor
Melissa Seal
Village Clerk

PLANNING 7-10-17-17

LEGEND

- ALLIANCE BOUNDARY LINE
- PALM BEACH COUNTY ZONING DISTRICT
- R-1 - RESIDENTIAL SINGLE-FAMILY DISTRICT
- R-2 - LIMITED COMMERCIAL DISTRICT
- R-3 - COMMERCIAL DISTRICT
- R-4 - INDUSTRIAL BUSINESS DISTRICT
- R-5 - COMMERCIAL DISTRICT
- R-6 - COMMERCIAL DISTRICT
- R-7 - TRANSITIONAL COMMERCIAL DISTRICT
- R-8 - CONSTRUCTION AND OPEN SPACE DISTRICT
- P - PUBLIC DISTRICT
- M-1 - SINGLE-FAMILY FARMLAND DISTRICT
- M-2 - MULTIPLE-FAMILY FARMLAND DISTRICT
- M-3 - APARTMENT HOUSING DISTRICT

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.

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 2017

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 60th 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.

General Fund:

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

General Government:

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

- The Council represents the citizens of the community by enacting legislation, approving the budget, determining the tax rate, and establishing policy that encourages, promotes, protects, and improves the welfare of the Village of North Palm Beach.
- The Village Clerk's Office functions as the Department of Records, and serves to record and preserve all proceedings of the Village Council, administer Village elections, respond to public records requests, and provide administrative support to the Village Council and the Special Magistrate.
- The Village Attorney provides effective and timely legal representation and advice to the Village Council and Village Administration. The Village Attorney's office represents the Village in legal matters from the point of inquiry to resolution and is committed to implementing the Village Council's policy of minimizing exposure and potential liability.
- The Village Manager is responsible for the Village's day-to-day operation; for implementing the Village Council's policy and legislation; effectively and efficiently 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 Purchasing Division of the Manager's office is responsible for providing professional and efficient procurement services to obtain the greatest possible value and quality in the services and products purchased for the Village of North Palm Beach.
- 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.

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 departments: Administration, Golf, and Food & Beverage.

Administration:

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

Golf:

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

Food & Beverage:

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

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

Budget at a Glance

FY 2017

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

Budget Summary

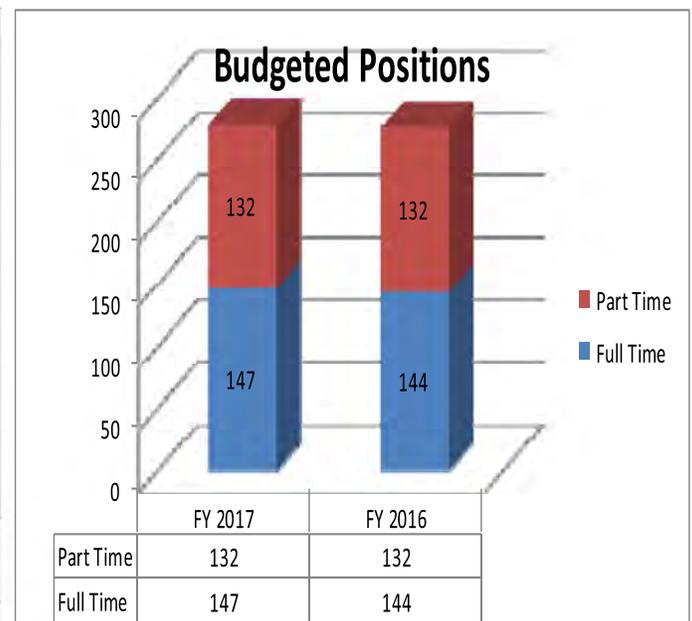
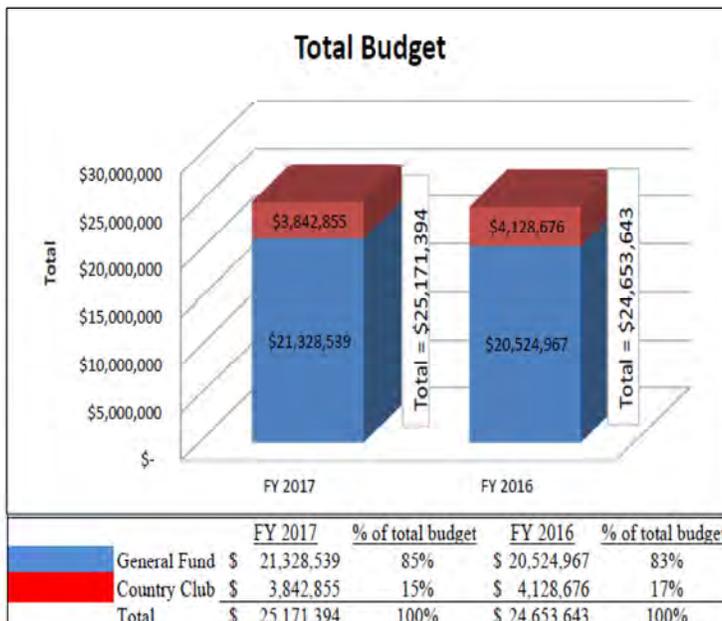
Total FY 2017 Budget = \$25,171,394

The total Village-wide fiscal year 2016/2017 budget is shown below:

	GENERAL FUND	ENTERPRISE FUND (COUNTRY CLUB)	TOTAL
ESTIMATED REVENUES:			
AD VALOREM TAXES	\$ 12,868,838		\$ 12,868,838
UTILITY SERVICE TAXES	2,183,610		2,183,610
FRANCHISE FEES	1,184,539		1,184,539
SALES & USE TAXES	294,788		294,788
LICENSES AND PERMITS	971,800		971,800
INTERGOVERNMENTAL REVENUE	1,451,803		1,451,803
CHARGES FOR SERVICES	2,218,365	3,781,455	5,999,820
FINES AND FORFEITURES	54,175		54,175
INTEREST	52,521	10,000	62,521
MISCELLANEOUS	48,100	51,400	99,500
TOTAL ESTIMATED REVENUES	\$ 21,328,539	\$ 3,842,855	\$ 25,171,394
EXPENDITURES / EXPENSES:			
GENERAL GOVERNMENT	\$ 2,837,625		\$ 2,837,625
POLICE AND FIRE	8,688,912		8,688,912
PUBLIC WORKS	4,702,663		4,702,663
COMMUNITY DEVELOPMENT	1,510,909		1,510,909
PARKS AND RECREATION	1,796,480		1,796,480
LIBRARY	820,063		820,063
NON DEPARTMENTAL	252,300	47,470	299,770
GOLF		2,405,152	2,405,152
FOOD & BEVERAGE		887,771	887,771
COUNTRY CLUB ADMINISTRATION		104,311	104,311
TRANSFERS OUT	719,587		719,587
OTHER			0
DEBT SERVICE		398,151	398,151
TOTAL ESTIMATED EXPENDITURES	\$ 21,328,539	\$ 3,842,855	\$ 25,171,394

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

FY 2017 vs. FY 2016



Budget Preparation Process

FY 2017

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 2016/2017 budget preparation process:

Task	Date
Department capital item requests and 10 year capital plan due	Feb 29
Finance compiles capital submissions	Mar 1 - 31
Department capital plan review meetings with Village Manager	April 1 - 29
Budget Workshop – 10 year capital plan	May 4
Village Council sets village-wide goals & objectives	May 18
Finance sends budget packages to departments	May 20
Department organization charts and narratives due (including goals, objectives, performance measures & accomplishments)	May 27
Department operating requests & revenue projections due	June 3
Finance compiles department packages	June 6-17
Departmental budget review meetings with Village Manager	June 20-24
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	June 27-July 15
Budget Workshop – Country Club and General Fund Overview	July 20
Village Manager presents proposed budget to Village Council <ul style="list-style-type: none"> • Village Council sets Tentative Millage Rate • Village submits TRIM documents 	July 28
Budget Workshops	Jul 20-Aug 31
First public hearing on proposed budget: <ul style="list-style-type: none"> • Announce percentage by which computed millage exceeds roll back rate • Adopt tentative budget • Amendments (if any) • Re-compute proposed millage (if amended) 	Sept. 8
Advertise notice of tax increase and proposed operating budget within 15 days of 1 st Public Hearing	Sept. 18
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. 22
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 1st each year the Property Appraiser certifies the tax rolls for the Village on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

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

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

Implementing, Monitoring & Amendment Phase-Budgetary Control

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

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

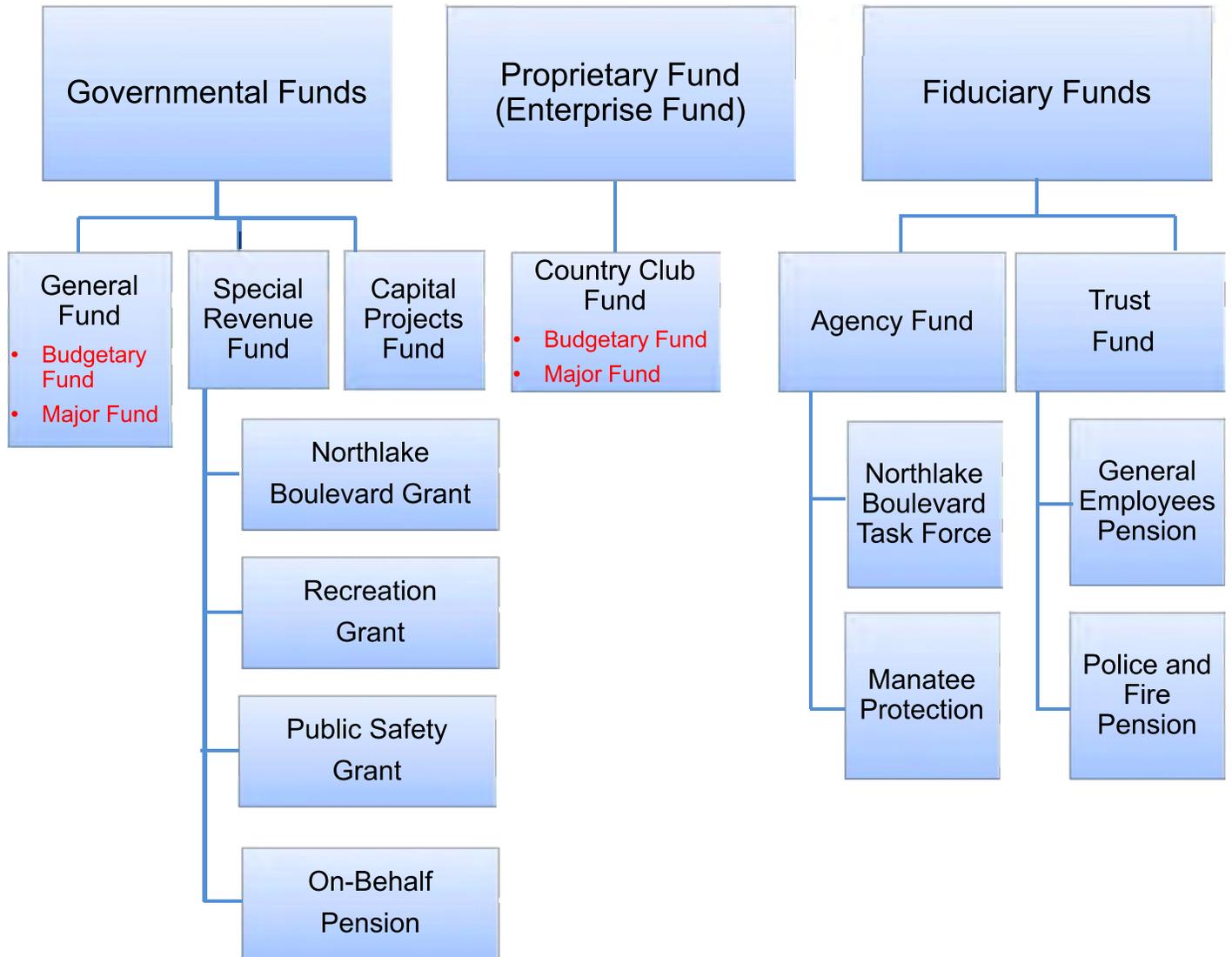
The Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued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

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

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

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

Village of North Palm Beach Fund Structure	FY 2017
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Basis of Presentation

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

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

Governmental Fund Types:

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

- General Fund – The General Fund is the main operating fund of the Village. This fund is used to account for all financial resources except those required to be accounted for in another fund. All general property taxes, fines, various permits, property rentals and certain intergovernmental revenues are recorded in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund. There can only be one General Fund.
- Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- Capital Projects Funds – Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary funds) being financed from general long-term debt, grants, or transfers from other funds.

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

Proprietary Fund Types:

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

- Enterprise Funds – Enterprise Funds account for operations
 - (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
 - (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

Fiduciary Fund Types:

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

- Trust Funds – To account for assets held by the Village in a trustee capacity. The pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.
- Agency Funds – To account for assets held by the Village. The Village retains no equity interest in these funds.

Account Groups:

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

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

Basis of Budgeting

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

Measurement Focus

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

- Economic Resources Measurement Focus – This measurement focus is used in the preparation of the government-wide financial statements and in the fund financial statements of proprietary funds. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on their statement of net assets and the reported fund equities (total reported assets less total reported liabilities) provide an indication of the economic net worth of the funds. Operating statements of these funds report increases (revenue) and decreases (expenses) in total economic net worth.
- Current Financial Resources Measurement Focus – This measurement focus is used in the fund financial statements of governmental funds. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable or appropriable resources. Operating statements of these funds present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

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

Basis of Accounting

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

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

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

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

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

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

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

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

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

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

Budgetary Accounting

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

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

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

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 2016-2017 this would amount to \$92.40 million (tax base of \$1.8 billion) in available general obligation debt. **The Village has no outstanding General Obligation debt.**

The Village's outstanding debt (principal only) as of **September 30, 2015** consists of the following:

General Fund:

The Village's General Fund is debt-free!

Country Club:

Promissory Note	\$ 2,824,987
Capital Lease	<u>147,766</u>
Total Country Club	<u>\$ 2,972,753</u>

Total Debt **\$2,972,753**

continued on next page

Debt Administration

FY 2017

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

General Fund:

The Village's General Fund is debt free!

Country Club:

The Country Club (Proprietary Fund) has one loan and one capital lease outstanding as of September 30, 2015.

Promissory Note:

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

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	283,040	115,119	398,159
2017	295,287	102,872	398,159
2018	307,719	90,440	398,159
2019	320,677	77,482	398,159
2020	333,990	64,169	398,159
2021-2024	1,284,274	109,221	1,393,495
	\$2,824,987	\$559,303	\$3,384,290

Capital Lease:

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

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	147,766	1,799	149,565
	\$147,766	\$1,799	\$149,565

Fund Balance Overview

FY 2017

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

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

Over past years, the Village has been able to generate healthy reserves through growth management, strategic planning, and cost containment measures. The goal of the Village has been to use surplus reserves in ways that positively affect its financial plan by reducing long-term obligations. The Village does not use surpluses to offset the subsequent year's budget, unless otherwise determined by the Village Council.

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

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

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

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

Fund Balance tables for the General Fund and the Enterprise Fund (two major/budgetary funds) are on the following pages. These tables represent the Village's actual fund balances as of October 01, 2015. The actual fund balances for fiscal year 2015-16 will be available upon completion of the Village's annual audit in early 2017. 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 2017

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 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Budget FY 2016	Budget FY 2017
Beginning Balance	\$ 11,700,667	\$ 12,197,584	\$ 12,705,382	\$ 12,987,864	\$ 11,410,036	\$ 11,410,036
Revenues						
Taxes	13,618,635	13,601,784	13,930,876	15,167,693	15,608,340	16,531,775
Licenses & Permits	809,642	803,337	1,344,652	947,138	1,132,700	971,800
Intergovernmental	1,276,129	1,276,154	1,367,379	1,437,219	1,451,122	1,451,803
Charges for Services	1,959,624	2,136,179	2,314,166	2,222,343	2,175,257	2,218,365
Fines & Forfeitures	133,970	109,233	109,939	111,200	63,835	54,175
Interest	89,242	36,228	16,068	105,868	46,360	52,521
Miscellaneous	145,962	235,425	272,740	151,416	47,353	48,100
Total	18,033,204	18,198,341	19,355,821	20,142,877	20,524,967	21,328,539
Expenditures						
General Government	2,395,131	2,346,272	2,541,539	2,904,557	2,898,463	3,089,925
Police and Fire	7,391,773	7,623,772	8,626,390	8,684,373	8,501,998	8,688,912
Public Works	3,912,146	3,733,980	3,773,696	4,255,638	4,313,560	4,702,663
Community Development & Planning	918,017	934,615	1,018,622	1,270,395	1,264,037	1,510,909
Leisure Services	2,419,220	2,786,904	2,790,093	2,514,495	2,443,159	2,616,543
Debt Service	-	-	-	-	-	-
Total	17,036,287	17,425,543	18,750,339	19,629,459	19,421,217	20,608,952
Excess /Deficiency of Revenues Over/Under Expenditures	996,917	772,798	605,482	513,418	1,103,750	719,587
Other financing sources (uses) Transfer In/Out, etc.	(500,000)	(265,000)	(323,000)	(2,091,246)	(1,103,750)	(719,587)
Net Change in Fund Balances	496,917	507,798	282,482	(1,577,828)	-	-
Ending Balance	\$ 12,197,584	\$ 12,705,382	\$ 12,987,864	\$ 11,410,036	\$ 11,410,036	\$ 11,410,036
Components of Fund Balance						
Designated/Reserved						
Undesignated						
Nonspendable	166,839	402,123	244,438	155,594	155,594	155,594
Restricted	658,194	317,190	135,255	131,931	131,931	131,931
Committed		442,833	-	-	-	-
Assigned	127,574	200,016	216,808	319,888	319,888	319,888
Unassigned	11,244,977	11,343,220	12,391,362	10,802,623	10,802,623	10,802,623
Ending Balance	\$ 12,197,584	\$ 12,705,382	\$ 12,987,864	\$ 11,410,036	\$ 11,410,036	\$ 11,410,036
Unassigned Fund Balance as a Percent of Original Budget						
Original Budget	17,517,544	17,499,724	18,614,912	19,863,106	20,524,967	21,328,539
Unassigned Fund Balance as a Percent of Original Budget	64.19%	64.82%	66.57%	54.39%	52.63%	50.65%

Fund Balance Overview

FY 2017

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 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Budget FY 2016	Budget FY 2017
Beginning Balance	\$ 2,586,550	\$ 2,640,622	\$ 2,667,408	\$ 2,421,913	\$ 2,378,498	\$ 2,378,498
Operating Revenue						
Greens fee/cart rentals/membership fees	2,389,526	2,302,240	2,328,540	2,332,066	2,480,796	2,359,290
Golf shop revenues	318,306	373,902	405,986	407,268	384,700	367,800
Driving range revenues	257,123	281,518	283,320	313,882	304,953	315,920
Restaurant revenues	613,099	610,439	621,047	726,184	789,015	738,445
Miscellaneous	4,707	9,349	6,814	9,453	159,212	6,000
Total Operating Revenue	3,582,760	3,577,448	3,645,706	3,788,853	4,118,676	3,787,455
Operating Expenses						
Golf course maintenance	1,233,652	1,124,919	1,209,689	1,178,336	1,150,332	1,138,162
Clubhouse grounds	103,209	93,779	131,198	93,331	108,453	95,889
Golf Shop	803,451	879,645	988,132	901,509	1,142,843	1,164,101
Food & beverage	653,511	735,709	798,211	887,534	925,687	887,771
Administrative & general	99,055	108,346	93,564	102,539	219,321	104,311
Insurance	39,864	43,680	48,170	63,659	51,889	47,470
Depreciation	436,045	481,490	481,880	480,574	-	-
Total Operating Expense	3,368,789	3,467,569	3,750,844	3,707,481	3,598,525	3,437,704
Non-operating revenues (expenses)						
Interest revenue	7,451	8,554	10,930	10,393	10,000	10,000
Interest expense	(167,351)	(161,551)	(151,287)	(135,179)	-	-
Other revenues	-	-	-	-	-	45,400
Other expenses					(530,151)	(405,151)
Gain/(Loss) on disposal of fixed assets	-	69,905	-	-	-	-
Total Non-operating revenues (expenses)	(159,901)	(83,091)	(140,357)	(124,786)	(520,151)	(349,751)
Excess/Deficiency of Revenues Over/ Under Expenses	54,071	26,787	(245,495)	(43,415)	-	-
Operating Transfers Out	-	-	-	-	-	-
Change in Net Assets	54,071	26,787	(245,495)	(43,415)	-	-
Ending Balance	\$ 2,640,622	\$ 2,667,408	\$ 2,421,913	\$ 2,378,498	\$ 2,378,498	\$ 2,378,498
Components of Fund Balance						
Invested in Capital Assets, net of related debt	2,082,668	1,998,974	1,907,747	1,833,975	1,833,975	1,833,975
Unrestricted	557,954	668,434	514,165	544,523	544,523	544,523
Ending Balance	\$ 2,640,622	\$ 2,667,408	\$ 2,421,913	\$ 2,378,498	\$ 2,378,498	\$ 2,378,498

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

<i>Strengths: (Good now: maintain, build, leverage)</i>	<i>Weaknesses: (Bad now: remedy, stop)</i>
<ul style="list-style-type: none"> ❖ Strong financial position ❖ Safe place to live ❖ Quality of life ❖ Unified Council ❖ High quality staff / level of service ❖ Advisory Board/citizen participation ❖ Location/waterways ❖ Tradition – 2nd & 3rd generation residents ❖ Vision and Willingness to invest in the future ❖ K-8 public school in our Village ❖ Jack Nicklaus Signature Golf Course 	<ul style="list-style-type: none"> ❖ Resistance to change ❖ Underutilized commercial properties ❖ No current anchor or destination ❖ Aged/deteriorated buildings in our community ❖ Dated infrastructure ❖ Traffic flow on Northlake Boulevard and Parker Bridge ❖ Not perceived as “business-friendly”
<i>Opportunities: (Good Future: prioritize, optimize)</i>	<i>Threats: (Bad Future: counter)</i>
<ul style="list-style-type: none"> ❖ Annexation ❖ Digital communications – citizen self-serve/online ❖ Re-development/implementation of the Master Plan ❖ Utilize the waterfront ❖ New Country Club facilities - destination/gathering place ❖ Return on Investment – (Country Club / Master Plan) ❖ Coalition of business and commercial property owners ❖ Potential expansion of the K-8 public school to “K-12” ❖ Walkability/Bike friendly ❖ Provide opportunities for our citizens to help memorialize the Village through donations 	<ul style="list-style-type: none"> ❖ Federal, State and County pressures on authority of municipalities ❖ Neighborhood decline/crime/special needs properties ❖ Sober Homes in residential areas ❖ Increase in costs

Long Term Goals

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

1. **Provide a sustainable financial base for the Village**
2. **Maintain 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. **Establish a long-term (10-year) capital plan**

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

Performance Measures

Performance measures form the foundation for the strategic planning process because they are really what assure goal accomplishment. Some measures track outputs or number of units of service delivered over time. Others measure efficiency or how well resources are leveraged. Each type of measure is significant within the performance measurement system.

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

Conclusion

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

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

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.**

Long Range Planning

FY 2017

General Fund:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2017-2026 period
2. Property Taxes will represent approximately 56% of total General Fund revenues
3. Personnel Costs will represent 70% of total General Fund revenues
4. Operating Costs will represent 25% of total General Fund revenues
5. Transfer to CIP Fund will represent 5% of total General fund revenues
6. Capital Outlay will represent the totals in the CIP Plan

General Fund Projections (assumes 3% growth rate)										
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenues (Sources):	Budget	Projected								
Property Taxes	\$ 12,868,838	\$ 12,302,301	\$ 12,671,370	\$ 13,051,511	\$ 13,443,057	\$ 12,302,301	\$ 12,671,370	\$ 13,051,511	\$ 13,443,057	\$ 13,846,348
Other Revenue	8,459,701	9,666,094	9,956,077	10,254,759	10,562,402	9,666,094	9,956,077	10,254,759	10,562,402	10,879,274
Total Revenue	21,328,539	21,968,395	22,627,447	23,306,270	24,005,459	21,968,395	22,627,447	23,306,270	24,005,459	24,725,622
Expenses (Uses):										
Personnel	14,873,237	15,377,877	15,839,213	16,314,389	16,803,821	15,377,877	15,839,213	16,314,389	16,803,821	17,307,936
Operating	5,735,715	5,492,099	5,656,862	5,826,568	6,001,365	5,492,099	5,656,862	5,826,568	6,001,365	6,181,406
Capital Outlay	797,400	2,940,100	2,802,500	2,503,500	2,359,700	2,210,400	1,780,400	2,191,900	2,130,900	2,348,300
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer Out (CIP)	719,587	1,098,420	1,131,372	1,165,314	1,200,273	1,098,420	1,131,372	1,165,314	1,200,273	1,236,281
Total Expenses	22,125,939	24,908,495	25,429,947	25,809,770	26,365,159	24,178,795	24,407,847	25,498,170	26,136,359	27,073,922
Net Revenue / Expense	\$ (797,400)	\$ (2,940,100)	\$ (2,802,500)	\$ (2,503,500)	\$ (2,359,700)	\$ (2,210,400)	\$ (1,780,400)	\$ (2,191,900)	\$ (2,130,900)	\$ (2,348,300)

Factors indicating financial stability for General Fund:

- Unassigned fund balance is approximately 50% of the FY 2017 General Fund Budget;
- Increasing tax base (FY 2017 increase in gross taxable value is 7.04%). Because of the increase in the tax base, the Village's millage rate wasn't increased (*Note: the millage rate of 7.33 mils hasn't increased since FY 2015*);
- Village millage rate is well below the maximum millage rate allowed;
- In both FY 2016 and FY 2017, The Village was able to fund the General Fund capital projects without dipping into reserves;
- The 10-year CIP will assist the Village in planning expenses to be proactive in dealing with increased infrastructure costs.

continued on next page

Long Range Planning

FY 2017

Country Club:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2017-2026 period
2. Golf Revenues will represent approximately 79% of total Country Club revenues
3. Personnel Costs will represent 30% of total Country Club revenues
4. Operating Costs will represent 55% of total Country Club revenues
5. Debt Service requirement will not change
6. Capital Outlay will represent the totals in the CIP Plan

Country Club Projections (assumes 3% growth rate)											
		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenues (Sources):		Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Golf	\$	3,043,010	\$ 3,126,931	\$ 3,220,739	\$ 3,317,361	\$ 3,416,882	\$ 3,126,931	\$ 3,220,739	\$ 3,317,361	\$ 3,416,882	\$ 3,519,389
Food & Beverage		738,445	823,293	847,992	873,432	899,635	823,293	847,992	873,432	899,635	926,624
Administration		61,400	7,916	8,154	8,398	8,650	7,916	8,154	8,398	8,650	8,910
Total Revenue		3,842,855	3,958,141	4,076,885	4,199,191	4,325,167	3,958,141	4,076,885	4,199,191	4,325,167	4,454,922
Expenses (Uses):											
Personnel		1,218,306	1,187,442	1,223,065	1,259,757	1,297,550	1,187,442	1,223,065	1,259,757	1,297,550	1,336,477
Operating		2,219,398	2,176,977	2,242,287	2,309,555	2,378,842	2,176,977	2,242,287	2,309,555	2,378,842	2,450,207
Capital Outlay		7,000	798,000	156,000	-	-	62,000	-	20,000	100,000	276,000
Debt Service		398,151	398,151	398,151	398,151	398,151	398,151	398,151	398,151	-	-
Reserves/Contingencies		-	-	-	-	-	-	-	-	-	-
Total Expenses		3,842,855	4,560,571	4,019,503	3,967,464	4,074,543	3,824,571	3,863,503	3,987,464	3,776,392	4,062,684
Net Revenue / Expense	\$	-	\$ (602,430)	\$ 57,382	\$ 231,728	\$ 250,624	\$ 133,570	\$ 213,382	\$ 211,728	\$ 548,775	\$ 392,238

Factors indicating financial stability for Country Club:

- The Country Club is self-supporting and has a positive amount of unrestricted net assets;
- The Country Club's unrestricted net asset balance is expected to increase as a result of the new Country Club Clubhouse project.



THE VILLAGE OF NORTH PALM BEACH, FL

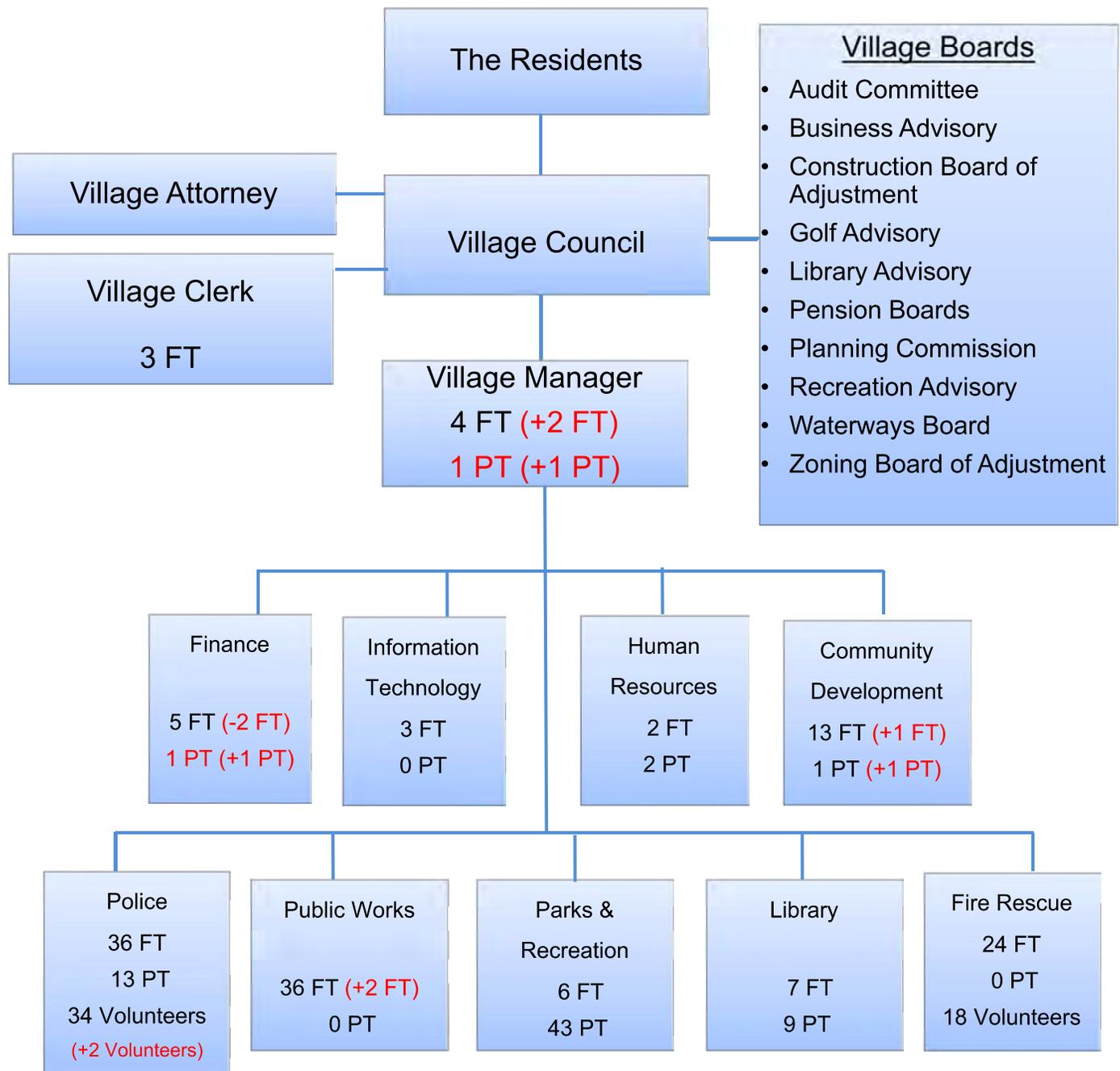


ADOPTED GENERAL FUND BUDGET

FY 2016-2017

General Fund Organization Chart

FY 2017



Summary	FY 2017	FY 2016	Change
Full-Time	139	136	+3
Part-Time	70	67	+3
Volunteers	52	50	+2

General Fund

FY 2017

Budget Summary

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Millage Rate	7.3300	7.3300	0.00%	\$ 0	7.3300	6.8731
Revenues						
Ad-Valorem Taxes	\$ 12,868,838	\$ 12,022,221	7.04%	\$ 846,617	\$ 11,364,888	\$10,154,695
Utility Service Taxes	2,183,610	2,165,911	0.82%	17,699	2,267,118	2,277,366
Franchise Fees	1,184,539	1,136,551	4.22%	47,988	1,253,139	1,232,668
Sales & Use Taxes	294,788	283,657	3.92%	11,131	282,549	266,147
Licenses & Permits	971,800	1,132,700	-14.20%	(160,900)	947,138	1,344,652
Intergovernmental	1,451,803	1,451,122	0.05%	681	1,437,219	1,367,379
Charges for Services	2,218,365	2,175,257	1.98%	43,108	2,222,343	2,313,099
Fines & Forfeitures	54,175	63,835	-15.13%	(9,660)	111,200	109,939
Interest	52,521	46,360	13.29%	6,161	105,868	16,068
Miscellaneous	48,100	47,353	1.58%	747	151,416	273,808
Total Revenues:	21,328,539	20,524,967	3.92%	803,572	20,142,877	19,355,821
Expenditures						
General Government	2,837,625	2,610,010	8.72%	227,615	2,555,831	2,217,834
Police & Fire	8,688,912	8,501,998	2.20%	186,914	8,684,373	8,626,390
Public Works	4,702,663	4,313,560	9.02%	389,103	4,255,638	3,773,696
Community Development & Planning	1,510,909	1,264,037	19.53%	246,872	1,270,395	1,018,622
Library	820,063	805,139	1.85%	14,924	765,918	746,500
Parks & Recreation	1,796,480	1,638,020	9.67%	158,460	1,748,577	2,043,593
Debt service	0	0	0.00%	0	0	0
Contingency / Other	0	0	0.00%	0	0	1,142
Transfers Out	719,587	1,103,750	-34.81%	(384,163)	2,091,246	323,000
Non-Departmental	252,300	288,453	-12.53%	(36,153)	348,726	322,563
Total Expenditures	21,328,539	20,524,967	3.92%	803,572	21,720,705	19,073,339
Net Revenue Over Expense	\$ 0	\$ 0			\$ (1,577,828)	\$ 282,482

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

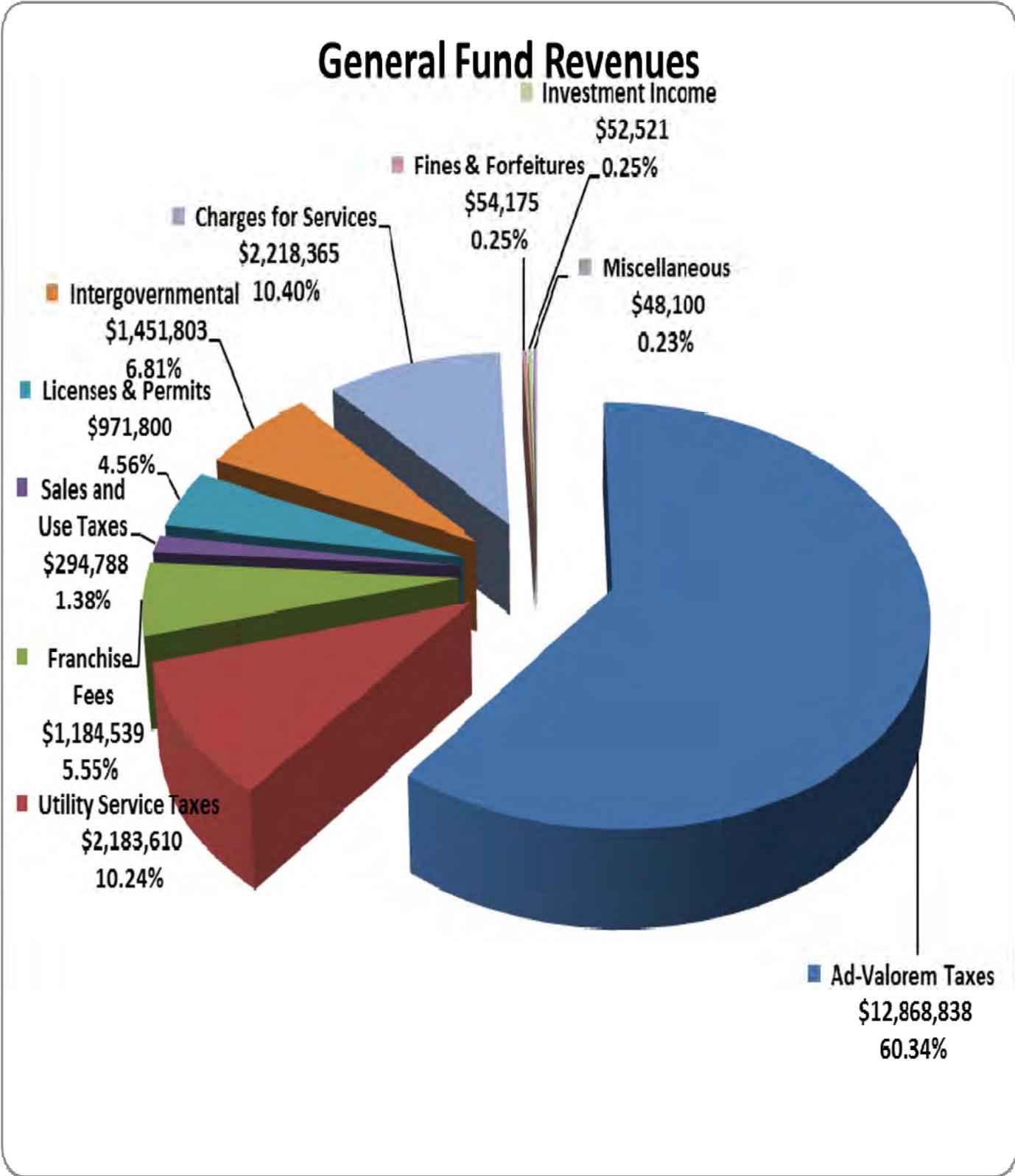
FY 2017



General Fund Revenues

FY 2017

Total Revenues = \$21,328,539



General Fund Revenues

FY 2017

Revenue Analysis

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Taxes:						
Ad-Valorem Taxes	12,868,838	\$ 12,022,221	7.04%	846,617	\$ 11,364,888	\$ 10,154,695
Franchise Fees:						
Electricity	837,606	812,317	3.11%	25,289	921,424	911,740
Gas	31,434	29,885	5.18%	1,549	31,821	30,288
Water	315,499	294,349	7.19%	21,150	299,894	290,641
Utility Service Taxes:						
Electricity	1,183,910	1,113,616	6.31%	70,294	1,207,006	1,199,682
Gas	83,840	78,948	6.20%	4,892	72,837	70,505
Telecommunication	570,687	630,893	-9.54%	(60,206)	640,518	671,543
Water	345,173	342,454	0.79%	2,719	346,757	335,636
Sales & Use Taxes	294,788	283,657	3.92%	11,131	282,549	266,147
	16,531,775	15,608,340	5.92%	923,435	15,167,693	13,930,876
Licenses & Permits:						
Building Permits	685,000	850,000	-19.41%	(165,000)	648,292	1,093,045
Developer Fees	-	-	0.00%	-	5,097	3,996
Occupational Licenses	275,000	270,000	1.85%	5,000	266,620	244,740
Other Licenses, Fees, Permits	11,800	12,700	-7.09%	(900)	27,130	2,872
	971,800	1,132,700	-14.20%	(160,900)	947,138	1,344,652
Intergovernmental						
Shared Revenue						
Other Local Units	28,500	43,000	-33.72%	(14,500)	72,811	81,009
State Shared Revenue						
Local Govt 1/2 Ct Sales Tax	998,920	996,837	0.21%	2,083	942,692	890,400
State Revenue Share Proceeds	385,620	370,711	4.02%	14,909	366,076	346,509
Other State Shared Revenue	17,622	18,866	-6.59%	(1,244)	23,442	23,708
Other Intergov Revenue	21,141	21,708	-2.61%	(567)	32,198	25,753
	1,451,803	1,451,122	0.05%	681	1,437,219	1,367,379
Charges for Services						
Community Development	244,210	256,412	-4.76%	(12,202)	257,948	282,775
Library	1,090	1,695	-35.69%	(605)	1,732	1,566
Recreation						
Pool	80,500	101,000	-20.30%	(20,500)	108,221	190,491
Recreation	493,715	492,000	0.35%	1,715	500,337	508,996
Tennis	428,100	404,300	5.89%	23,800	381,997	386,375
Police & Fire						
Ambulance Fees	325,000	300,000	8.33%	25,000	337,871	288,908
Other	97,950	97,450	0.51%	500	118,158	242,954
Public Works						
Solid Waste Collection	520,000	499,000	4.21%	21,000	498,024	392,593
Other	17,500	12,500	40.00%	5,000	8,515	7,606
Village Clerk	10,300	10,900	-5.50%	(600)	9,539	10,835
	2,218,365	2,175,257	1.98%	43,108	2,222,343	2,313,099

continued on next page

General Fund Revenues

FY 2017

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Fines & Forfeitures						
Community Development	20,100	28,200	-28.72%	(8,100)	48,396	64,158
Library	5,500	7,160	-23.18%	(1,660)	7,039	7,484
Police & Fire	28,575	28,475	0.35%	100	55,765	38,298
	54,175	63,835	-15.13%	(9,660)	111,200	109,939
Miscellaneous						
Insurance Refunds	-	-	0.00%	-	32,808	100,002
Sales of Surplus	-	-	0.00%	-	37,838	71,052
Other	48,100	47,353	1.58%	747	80,770	102,754
	48,100	47,353	1.58%	747	151,416	273,808
Interest	52,521	46,360	13.29%	6,161	105,868	16,068
Total Revenues:	\$ 21,328,539	\$ 20,524,967	3.92%	\$ 803,572	\$ 20,142,877	\$ 19,355,821

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 2017

This section includes a discussion regarding revenue sources for the Village's FY 2016/17 General Fund Budget (total revenue estimate = \$21,328,539), how much of the total budget it comprises, revenue trends, factors influencing the trends, projections provided by the Florida Department of Revenue and assumptions used in determining the projections.

Ad Valorem Taxes

\$12,868,838

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 60.34% of the total budget. The taxable property value increased from \$1.726 billion to \$1.848 billion. At the millage rate of 7.3300 mils, this will generate gross taxes for FY 2016/17 of \$13.55 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$12,868,838.

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 27, 2016 Palm Beach County notified the Village that the preliminary taxable valuation was \$1,837,960,580. The final taxable valuation received on June 29, 2016 showed a valuation of \$1,848,041,694. This includes \$6,554,506 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2016/17, 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 2016/17.

Methodology for increasing Millage Rate:

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2016/17 when setting its millage rate:

6.8572 Mils (Rolled-Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 6.8572 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.

6.8573 – 8.0054 Mils (Majority Vote Maximum Millage Rate):

A simple majority vote is also all that is required to approve a rate above the rolled-back rate, up to 8.0054 mils (*This rate is calculated by adjusting the rolled-back rate by the growth in Florida per capita personal income*). However, since this is higher than the rolled-back rate, it must be advertised as a tax increase.

8.0055 – 8.8059 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.

8.8060 – 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.

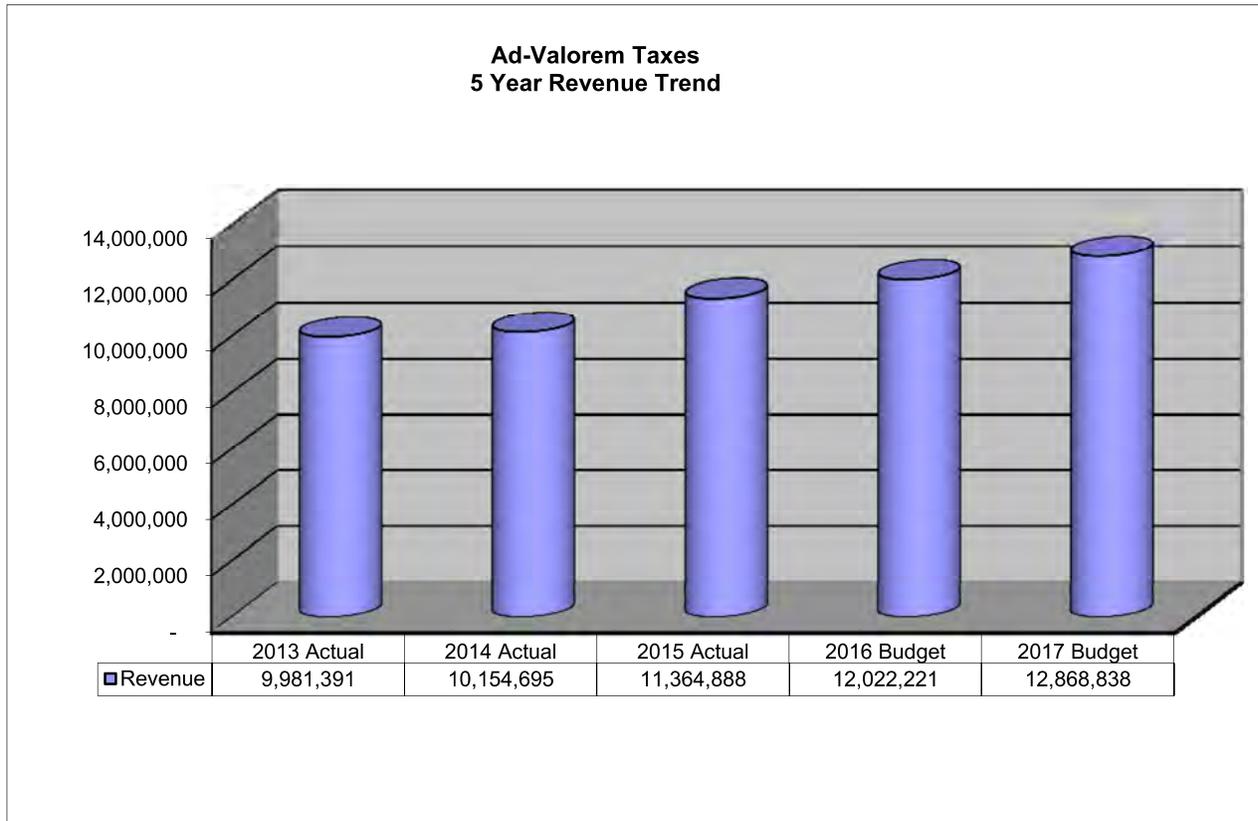
General Fund Revenues

FY 2017

Millage Rate Impact:

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

Millage Rate	Description	Ad-Valorem Revenue FY 2016/17	Ad-Valorem Revenue FY 2015/16 (as adopted)	Increase / (Decrease)
6.8572	Rolled-Back Rate	12,038,772	12,022,221	16,551
7.3300	Current Millage	12,868,838	12,022,221	846,617
8.0054	Majority Vote Maximum	14,054,597	12,022,221	2,032,376
8.8059	Two-Thirds Vote Maximum	15,459,987	12,022,221	3,437,766
10.0000	Statutory Maximum	17,556,396	12,022,221	5,534,175



General Fund Revenues

FY 2017

Franchise Fees**\$1,184,539**

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 2016/17 franchise fees represent 5.55% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- Electric Franchise Fees (\$837,606):

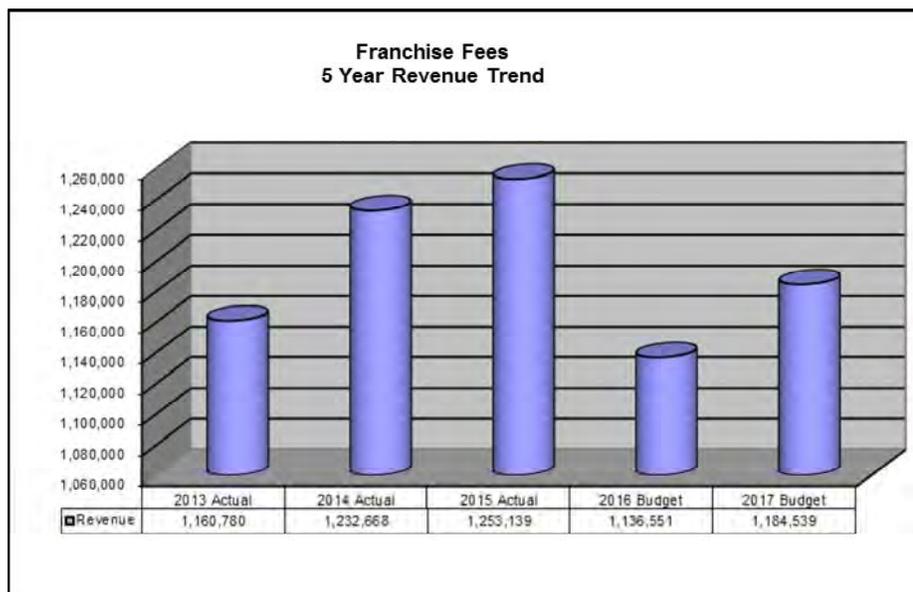
A thirty year franchise (established by Ordinance No. 14-80 on July 10, 1980 for thirty years) was amended on August 28, 2008 (Ordinance 2008-09). The new agreement requires Florida Power & Light to pay a franchise fee of 5.9% from sales of electricity, with no deductions for ad valorem property taxes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

- Gas Franchise Fees (\$31,434):

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 (\$315,499):

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.



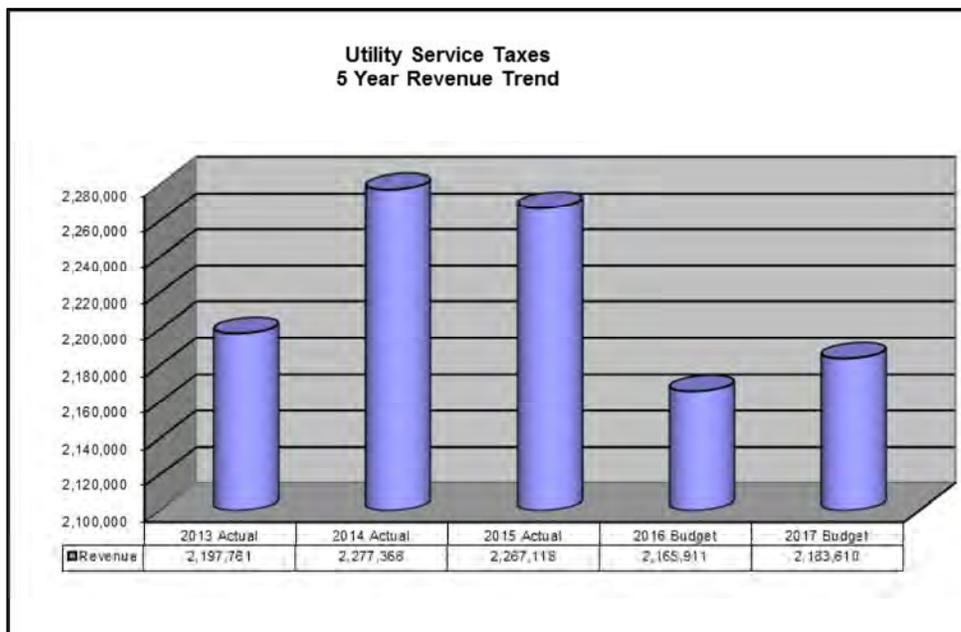
General Fund Revenues

FY 2017

Utility Taxes**\$2,183,610**

Utility taxes are levied on consumer consumption of utility services provided in the Village. The tax is levied as a percentage of gross receipts. Utility taxes represent 10.24% 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 (\$1,183,910):
The rate is set at 10% of electric sales generated by FPL.
- Water Utility Tax (\$345,173):
The rate is 10% of water service sales generated by Seacoast Utility Authority.
- Telecommunication (\$570,687):
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 (\$83,840):
The rate is 10% of natural gas sales.



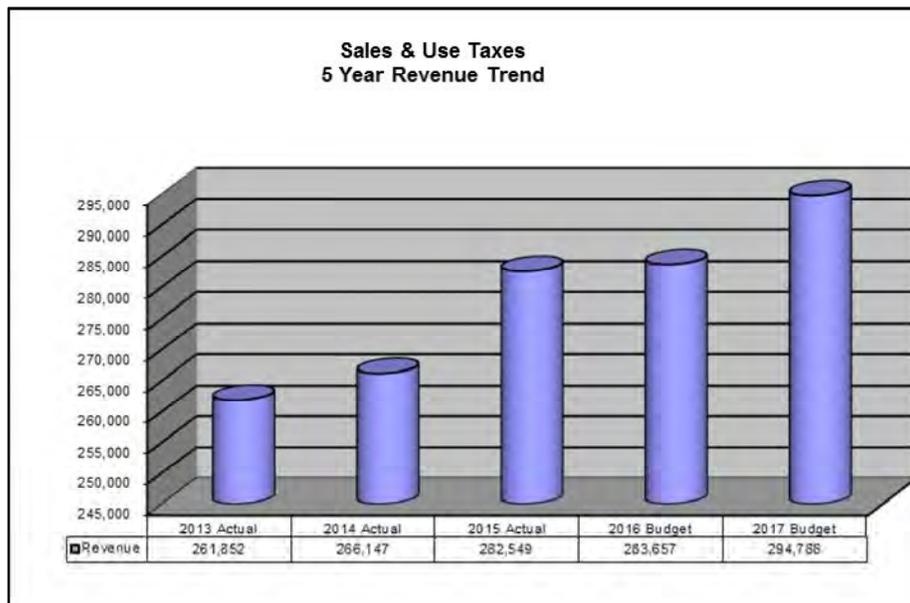
General Fund Revenues

FY 2017

Sales & Use Taxes (Local Option Fuel Taxes)

\$294,788

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



Intergovernmental Revenues

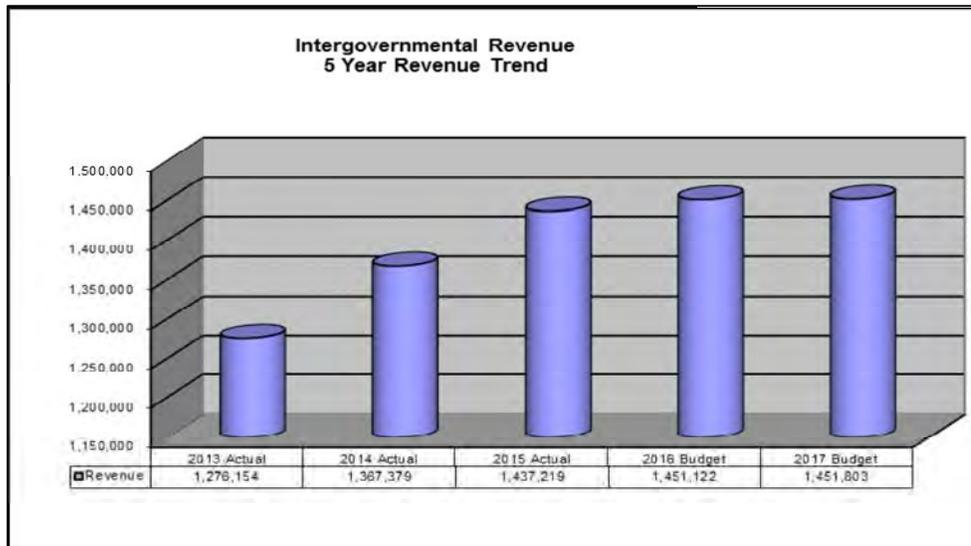
\$1,451,803

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 6.81% 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 (\$998,920) :**
 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 (\$385,620):**
 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 2017

**Charges for Services****\$2,218,365**

Charges for Services represent 10.40% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$244,210
Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.
- Village Clerk \$10,300
The Clerk's office makes available various records and publications and collects the filing fees from candidates for public office.
- Public Works \$537,500
Included in this category are the following revenues: Solid Waste Collection and Cardboard Recycling.
Solid Waste Collection Fee (\$520,000): 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.
- Police and Fire \$422,950
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 (\$325,000): 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 2017

- Recreation \$1,002,315

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 \$610,615:

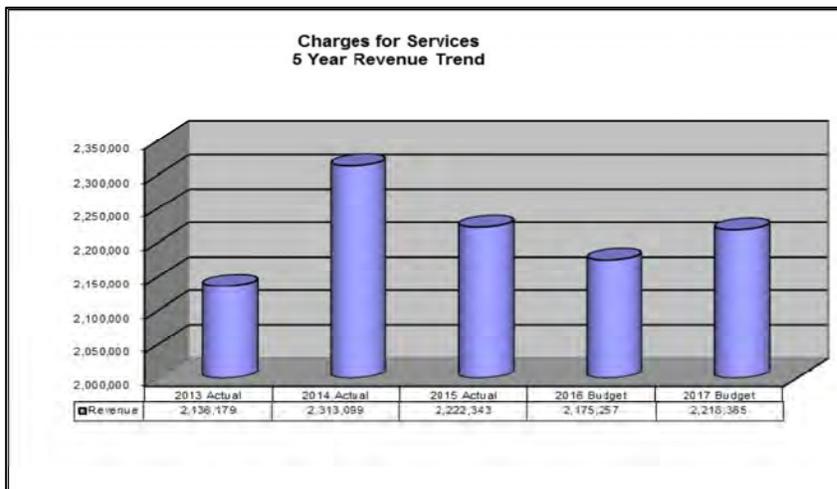
This is the amount paid to participate in various classes, lessons, trips and events for Recreation, Pool and Tennis. The revenues are offset by an expenditure account in the respective department.

Marina \$175,000:

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

Memberships \$105,500:

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



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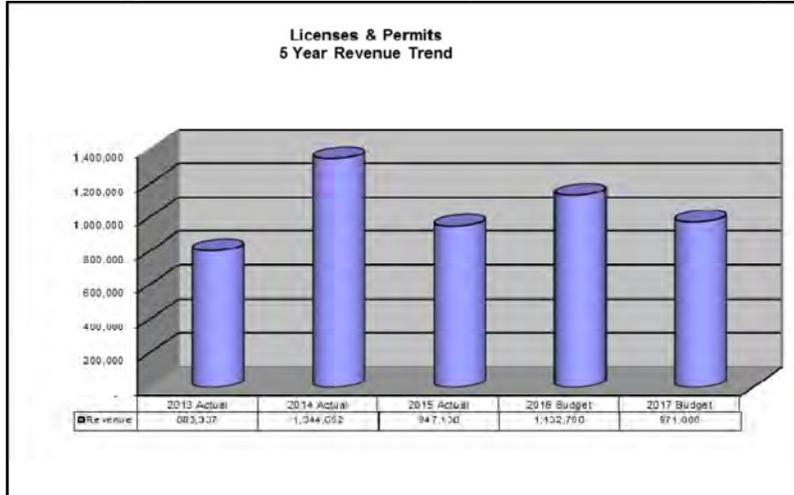
General Fund Revenues

FY 2017

Licenses and Permits

\$971,800

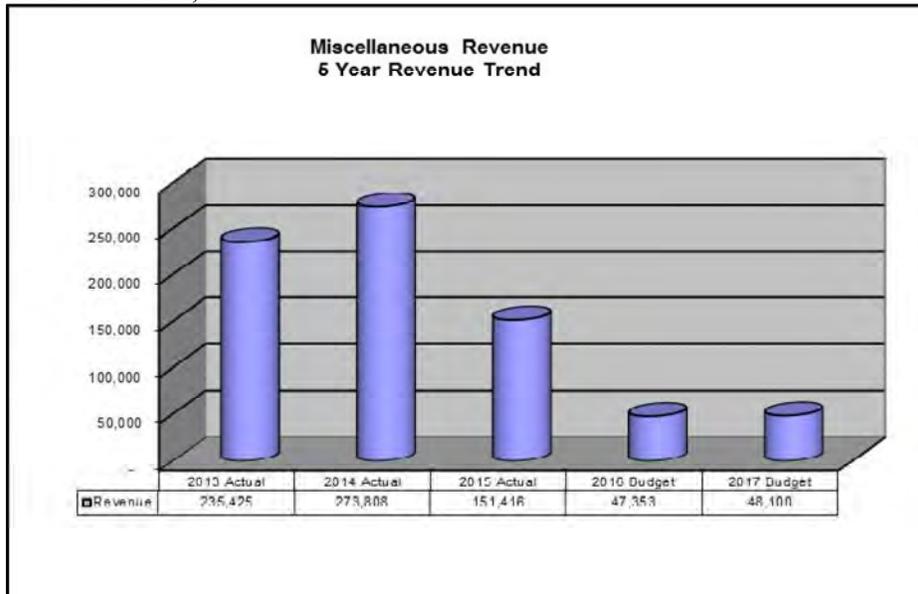
Licenses and Permits consist of Building Permits, Contractor Registration, Village Business Tax Receipts, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 4.56% of the total General Fund Revenues. These types of revenues are directly related to the rate of growth and development in the Village.



Miscellaneous Revenues

\$48,100

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



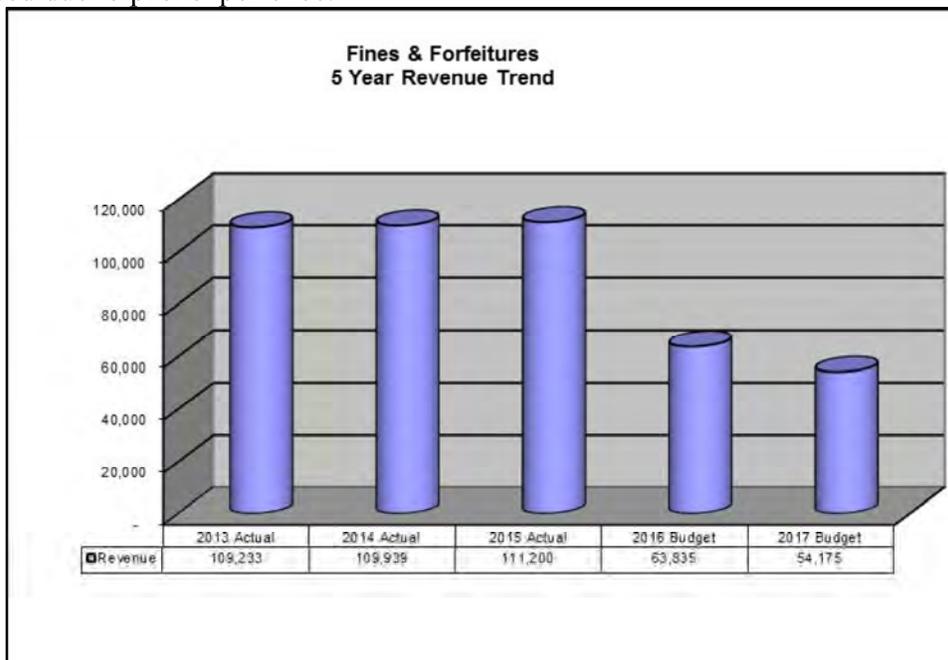
General Fund Revenues

FY 2017

Fines and Forfeitures

\$54,175

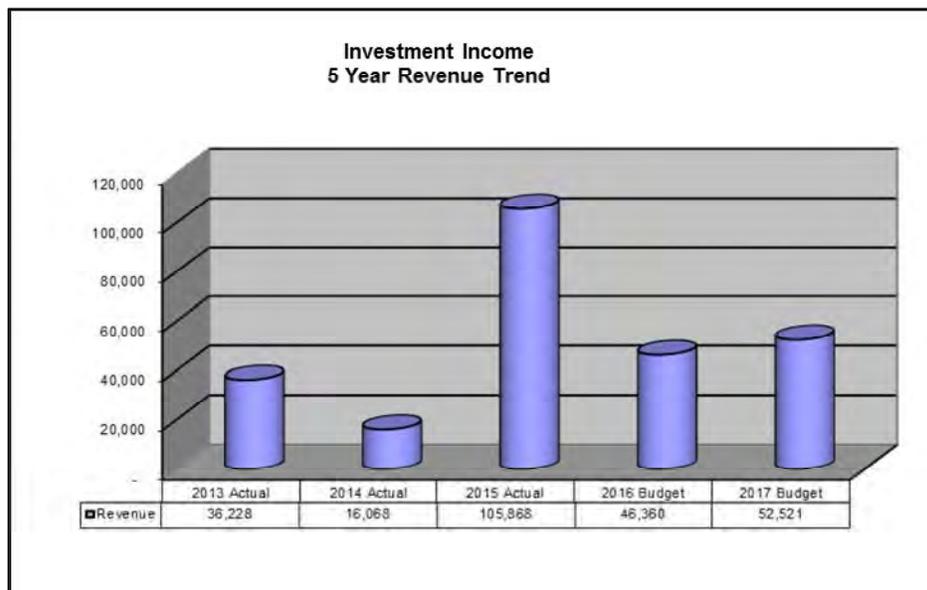
Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.25% of total General Fund revenues. This category was decreased due to past experience.



Investment Income

\$52,521

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 0.25% of total General Fund Revenues. The decline in this revenue source is due to the downturn in the economy.



Expenses

FY 2017

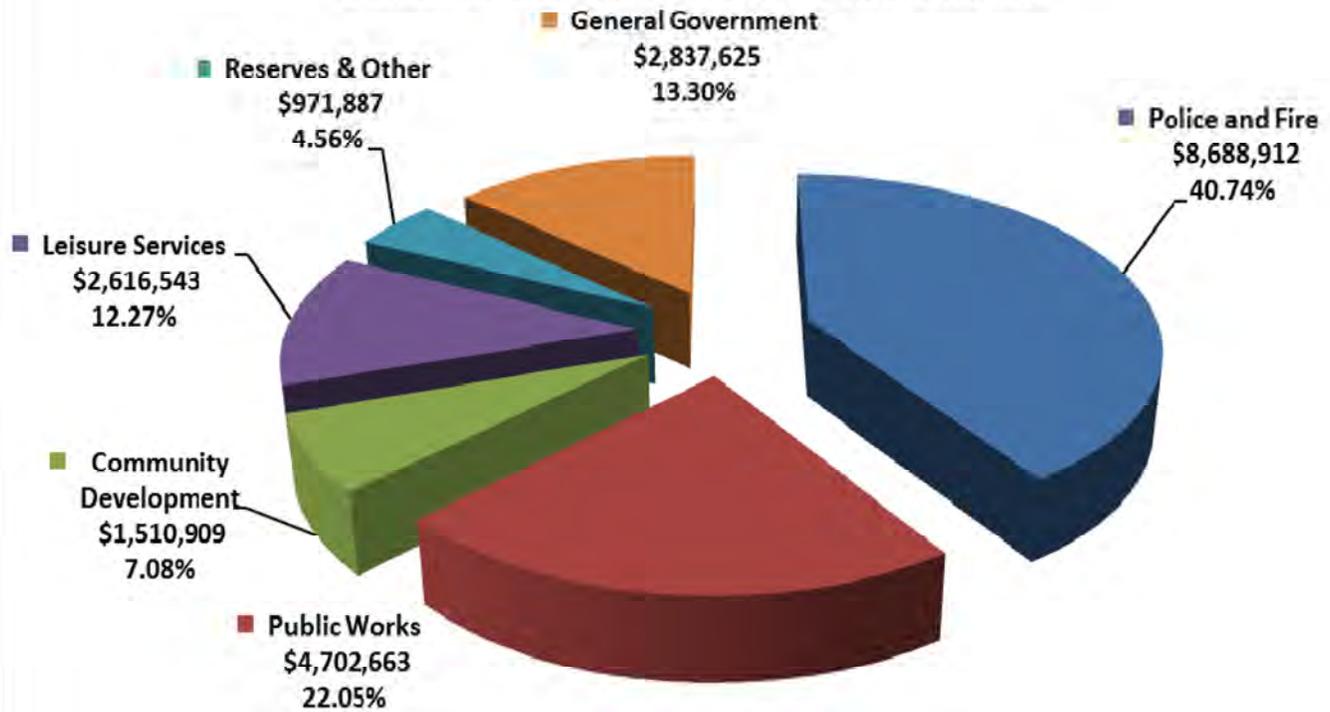


General Fund Expenses

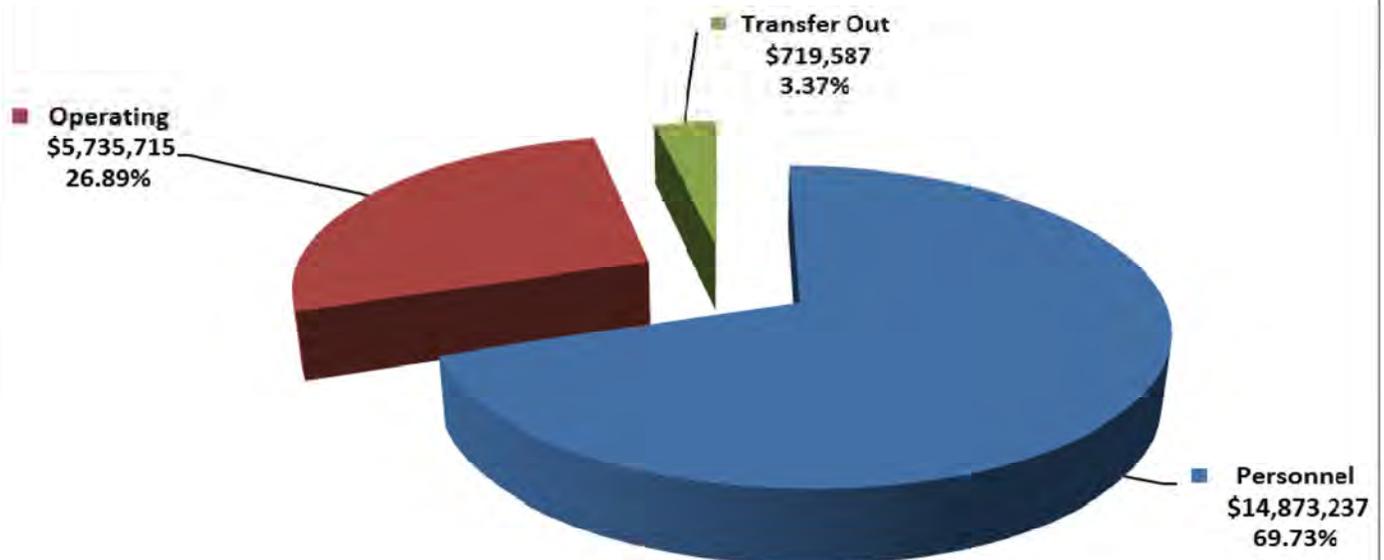
FY 2017

Total Expenses = \$21,328,539

General Fund Expenses (By Department)



General Fund Expenses (By Function)



General Fund Expenses

FY 2017

This section includes a discussion regarding appropriations for the Village's FY 2016/17 General Fund budget (total budget = \$21,328,539), how much of the total budget it comprises, and assumptions used in determining the projections.

Personnel Costs

\$14,873,237

Employee salary and benefits represent 69.73% 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 2016/2017 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:

<ul style="list-style-type: none"> • General Employee Pension Plan: Employer contribution 21.0% Employee contribution 6.0% 	<ul style="list-style-type: none"> • Police and Fire Pension Plan: Employer contribution 20.0% Fire Employee contribution 5.0% * Police Employee contribution 4.0% * (*per terms of the collective bargaining agreements)
<ul style="list-style-type: none"> • ICMA-RC Pension Plan : Employer contribution 15.0% Employee contribution 3%, 5%, 10% or 15% 	

Health Insurance:

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

FICA:

This item was budgeted at 7.65% of payroll.

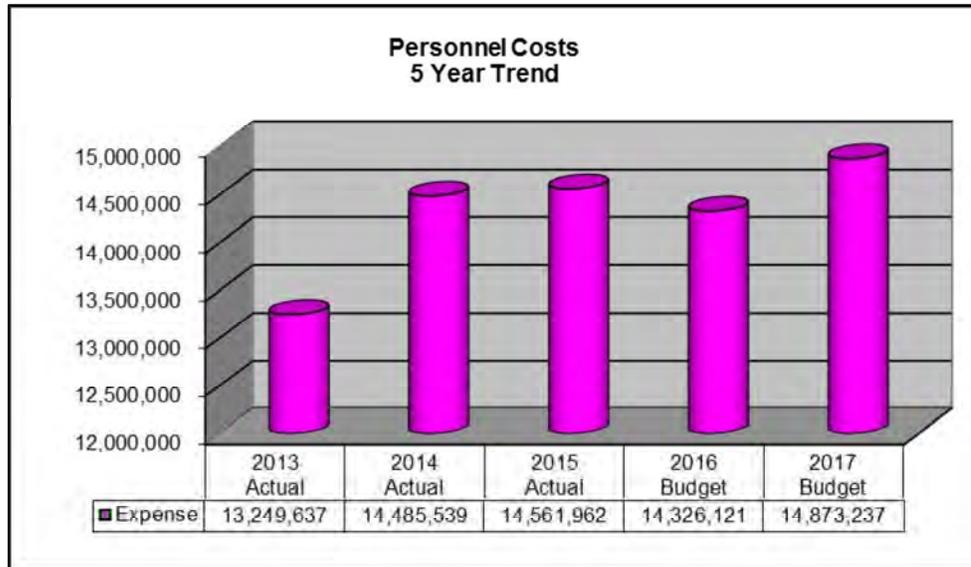
Worker's Compensation:

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

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General Fund Expenses

FY 2017

**Operating Costs****\$5,735,715**

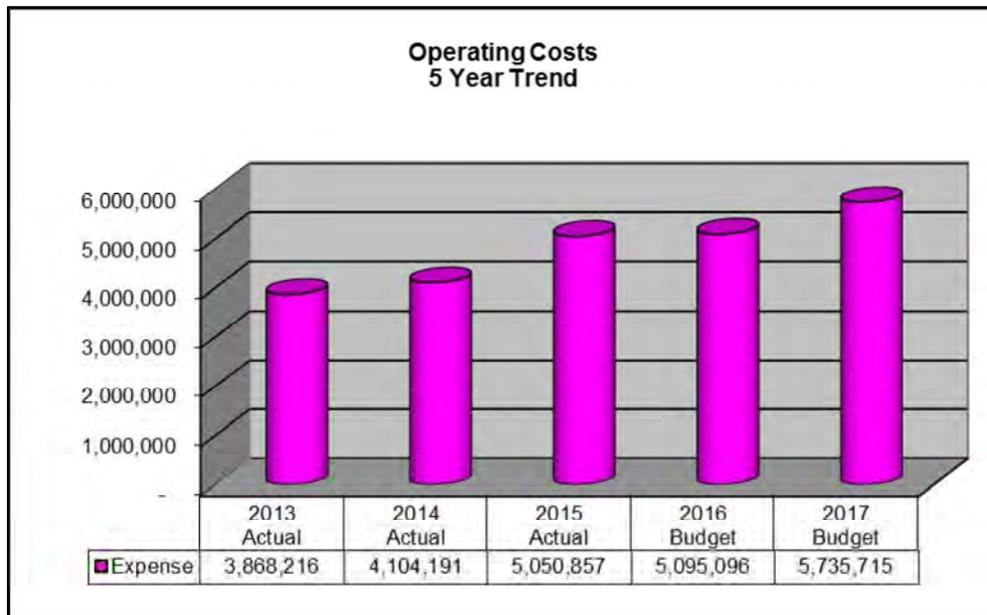
Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 26.89% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$1,450,402
- Utilities \$ 511,252
- Program Expenses (*offset with Program Revenue*) \$ 385,750
- Legal Fees \$ 160,000
- Materials & Supplies \$ 966,820
- Gas, Oil & Lubricants \$ 273,325
- Repairs & Maintenance \$ 516,675
- Solid Waste Disposal \$ 97,000
- Property/General Liability \$ 252,300
- Professional Services \$ 410,270
- Travel, Training & Conferences \$ 136,234
- Uniforms / Uniform Rental \$ 77,460
- Special Events \$ 108,500

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General Fund Expenses

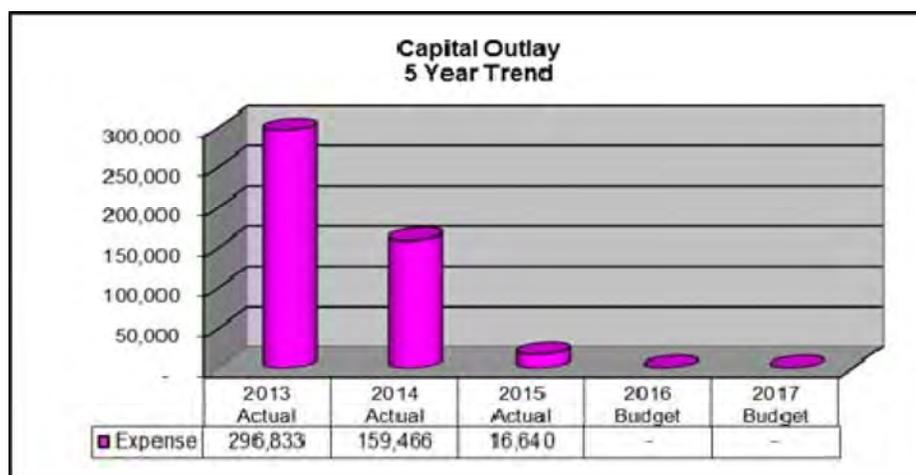
FY 2017

**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 2016/17, there is no capital outlay budgeted in the general fund budget; all capital items are to be funded with CIP funds.

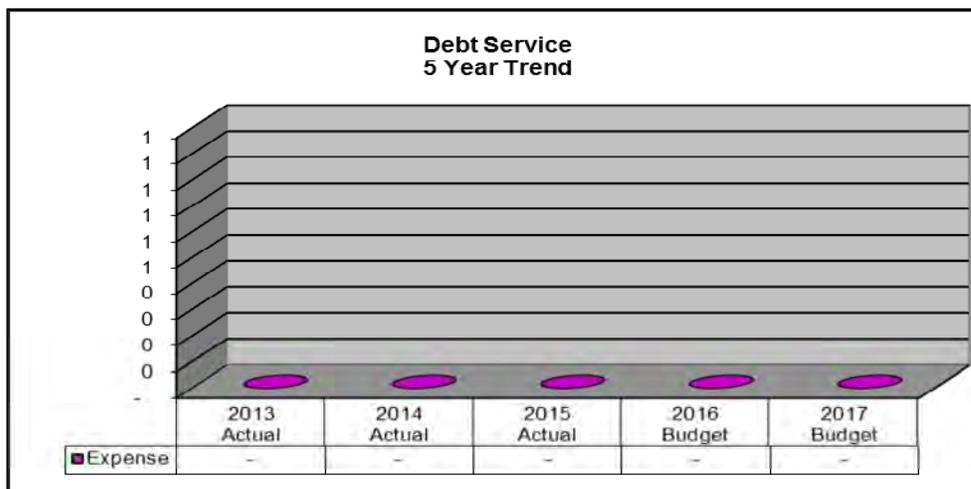


General Fund Expenses

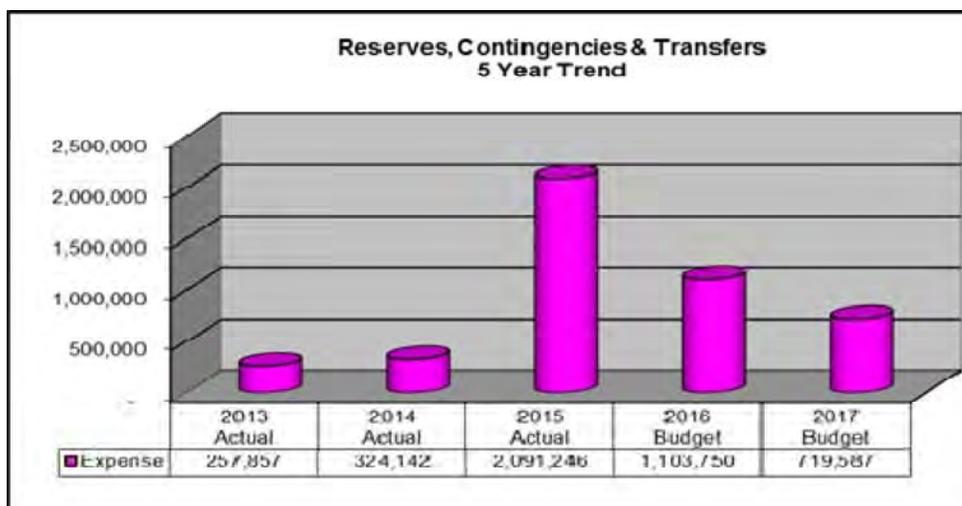
FY 2017

Debt Service**\$0**

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

**Reserves, Contingencies & Transfers****\$719,587**

This category includes items such as contingency and transfers to other funds. For the FY 2016/17 budget, the “Transfers Out” category represents 3.37% of the overall general fund budget. An appropriation of \$719,587 is to be transferred to the Capital Projects Fund to finance the General Fund’s Capital Improvement Plan.



General Fund Operating Highlights

FY 2017

<u>Description</u>		<u>Amount</u>
Contractual Services		\$ 1,450,302
* Maintenance Contract (Grounds & Athletic Fields)	523,000	
* Consolidated Dispatch	351,708	
* Community Development Lease Agreement	49,600	
* Custodial Services	121,000	
Utilities		511,252
* Electricity	285,101	
* Gas	28,186	
* Telephone & Data	86,219	
* Water & Sewer	111,746	
Materials & Supplies		966,820
* Materials & Supplies	605,570	
* Office Supplies	45,900	
* Computer Supplies	94,850	
* Auto Parts Supplies	125,000	
* Library Materials	87,000	
Recreation Program Expenses (offset with Recreation Program Revenues)		385,750
Property/General Liability		252,300
Gas, Oil & Lubricants		273,325
Repairs & Maintenance		516,675
* R & M Automotive	119,250	
* R & M Building & Grounds	182,500	
* R & M Machinery & Equipment	43,000	
* R & M P.A. & Communication Systems	47,500	
* R & M Storm Drainage System	75,000	
* R & M Irrigation System	14,000	
* Street Striping	15,000	
* R & M Sidewalk Replacement	10,000	
Legal Fees		160,000
Solid Waste Disposal		97,000
Uniforms / Uniform Rental		77,460
Travel, Training & Conferences		136,234
Special Events		108,500
Professional Services		410,270
* ULDC re-write; Master Plan implementation; GIS	100,000	
* Tennis Court Maintenance	42,000	
* Building Department Inspection Services	15,000	
* Grant Management Services	15,000	
* Professional Services for Streets & Grounds Maintenance	60,000	
* Professional Services for Facility Services	25,000	
* Professional Services for PW Admin	70,000	
* EMS Director Fee	14,400	

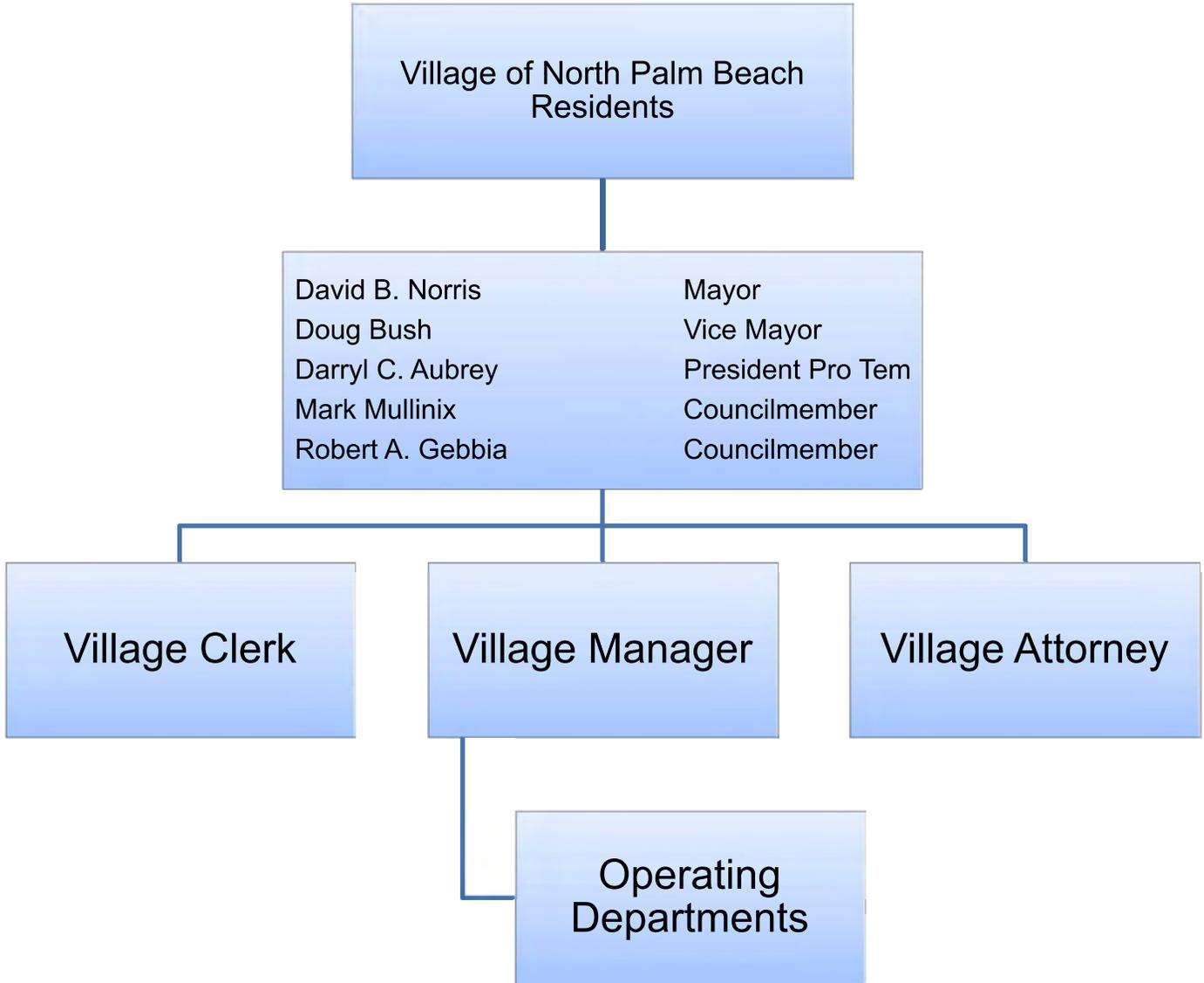
Total Fiscal Year 2016-2017 Operating Costs

\$ 5,735,715

Department Summaries

FY 2017





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.

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
- 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
- Southeast Florida Ocean Reef Task Force
- 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 and New Initiatives

During Fiscal Year 2016, 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.

- Engaged the Treasure Coast Regional Planning Council to provide planning and urban design services for the creation of a Vision and Village Master Plan for future infill development/redevelopment, and a community-based vision for economic growth;
- Approved a Contract for Master Planning Services with Peacock + Lewis Architects and Planners, LLC, to develop a Master Plan for the Country Club and design a new clubhouse, pool building, and splash park;
- Appropriated four-tenths of a mil (\$1,103,750.00 total) in the Fiscal Year 2016 Budget, which was transferred to the Capital Projects Fund to finance the General Fund Capital Improvement Plan (CIP); an additional \$142,000 in Fiscal Year 2015 budgetary savings was transferred to the Capital Projects Fund;

- Provided for capital expenditures from CIP funds, including the purchase of Police vehicles, Fire Rescue ambulance and power stretchers, and Public Works front-load sanitation collection truck;
- Funded Phase 2 of the Energy Conservation Project (Public Safety Facility, Anchorage Activities Building) to increase efficiency, reduce operating costs, and stabilize planning for infrastructure maintenance costs;
- Protected the public health, safety, and welfare of residents by extending the Agreement between the Village, Palm Beach County, and Palm Beach Gardens for Mutual Assistance, Automatic Aid, and Dispatch; and approving a Combined Operational Assistance and Voluntary Cooperation Mutual Aid Agreement with Palm Beach County law enforcement agencies; and
- Facilitated economic development in commercial corridors by approving special use permits and commercial planned unit developments, and implemented the Florida Green Energy Works program, which allows property owners to finance energy efficiency and renewable energy improvements through payment of non-ad valorem assessments.

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:

- Ensure equitable taxes and fees for Village services.
- Keep taxes and fee growth as close to inflation rates and property values as possible.
- Implementation of Master Plan to encourage new businesses and to promote economic development.
- Actively pursue annexation opportunities.
- Pursue the best facility and land utilization for the benefit of all Village residents.
- Explore all opportunities for sources of funds.

Council Goal:

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

Objectives:

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

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

- a. Release construction RFP.
- b. Break ground during Fiscal 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 and Land Development regulations to make recommendations that would facilitate the implementation of the Master Plan.
- b. Prepare marketing strategies.
- c. Facilitate the creation of a coalition of business and commercial property owners to revitalize and redevelop our commercial corridors.
- d. Identify grant opportunities.

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

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

Council Goal:**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 2016.

Council Goal:**Establish a long-term (10-year) capital plan**Objectives:

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

Performance / Workload Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
<u>Council Meetings per year</u>			
Regular Session	21	22	21
Workshop Session	15	10	12
Special Session	4	8	6
Budget Workshop	7	8	9
Total Ordinances per year	21	15	24
Code Amendment ordinances per year	11	5	12
Total Resolutions per year	91	89	84
Resolutions approving contracts, leases, or agreements per year	40	48	32

Village Council

FY 2017

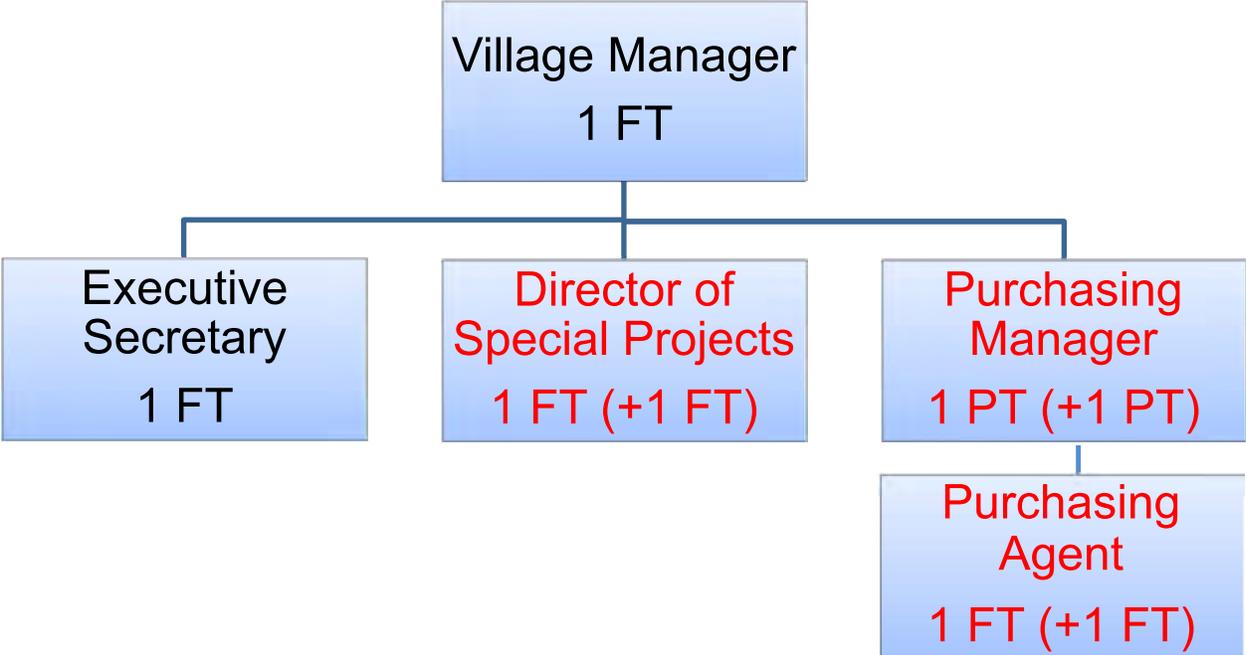
Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 50,466	\$ 50,466	0.00%	0	\$ 50,465	\$ 50,463
Operating						
Accounting & Auditing	27,000	24,000	12.50%	3,000	26,876	23,516
Advertising	10,500	10,500	0.00%	0	10,284	8,441
Advisory Board Dinner	7,200	6,500	10.77%	700	5,641	5,589
Conferences & Seminars	2,000	2,720	-26.47%	(720)	455	850
Contractual Services	3,650	3,000	21.67%	650	2,580	2,415
Council Donations	5,000	5,000	0.00%	0	3,075	4,000
Membership & Dues	10,617	10,617	0.00%	0	10,555	10,326
Materials & Supplies	1,600	850	88.24%	750	4,767	347
Professional Services	6,000	6,000	0.00%	0	5,161	4,982
Special Events	4,500	4,500	0.00%	0	0	4,190
Travel	6,425	8,558	-24.92%	(2,133)	1,076	2,049
Other Operating Costs	0	0	0.00%	0	0	0
Total Operating Costs	84,492	82,245	2.73%	2,247	70,469	66,705
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 134,958	\$ 132,711	1.69%	\$ 2,247	\$ 120,934	\$ 117,168

Explanation of Increase / (Decrease):

The increase in total expenses is negligible.

Village Manager	FY 2017
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Note: The changes in this department are a result of creating a Purchasing Division and a position for Special Projects.

Summary	FY 2017	FY 2016	Change
Full-Time	4	2	+2
Part-Time	1	0	+1

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:

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

Personnel Changes

The personnel/title changes for Fiscal Year 2016/2017 are:

- Addition of one (1) full-time Director of Special Projects position;
- Addition of one (1) part-time Purchasing Manager position;
- Addition of one (1) full-time Purchasing Agent position (*employee was transferred from the Finance Department*)

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 2015/2016:

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

1. The Village's General Fund budget has increased by only \$833,019.00 or 4.23% over the past 8 years. (\$19,691,948.00 in Fiscal Year 2008 to \$20,524,967.00 adopted in Fiscal Year 2016).
2. The Village's ad-valorem taxes have only increased by 2.25% or \$264,676.00 since Fiscal Year 2008 (\$11,757,545.00 in Fiscal Year 2008 to \$12,022,221.00 adopted in Fiscal Year 2016).

3. 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.
4. The Village received a \$200,000 grant for the Community Center Trail Project to assist with improvements to the Community Center.
5. The Village's addition of a second grapple truck has helped to reduce workers' compensation claims.
6. Approved Water Club PUD and third tower construction which will have a positive impact on the tax base of the Village.
7. 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.
8. Creation of a Master Plan outlines vision for development and re-development of the Village along the Northlake, US 1 Corridor, and other locations, bringing revenue to the Village in the form of commercial tax base.

Goal:

Maintain a high quality of life in the Village

1. Continued the process of reorganizing and revising the Village Code of Ordinances.
2. Partnered with Treasure Coast Regional Planning Council (TCRPC); hosted a week-long Charrette to obtain community input on the Master Plan and future of the Village.
3. A draft Master Plan has been received by the Village and we expect the Village Council to be able to give approval of the overall plan before the end of this fiscal year.
4. Numerous renderings of the proposed conceptual design of the Country Club Clubhouse have been prepared and we expect that the scope of the Country Clubhouse design and the beginning of Phase II to be accomplished before the end of this fiscal year.
5. Hired a Community Development Director, who is an AICP (American Institute of Certified Planners) and has twenty years of planning experience, to help implement the vision of the Master Plan, and improve customer service.
6. Recommended new or amended ordinances providing measures to address Right of Way (ROW), Boats & RV's, and wireless communications facilities.
7. Village Website increased communication; Village Newsletter increased from 8 pages to 20 pages to provide more information to residents about what each department is doing.
8. Held 60th Anniversary Heritage Parade with 58 entries- one of the largest parades to date.
9. Installed LPR cameras within the Village for safety and crime prevention – The Village was ranked the 4th Safest City in Florida by Movato in 2016
10. 143 new businesses came into the Village in the past year
11. Purchased new ambulance and stretchers for the Fire Department
12. 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 and updated locker room facilities.
4. Planning for the pool renovation and Splash Park are in progress.
5. Re-sodded the ball fields at Community Center and Osborne Parks
6. Replaced Fencing at Community Center and Osborne Park
7. Leased new Golf Carts at the Country Club
8. Purchased new State of the Art Golf Ball Dispensers
9. Re-surfaced materials purchased for Har-Tru Tennis Courts
10. Made repairs to the Country Club Swimming Pool
11. Continue to secure top entertainment and speakers for annual Veterans Day Ceremony

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. Continued 7am-7pm, 7 days a week Restaurant operation at the Country Club.
3. Continued entertainment at the Country Club and continue with weekly Italian Nights
4. 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
5. Partnered with the Northern PB Chamber of Commerce in their branding initiative “Palm Beach North”
6. Held numerous Community Input meetings to obtain feedback regarding resident wants for a new Clubhouse
7. Created a Host Committee of well-qualified residents to assist TCRPC with the Charrette process.
8. Brought in re-knowned retail and real estate experts to evaluate the Village (Mr. Tom Lavash & Mr. Robert Gibbs)
9. Held week-long Charrette to obtain feedback regarding future of the Village; interviewed over 60 residents individually, as well as all Boards and Committees of the Village

10. Posted large banners Village-wide regarding workshops, events, meetings, and Charrette to encourage participation
11. By post card mailing, invited all residents to participate in an online survey regarding the Country Club – had a very good response percentage
12. Increased new participation by residents to Village Boards, Committees and Commissions
13. Meet periodically with Community Groups.
14. Have formed Partnership with COPA elementary school for special events, Read for the Record, Charrette, Veteran’s Day, Tree Lighting, parade, and promotion of the school in the Village Newsletter.
15. Facebook Page is updated weekly with meeting announcements and as necessary, to announce meetings, kudos, events, and other Village News

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

1. Repaired and revitalized median landscaping along US 1.
2. Issued an RFP for the Country Club Clubhouse, Restaurant/Banquet service; toured numerous clubhouses to have different architectural plans presented and all options considered
3. 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
4. Made improvements to Parks by re-sodding, re-fencing ball fields and re-surfacing the Har Tru tennis courts
5. The Village received a \$200,000 grant for the Community Center Trail Project to assist with improvements to the Community Center.
6. Started the process of reorganizing and revising the Village Code of Ordinances.
7. Recommended new or amended ordinances providing measures to address Right of Way (ROW), Boats & RV’s, Wireless Communications facilities.
8. Landscaping of US 1 medians

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

1. Begin continued negotiations this summer for the next contract period with Police (PBA) and Fire (IAFF) unions.
2. Expanded Pay for Performance evaluation system to the Police Department.
3. The Village website provides updated information to residents and notifies them immediately through the “Stay Notified” portal
4. 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.
5. Continuing the process of reorganizing and revising the Village Code of Ordinances.
6. Continued Italian Night, brought back pizza and reasonable prices at the pool snack bar.
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.

Purchasing Division

This is a new division of the Village Manager’s office created on June 1, 2016. The Purchasing Division is dedicated to providing professional and efficient procurement services to obtain the greatest possible value and quality in the services and products purchased for the Village of North Palm Beach.

Service Levels Narrative – Purchasing

The Purchasing Division will provide the following services to the Village Council and Administration:

- Determine the appropriate and most cost-effective purchasing method, including competitive solicitation, direct negotiations and/or methods that allow the Village of North Palm Beach to take advantage of special pricing agreements when appropriate;
- Analyze alternate source contracts resulting from other agencies and/or cooperative groups to determine if they are to the advantage of the Village of North Palm Beach.
- Oversee the competitive solicitation process in collaboration with the Village of North Palm Beach end-user to include:
 - creating the competitive solicitation document;
 - approving the specifications, terms, and conditions, which may include using environmentally preferable methods;
 - approving the evaluation criteria,
 - selecting members of the evaluation committee;
 - facilitating the evaluation committee meeting to rank vendors or tabulating and evaluating bids and replies in order to select the lowest and best offer to the Village;
 - negotiating contract(s) when appropriate;

- coordinating review and approval process with Village attorney; and
- preparing purchases for approval by the Village Manager and/or Village Council as determined by Village Policy.
- Approve and issue purchase orders;
- Manage the P-Card Program;
- Ensure the Village is prepared to purchase services and materials/equipment as needed to recover from any emergency storm and align with FEMA reimbursement guidelines;
- Purchase large material items or equipment directly rather than have a contractor purchase them as part of a project and prepare and execute Certificates of Entitlements for the purpose of tax savings, when appropriate;
- Sell surplus vehicles and equipment; and
- Handle all automobile, accident, and liability insurance claims for the Village.

Current Year Accomplishments and New Initiatives

During the Fiscal Year 2015/2016:

- Managed 85% of insurance claims internally which saves in the cost of filing claims (\$34.00 per claim versus \$351.00 - \$1,026.00) and results in a better rate of reimbursement and lower future insurance premiums.
- Prepared the following competitive solicitations:
 - Request for Proposals 3
 - Request for Qualifications 1
 - Request for Quotes 11
- Continued to track contracts and insurance utilizing software in order to assist in managing their expiration dates.
- Maximized the revenue resulting from the sale of vehicles and other equipment collecting a total of \$67,931.99 for 14 items sold on Govdeals.net.
- Participated in a local professional purchasing group, National Institute of Governmental Purchasing (NIGP) – Southeast Chapter in order to gain knowledge and information on how to best make purchases for the Village.
- Utilized several cooperative/alternate source purchasing contracts to increase the Village's spending power, be efficient with staff time and save the Village money. Examples of this activity include the lease of our golf carts at a low rate; monthly services for uniforms at very competitive pricing and IT supplies at excellent discounts.
- Updated all vending machines to energy saving, newer machines and expect that the revenue will more than double from last year's total of \$447.60 to an estimate of \$1,045.00 for 2016.

continued on next page

Goals and Objectives

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

Council Goal:

Continuously improve the way the Village operates

Division Goal:

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

Objectives:

- a. Update the Village Policies as they relate to the purchasing processes.
- b. Explore expanding the use of functionality inside the existing financial software to bring additional efficiencies to the organization.
- c. Re-define the requisition submittal process for departments to streamline their work and allow them to focus more on their core roles while allowing the purchasing department to manage the procurement actions needed.
- d. Review and refine the P-Card rules to allow for more efficient use of this tool.

Council Goal:

Build New Country Club

Division Goal:

Select and present a contract to the Village Council for a highly qualified, licensed, insured vendor to perform the necessary work to build the new Country Club.

Objectives:

- a. Prepare and manage the competitive solicitation process to select the best vendor available to build our Country Club.
- b. Ensure contract contains appropriate language to protect the Village especially during the construction and turn over phase of the project.
- c. Work with the selected vendor to save additional tax dollars, by directly purchasing large materials and equipment such as air conditioning units, windows, etc. when appropriate.
- d. Coordinate activities needed to build out the Restaurant with the Restaurant Operator if contract is awarded.
- e. Purchase furniture and fixtures and coordinate the deliveries and installations as needed to ensure a smooth opening of the new Country Club.

Council Goal:

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

Division Goal:

Ensure that the businesses in the Village and elsewhere have clear information on how to do business with the Village.

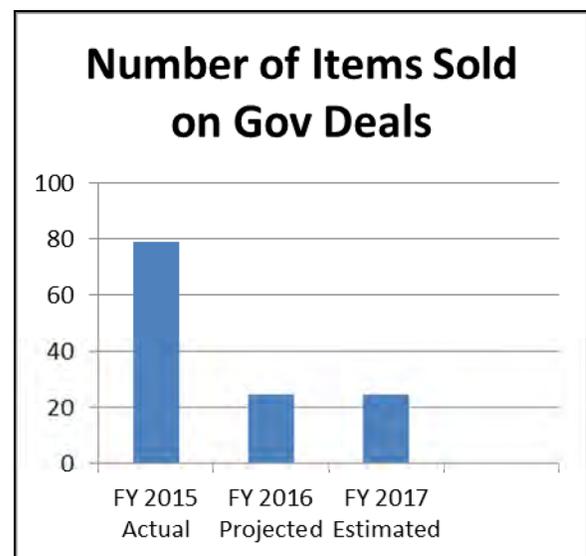
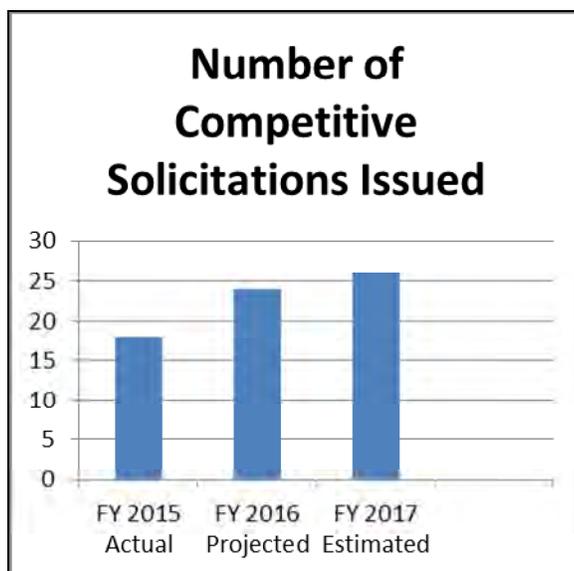
Objectives:

- Establish a website for the Purchasing Department with clear information on how to do business with the Village.
- Provide transparent activity into the purchases made inspiring public confidence in the process used to acquire commodities and contractual services and which demonstrate that these purchases resulted in the maximum value and quality.

Performance / Workload Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Number of Purchase Orders Issued	278	324	350
Number of Competitive Solicitations Issued	18	24	26
Number of Items sold through Gov Deals	79	25	25

The following charts illustrate some departmental workload indicators:



Note: Activity in FY2015 was unusually high.

Village Manager

FY 2017

Budget Summary

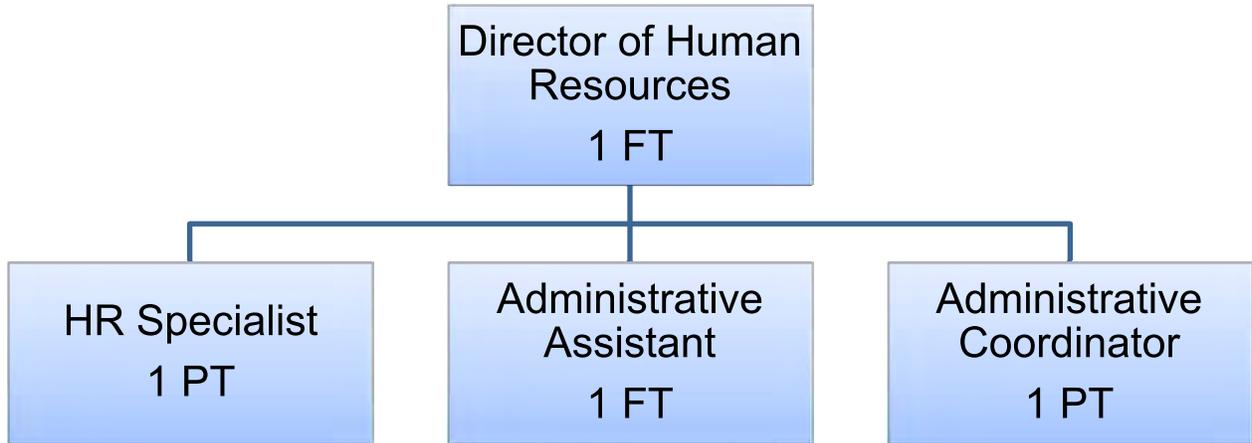
	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 629,518	\$ 299,749	110.02%	\$ 329,769	\$287,786	\$260,982
Operating						
Advertising	3,500	200	1650.00%	3,300	0	0
Books, Publications & Subscriptions	550	500	10.00%	50	1,400	1,854
Conferences & Seminars	1,250	1,000	25.00%	250	610	10
Contractual Services	15,100	9,800	54.08%	5,300	1,195	43,489
Materials & Supplies	7,100	3,600	97.22%	3,500	4,687	7,230
Memberships & Dues	4,350	3,100	40.32%	1,250	1,629	2,818
Postage	900	100	800.00%	800	96	0
Printing & Binding	1,100	1,000	10.00%	100	0	0
Professional Services	20,770	9,200	125.76%	11,570	9,945	1,329
Travel & Training	3,000	1,600	87.50%	1,400	49	0
Uniforms	360	200	80.00%	160	0	0
Other Operating Costs	600	600	0.00%	0	0	311
Total Operating Costs	58,580	30,900	89.58%	27,680	19,610	57,040
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 688,098	\$ 330,649	108.11%	\$ 357,449	\$307,396	\$318,021

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to costs associated with creating the Purchasing Division and a position for Special Projects.

Human Resources

FY 2017



Summary	FY 2017	FY 2016	Change
Full-Time	2	2	No Change
Part-Time	2	2	No Change

Mission Statement

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

Service Levels Narrative

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

The Village employs 147 full-time and 132 part-time (both year-round and seasonal) positions. Additionally, the Village offers a benefits package to all full-time staff. Our health and welfare benefits consist of employer-funded medical and dental coverage for all employees, as well as optional employer-subsidized dependent coverage.

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

Currently the HR Department is staffed with a Director of Human Resources, a part-time Human Resources Specialist, a part-time Administrative Coordinator and a full-time Administrative Assistant.

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

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

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

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

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

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

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

- Renewing workers' compensation and group insurance plans;
- Conducting labor relations and collective bargaining sessions with Federation of Public Employees (FPE), Police Benevolent Association (PBA), and International Association of Fire Fighters (IAFF) unions;
- Administering Employee Assistance Plan support;
- Collaborating with the Village Clerk regarding personnel-related records requests;
- Managing all workers' compensation cases with workers' compensation carrier and health clinic/providers; and
- Coordinating of all annual employee performance evaluations.

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

HR has partnered with the Village's Agent of Record (and health insurance broker) to monitor changes in healthcare regulations as mandated by the Affordable Care Act, including noticing, coverage, and minimum levels of care requirements. HR continues to work closely with the Village's broker to negotiate the best pricing for group health insurance with a quality carrier that has a viable network and a balanced benefits package. With less than 500 full-time employees, the Village is not a large enough employer to be rated by the carriers on claims experience alone. However, by developing an employee wellness program we can assist in keeping a positive claims experience which ultimately may help to reduce the rate at which premiums increase. Therefore, HR has developed an Employee Wellness Program that encourages employee engagement with regard to health and wellness.

Personnel Changes

- There are no personnel changes for 2016/2017.

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Current Year Accomplishments and New Initiatives

During Fiscal Year 2015/2016, 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.
- Published current personnel policies as a comprehensive manual for employees and supervisors.
- 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.
- Partnered with several departments to provide guidance and oversight of personnel actions and investigations.
- Implemented behavioral interviewing system to review the competencies of job candidates.
- Recruited and hired several key personnel for the Village including three department heads.
- Expanded wellness initiatives which educate and encourages employees to be pro-active about their health.
- Implemented the new Employee Evaluation System for Fire Department personnel enabling employees to monitor and track their career objectives and Managers/Directors to create job competency-based criteria on which to evaluate employees.

Goals and Objectives

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

Council Goal:

Continuously improve the way the Village operates.

Department Goal:

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

Objectives:

- a. Complete revision and distribution of personnel policies, conducting training when necessary.
- b. Expand the library of forms and correspondence templates to help supervisors address personnel issues consistently across all departments.
- c. Continue to audit and consolidate personnel records to ensure compliance with records retention schedules.
- d. Utilize technology to make personnel actions more efficient.
- e. Partner with departments as they implement personnel actions to provide guidance.
- f. Initiate new training programs for the Village employees.

Department Goal:

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

Objectives:

- a. Expand the scope of applicant recruitment.
- b. Continue to conduct extensive reference/background checks.
- c. Facilitate in-depth interviews to select best applicant.

Council Goal:**Complete the implementation of the Pay for Performance System**Department Goal:**Implement a Pay for Performance System that is meaningful and has impact on the way that employees and supervisors communicate the measures of success.**Objectives:

- a. Expand the new Pay for Performance system to encompass other groups of employees before the end of Fiscal Year 2017.
- b. Work with Department Directors, Managers and Staff to facilitate implementation and training.
- c. Provide oversight to supervisors as they learn to encourage employee performance and growth.

Performance Measures

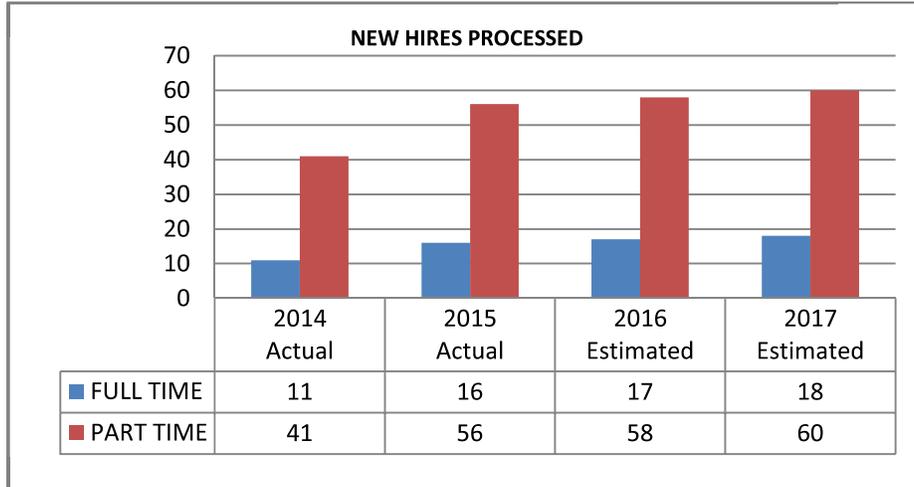
Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Number of Trainings Held	6	10	15
Personnel Policy Revisions	4	20	As needed
Wellness Initiatives Implemented	5	7	12
Employee Groups Using New Pay for Performance System	N/A	1	3*

**This represents the union and non-union employee groups for the Village. The Collective Bargaining Agreement for FPE lasts through FY17. This group will be added to the new system in FY18.*

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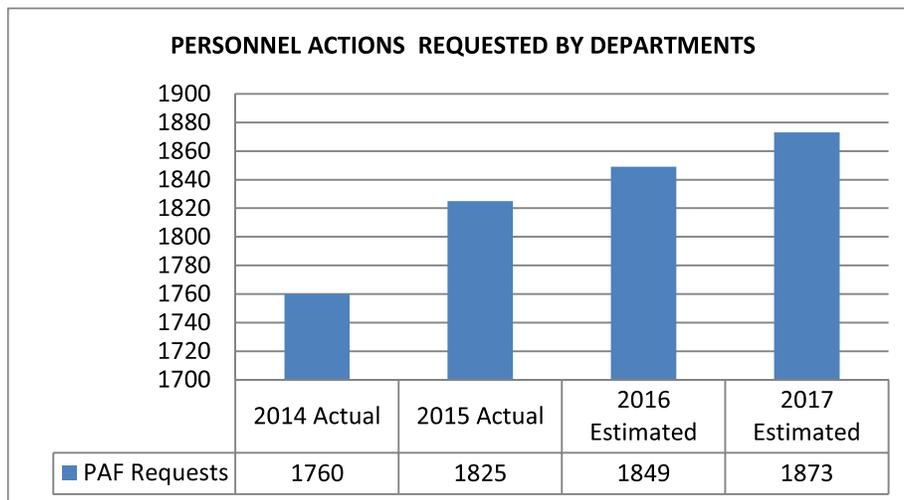
Human Resources

FY 2017

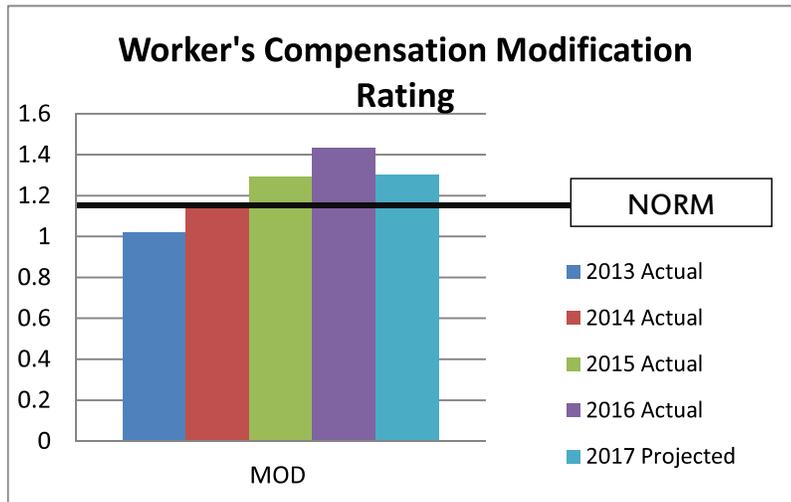
Departmental Workload Indicators

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

As referenced below, merit-based increases, payment of supplements, position changes, resignations, terminations, new-hires, re-hires, and reimbursements are all requested via the Personnel Action Form. The form provides the means for the various departments to request personnel action for their staff. For the first time in 2016 these personnel actions are being captured and tracked via the Village's Employee Information System.

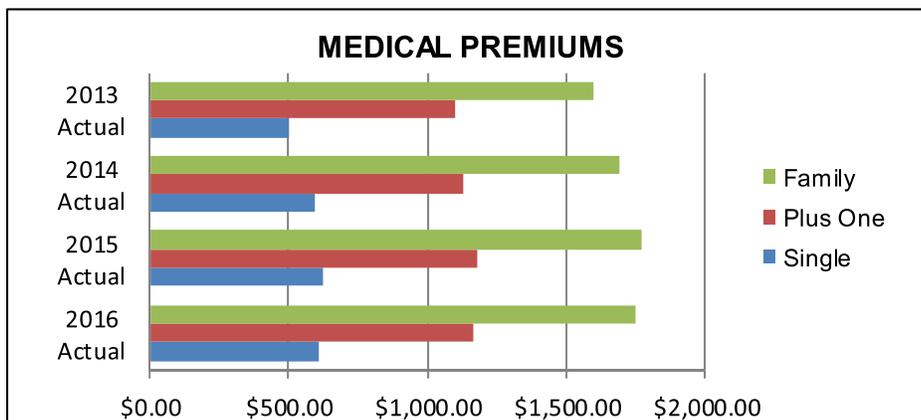


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Other Factors Monitored by Human Resources

As illustrated above, the Village's Workers' Compensation experience modification rating (MOD) has increased steadily since 2013, resulting in a premium increase. HR will continue to focus on safety training and programs for the coming year in order to assist in lowering Workers' Compensation costs

As a result of the costs mandated by the Affordable Care Act, medical premiums across the country have been increasing exponentially over the past several years. The Village will continue to promote wellness to help ensure a positive claims experience for Fiscal Year 2017.



Human Resources

FY 2017

Budget Summary

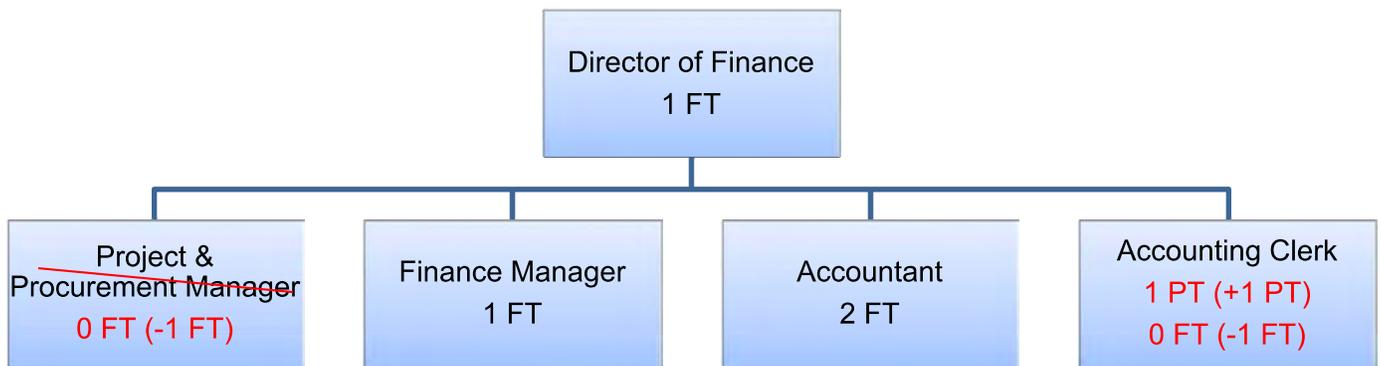
	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 279,235	\$ 242,172	15.30%	\$ 37,063	\$ 223,123	\$ 240,954
Operating						
Advertising	1,500	1,500	0.00%	0	471	50
Books, Publications & Subscriptions	2,816	2,351	19.78%	465	901	585
Conferences & Seminars	600	600	0.00%	0	1,604	510
Contractual Services	7,500	16,640	-54.93%	(9,140)	21,323	949
Employee Assistance Program	4,500	3,500	28.57%	1,000	3,059	6,117
Employee Physical Exams	8,369	8,369	0.00%	0	8,664	6,439
Employee Relations	30,000	30,000	0.00%	0	29,791	27,485
Materials & Supplies	3,200	3,000	6.67%	200	4,409	9,093
Memberships & Dues	1,548	1,457	6.25%	91	1,664	950
Postage	150	150	0.00%	0	74	42
Printing & Binding	700	700	0.00%	0	152	4
Professional Services	24,000	33,095	-27.48%	(9,095)	26,545	2,751
Travel & Training	6,400	2,975	115.13%	3,425	1,602	1,587
Uniforms	0	0	0.00%	0	195	0
Other Operating Costs	0	0	0.00%	0	0	0
Total Operating Costs	91,283	104,337	-12.51%	(13,054)	100,453	56,561
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 370,518	\$ 346,509	6.93%	\$ 24,009	\$ 323,577	\$ 297,515

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to the increase in personnel costs:

- In FY16, one part-time position was budgeted for 20 hours per week; In FY17 the hours for this position were increased to 30 hours per week which also resulted in health insurance costs due to the Affordable Care Act.

Finance	FY 2017
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Note: The Finance Director also oversees the following position:

- 1 FT Country Club Accounting Clerk

Note: The changes in this department are a result of transferring the Purchasing function to the Village Manager’s Department.

Summary	FY 2017	FY 2016	Change
Full-Time	5	7	-2
Part-Time	1	0	+1

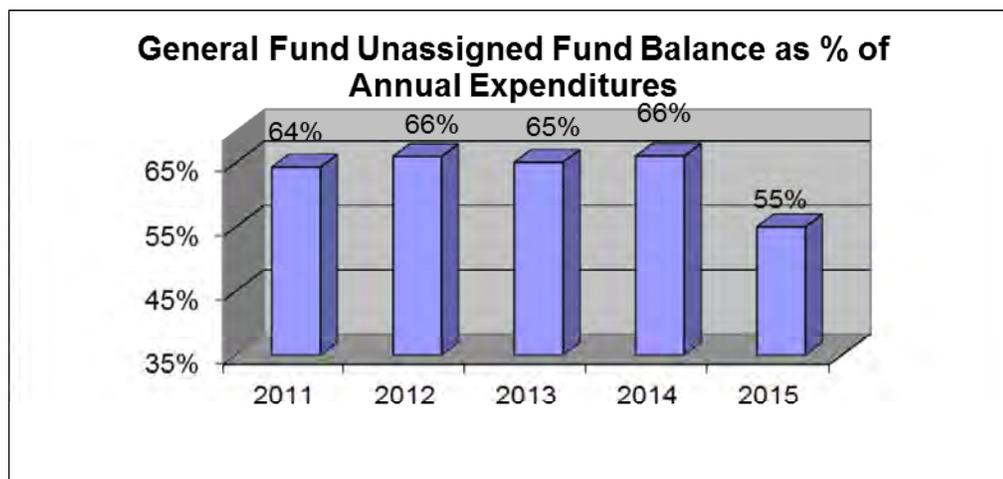
Mission Statement

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 28 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, 2015 is \$10.8 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 fourteen (14) different funds;
- Overseeing Village-wide grant compliance to ensure complete, accurate grant reporting;
- Overseeing the Village's Inventory Control operations;
- Supervising risk management for Property/Casualty & General Liability claims;
- Preparing, implementing and monitoring the Village's Annual Budget in accordance with all applicable federal, state and local requirements; and
- Coordinating and preparing the Annual Audit Report a/k/a CAFR (Comprehensive Annual Financial Report) with the Village Auditor.

Personnel Changes

The personnel/title changes for Fiscal Year 2016/2017 are:

- Addition of one (1) part-time Accounting Clerk position / Deletion of one (1) full-time Accounting Clerk position;
- Deletion of one (1) full-time Project & Procurement Manager position (*employee transferred to Purchasing Division*)

Current Year Accomplishments and New Initiatives

During Fiscal Year 2015/2016, 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 7th consecutive year [**previously this award had not been received since 1995**];
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 28th 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;
- Implemented a paperless payroll stub;
- Implemented an automated P-Card system in the MUNIS software by which data can be imported directly into the database vs. manual data entry;
- 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.

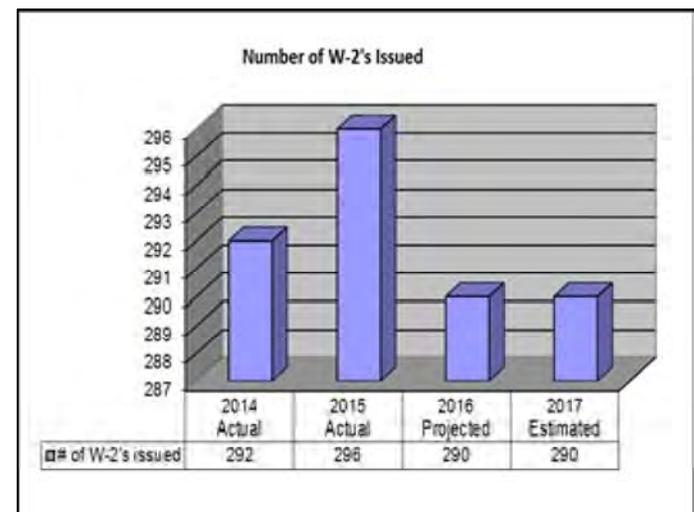
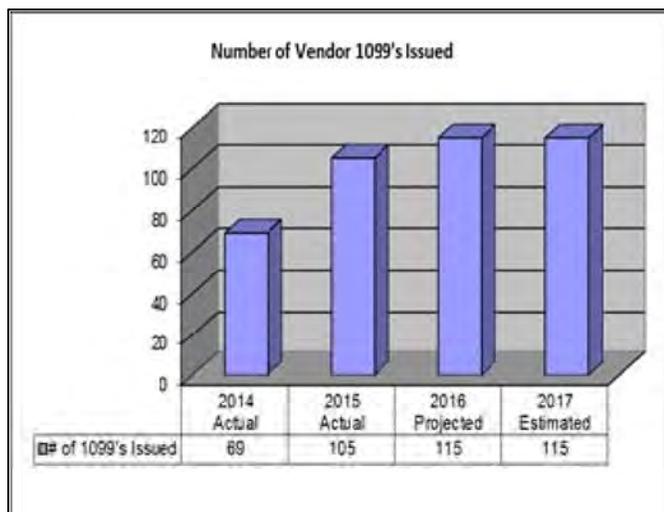
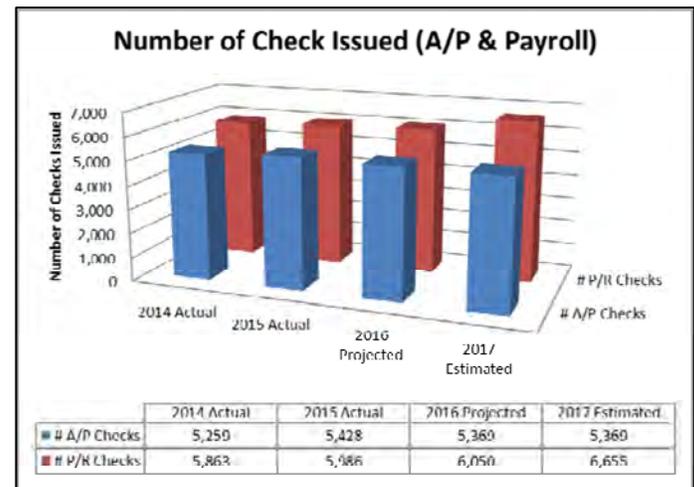
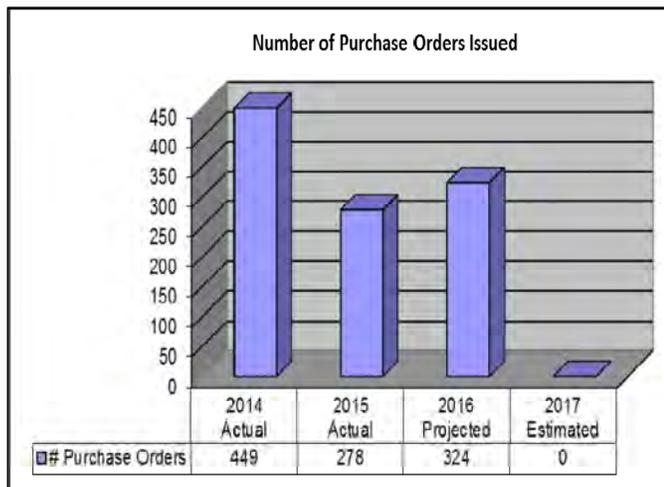
Performance Measures

Goals, Objectives, and Measures	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
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	5.71%	7.91%	8.0%
➤ 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 th of the preceding fiscal year	Yes	Yes	Yes

Departmental Workload Indicators

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Number of Purchase Orders issued	278	324	350
Number of Payroll Checks issued	5,986	6,050	6,655
Number of Accounts Payable Checks issued	5,428	5,369	5,369
Number of Accounts Payable Invoices processed	20,177	25,000	27,500
Number of 1099's issued	105	115	115
Number of W-2's issued	296	290	290
Number of Budget Amendments Processed	23	20	20
Number of Competitive Solicitations Issued	18	24	26
Number of Items sold through Gov Deals	79	25	25

The following charts illustrate some departmental workload indicators:



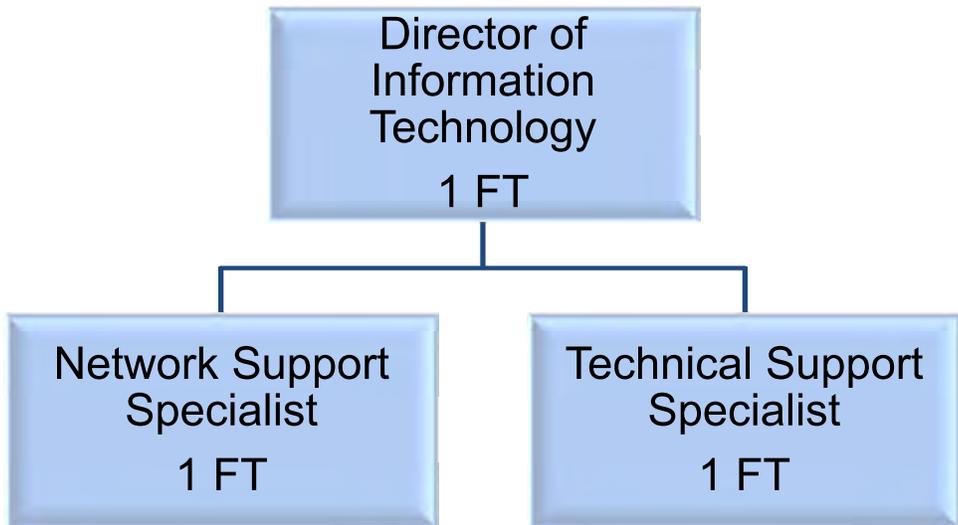
Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 532,781	\$ 724,911	-26.50%	\$ (192,130)	\$ 697,065	\$ 546,484
Operating						
Advertising	250	250	0.00%	0	179	100
Books, Publications & Subscriptions	300	300	0.00%	0	139	276
Conferences & Seminars	500	500	0.00%	0	120	50
Contractual Services	30,000	30,000	0.00%	0	23,954	21,658
Materials & Supplies	11,500	11,500	0.00%	0	11,257	15,134
Memberships & Dues	300	700	-57.14%	(400)	1,673	685
Postage	100	100	0.00%	0	83	120
Printing & Binding	4,000	4,000	0.00%	0	3,656	2,954
Professional Services	1,000	1,000	0.00%	0	1,708	27,157
Travel & Training	200	200	0.00%	0	53	0
Uniforms	0	0	0.00%	0	308	0
Other Operating Costs	0	0	0.00%	0	0	0
Total Operating Costs	48,150	48,550	-0.82%	(400)	43,130	68,134
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 580,931	\$ 773,461	-24.89%	\$ (192,530)	\$ 740,195	\$ 614,618

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to transferring the Purchasing function to the Village Manager's Department.

Information Technology	FY 2017
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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 Information Technology Department to provide excellent, secure infrastructure, effective and timely support, and innovation in the delivery of information technology products and services.

Service Levels Narrative

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

The IT Department provides Village residents with services such as online golf tee-time reservations, online registration for Parks and Recreation activities, and online public records requests. The IT Department is continuing its efforts to provide additional, convenient online services to our residents and business community through the design of an all new Village website. The new website will offer a full customer service portal for Village residents, including checking the status of building permits, reporting concerns and submitting payments for business tax receipts.

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

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

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

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

Personnel Changes

There are no personnel/title changes for Fiscal Year 2016/2017.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2015-2016, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Installation and training of License Plate Recognition cameras.
- Installation of key card access system at Village hall and Public Safety building.
- Virtualization software upgrade to version 6.0.
- Installation of new wireless network at Village Hall, Public Works, Public Safety and Library.
- Installation and design of electronic purchase order form in Munis.
- Installation of new ID card software for Human Resources.
- Installation of new network switches at all Village facilities for increased bandwidth and security features.
- Migration of Village domain to Windows 2012 R2.
- Installation of new backup and recovery solution for Village infrastructure.
- Installation and setup of surveillance cameras at Osborne Park.
- Wireless antenna installation at Country Club pool to pull up to the minute data from Pool pump room.
- Installation of new flat panel TV's in Village Council Chambers.
- Upgrade Munis Financial software to version 11.3.
- Updating of the Information Technology Policies and Procedures Manual to meet new FDLE requirements.
- Installation of high definition surveillance cameras at Anchorage Park storage lots.
- Implementation of intrusion detection system on Village network.
- Setup of 3 new Munis virtual servers.
- Successfully passing newly initiated Florida Department of Law Enforcement technical audit.
- New audio system in Public Safety multi-purpose room.
- New audio system in Library Obert room.
- Implementation of windows update and logging servers.
- Bluetooth ruggedized printers for all Police patrol units.

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 additional 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 Munis dashboard to streamline workflow in Village departments.
- b. Modernize all data closets at Village facilities.
- c. Installation of network monitoring software to actively monitor Village network resources to identify possible vulnerabilities.

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

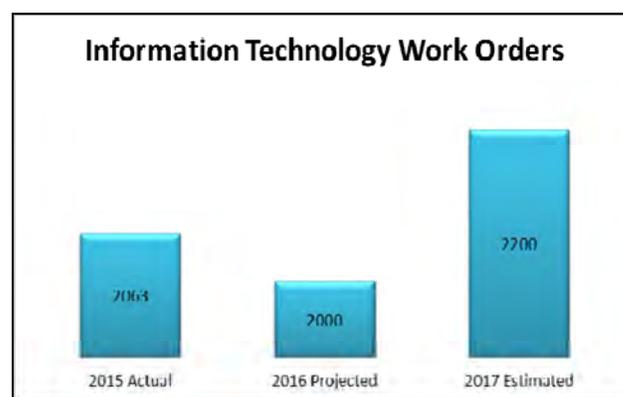
FY 2017

Performance / Workload Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Number of virus attacks on Village network	0	3	3
Virtualization of Village servers	10	16	22
Average number of yearly hits to Village website	58,990	85,000	100,000
IT Work Orders Completed	2,063	2000	2200



Village Website Hits: As shown above, the new Village Website has seen an 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 2015, the Information Technology Department completed 2,063 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. The Information Technology Department performs weekly quality assurance checks on servers, camera systems, and nightly backups.

Information Technology

FY 2017

Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$323,058	\$311,412	3.74%	\$ 11,646	\$ 260,281	\$ 303,034
Operating						
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	44,000	31,000	41.94%	13,000	98,077	7,790
Licenses & Fees	6,000	5,000	20.00%	1,000	3,413	0
Materials & Supplies	15,400	60,400	-74.50%	(45,000)	13,090	16,364
Memberships & Dues	0	0	0.00%	0	0	0
Postage	25	0	0.00%	25	10	0
Professional Services	6,000	6,900	-13.04%	(900)	44,322	7,130
Repairs & Maintenance	28,000	3,000	833.33%	25,000	1,707	1,652
Travel & Training	2,000	2,000	0.00%	0	0	816
Uniforms	0	0	0.00%	0	0	323
Other Operating Costs	0	0	0.00%	0	25	25
Total Operating Costs	101,425	108,300	-6.35%	(6,875)	160,645	34,100
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$424,483	\$419,712	1.14%	\$ 4,771	\$ 420,926	\$ 337,134

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 FY17 budget includes:

- An anticipated salary increase of 3.75% from performance-based merit increases for non-union personnel;
- An overall decrease in materials and supplies as compared to FY16 which included a one-time purchase of networking switches and hardware;
- An increase in repairs & maintenance to allow for the wireless camera system upgrade.

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 2017

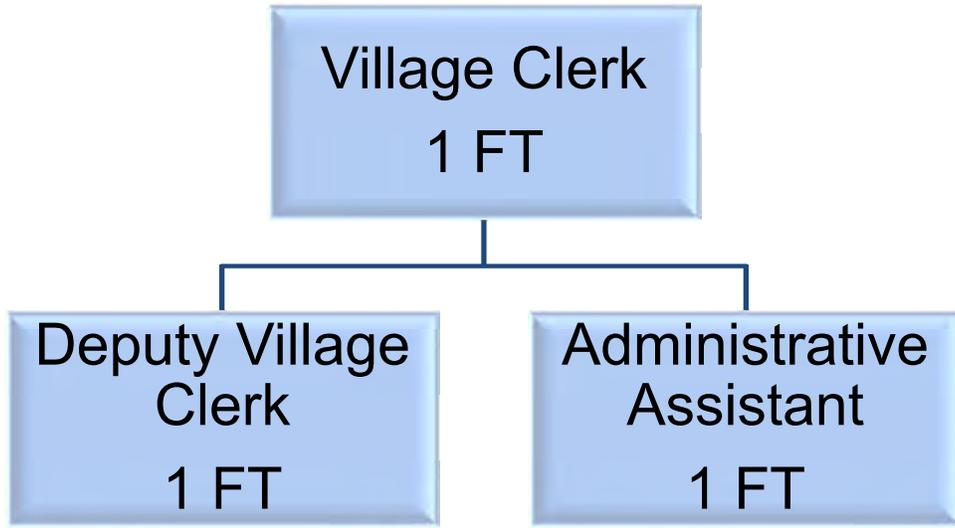
Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Operating						
Legal Services-Village Attorney	\$125,000	\$105,000	19.05%	\$ 20,000	\$ 104,084	\$ 99,642
Legal Services-Special	10,000	10,000	0.00%	0	14,500	13,526
Legal Services-Labor	25,000	25,000	0.00%	0	19,815	19,610
Materials & Supplies	0	0	0.00%	0	524	0
Total Operating Costs	160,000	140,000	14.29%	20,000	138,923	132,778
Total Expenses	\$ 160,000	\$ 140,000	14.29%	\$ 20,000	\$ 138,923	\$132,778

Explanation of Increase / (Decrease):

The increase in total expenses is due to the hourly rate increase for the Village Attorney.

Village Clerk	FY 2017
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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;
- Notary public services;
- Implementation of Council special events, such as the Advisory Board Dinner and Palm Beach County League of Cities board and general membership 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.

In 2016, the incumbent councilmembers in Groups 1, 3, and 5 were unopposed; therefore, each member was re-elected to a two-year term as follows: Robert Gebbia, Group 1, Darryl Aubrey, Group 3, and Mark Mullinix, Group 5. Registered voters in North Palm Beach increased from 9,896 in May 2015 to 10,952 in May 2016. The next municipal election will be held on March 14, 2017.

Personnel Changes

There are no personnel/title changes for Fiscal Year 2016/2017.

Current Year Accomplishments and New Initiatives

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

- Enhanced communication with residents by improving and continuously updating 54 pages of content on the new website related to Council, Clerk, Elections, Advisory Boards, Public Hearings, Ordinances, Public Records, and Community Calendars.
- Issued public meeting notices, promoted special events, and publicized volunteer opportunities through Facebook in order to reach additional residents.
- 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.
- Provided information on municipal elections, the Presidential Preference Primary, primary and general elections through the newsletter and website. Advertised elections on the slideshow and Facebook. Election information provided on the website included qualifying, candidates, and links to voter registration, early voting, absentee ballots, sample ballots, etc.
- Promoted volunteers and public participation with member profiles, articles, and photos in the Newsletter, including options to assist with special events such as the Anchorage Aweigh Fishing Tournament and International Coastal Cleanup; recognized the service of advisory board members at Council meetings and during National Volunteer Week; and coordinated the annual Advisory Board Dinner.
- Implemented the Local History Interview Questionnaire as a fillable form on the website to encourage residents to share their memories of North Palm Beach.
- 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.
- Recruited participants for the Heritage Day Parade, including the Palm Beach County Municipal Clerks Association (PBCMCA), organized the PBCMCA entry and participated in the parade; and coordinated the parade Grand Marshals – three former North Palm Beach Mayors, who were honored for their service and in recognition of the Village's 60th Anniversary.
- The Deputy Village Clerk served as President of the Palm Beach County Municipal Clerks Association, and gained valuable experience pertinent to the duties of the Clerk's office.
- The Village Clerk achieved the designation of Master Municipal Clerk, which is awarded by the International Institute of Municipal Clerks.

continued on next page

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:

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

Objectives:

- a. Review, reformat, and update Clerk's office policies and procedures.
- b. Create a more comprehensive Orientation Guide for elected officials.
- c. Review and update the Boards and Committees Handbook.

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, Village Hall slideshow, website, and social media.
- c. Recognize volunteers at Council meetings and special events.
- d. Provide information on public service options in the areas of recreational activities, leisure services, and clerical assistance.

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.

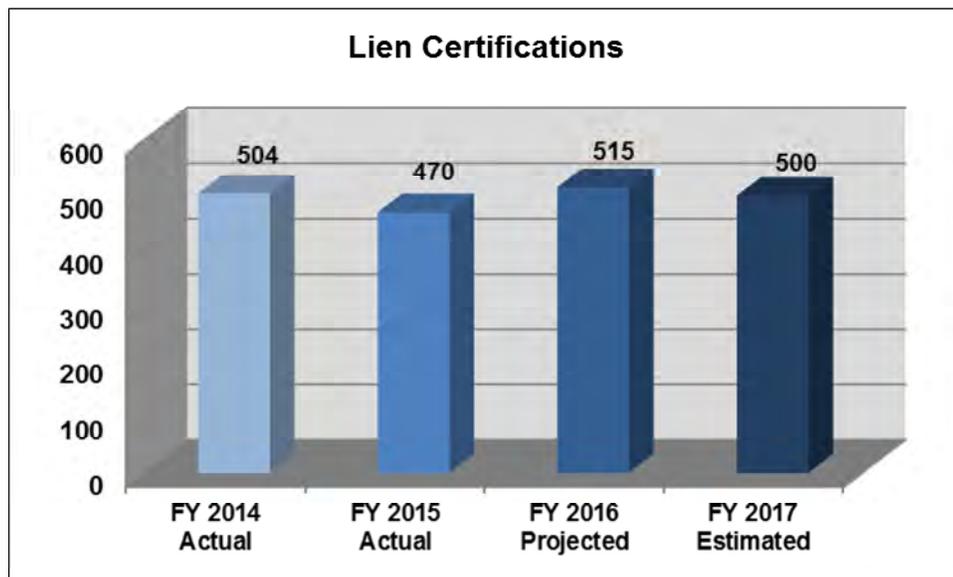
Objectives:

- a. Work with IT 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. Review website statistics in order to measure the effectiveness of communications and gauge resident's level of interest in, and use of, online resources.
- c. 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.
- d. Issue public notices on Facebook in addition to traditional, legally-required methods.
- e. Review, reformat, and update the Village Guide to Services.

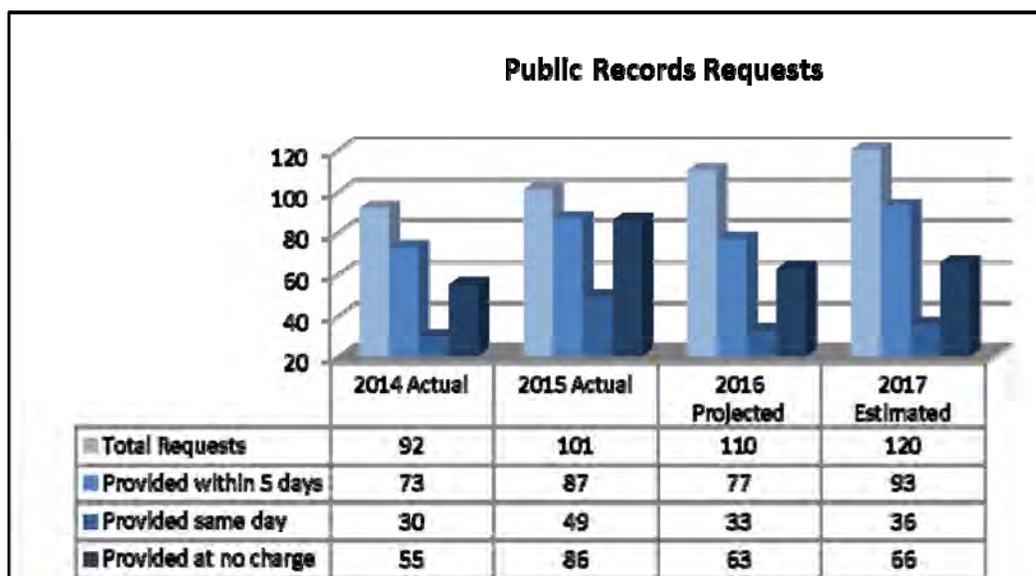
Performance / Workload Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
<u>Council Meetings:</u> Regular Session	21	22	21
Workshop Session	15	10	12
Special Session	4	8	6
Budget Workshop	7	8	9
Total Ordinances	21	15	24
Code Amendment ordinances	11	5	12
Total Resolutions	91	89	84
Resolutions approving contracts, leases, or agreements	40	48	32
Code Enforcement Special Magistrate Hearings	7	10	10
Code Enforcement case files prepared	45	55	50
Code Enforcement liens recorded	12	20	15
Code Enforcement liens released	11	12	10
Newsletter articles, Website/Facebook/Lobby postings promoting volunteers and publicizing volunteer opportunities	60	70	75
Applications and inquiries received regarding Village boards and/or public service options	16	18	20
Percentage of public records provided within five (5) business days of receipt of request	86.14%	77.77%	77.50%
Percentage of public records provided the same day as requested	48.51%	30%	30%
Percentage of public records provided at no charge to requestor	85.15%	57.27%	55%

Website Subscriber Data	FY 2016 effective 10/1/15	FY 2016 effective 9/16/16
AGENDAS Village Council and Advisory Boards	95 subscribers total for 10 Agendas <u>Top Five</u> 1. Council Regular Session..... 15 2. Planning Commission 14 3. Council Workshop Session..... 13 4. Recreation Advisory Board 11 Waterways Board..... 11 5. Golf Advisory Board 10	208 subscribers total for 12 Agendas <u>Top Five</u> 1. Council Regular Session38 2. Council Workshop Session31 3. Planning Commission27 4. Waterways Board26 5. Golf Advisory Board25
CALENDARS Village Council Advisory Boards Depts/Events	226 subscribers total for 16 Calendars <u>Top Five</u> 1. NPB Country Club..... 38 2. Recreation Events 33 3. Parks & Recreation 29 4. Village Council 19 5. Library Events 18	448 subscribers total for 17 Calendars <u>Top Five</u> 1. NPB Country Club77 2. Recreation Events71 3. Parks & Recreation.....60 4. Village Council.....37 5. Library Events36



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



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

Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Salary:						
Total Salary & Benefits	\$ 324,059	\$ 301,351	7.54%	22,708	\$ 293,214	\$ 286,544
Operating						
Books, Publications & Subscriptions	35	35	0.00%	0	22	22
Conferences & Seminars	650	925	-29.73%	(275)	0	300
Contractual Services	5,000	4,000	25.00%	1,000	3,408	4,547
Election Expense	22,000	22,000	0.00%	0	45,905	826
Materials & Supplies	3,500	3,400	2.94%	100	3,922	1,671
Memberships & Dues	605	575	5.22%	30	602	465
Printing & Binding	600	600	0.00%	0	256	477
Professional Services	100	100	0.00%	0	65	33
Special Events	0	1,000	-100.00%	(1,000)	0	0
Support Our Troops	0	0	0.00%	0	0	0
Travel & Training	1,920	1,320	45.45%	600	341	922
Uniforms	100	0	0.00%	100	0	0
Other Operating Costs	950	950	0.00%	0	1,426	827
Total Operating Costs	35,460	34,905	1.59%	555	55,947	10,091
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 359,519	\$ 336,256	6.92%	\$ 23,263	\$ 349,161	\$ 296,636

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to the increase in personnel costs:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel;
- A change in insurance coverage for an employee who previously opted out of the health plan.

General Services – Village Hall

FY 2017

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 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Operating						
Historian	\$ 0	\$ 0	0.00%	\$ 0	\$ 399	\$ 43
Materials & Supplies	9,900	9,700	2.06%	200	5,952	9,525
Newsletter	44,000	40,000	10.00%	4,000	39,559	32,603
Postage	35,000	35,000	0.00%	0	22,311	22,778
Rental	6,268	8,268	-24.19%	(2,000)	6,082	5,708
Repairs & Maintenance	1,245	1,020	22.06%	225	46,447	325
Utilities	22,625	36,644	-38.26%	(14,019)	33,971	32,983
Other Operating Costs	80	80	0.00%	0	0	0
Total Operating Costs	119,118	130,712	-8.87%	(11,594)	154,720	103,965
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 119,118	\$ 130,712	-8.87%	\$ (11,594)	\$154,720	\$103,965

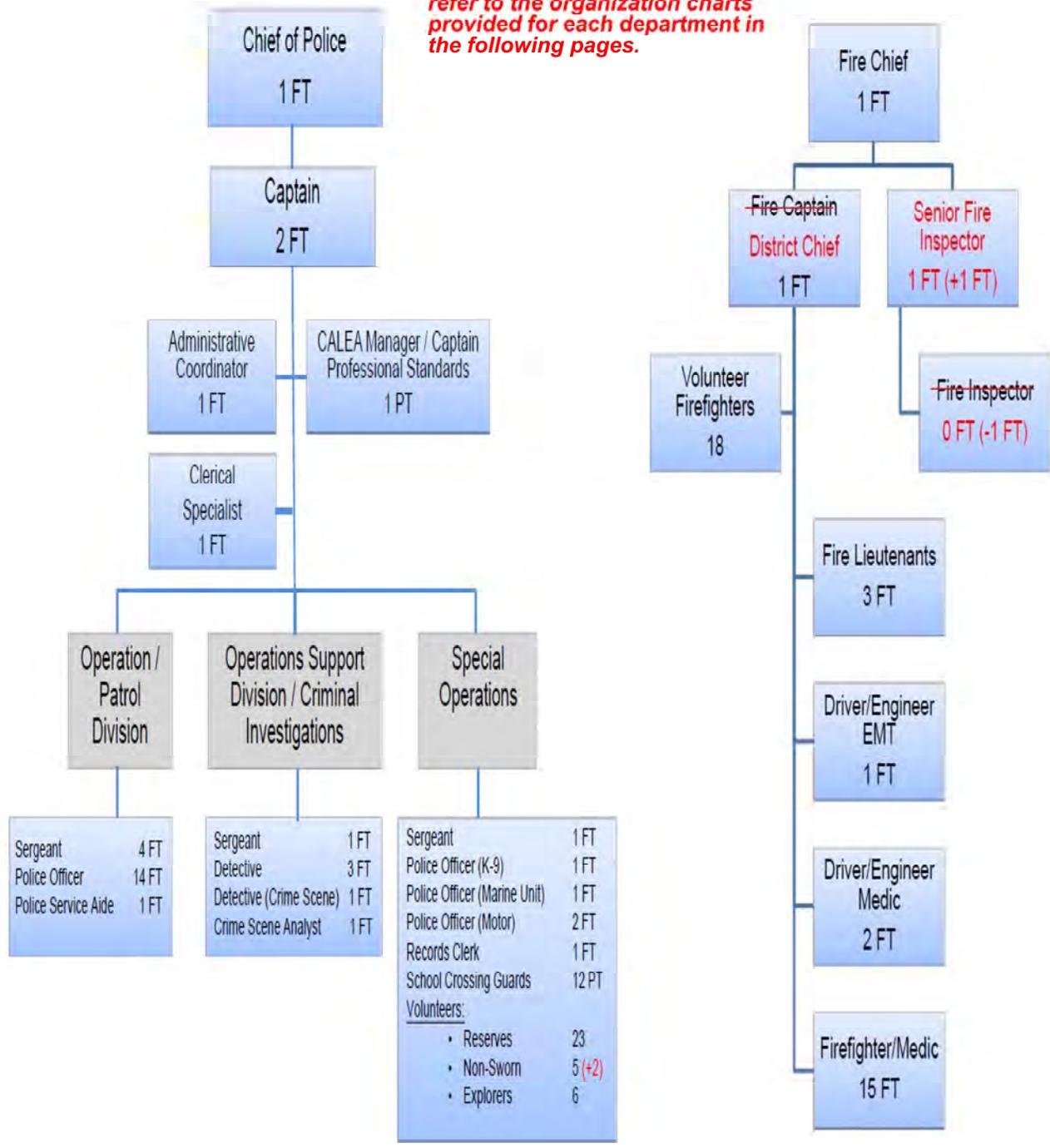
Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to a decrease in operating costs for electricity:

- Following the completion of an energy audit, Public Works began a project to reduce the overall operating expense for electricity for each building. This was accomplished through the installation of energy conserving components such as LED lighting, occupancy sensors and time-of-use control clocks.

Public Safety (Combined) **FY 2017**

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	60	60	No Change
Part-Time	13	13	No Change
Volunteers	52	50	+2

Public Safety (Combined)

FY 2017

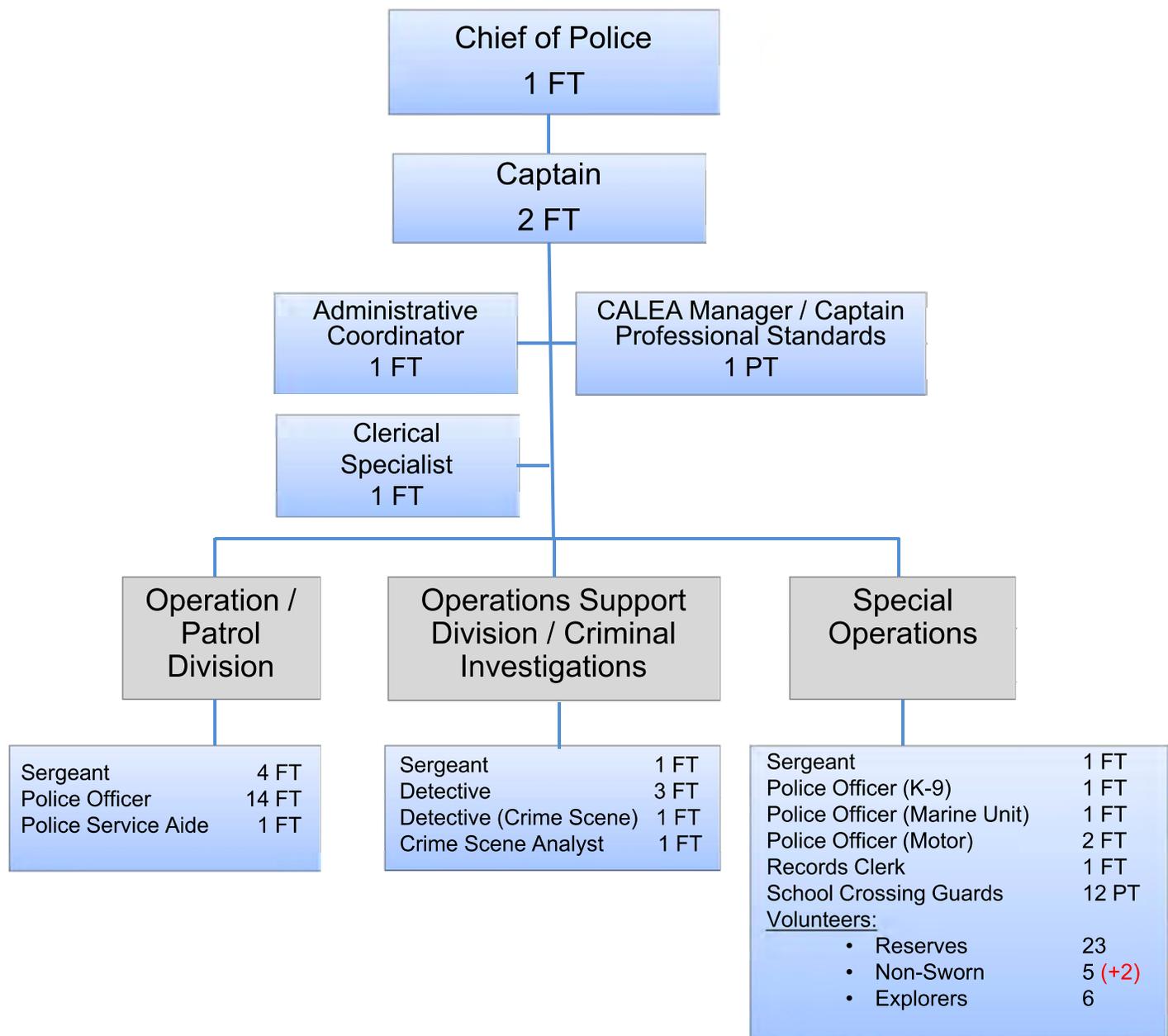
Budget Summary

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Personnel						
Total Salary & Benefits	\$ 7,377,573	\$ 7,270,902	1.47%	\$ 106,671	\$ 7,650,528	\$7,983,270
Operating						
Advertising	180	150	20.00%	30	25	349
Books, Publications & Subscriptions	2,150	2,095	2.63%	55	1,771	1,567
Conferences & Seminars	600	600	0.00%	0	930	680
Contractual Services	505,013	437,347	15.47%	67,666	399,882	45,677
Employee Relations	2,000	1,500	33.33%	500	1,585	1,540
Gas, Oil & Lubricants	149,600	148,772	0.56%	828	115,961	146,426
Law Enforcement Trust (Operating)	0	0	0.00%	0	4,000	4,000
Licenses & Fees	11,666	8,666	34.62%	3,000	10,241	7,238
Materials & Supplies	237,820	199,784	19.04%	38,036	153,562	138,148
Memberships & Dues	4,275	4,275	0.00%	0	2,684	2,081
Postage	1,738	1,600	8.62%	138	1,341	1,244
Printing & Binding	4,350	3,800	14.47%	550	3,549	3,020
Professional Services	25,400	15,400	64.94%	10,000	15,597	15,685
Rental	23,350	24,200	-3.51%	(850)	18,647	16,442
Repairs & Maintenance	115,500	164,863	-29.94%	(49,363)	92,519	57,070
Travel & Training	68,110	60,360	12.84%	7,750	46,196	38,796
Uniforms	61,000	57,000	7.02%	4,000	51,318	45,787
Utilities	98,507	100,604	-2.08%	(2,097)	97,398	107,135
Other Operating Costs	80	80	0.00%	0	0	10,235
Total Operating Costs	1,311,339	1,231,096	6.52%	80,243	1,017,205	643,120
Capital						
Capital Outlay	0	0	0.00%	0	16,640	0
Total Expenses	\$ 8,688,912	\$ 8,501,998	2.20%	\$ 186,914	\$ 8,684,373	\$8,626,390

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 2017



Summary	FY 2017	FY 2016	Change
Full-Time	36	36	No Change
Part-Time	13	13	No Change
Volunteers	34	32	+2

Mission Statement

It is the mission of the Police Department to provide the highest quality of police services by maintaining respect for individual rights and human dignity and by empowering residents and the community to work in partnership with the goal of improving the quality of life within the Village of North Palm Beach.

Service Levels Narrative

The Police Department consists of thirty-one (31) sworn law enforcement officers, a Records Clerk, a Clerical Specialist, a Police Service Aide, a Crime Intelligence Analyst and an Administrative Coordinator. The Department currently has thirteen (13) part-time personnel (one who serves as the CALEA Manager/Captain of Professional Standards and twelve (12) School Crossing Guards). There are twenty three (23) Reserve Officers and five (5) non-sworn volunteers. Patrol officers work a twelve-hour shift schedule and Records and Administration personnel work an eight hour shift, with a minimum staffing requirement to provide appropriate law enforcement coverage.

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

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

The Police Department consists of three (3) divisions:

- Operations/Patrol Division,
- Operations Support/Criminal Investigations Division, and
- Special Operations

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

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

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

The Village of North Palm Beach, known as a boating community, has a number of waterways within its jurisdiction. Since the Village borders Lake Worth, the Intracoastal Waterway and Earman River, a Marine Unit is deployed to provide for the safety of the boating public and to investigate any marine-related issues.

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

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

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

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

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

In April 2014, the North Palm Beach Police Department completed the second national re-accreditation on-site assessment. The Department was re-accredited for the third term at the July 2014 Commission Conference.

The Police Department continued to participate in the re-accreditation process, which began six (6) years ago after receiving the initial accreditation in 2008. The accreditation core team continued the daunting challenge of reviewing and ensuring compliance with all policies as well as completing inventories and task analyses to bring the Department into compliance with the high standards set by CALEA.

By choosing to be accredited through CALEA, the Police Department voluntarily accepted the challenge to meet the most rigorous set of standards designed for law enforcement in the United States. The Police Department agreed to meet all the standards applicable to the largest size agency defined by CALEA and to prove compliance with those standards on a continual basis through documentation and inspection. Inspections occur both internally and every three (3) years by a team of law enforcement professionals selected by CALEA from non-bordering jurisdictions. CALEA standards apply to patrols, investigations, administration, crime prevention, property and evidence, the Reserves, the Explorers programs, and all other areas of police operations.

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 six (6) participants.

Police Reserve Program

The Reserve program is established for Florida Certified Law Enforcement Officers who have an interest in serving this community as part of the North Palm Beach Police Department. The program currently has twenty three (23) Reserve Officers, with openings for an additional nine (9) officers.

Volunteers in Policing

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

Security Surveys/Home and Business

The Department's specially trained Community Policing/Crime Prevention staff offer free residential and business security surveys to reduce the chances of a break-in at a residence or business. The officer provides tips about door locks, alarm systems; lighting, landscaping, and other areas that may help prevent the property owner from becoming a victim. The Department completed twelve (12) security surveys in 2015.

Trespass Program

This program allows business owners to sign an affidavit giving consent for public safety officers to act as an agent, thereby giving them the authority to request people to vacate the premises. After the affidavit is signed, the owner installs (at their own expense) specifically worded "No Trespass" signs in visible locations. Police Officers must advise persons found on the premises that failure to leave the area may result in arrest. Currently there are forty four (44) properties involved in this program.

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

The C.A.T. program is used to deter auto theft. Upon registration (including proof of vehicle ownership and driver's license), the vehicle owner signs a consent form authorizing Public Safety Officers to conduct a traffic stop on their vehicle if the vehicle is being operated between the hours of 1:00 A.M. and 5:00 A.M. A yellow C.A.T. sticker is placed on the rear window, notifying Police Officers of participation in the program. Currently there are one hundred and eighty-five (185) participants enrolled in the C.A.T. program.

Alert Program

Crime and information bulletins are distributed to residents and business owners to notify them of current crime trends and prevention strategies. The philosophy is to create an atmosphere of awareness that reduces the chances of residents and business owners becoming victims of crime. This prevention strategy is accomplished by a park, walk, and talk technique and by distributing flyers, faxes, and e-mails. The Department distributed twenty five hundred (2,000) flyers in 2015.

Cell Phones to Seniors

Cell phones are collected and then distributed to senior citizens throughout the area for emergency use. The Department distributed thirteen (13) cell phones in 2015.

Gun Lock Program

Free gun locks are provided to residents to keep their homes safe through secured firearms. The Department distributed three hundred (300) gun locks in 2015.

Crime Prevention Meetings

Officers' conduct crime prevention meetings throughout the community to learn and discuss what problems may be occurring and ways to help one another combat crime. This is an open dialogue between all parties involved in hopes of finding solutions to issues. This program also helps to organize neighborhoods into Crime Watch groups. The Department conducted two hundred and seventy five (275) meetings in 2015.

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 eleven (11) meetings throughout 2015.

Safety Awareness Training Seminars

The concept behind Safety Awareness training is to empower individuals and to encourage them to work as a team with police officers. Participants are taught how crime prevention relates to them and how to anticipate and recognize their crime-risk potential. Citizens are educated and provided information on a variety of topics, including personal safety, child safety, internet safety, gun safety, identity theft, and how to protect their home and vehicle from burglary. The Department conducted twenty six (26) seminars in 2015.

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 in 2015.

Child Identification Program

This program is designed to promote the safety of children by focusing on prevention strategies. The equipment allows the capture of a child's contact data, medical information, photograph and fingerprints. This allows law enforcement to provide quick and accurate response in the event of a crisis. A total of two hundred and fifty (200) children were fingerprinted in 2015.

SmartWater Program

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

Personnel Changes

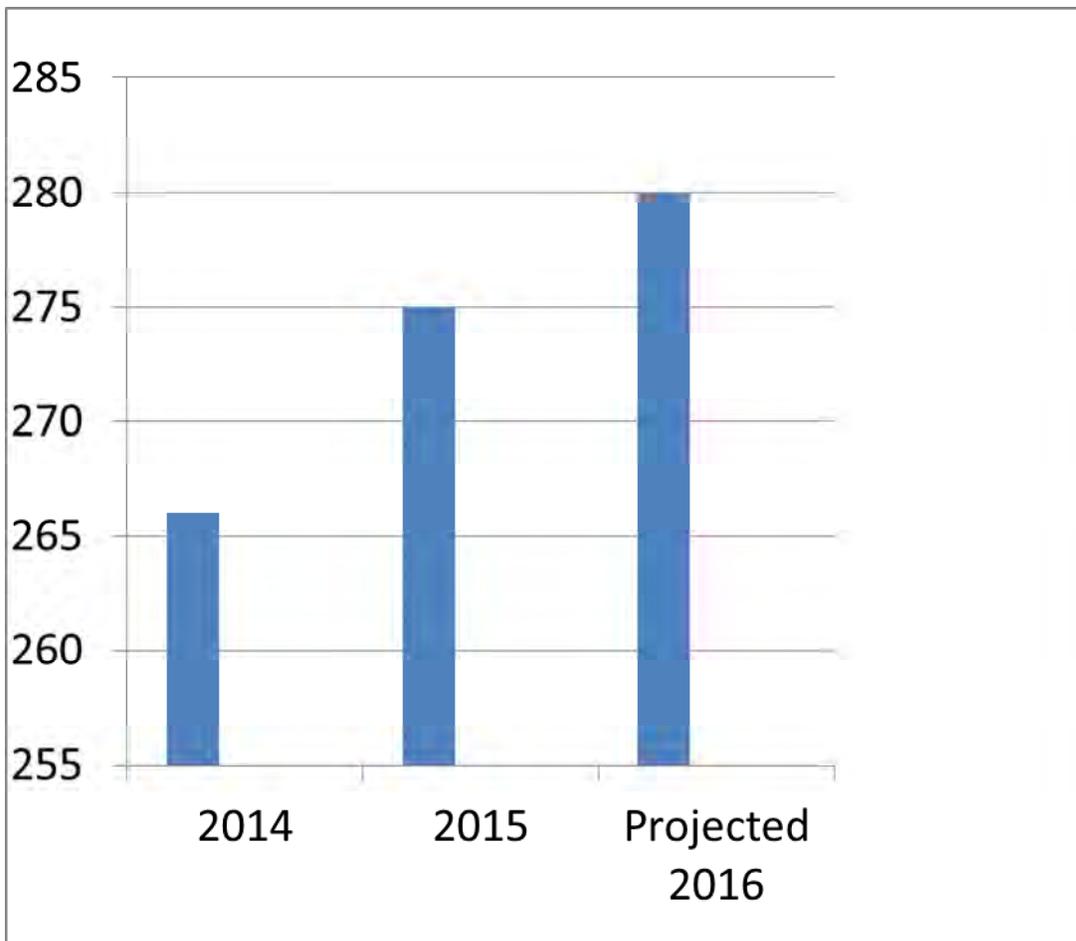
The personnel/title changes for Fiscal Year 2016/2017 are:

- Addition of two (2) non-sworn volunteers

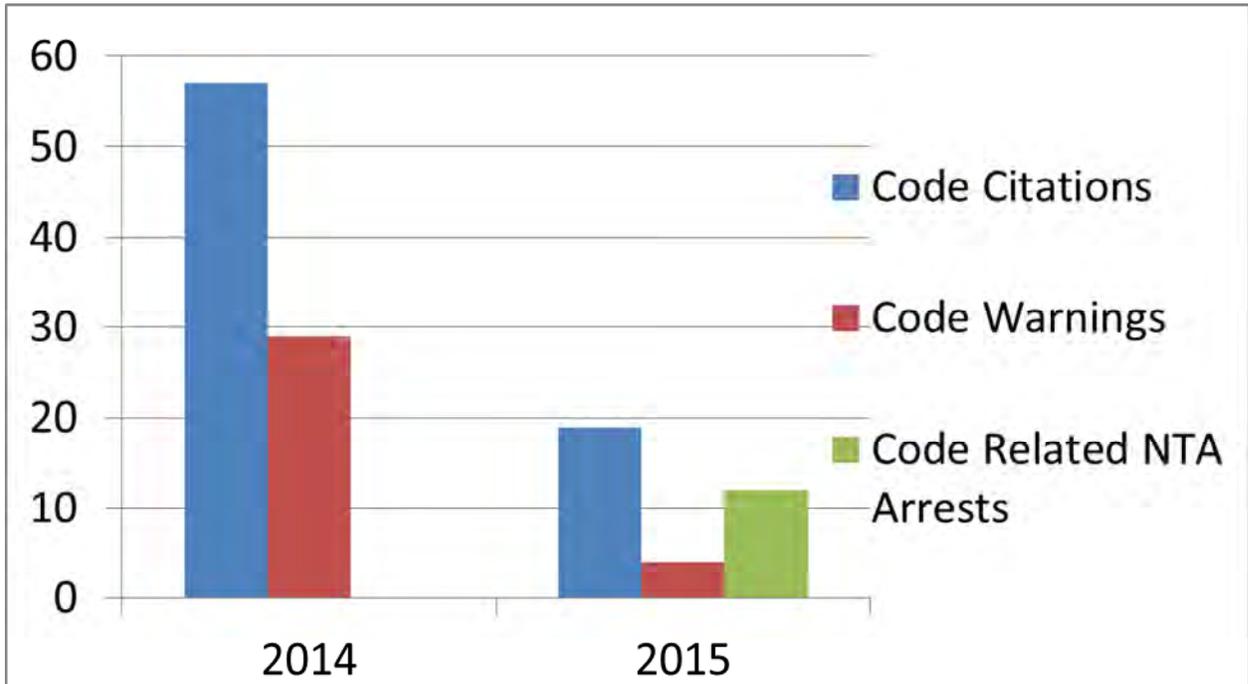
Current Year Accomplishments and New Initiatives

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

- Increased community participation/meetings:



- Increased code enforcement actions:



There were no Code related NTA arrests reported in 2014.

ANNUAL REPORT INFORMATION

- Transitioned its CAD, dispatch and 911 functions to the North County Dispatch Center (NCDC).
- Established Transitional Neighborhood Teams (TNT) consisting of a captain, two (2) sergeants, two (2) detectives, a K-9 Officer, eight (8) police officers and a code enforcement officer working part-time towards the goal of addressing those transitional neighborhoods identified through crime trends and quality of life issues as being at-risk portions of the community.
- Addressed Section 8 housing fraud in partnership with HUD and the County housing authority, yielding positive results in removing felons from the NPB community.
- Increased traffic enforcement in targeted transitional neighborhoods, leading to other 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.

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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. Maintain ratio of UCR Part I crimes reported at current clearance rate.
- b. Enhance traffic safety for Village residents through education and enforcement efforts to reduce crashes.
- c. Maintain participation with community groups through meetings, events, and resident participation.
- d. Focus on transitional neighborhoods, using both community policing philosophies and transitional neighborhood team initiatives to reduce crime and improve the quality of life.
- e. Pursue a Pedestrian and Bicycle Safety Enforcement Grant to aid in funding the project to improve pedestrian and bicycle safety through education and enforcement.
- f. 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.
- b. Increase business outreach through directed patrols and business closing programs.
- c. Continue educational efforts with Village residents on code requirements with emphasis on quality of life issues.
- d. License Plate Reader's installed to reduce criminal activity and to assist in enforcement and apprehension.

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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. 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.

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Police

FY 2017

Performance / Workload Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Community Policing Contacts	992	1,023	1,100
Enforcement Contacts	4,433	5,471	5,500
Number of code compliance issues	200	150	130
Increase number of warnings issued for traffic stops	1,675	1,700	1,715
Reduce traffic crash reports	302	296	291

NORTH PALM BEACH CRIME STATISTICS

	2014 Jan - Dec	2015 Jan - Dec	-/+	% Change	Actual Cases
Murder	0	0	0	0.0%	0
Sexual Assault	4	1	-3	-75%	1
Robbery	5	1	-4	-80%	1
Aggravated Assault	10	9	-1	-10%	9
Stolen Vehicle	20	14	-6	-30%	14
Burglary to Residence	59	27	-32	-54%	27
Burglary Non- Residence	16	10	-6	-38%	10
Burglary to Vehicle	58	50	-8	-14%	50
Theft	136	85	-51	-38%	85
TOTALS:	308	197	-111	-36%	197
Arrests:	264	278	10	4%	278

Police

FY 2017

Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 4,252,008	\$ 4,195,098	1.36%	\$ 56,910	\$4,606,274	\$5,212,652
Operating						
Advertising	180	150	20.00%	30	25	349
Books, Publications & Subscriptions	700	700	0.00%	0	516	401
Conferences & Seminars	600	600	0.00%	0	930	680
Contractual Services	468,813	407,347	15.09%	61,466	366,673	18,414
Employee Relations	2,000	1,500	33.33%	500	1,585	1,540
Gas, Oil & Lubricants	118,000	118,000	0.00%	0	98,146	124,196
Law Enforcement Trust (Operating)	0	0	0.00%	0	4,000	4,000
Licenses & Fees	8,166	8,166	0.00%	0	8,479	6,360
Materials & Supplies	174,920	133,684	30.85%	41,236	102,014	81,799
Memberships & Dues	3,000	3,000	0.00%	0	1,780	1,257
Postage	150	150	0.00%	0	125	122
Printing & Binding	3,500	3,000	16.67%	500	3,145	2,537
Professional Services	10,000	0	0.00%	10,000	0	0
Rental	20,600	21,450	-3.96%	(850)	16,791	15,146
Repairs & Maintenance	68,000	65,000	4.62%	3,000	53,475	46,186
Travel & Training	38,500	30,500	26.23%	8,000	24,510	20,817
Uniforms	32,000	28,000	14.29%	4,000	26,138	23,025
Utilities	13,300	11,434	16.32%	1,866	11,430	10,980
Other Operating Costs	0	0	0.00%	0	0	0
Total Operating Costs	962,429	832,681	15.58%	129,748	719,759	357,810
Capital						
Capital Outlay	0	0	0.00%	0	16,640	0
Total Expenses	\$ 5,214,437	\$ 5,027,779	3.71%	\$ 186,658	\$5,342,673	\$5,570,463

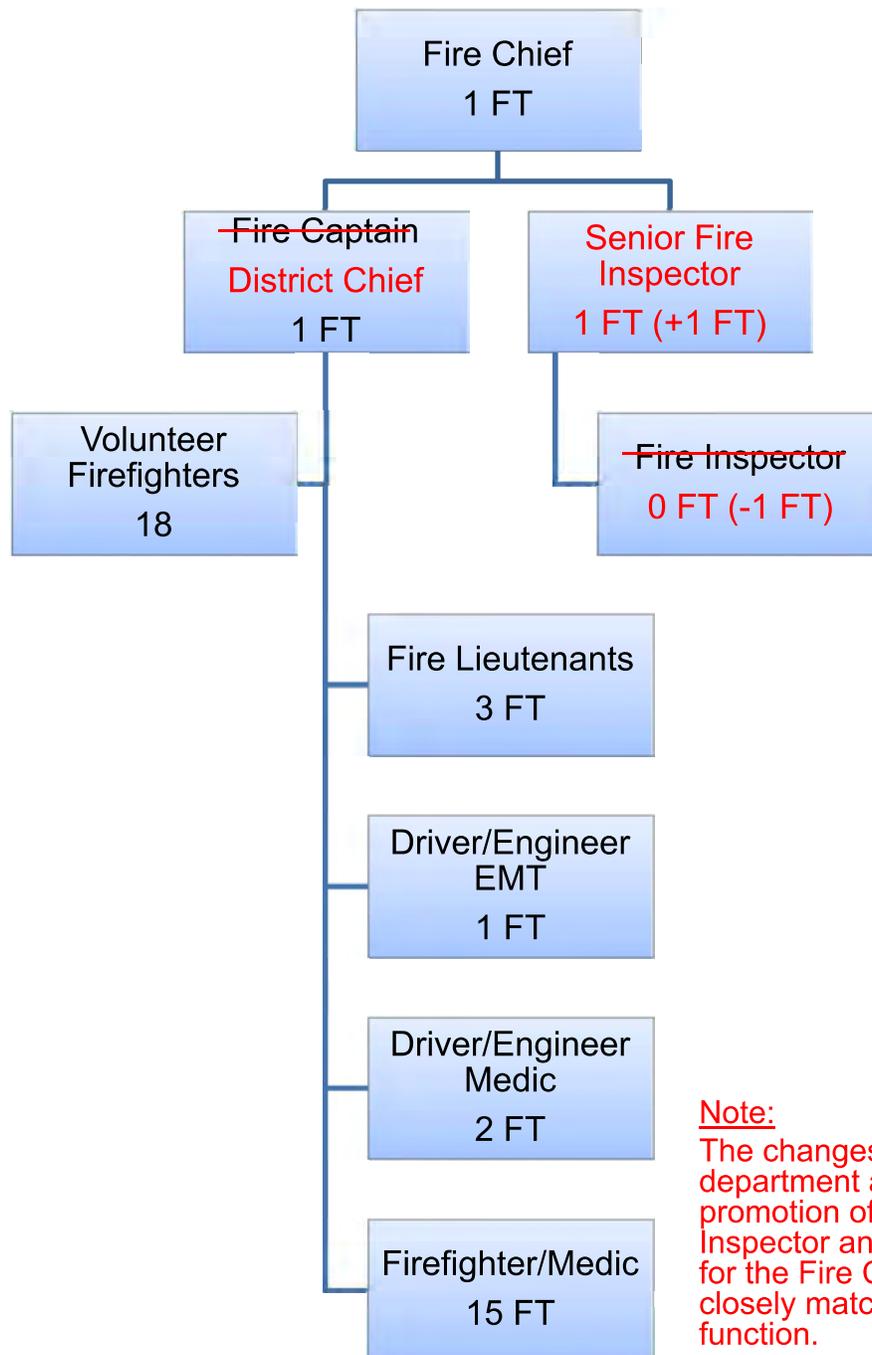
Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor being operating costs. The FY17 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;
- An increase in contractual services is primarily for the increase in the contract for dispatch operations;
- An overall increase in materials and supplies is to allow for additional computer equipment & supplies and additional safety equipment & supplies;
- The increase in professional services for FY17 reflects budgeted expenses based on FY16 trends.

Fire Rescue

FY 2017

**Note:**

The changes in this department are a result of a promotion of the Fire Inspector and a title change for the Fire Captain more closely matching the job function.

Summary	FY 2017	FY 2016	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 or EMTs and eighteen (18) volunteers.

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

The 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. 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 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

Personnel/title changes for Fiscal Year 2016/2017 are as follows:

- Addition of one (1) full-time District Chief position / Deletion of one (1) full-time Fire Captain position;
- Addition of one (1) full-time Senior Fire Inspector position / Deletion of one (1) full-time Fire Inspector position

Current Year Accomplishments and New Initiatives

During Fiscal Year 2015/2016, the Fire Rescue Department achieved the following new initiatives and goals for improvement:

- Recertified all personnel in Pediatric Advanced Life Support (PALS).
- Served as a host location for the annual countywide Hands-only CPR training event.
- Replaced thirteen-year old ambulance with a modern rescue/ambulance.
- Received an EMS Grant to purchase a power load system for our new rescue.
- Implement new merit-based employee evaluation program.
- Improved fire inspection office; added inside store room.
- Updated & implemented Health & Safety Plan.
- Resurface fire bay floor.
- Enacted the second 10-year Tri-Party Emergency Services Agreement between Palm Beach Gardens, Palm Beach County and the Village.
- 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.

Fire Rescue

FY 2017

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.

Council Goal:

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

Department Goal:

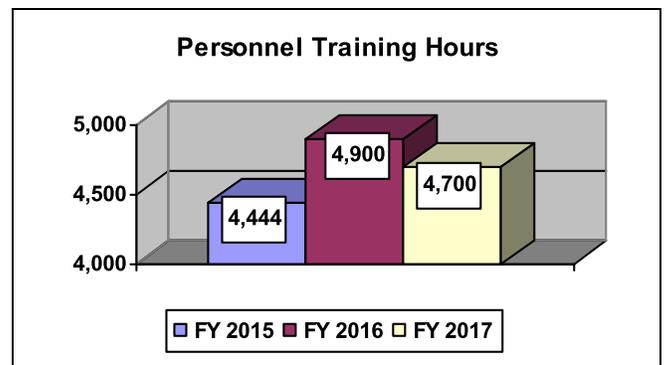
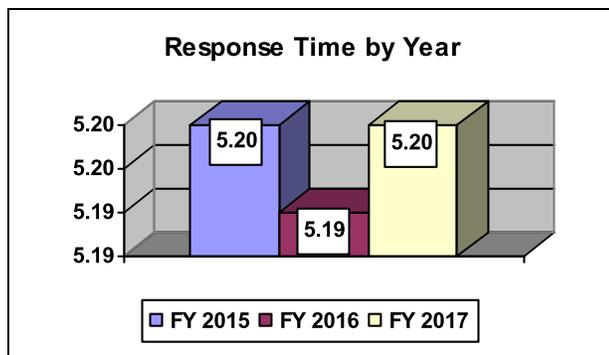
Restructure apparatus types and their replacement schedules to better manage capital expenditures while maintaining service levels.

Objectives:

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

Performance / Workload Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
N.P.B. Average Response Time*	5.20	5.19	5.20
Personnel training hours	4,444	4,900	4,700



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

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

Fire Rescue

FY 2017

Budget Summary

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Personnel						
Total Salary & Benefits	\$ 3,125,565	\$ 3,075,804	1.62%	\$ 49,761	\$ 3,044,254	\$ 2,770,618
Operating						
Books, Publications & Subscriptions	1,450	1,395	3.94%	55	1,256	1,166
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	36,200	30,000	20.67%	6,200	33,209	27,263
Gas, Oil & Lubricants	31,600	30,772	2.69%	828	17,815	22,230
Licenses & Fees	3,500	500	600.00%	3,000	1,762	878
Materials & Supplies	62,900	66,100	-4.84%	(3,200)	51,549	51,549
Memberships & Dues	1,275	1,275	0.00%	0	904	824
Postage	150	150	0.00%	0	61	59
Printing & Binding	850	800	6.25%	50	404	482
Professional Services	15,400	15,400	0.00%	0	15,597	15,685
Rental	2,750	2,750	0.00%	0	1,856	1,296
Repairs & Maintenance	47,500	16,563	186.78%	30,937	11,778	8,379
Travel & Training	29,610	29,860	-0.84%	(250)	21,686	17,978
Uniforms	29,000	29,000	0.00%	0	25,180	22,762
Utilities	2,000	900	122.22%	1,100	810	610
Other Operating Costs	0	0	0.00%	0	0	0
Total Operating Costs	264,185	225,465	17.17%	38,720	183,867	171,161
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 3,389,750	\$ 3,301,269	2.68%	\$ 88,481	\$ 3,228,121	\$ 2,941,779

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs. The FY17 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;
- An increase in repairs and maintenance to allow for a greater degree of maintenance and repair to the aging fleet.

General Services – Public Safety Building

FY 2017

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.

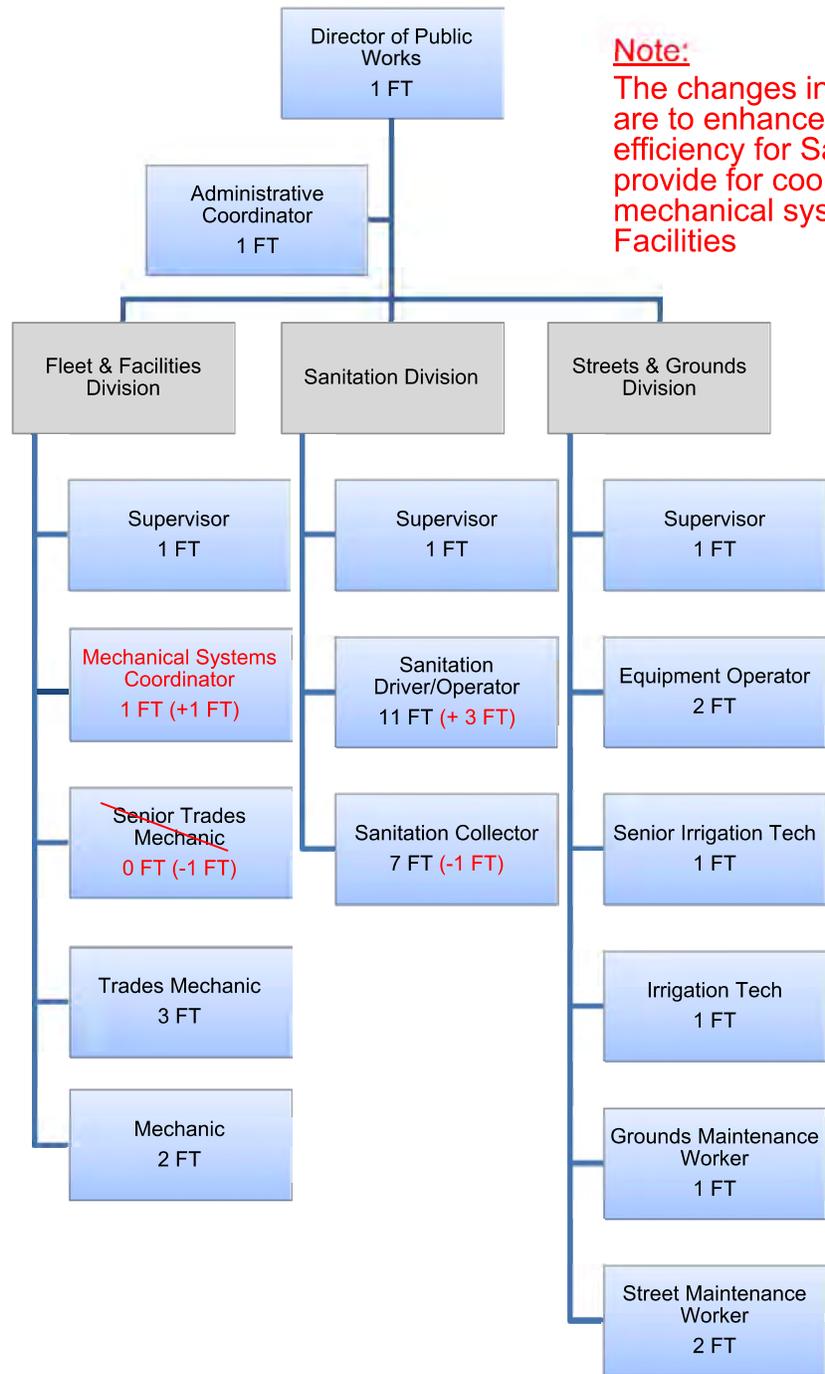
Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Operating						
Materials & Supplies	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 4,800
Postage	1,438	1,300	10.62%	138	1,156	1,063
Repairs & Maintenance	0	83,300	-100.00%	(83,300)	27,265	2,505
Utilities	83,207	88,270	-5.74%	(5,063)	85,158	95,545
Other Operating Costs	80	80	0.00%	0	0	10,235
Total Operating Costs	84,725	172,950	-51.01%	(88,225)	113,579	114,149
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 84,725	\$ 172,950	-51.01%	\$ (88,225)	\$ 113,579	\$ 114,149

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to one-time costs in FY16 associated with repair and maintenance of the Public Safety building.

Public Works	FY 2017
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Note:
The changes in this department are to enhance operational efficiency for Sanitation and provide for coordination of mechanical systems for Fleet & Facilities

Summary	FY 2017	FY 2016	Change
Full-Time	36	34	+2
Part-Time	0	0	No Change

Mission Statement

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

Service Level Narrative

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

The Public Works Administration is comprised of the Director of Public Works and a full-time Administrative Coordinator. The Director of Public Works oversees and supervises all areas of the Public Works Department and provides professional managerial oversight to the Department. The Director is responsible for staffing, scheduling, budgetary controls, and maintaining appropriate customer service levels in the Department while overseeing the workflow of staff. The Director enforces Village and departmental policies and guidelines to ensure adequate safety procedures are followed and staff is operating as efficiently and productively as possible.

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

The Fleet and Facilities Maintenance Division is comprised of a Supervisor, a Mechanical Systems Coordinator, three (3) Trades Mechanics, and two (2) Mechanics.

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

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

Fleet Maintenance staff maintains and repairs vehicles and equipment utilized by Public Safety, Community Development, Public Works, and Parks & Recreation Departments to ensure that all Village-owned vehicles are maintained at or above levels recommended by manufacturers.

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

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

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

The Sanitation Division recognizes the rising costs and impact to customer service created by workers' compensation claims. In an effort to positively affect these areas, the Sanitation Division will continue to discuss, train, and promote safety practices and conduct safety programs for staff throughout the year.

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

The Street Maintenance staff is responsible for the maintenance and repair of the infrastructure throughout the Village. Work includes preparation of streets for the Village's annual overlay program, patching potholes, repair and replacement of sidewalks, repair or replacement of traffic signs, addressing line of sight issues at all intersections within Village limits, maintenance of the Village storm drainage system, and administration of NPDES permitting, inspection and reporting requirements.

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

Personnel Changes

The personnel/title changes for Fiscal Year 2016/2017 are:

- Addition of three (3) full-time Sanitation Driver/Operator positions;
- Addition of one (1) full-time Mechanical Systems Coordinator position;
- Deletion of one (1) full-time Senior Trades Mechanic position;
- Deletion of one (1) full-time Sanitation Collector position

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Current Year Accomplishments and New Initiatives

During Fiscal Year 2015/2016, the Public Works Department completed a significant number of special projects including:

- Commenced a three-year process to become accredited through the America Public Works Association (APWA) Accreditation program. The purpose of the accreditation program is to provide a means of formally verifying and recognizing public works agencies for compliance with the industry recommended practices.
- Continued staff training program with Safety Council of Palm Beach County, Florida Water & Pollution Control Operators Association, American Public Works Associations, and MS4 Steering Committee.
- Continued participation in a pilot project with the Solid Waste Authority of Palm Beach County, for glass and plastic recycling.
- Completed transition of multi-family dumpster service from rear-load to front-load, reducing operating costs and increasing revenue while maintaining service level.
- Replaced the existing fluorescent lighting with LED lighting at Public Safety, Anchorage Park Administration, and Osborne Park buildings.
- Continued effort to improve the Village's aesthetic appearance. Increased iconic shipwheel placements by four (4) Country Club intracoastal, Golfview Drive, Prosperity Farms Road, and Alternate AIA. Completed landscape projects on South Anchorage Drive, Ebbtide Drive, Lighthouse Drive, Prosperity Farms Road, and Village Hall.

Goals and Objectives

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

Council Goal:

Continuously improve the way the Village operates.

Department Goal:

Reduce the number of workers' compensation cases

Objectives:

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

continued on next page

Public Works

FY 2017

Department Goal:

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

Objectives:

- a. Implement uniform policies and procedures.
- b. Implement vehicle tracking and operations system.
- c. Continue American Public Works Association accreditation process.
- d. Continue to upgrade mechanical systems, replacing older systems to take advantage of newer energy saving models and reducing the impacts of equipment failure.
- e. Develop a street lighting enhancement plan for neighborhood areas with or without limited nighttime lighting. Lighting themes, style, color and materials would enhance safety and improve the Village's identity.
- f. Install energy saving equipment and devices to reduce electrical consumption throughout the Village.
- g. Complete the transition to asset management.
- h. Continue the program of preventive maintenance for facilities to maintain a high quality appearance.

Council Goal:

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

Department Goal:

Improve the appearance of medians and Village grounds.

Objectives:

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

Council Goal:

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

Department Goal:

Maintain a long-range infrastructure assessment plan

Objectives:

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

Public Works

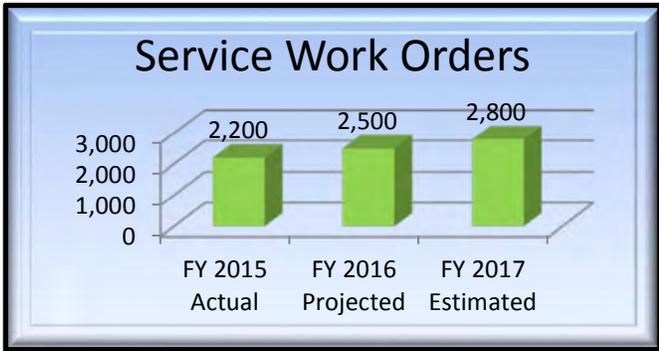
FY 2017

Performance / Workload Measures

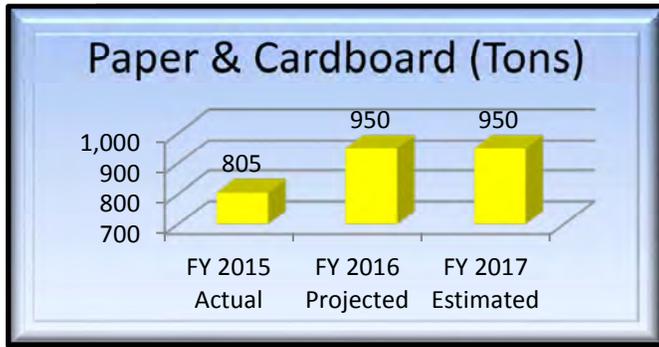
Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Service Work Orders (FacilityDude)	2,200	2,500	2,800
Fuel Consumption(Gallons)(Full Fleet)	69,500	68,000	67,000
Solid Waste Collection (tons)	9,660	9,850	9,850
Paper & Cardboard Recycling (tons)	805	950	950
Glass & Plastic Recycling (tons)	587	700	720

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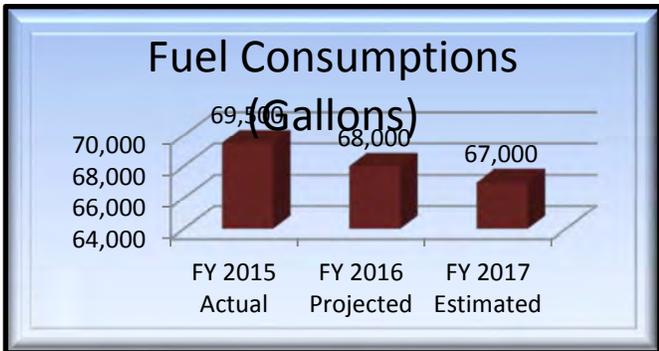
Public Works FY 2017



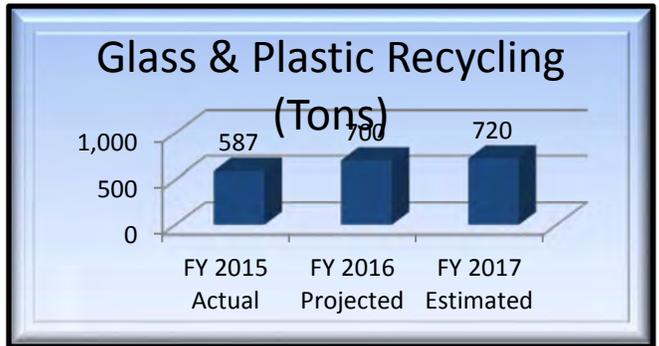
Service Work Orders: Public Works service work order management system that is interactive and allows for work projection and trend analysis.



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 2017

Budget Summary (Public Works combined)

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Personnel						
Total Salary & Benefits	\$2,597,618	\$2,504,663	3.71%	\$ 92,955	\$ 2,570,847	\$2,490,524
Operating						
Advertising	1,000	1,000	0.00%	0	169	380
Conferences & Seminars	6,500	1,200	441.67%	5,300	0	0
Contractual Services	721,800	685,500	5.30%	36,300	654,584	566,289
Employee Relations	150	100	50.00%	50	111	0
Equipment Rental	9,000	9,000	0.00%	0	6,461	497
Gas, Oil & Lubricants	113,000	112,000	0.89%	1,000	86,757	112,281
Licenses & Fees	12,850	1,850	594.59%	11,000	8,855	2,536
Materials & Supplies	407,050	389,250	4.57%	17,800	312,293	128,281
Memberships & Dues	1,100	1,000	10.00%	100	374	263
NPEDS Permitting	15,000	10,000	50.00%	5,000	11,876	10,843
Postage	500	300	66.67%	200	525	220
Printing & Binding	500	500	0.00%	0	1,044	144
Professional Services	155,000	40,000	287.50%	115,000	92,356	15
Repairs & Maintenance	349,000	277,000	25.99%	72,000	164,590	178,930
Solid Waste Disposal	97,000	77,000	25.97%	20,000	149,483	85,593
Travel & Training	13,700	8,500	61.18%	5,200	1,835	2,348
Uniforms	10,400	9,500	9.47%	900	10,815	9,927
Utilities	191,045	184,747	3.41%	6,298	182,165	182,767
Other Operating Costs	450	450	0.00%	0	498	1,859
Total Operating Costs	2,105,045	1,808,897	16.37%	296,148	1,684,791	1,283,172
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$4,702,663	\$4,313,560	9.02%	\$ 389,103	\$ 4,255,638	\$3,773,696

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 2017

Budget Summary (Public Works Administration)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 214,875	\$ 214,000	0.41%	\$ 875	\$ 204,556	\$ 298,330
Operating						
Advertising	0	0	0.00%	0	0	150
Conferences & Seminars	1,500	1,200	25.00%	300	0	0
Contractual Services	27,000	25,500	5.88%	1,500	21,986	13,321
Employee Relations	150	100	50.00%	50	111	0
Licenses & Fees	0	1,000	-100.00%	(1,000)	7,775	1,497
Materials & Supplies	2,550	2,250	13.33%	300	40,605	10,516
Memberships & Dues	1,100	1,000	10.00%	100	374	263
Postage	500	300	66.67%	200	525	220
Printing & Binding	500	500	0.00%	0	1,044	144
Professional Services	70,000	0	0.00%	70,000	4,189	15
Travel & Training	4,000	2,000	100.00%	2,000	795	171
Utilities	21,368	22,216	-3.82%	(848)	21,980	20,931
Other Operating Costs	250	250	0.00%	0	159	0
Total Operating Costs	128,918	56,316	128.92%	72,602	99,543	47,228
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 343,793	\$ 270,316	27.18%	\$ 73,477	\$ 304,098	\$ 345,558

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to the increase in operating costs. The FY17 budget includes:

- An increase in professional services for costs relating to the American Public Works Association accreditation initiative and training for FEMA Reimbursement and recovery support services.

Public Works

FY 2017

Budget Summary (Facility Services)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 323,684	\$ 313,840	3.14%	\$ 9,844	\$ 307,850	\$ 251,449
Operating						
Conferences & Seminars	1,250	0	0.00%	1,250	0	0
Contractual Services	150,000	150,000	0.00%	0	123,732	127,381
Professional Services	25,000	25,000	0.00%	0	2,366	0
Equipment Rental	1,500	1,500	0.00%	0	184	0
Gas, Oil & Lubricants	11,000	11,000	0.00%	0	9,584	11,478
Licenses & Fees	8,150	150	5333.33%	8,000	318	316
Materials & Supplies	37,250	32,750	13.74%	4,500	38,215	(32,730)
Repairs & Maintenance	165,500	74,500	122.15%	91,000	102,863	65,405
Solid Waste Disposal	27,000	27,000	0.00%	0	24,784	26,261
Travel & Training	2,200	1,000	120.00%	1,200	0	0
Uniforms	1,300	1,000	30.00%	300	1,284	780
Other Operating Costs	200	200	0.00%	0	339	1,784
Total Operating Costs	430,350	324,100	32.78%	106,250	303,669	200,675
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 754,034	\$ 637,940	18.20%	\$ 116,094	\$ 611,519	\$ 452,124

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 FY17 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An increase in operating costs relating to preventative repair and maintenance to Village facilities.

Public Works

FY 2017

Budget Summary (Vehicle Maintenance)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$230,677	\$ 222,816	3.53%	\$ 7,861	\$ 198,070	\$ 146,243
Operating						
Conferences & Seminars	1,250	0	0.00%	1,250	0	0
Contractual Services	4,200	4,000	5.00%	200	2,027	1,339
Gas, Oil & Lubricants	2,000	1,000	100.00%	1,000	741	1,124
Licenses & Fees	700	700	0.00%	-	762	722
Materials & Supplies	192,750	163,750	17.71%	29,000	145,452	113,256
Repairs & Maintenance	52,500	42,500	23.53%	10,000	30,301	29,605
Travel & Training	2,500	2,000	25.00%	500	(125)	309
Uniforms	1,250	1,000	25.00%	250	1,117	1,335
Utilities	300	300	0.00%	0	270	285
Other Operating Costs	0	0	0.00%	0	0	75
Total Operating Costs	257,450	215,250	19.61%	42,200	180,547	148,049
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 488,127	\$ 438,066	11.43%	\$ 50,061	\$ 378,616	\$ 294,292

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 FY17 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreements;
- 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 2017

Budget Summary (Sanitation)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$1,362,433	\$ 1,265,484	7.66%	\$ 96,949	\$ 1,419,726	\$1,350,556
Operating						
Conferences & Seminars	1,250	0	0.00%	1,250	0	0
Contractual Services	12,500	6,000	108.33%	6,500	4,516	2,794
Gas, Oil & Lubricants	90,000	90,000	0.00%	0	68,804	90,307
Materials & Supplies	10,500	10,000	5.00%	500	15,841	13,964
Solid Waste Disposal	70,000	50,000	40.00%	20,000	124,699	59,332
Travel & Training	2,000	1,000	100.00%	1,000	0	0
Uniforms	6,250	6,000	4.17%	250	6,599	6,318
Other Operating Costs	0	0	0.00%	0	0	0
Total Operating Costs	192,500	163,000	18.10%	29,500	220,458	172,716
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$1,554,933	\$ 1,428,484	8.85%	\$ 126,449	\$ 1,640,185	\$1,523,271

Explanation of Increase / (Decrease):

The increase in total expenses is a combination of personnel and operating costs, with the primary contributing factor Personnel Costs. The FY17 budget includes:

- A personnel expenditure increase reflecting two additional positions to enhance operational efficiency for Sanitation;
- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An operating expenditure increase for the Solid Waste Disposal fee which is charged by Solid Waste Authority.

Public Works

FY 2017

Budget Summary (Streets and Grounds Maintenance)

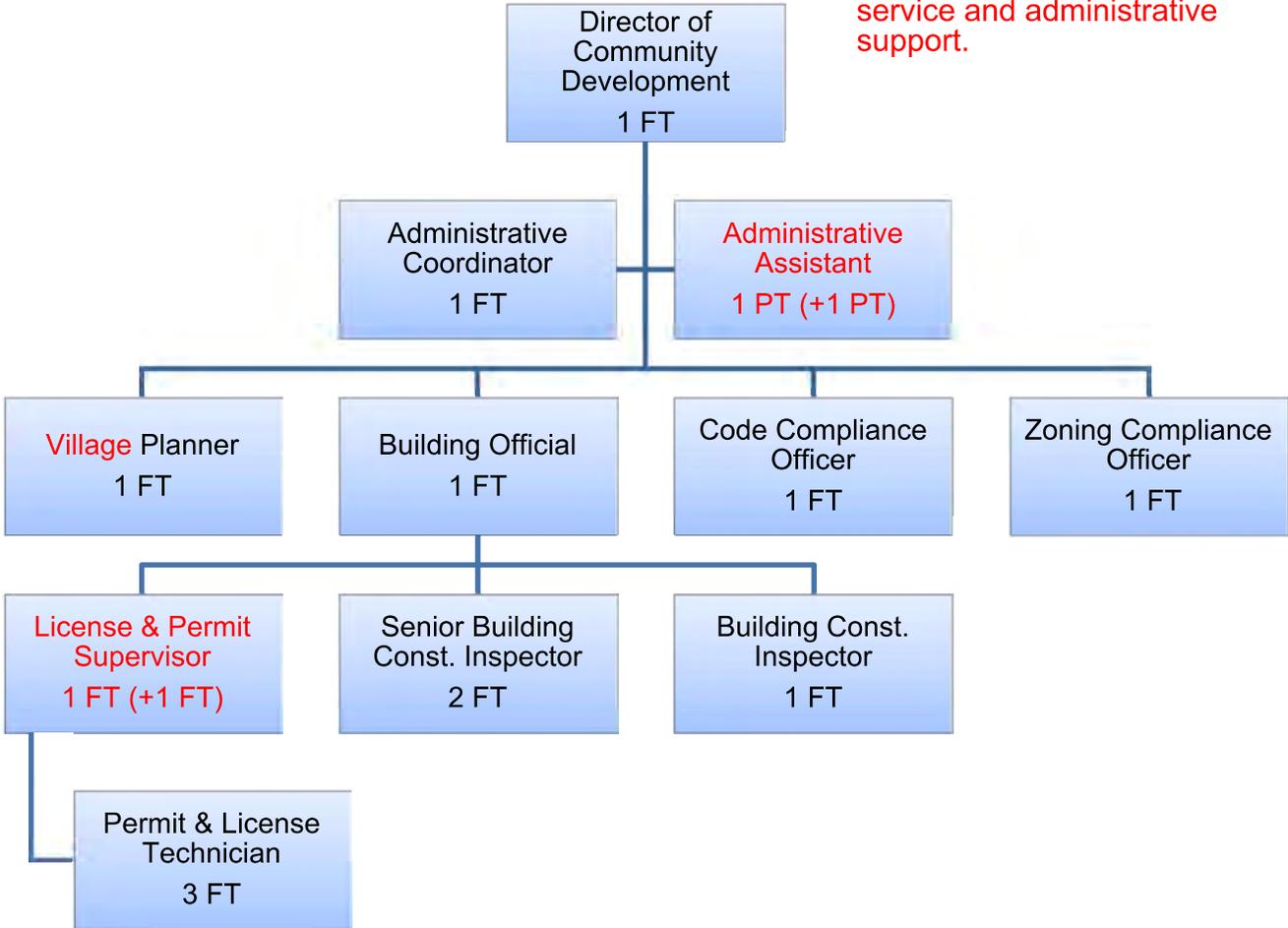
	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 465,949	\$ 488,523	-4.62%	\$ (22,574)	\$ 440,646	\$ 443,947
Operating						
Advertising	1,000	1,000	0.00%	0	169	230
Conferences & Seminars	1,250	0	0.00%	1,250	0	0
Contractual Services	528,100	500,000	5.62%	28,100	502,323	421,454
Equipment Rental	7,500	7,500	0.00%	0	6,277	497
Gas, Oil & Lubricants	10,000	10,000	0.00%	0	7,628	9,372
Licenses & Fees	4,000	0	0.00%	4,000	0	0
Materials & Supplies	164,000	180,500	-9.14%	(16,500)	72,179	23,275
NPEDS Permitting	15,000	10,000	50.00%	5,000	11,876	10,843
Professional Services	60,000	15,000	300.00%	45,000	85,801	0
Repairs & Maintenance	131,000	160,000	-18.13%	(29,000)	31,425	83,920
Travel & Training	3,000	2,500	20.00%	500	1,165	1,868
Uniforms	1,600	1,500	6.67%	100	1,815	1,494
Utilities	169,377	162,231	4.40%	7,146	159,916	161,551
Other Operating Costs	0	0	0.00%	0	(0)	0
Total Operating Costs	1,095,827	1,050,231	4.34%	45,596	880,574	714,504
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$1,561,776	\$1,538,754	1.50%	\$ 23,022	\$1,321,220	\$1,158,450

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to a rise in operating costs for professional engineering services associated with FY17 projects.

Community Development	FY 2017
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Note:
 The changes in this department are to provide a greater level of customer service and administrative support.



Summary	FY 2017	FY 2016	Change
Full-Time	13	12	+1
Part-Time	1	0	+1

Mission Statement

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

Service Levels Narrative

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

Administrative Division

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

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

The part-time Administrative Assistant is a newly created position that provides administrative support to the Department and ensures documents for long-term storage are properly scanned.

Planning and Zoning Division

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

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. The Building Inspectors are responsible for conducting daily inspections of the permitted projects within the Village. The Inspectors also work closely with contractors and homeowners, providing guidance as it pertains to completing projects in a timely and professional manner.

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The License & Permit Supervisor is a newly created position that oversees the Permit & License Technicians to ensure follow through and completion of tasks, and to provide a high level of customer service. The Permit & Licensing Technicians are responsible for processing and issuing building permits, scheduling inspections, scanning and maintaining lot files, issuing business tax receipts and contractor registrations, and preparing the necessary financial reports and daily deposits.

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. To that end, this division is tasked with educating the public about the importance of obtaining proper permits and hiring licensed contractors for all home and business improvements.

The Code Compliance Officer works in partnership with residents by continuously educating and gaining voluntary compliance instead of relying on punitive measures. The Zoning Compliance Officer works in collaboration with the Village Planner and local businesses along the commercial corridors within the Village. The Officer assures compliance with all zoning regulations in accordance with planning and zoning policies and procedures. The Compliance Officers are responsible for case preparation, evidence gathering, and presentation of violation cases before the Special Magistrate. Administrative duties include written correspondence, property ownership, code research, and tracking compliance through ongoing data management and reporting.

Personnel Changes

The personnel/title changes for Fiscal Year 2016/2017 are:

- Addition of one (1) part-time Administrative Assistant position;
- Addition of one (1) full-time License & Permit Supervisor position;
- Addition of one (1) full-time Village Planner position / Deletion of one (1) full-time Planner position

Current Year Accomplishments and New Initiatives

During Fiscal Year 2015/2016, the Community Development Department accomplished a number of special projects including:

- Coordinated with Treasure Coast Regional Planning Council and participated in the development of the Master Plan for the Village.
- Adopted the Ten-Year Water Supply Plan update within the Village's Comprehensive Plan.
- Created a Commercial Planned Unit Development for North Palm Beach Surgery Center located at 872 U.S. Highway One.
- Amended Appendix C (Chapter 45), "Zoning" of the Village Code Ordinances of the Village Code by creating a new Section 45-162, Special Exception Uses to adopt procedures and standards for review of applications for approval.
- Amended Chapter 18, Section 18-33, 35, and 35.1 regarding Boats, Recreation Vehicles and Trailers.

Community Development

FY 2017

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.

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Community Development

FY 2017

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.

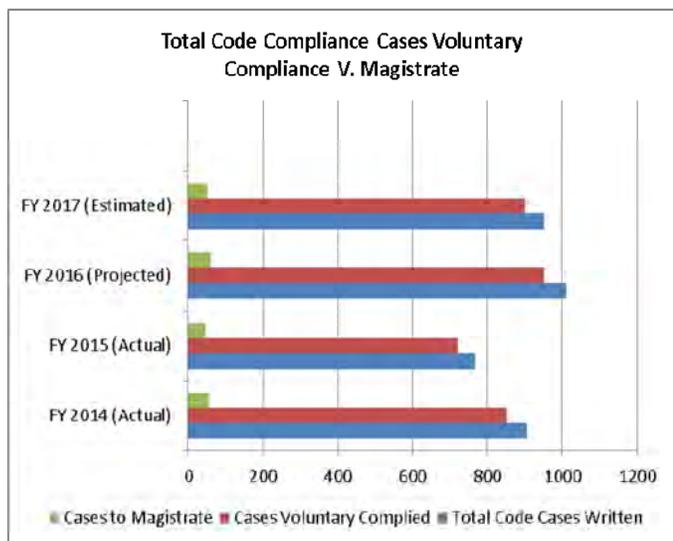
Performance / Workload Measures

Performance Measures	FY 2015	FY 2016 Projected	FY 2017 Estimated
Number of Inspections	6,805	7,851	8,000
Number of building permits issued	3,896	4,061	4,200
Number of new businesses	180	140	150
Number of Code Enforcement Special Magistrate Cases	45	60	50
Increase voluntary Code compliance	722	950	900

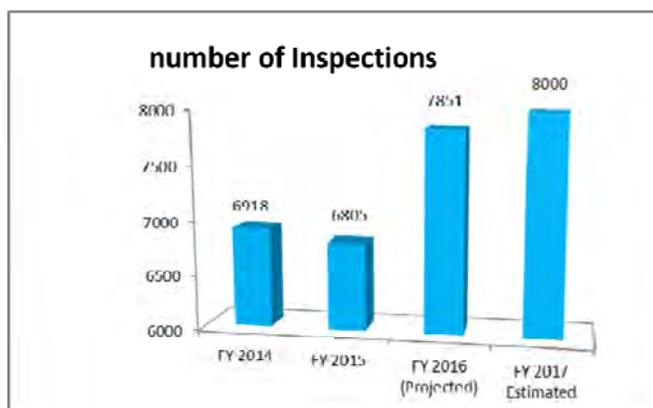
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Community Development

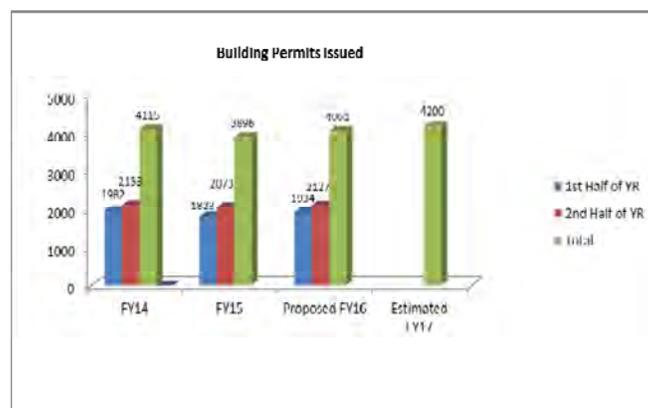
FY 2017



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.



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



Building Permits: Historically more building permits are issued during the second half of the fiscal year. Building permits, inspections, and revenues are all anticipated to increase in Fiscal Year 2016/2017 based on construction of a new multi-family community and commercial redevelopment.

Community Development

FY 2017

Budget Summary (Community Development combined)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 1,204,014	\$1,113,130	8.16%	\$ 90,884	\$ 1,039,041	\$ 881,351
Operating						
Advertising	5,000	2,000	150.00%	3,000	1,309	1,350
Books, Publications & Subscriptions	1,891	841	124.85%	1,050	1,135	235
Charge Card Fees	5,200	5,200	0.00%	0	5,861	4,896
Comp Plan Amendments	10,000	5,000	100.00%	5,000	4,573	2,518
Conferences & Seminars	3,475	2,025	71.60%	1,450	1,149	1,319
Contractual Services	80,884	68,300	18.42%	12,584	51,796	41,045
Developer Fees	0	0	0.00%	0	17,899	7,218
Gas, Oil & Lubricants	7,000	7,200	-2.78%	(200)	3,833	5,657
Materials & Supplies	36,200	11,100	226.13%	25,100	12,173	18,524
Memberships & Dues	3,403	1,863	82.66%	1,540	1,676	1,829
Postage	3,150	3,150	0.00%	0	3,821	1,588
Printing & Binding	900	1,200	-25.00%	(300)	533	1,017
Professional Fees	115,000	15,000	666.67%	100,000	39,977	14,694
Repairs & Maintenance	610	0	0.00%	610	90	0
Small Business Grant	0	0	0.00%	0	60,000	7,500
Travel & Training	11,259	9,709	15.96%	1,550	4,470	4,658
Uniforms	1,800	1,300	38.46%	500	546	1,456
Utilities	21,123	17,019	24.11%	4,104	17,192	3,978
Other Operating Costs	0	0	0.00%	0	3,321	3,802
Total Operating Costs	306,895	150,907	103.37%	155,988	231,353	123,284
Capital						
Capital Outlay	0	0	0.00%	0	0	13,986
Total Expenses	\$ 1,510,909	\$ 1,264,037	19.53%	\$ 246,872	\$ 1,270,395	\$ 1,018,622

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: Community Planning, Building and Code Enforcement. 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 2017

Budget Summary (Community Planning)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 269,566	\$ 259,699	3.80%	\$ 9,867	\$ 263,430	\$252,367
Operating						
Advertising	5,000	2,000	150.00%	3,000	1,309	502
Books, Publications & Subscriptions	750	0	0.00%	750	0	235
Comp Plan Amendments	10,000	5,000	100.00%	5,000	4,573	2,518
Conferences & Seminars	1,250	750	66.67%	500	165	500
Contractual Services	12,800	11,900	7.56%	900	11,315	6,208
Developer Fees	0	0	0.00%	0	17,899	7,218
Gas, Oil & Lubricants	0	0	0.00%	0	22	541
Materials & Supplies	4,200	3,300	27.27%	900	3,878	3,951
Memberships & Dues	2,175	815	166.87%	1,360	725	864
Postage	150	150	0.00%	0	96	184
Printing & Binding	200	200	0.00%	0	29	78
Professional Services	100,000	0	0.00%	100,000	25,482	4,314
Small Business Grant	0	0	0.00%	0	60,000	7,500
Travel & Training	3,100	2,500	24.00%	600	1,066	1,705
Uniforms	200	200	0.00%	0	0	0
Utilities	1,440	500	188.00%	940	128	171
Other Operating Costs	0	0	0.00%	0	21	0
Total Operating Costs	141,265	27,315	417.17%	113,950	126,708	36,489
Capital						
Capital Outlay	0	0	0.00%	0	0	588
Total Expenses	\$ 410,831	\$ 287,014	43.14%	\$ 123,817	\$ 390,139	\$289,444

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 FY17 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An increase in professional services to allow for Unified Land Development Code (ULDC) re-writes, Master Plan Implementation and a Geographical Information System (GIS) Implementation.

Community Development

FY 2017

Budget Summary (Building)

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Personnel						
Total Salary & Benefits	\$ 815,664	\$ 737,324	10.62%	\$ 78,340	\$ 664,605	\$ 503,092
Operating						
Advertising	0	0	0.00%	0	0	848
Books, Publications & Subscriptions	1,141	841	35.67%	300	1,135	0
Charge Card Fees	5,200	5,200	0.00%	0	5,861	4,896
Conferences & Seminars	1,325	1,025	29.27%	300	919	819
Contractual Services	54,756	44,500	23.05%	10,256	29,815	25,996
Gas, Oil & Lubricants	4,000	4,000	0.00%	0	2,853	4,110
Materials & Supplies	29,000	6,100	375.41%	22,900	6,795	14,224
Memberships & Dues	1,068	888	20.27%	180	871	955
Postage	3,000	3,000	0.00%	0	3,725	1,405
Printing & Binding	500	500	0.00%	0	160	331
Professional Services	15,000	15,000	0.00%	0	14,495	10,380
Repairs & Maintenance	410	0	0.00%	410	45	0
Travel & Training	6,959	6,209	12.08%	750	3,404	1,665
Uniforms	1,000	500	100.00%	500	329	991
Utilities	17,603	15,586	12.94%	2,017	16,162	3,643
Other Operating Costs	0	0	0.00%	0	0	279
Total Operating Costs	140,962	103,349	36.39%	37,613	86,568	70,542
Capital						
Capital Outlay	0	0	0.00%	0	0	13,399
Total Expenses	\$ 956,626	\$ 840,673	13.79%	\$ 115,953	\$ 751,173	\$ 587,033

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 FY17 budget includes:

- An addition of two positions to provide a greater level of customer service and administrative support;
- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An overall increase in material and supplies to allow for additional computer equipment and supplies.

Community Development

FY 2017

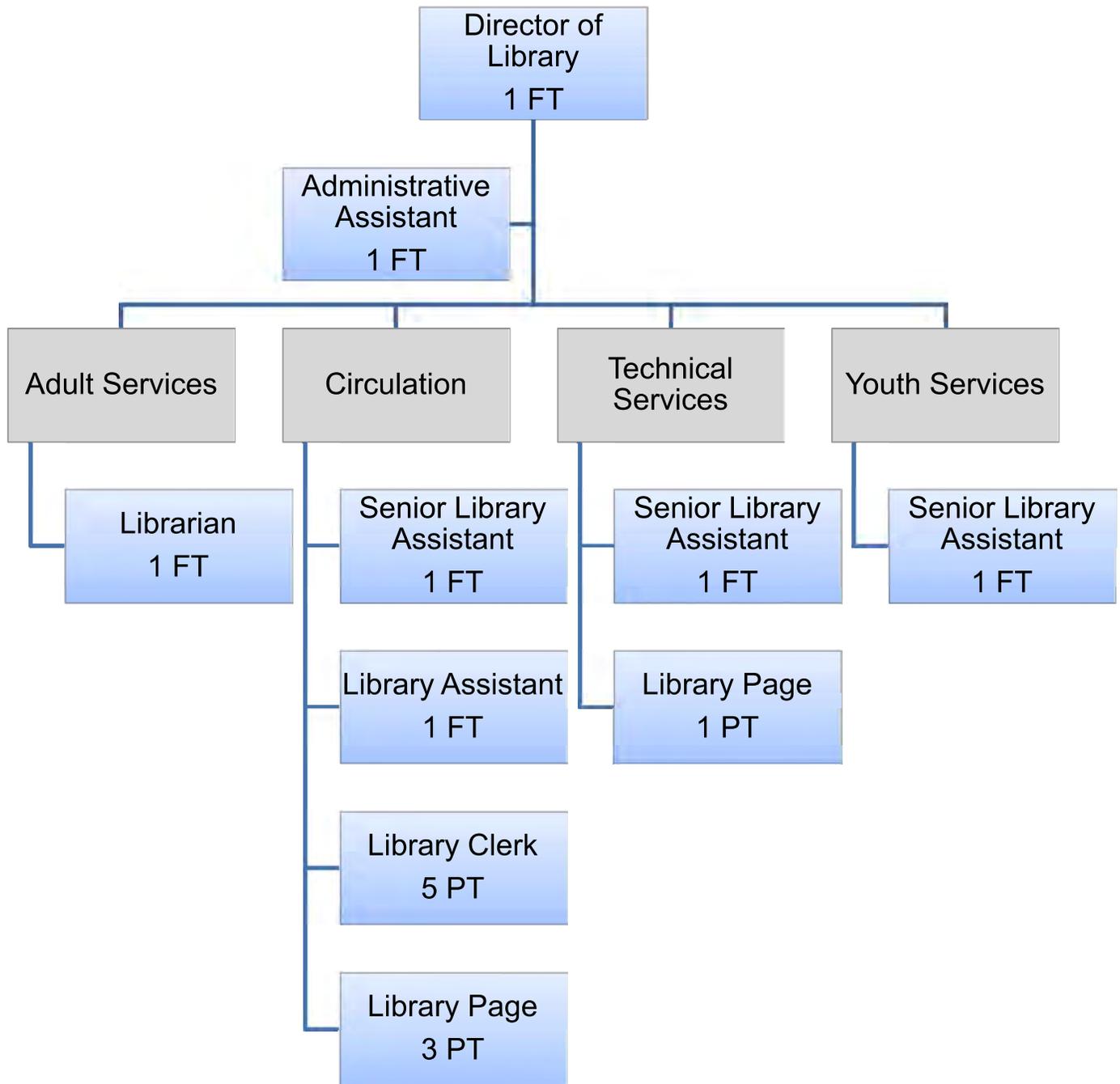
Budget Summary (Code Enforcement)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 118,784	\$ 116,107	2.31%	\$ 2,677	\$111,006	\$125,891
Operating						
Conferences & Seminars	900	250	260.00%	650	65	0
Contractual Services	13,328	11,900	12.00%	1,428	10,666	8,841
Gas, Oil & Lubricants	3,000	3,200	-6.25%	(200)	959	1,005
Materials & Supplies	3,000	1,700	76.47%	1,300	1,500	349
Memberships & Dues	160	160	0.00%	0	80	10
Printing & Binding	200	500	-60.00%	(300)	344	609
Repairs & Maintenance	200	0	0.00%	200	45	0
Travel & Training	1,200	1,000	20.00%	200	0	1,288
Uniforms	600	600	0.00%	0	218	465
Utilities	2,080	933	122.94%	1,147	902	164
Other Operating Costs	0	0	0.00%	0	3,300	3,523
Total Operating Costs	24,668	20,243	21.86%	4,425	18,077	16,253
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 143,452	\$ 136,350	5.21%	\$ 7,102	\$129,083	\$142,145

Explanation of Increase / (Decrease):

The increase in total expenses is negligible.

Library	FY 2017
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Summary	FY 2017	FY 2016	Change
Full-Time	7	7	No Change
Part-Time	9	9	No Change

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, built in 1968, is a two story building consisting of 24,893 square feet. The upper level houses the adult and children's materials collection, the circulation desk, children's and adult reference desks, a Florida Room, a Large Print alcove, a Young Adult Room, and staff area. The lower level houses the computer lab, the Obert Multi-purpose Room, the Director's office, and Technical Services. Today there are over 48,000 traditional items in the North Palm Beach Library and over 11,500 electronic titles. Formats include print books, large print, DVDs, music CDs, books on CD, books in MP3 format, downloadable e-audio books, e-books and e-magazines, downloadable music, magazines and newspapers. The Library also circulates fourteen (14) e-readers (Nooks and Kindles) containing adult and young adult bestsellers and classics and twenty-four (24) children's handheld video players.

The Library, with 7,642 library card holders, is open sixty (60) hours per week over a seven (7) day work week. Staff members order, catalog, and maintain books and materials for the collection and periodically purge outdated or worn materials to sell at the annual Friends of the Library book sale. Staff processes all borrower registrations and requests and handles oversight of the on-site meeting room. Library programs are scheduled throughout the year and include: story times and chess clubs; author lectures; genealogy group meetings; book and movie discussions; informational seminars and lectures; summer reading programs; arts and crafts; movies; computer classes; quilting and knitting groups; and other special events.

The Library also offers a variety of reference services including: simple inquiries; research assistance; and inter-library loans of materials not in the collection. The adult library has two (2) online public access catalog computers. The children's library has four (4) non-internet computers with educational software and games for pre-K children. The Library has a Computer Lab downstairs with sixteen (16) computers available for public use—all of which have genealogy, Microsoft Office and Internet access. In addition, the Library has WI-FI throughout the building.

There are 16 staff members (10.5 FTE) in the library; including 2 F/T staff members with a Master's Degree in Library Science. Library staff continues to publish informational materials online and in print for public distribution via social networking and the library's website as well as through traditional means of communication. This includes publishing a monthly library newsletter announcing the library's schedule of programs for children and adults, and a variety of flyers, brochures, pamphlets, and posters for in-house dissemination of public information.

The Friends of the Library continue to actively support North Palm Beach Library through fundraising activities for a total of \$11,153 in FY 15/16. Funds raised by the Friends of the Library include \$5,663 from ongoing and annual book sales, \$687 from the annual bake sale, \$2,578 from membership dues, \$617 from the Quilt Raffle, \$28 from ornament sales, and a \$10 donation from a local author. The Friends also actively represent the Library at many community events. The Friends of the Library are a major asset and source of support, both financial and social, to the North Palm Beach Library.

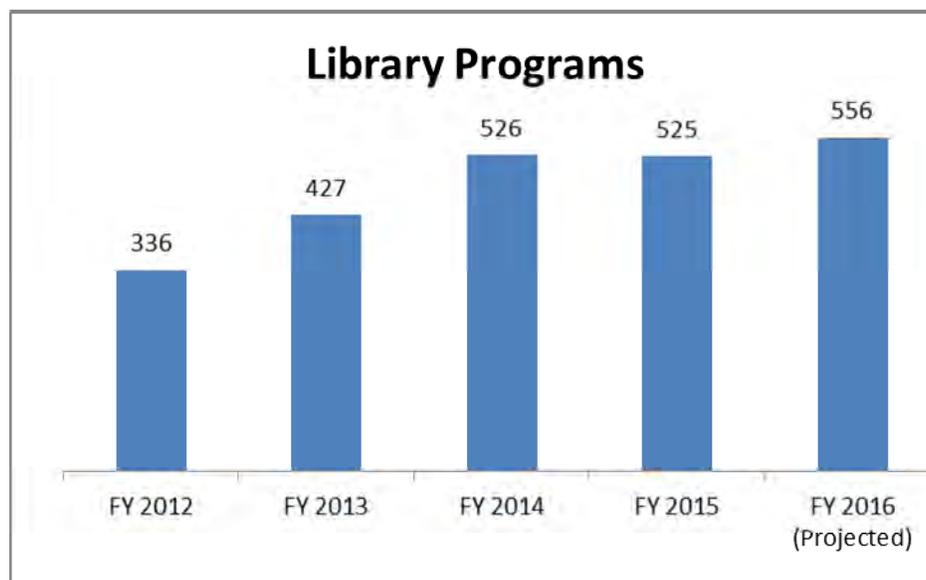
Personnel Changes

There are no personnel/title changes for Fiscal Year 2016/2017.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2015/2016, the Library achieved the following new initiatives and goals for improvement:

- Library patrons are becoming more comfortable with online self-service options which include placing holds, renewals, and making suggestions for purchase.
- The Library ILS, Sirsi, was upgraded during FY 2016 to provide patrons with enhanced searching capabilities and to provide staff with updated inventory and a Bistro search engine.
- The Library continues to offer programs which maximize the facility to its fullest capacity.



- New creativity equipment for children's programs and the computer lab was outfitted with new chairs.
- New LED lighting installed throughout the library.
- During FY 2016, the Library added Freegal downloadable movies and TV subscriptions.
- A new sound system and projector were installed in the Obert meeting room.

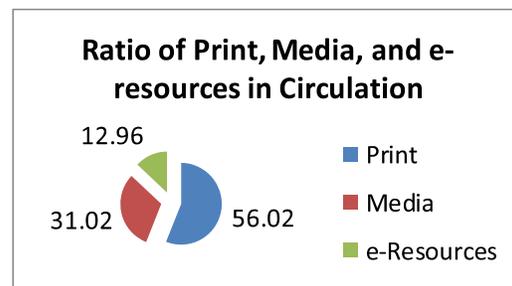
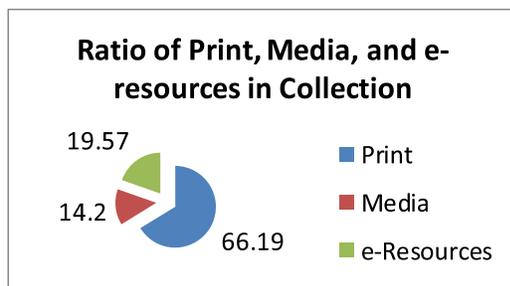


Chart on left does not reflect Freegal music collection of over one million song titles.

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

Goals and Objectives

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

Council Goal:

Maintain a high quality of life in the Village

Department Goal:

Maintain a high quality of Library services

Objectives:

- a. Create engaging, relevant, and welcoming library facilities to serve residents.
- b. Create a variety of library programs to engage our community of library patrons, both new and old to the area, in lively participation at the library.
- c. Develop and implement study room space at the Library.
- d. Maintain a high quality, current collection of materials in all formats to meet the needs of the community.
- e. Increase use of electronic resources: e-books and downloadable audio books and video by 10%.
- f. Enhance communication with residents through social networking sites (i.e.; Facebook, Twitter), library newsletters, and website.
- g. Enhance computer lab facilities and training classes focusing on one-on-one instruction with individuals.
- h. Increase the number of maker programs at the Library (the Maker Movement encourages people of all ages to explore the Do-It-Yourself culture of fixing, improving and creating.).
- i. Provide training opportunities that develop staff skills for meeting customer demands and needs.
- j. Evaluate library performance metrics and revise accordingly.

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

- a. Continue encouraging local businesses to offer free programs to library patrons (i.e.; tax advice, legal advice, health & welfare, etc.) and to initiate activities that encourage Library volunteer service (computer classes).
- b. Encourage members of the local community and seasonal visitors to visit the library, become library members, join the Friends of the Library, and attend a wide variety of lively library programs at the library.
- c. Continue utilizing teen volunteers to assist with the children's Summer Reading Program and to develop more active teen programming.
- d. Expand the Library's marketing activities to reach a broader audience in the community and expand the number of users.
- e. Expand partnership with The Conservatory School to include regular visits, library card sign up, after school programs, and volunteer opportunities for teens.
- f. Explore library interior redesign changes to free up staff and streamline scheduling. Possibilities include single service desk, moving the computer lab upstairs and the children's materials downstairs, and altering a few side rooms.
- g. Continue participation of staff and Friends of the Library in community activities (i.e.; Heritage Day Parade, Holiday Tree Lighting, etc.).

Performance Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Usage of library self-services	3,413	3,440	3,550
Number of library programs	Adult 196 Child 329 Teen 18	Adult 230 Child 290 Teen 7	Adult 240 Child 310 Teen 8
Number of teen volunteers	14	23	25
Circulation of electronic resources	5,667	11,000	12,100

e-Resources includes eBooks, eAudio books, eMagazines, music downloads and eReaders preloaded with best sellers & classics.

Budget Summary

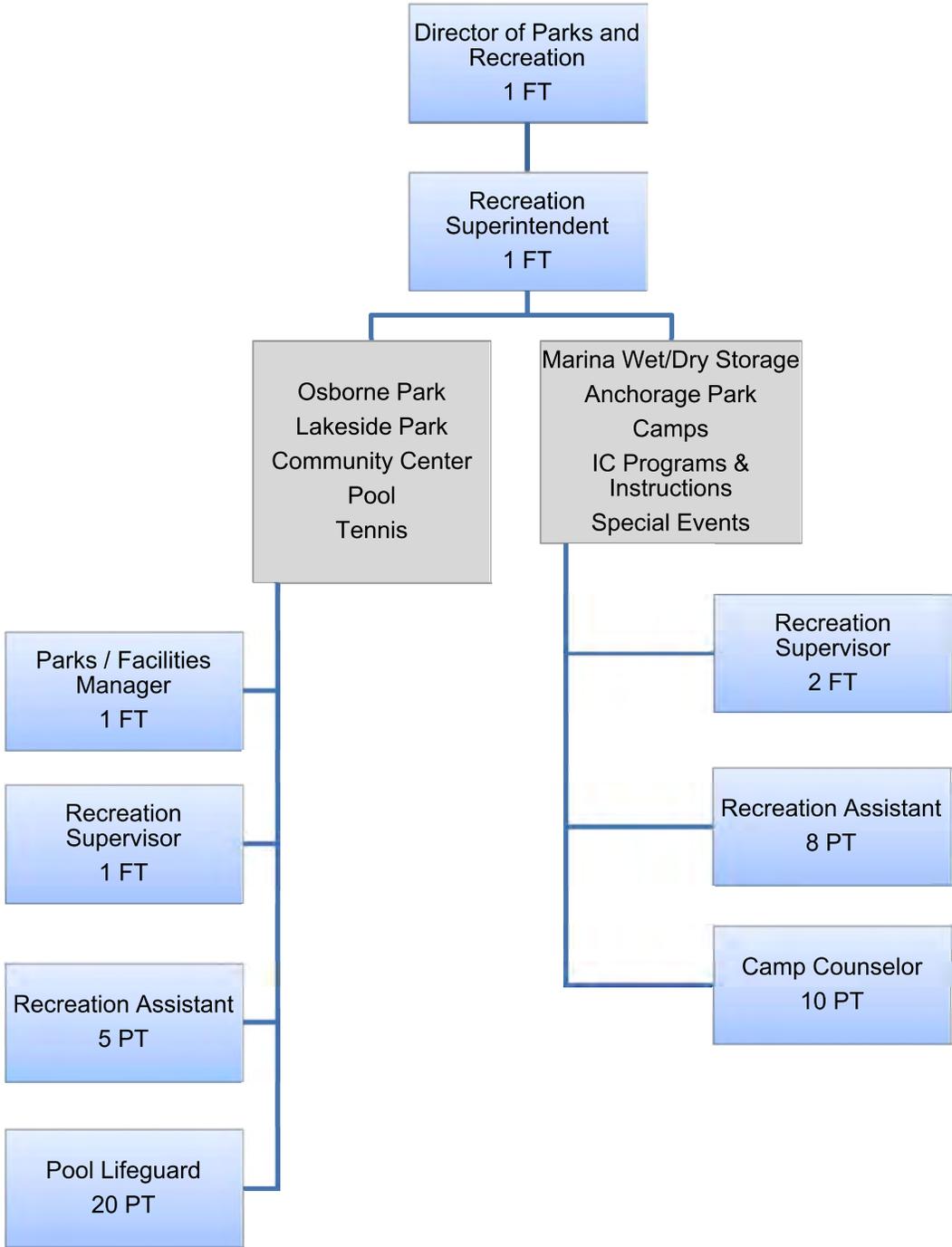
	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 658,869	\$ 641,182	2.76%	\$ 17,687	\$ 614,303	\$ 576,905
Operating						
Books, Publications & Subscriptions	456	456	0.00%	0	456	442
Contractual Services	28,455	28,455	0.00%	0	28,762	28,622
Library Collections:						
Audio Visual Materials	22,000	22,000	0.00%	0	18,370	21,511
Books	32,000	32,000	0.00%	0	31,506	32,015
Electronic Resources	24,000	24,000	0.00%	0	15,938	19,682
Magazines	3,000	3,000	0.00%	0	2,763	3,021
Reference Materials	6,000	6,000	0.00%	0	6,089	6,018
Library Gift Account	0	0	0.00%	0	3,377	10,778
Licenses & Fees	1,250	1,250	0.00%	0	1,173	1,117
Materials & Supplies	11,800	11,800	0.00%	0	10,647	11,633
Postage	1,077	1,077	0.00%	0	907	1,065
Rental	2,803	2,803	0.00%	0	2,749	3,626
Conferences & Seminars	1,420	1,420	0.00%	0	515	542
Memberships & Dues	3,145	3,145	0.00%	0	3,070	3,068
Travel & Training	2,075	2,075	0.00%	0	745	449
Utilities	300	0	0.00%	300	0	0
Utilities	21,363	24,426	-12.54%	(3,063)	24,536	25,968
Other Operating Costs	50	50	0.00%	0	15	40
Total Operating Costs	161,194	163,957	-1.69%	(2,763)	151,615	169,595
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 820,063	\$ 805,139	1.85%	\$ 14,924	\$ 765,918	\$ 746,500

Explanation of Increase / (Decrease):

The increase in total expenses is primarily due to an increase in personnel costs. The FY17 budget includes:

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

Parks and Recreation	FY 2017
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Summary	FY 2017	FY 2016	Change
Full-Time	6	6	No Change
Part-Time	43	43	No Change

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 by 45+ independent contractors. Winter, Spring and Summer Camp programs are conducted for youths 7 – 15 years of age. Activities are also offered on days the public schools are not in session.

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

Special Events

The Parks & Recreation Department offers a wide spectrum of special events throughout the year, ranging from January's Car Show & Chili Cook-off to the July 4th 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, Veteran's Day ceremony, Egg Hunts, Turkey Shoot and Arts & Crafts Festival.

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

Sports

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

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

Organization Involvement

- The North Palm Beach Swim Club trains and holds county-wide competitions at the Village Pool.
- Hosted Northern Palm Beach Little League tournaments.
- Hosted two college swim teams for training
- Hosted all 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

There are no personnel/title changes for Fiscal Year 2016/2017.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2015-2016, the Parks & Recreation Department achieved the following initiatives and goals for improvement:

Parks & 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
- Re-sodded athletic playing fields at Osborne Park and Community Center
- Re-fenced athletic playing fields at Osborne Park and Community Center
- Increased amount of trips to an average of 3 per month
- Applied for and were granted \$200,000 Land and Water Grant for the Anchorage Park Phase II project
- Applied for four more grants waiting on results for Anchorage Park phase II, Community Center & Pool facility
- Re-introduced Men's 45 + Basketball League

Special Events

- Increased Touch-A-Truck participation to over 40 units
- Partnered with North Palm Beach Fire Rescue to combine their Fire Safety Day with our Touch-A-Truck event
- Increased the Car Show/Chili Cook-off participants by 10%
- Increased Heritage Day revenues by 3%
- Increased Heritage Day parade entrants by 49%

Village Pool

- Took over complete control of Pool operation from outside vendor
- Offering multiple training classes/lessons through American Red Cross
- Created a head guard designation position
- Extended pool hours to accommodate resident/member requests

Tennis Facility

- Took over complete control of Tennis operation from outside vendor
- Maintained a well-rounded pro shop with men's and women's clothing and accessories
- 6 Ladies Teams
- 3 Senior Men's Teams
- Increased Resident Membership revenues
- Increased Stringer Revenue
- Increased Pro Shop revenue
- Bus trip to the Miami Open – Sold out for third 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 park 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.

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. Create a Village-wide sports team competition that interacts Recreation and the Country Club
- c. Add a 7th Women's tennis team

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

Parks and Recreation

FY 2017

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.



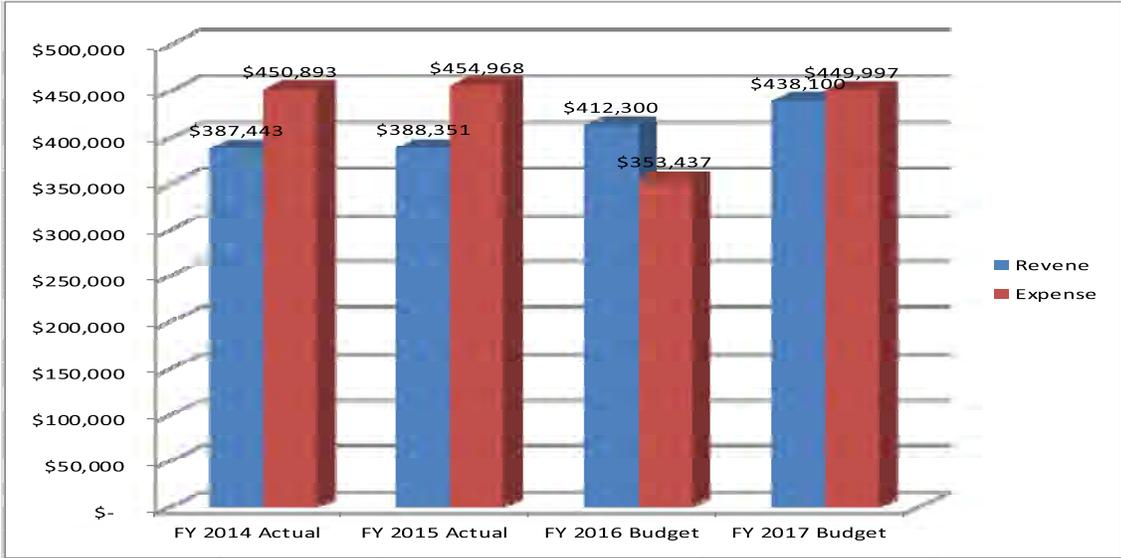
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Parks and Recreation	FY 2017
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Tennis and Pool Operations

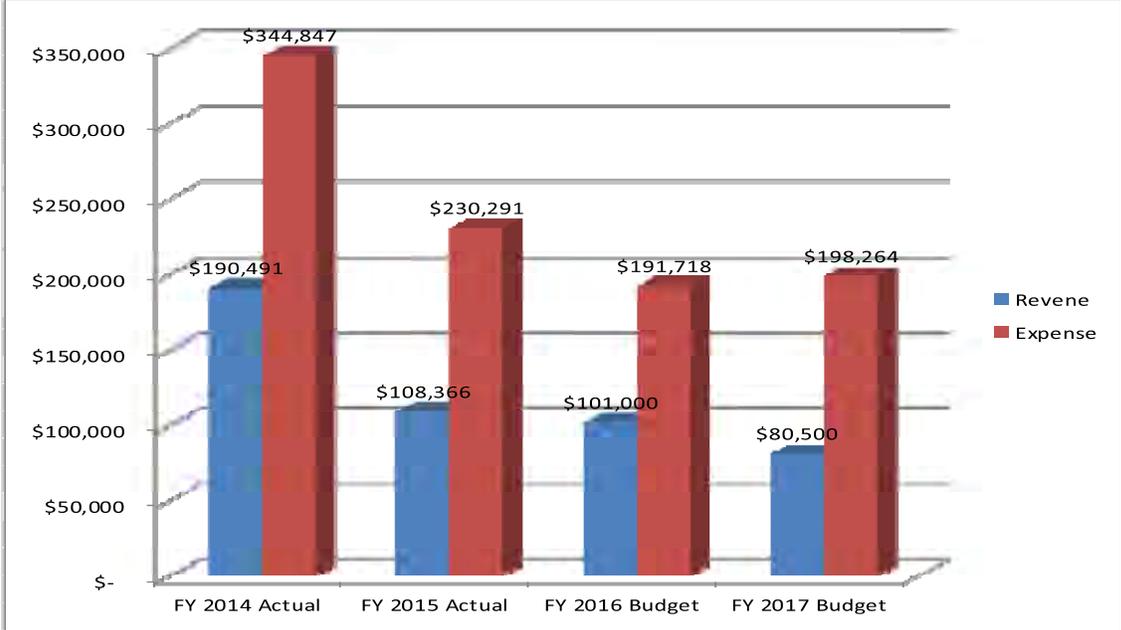
Tennis Operations

	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
FY 2014 Actual	\$ 387,443	\$ 450,893	\$ (63,450)
FY 2015 Actual	\$ 388,351	\$ 454,968	\$ (66,617)
FY 2016 Budget	\$ 412,300	\$ 353,437	\$ 58,863
FY 2017 Budget	\$ 438,100	\$ 449,997	\$ (11,897)



Pool Operations

	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
FY 2014 Actual	\$ 190,491	\$ 344,847	\$ (154,356)
FY 2015 Actual	\$ 108,366	\$ 230,291	\$ (121,925)
FY 2016 Budget	\$ 101,000	\$ 191,718	\$ (90,718)
FY 2017 Budget	\$ 80,500	\$ 198,264	\$ (117,764)



Parks and Recreation

FY 2017

Budget Summary (Parks and Recreation combined)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 896,046	\$ 866,183	3.45%	\$ 29,863	\$ 875,309	\$ 865,030
Operating						
Advertising	1,500	1,500	0.00%	0	892	1,584
Charge Card Fee	14,300	17,300	-17.34%	(3,000)	13,076	12,438
Conferences & Seminars	1,250	750	66.67%	500	1,356	1,086
Contractual Services	9,000	13,625	-33.94%	(4,625)	59,003	83,148
Equipment Rental	500	500	0.00%	0	312	0
Gas, Oil & Lubricants	3,725	7,000	-46.79%	(3,275)	5,236	7,229
Licenses & Fees	250	250	0.00%	0	250	250
Materials & Supplies	126,250	93,900	34.45%	32,350	80,907	69,306
Memberships & Dues	1,550	1,250	24.00%	300	675	649
Merchandise	8,500	7,500	13.33%	1,000	3,881	1,255
Postage	800	800	0.00%	0	858	1,006
Printing & Binding	750	750	0.00%	0	781	784
Professional Services	57,000	51,000	11.76%	6,000	51,015	51,208
Program Expense	385,750	303,850	26.95%	81,900	417,003	534,500
Repairs & Maintenance	22,320	25,820	-13.56%	(3,500)	22,889	24,823
Special Events	104,000	104,500	-0.48%	(500)	89,884	85,192
Travel & Training	2,900	2,100	38.10%	800	(177)	2,428
Uniforms	3,500	3,500	0.00%	0	2,037	2,108
Utilities	156,589	135,942	15.19%	20,647	120,224	132,286
Other Operating Costs	0	0	0.00%	0	3,168	21,803
Total Operating Costs	900,434	771,837	16.66%	128,597	873,269	1,033,083
Capital						
Capital Outlay	0	0	0.00%	0	0	145,480
Total Expenses	\$ 1,796,480	\$ 1,638,020	9.67%	\$ 158,460	\$ 1,748,577	\$ 2,043,593

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 2017

Budget Summary (Recreation and Special Events)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 645,394	\$ 628,142	2.75%	\$ 17,252	\$ 640,697	\$ 641,105
Operating						
Advertising	500	500	0.00%	0	892	1,584
Charge Card Fee	6,500	7,000	-7.14%	(500)	5,465	4,674
Conferences & Seminars	1,250	750	66.67%	500	1,356	1,086
Contractual Services	9,000	9,000	0.00%	0	8,054	7,058
Gas, Oil & Lubricants	3,725	7,000	-46.79%	(3,275)	5,236	7,229
Materials & Supplies	63,150	32,150	96.42%	31,000	21,054	21,433
Memberships & Dues	1,200	900	33.33%	300	675	649
Postage	600	600	0.00%	0	678	1,006
Printing & Binding	250	250	0.00%	0	479	506
Professional Services	15,000	15,000	0.00%	0	15,015	15,208
Program Expense	193,500	183,900	5.22%	9,600	180,587	186,874
Repairs & Maintenance	9,020	9,020	0.00%	0	6,789	10,871
Special Events	101,000	101,000	0.00%	0	88,300	85,192
Travel & Training	1,900	1,100	72.73%	800	(245)	1,652
Uniforms	1,750	1,750	0.00%	0	1,198	1,169
Utilities	94,480	94,803	-0.34%	(323)	84,547	94,410
Other Operating Costs	0	0	0.00%	0	2,541	20,917
Total Operating Costs	502,825	464,723	8.20%	38,102	422,621	461,518
Capital						
Capital Outlay	0	0	0.00%	0	0	145,230
Total Expenses	\$ 1,148,219	\$ 1,092,865	5.07%	\$ 55,354	\$ 1,063,318	\$ 1,247,853

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 FY17 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An increase in materials and supplies to allow for the replacement of park furniture.

Parks and Recreation

FY 2017

Budget Summary (Tennis)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Salary:						
Total Salary & Benefits	\$ 155,643	\$ 139,012	11.96%	\$ 16,631	\$ 136,489	\$ 127,053
Operating						
Advertising	1,000	1,000	0.00%	0	0	0
Charge Card Fee	7,500	10,000	-25.00%	(2,500)	6,965	7,072
Contractual Services	0	1,900	-100.00%	(1,900)	946	2,345
Equipment Rental	500	500	0.00%	0	312	0
Gas, Oil & Lubricants	0	0	0.00%	0	0	0
Materials & Supplies	24,200	24,850	-2.62%	(650)	27,709	19,051
Memberships & Dues	100	100	0.00%	0	0	0
Postage	200	200	0.00%	0	179	0
Printing & Binding	500	500	0.00%	0	302	278
Professional Services	42,000	36,000	16.67%	6,000	36,000	36,000
Program Expense	183,150	101,200	80.98%	81,950	214,129	230,393
Repairs & Maintenance	9,300	12,800	-27.34%	(3,500)	13,427	12,300
Special Events	3,000	3,500	-14.29%	(500)	1,584	0
Tennis Merchandise	8,500	7,500	13.33%	1,000	3,881	1,255
Uniforms	750	750	0.00%	0	320	367
Utilities	13,654	13,625	0.21%	29	12,097	13,893
Other Operating Costs	0	0	0.00%	0	627	886
Total Operating Costs	294,354	214,425	37.28%	79,929	318,479	323,840
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 449,997	\$ 353,437	27.32%	\$ 96,560	\$ 454,968	\$ 450,893

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 FY17 budget includes:

- An anticipated salary increase of approximately 3.75% from performance-based merit increases for non-union personnel and a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreements;
- An increase in program expense to allow for additional programming.

Parks and Recreation

FY 2017

Budget Summary (Pool)

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 95,009	\$ 99,029	-4.06%	\$ (4,020)	\$ 98,122	\$ 96,872
Operating						
Charge Card Fee	300	300	0.00%	0	645	692
Contractual Services	0	2,725	-100.00%	(2,725)	50,004	73,745
Licenses & Fees	250	250	0.00%	0	250	250
Materials & Supplies	38,900	36,900	5.42%	2,000	32,143	28,821
Memberships & Dues	250	250	0.00%	0	0	0
Program Expense	9,100	18,750	-51.47%	(9,650)	22,287	117,233
Repairs & Maintenance	4,000	4,000	0.00%	0	2,672	1,652
Travel & Training	1,000	1,000	0.00%	0	68	776
Uniforms	1,000	1,000	0.00%	0	519	572
Utilities	48,455	27,514	76.11%	20,941	23,580	23,984
Other Operating Costs	0	0	0.00%	0	0	0
Total Operating Costs	103,255	92,689	11.40%	10,566	132,169	247,725
Capital						
Capital Outlay	0	0	0.00%	0	0	250
Total Expenses	\$ 198,264	\$ 191,718	3.41%	\$ 6,546	\$ 230,291	\$ 344,847

Explanation of Increase / (Decrease):

The increase 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

The Village began accelerating its debt refunding in order to pursue “debt-free status” in 2009. The last outstanding loan instrument was paid off in Fiscal Year 2010...the Village’s General Fund is debt free!

Contingency

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2016/17 budget, the Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.

Transfers

In FY 2017, an appropriation of \$719,587.00 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, two additional RFP’s have been conducted by The Gehring Group (2015 and 2016). Each time the proposal submitted by PRM for renewal of the insurance has been determined by Council to be in the best interest of the Village. For FY17 the Village has once again chosen PRM as the Property/Casualty and General Liability provider.

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Reserves and Other

FY 2017

Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Debt Service						
Debt Service	\$0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Non-Departmental Property/General Liability Insurance	252,300	288,453	-12.53%	(36,153)	348,726	322,563
Reserves, Contingencies and Transfers						
Council Contingency Village Manager Contingency	0	0	0.00%	0	0	1,142
Transfer to Other Funds	719,587	1,103,750	-34.81%	(384,163)	2,091,246	323,000
Other Operating Costs	0	0	0.00%	0	0	0
Total Reserves, Contingencies & Transfers	719,587	1,103,750	-34.81%	(384,163)	2,091,246	324,142
Total Expenses	\$ 971,887	\$ 1,392,203	-30.19%	\$(420,316)	\$2,439,972	\$646,705

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to a decrease in the amount of the FY17 CIP Transfer:

Periodically, General Fund budgetary savings at fiscal year-end are transferred to the Village's Capital Projects Fund as "CIP Funds." These funds are utilized for funding the Ten-Year Capital Improvement Plan (CIP); this process reduces the impact of the CIP on the Village's General Fund Budget and millage rate.



Property Value and Millage Summary

FY 2017

Property Value:

FY 2016 Millage Rate	\$7.3300		
FY 2016 Ad-Valorem Proceeds	\$12,022,221		
FY 2016 <u>GROSS</u> Taxable Value	\$ 1,726,462,395		
			<u>Increase in GROSS taxable value</u>
FY 2017 <u>GROSS</u> Taxable Value	\$ 1,848,041,694	\$121,579,299	7.04%
FY 2017 <u>BUDGETARY</u> Taxable Value (95%)	\$ 1,755,639,609		
FY 2017 Rolled Back Rate	\$6.8572		

Millage Table:

MIL	Amount
1.00 MIL	\$ 1,755,640
.75 MIL	\$ 1,316,730
.60 MIL	\$ 1,053,384
.55 MIL	\$ 965,602
.50 MIL	\$ 877,820
.40 MIL	\$ 702,256
.35 MIL	\$ 614,474
.30 MIL	\$ 526,692
.25 MIL	\$ 438,910
.20 MIL	\$ 351,128
.10 MIL	\$ 175,564

Millage Options:

Calculations for selection of millage rate:	Millage Rate	Ad-Valorem	\$ Increase / (Decrease) over 2016 Ad-Valorem	% increase / (decrease) over FY 2016 Millage Rate	% increase / (decrease) over FY 2017 RBR
Retain FY 2016 Millage Rate	7.3300	\$12,868,838	\$ 846,617	0.00%	6.89%
FY 2017 Rolled Back Rate	6.8572	\$12,038,772	\$ 16,551	-6.45%	0.00%
Millage Rate Required to retain FY 2016 Ad-Valorem	6.8478	\$12,022,221	\$ -	-6.58%	-0.14%
FY 2017 Majority Vote Rate	8.0054	\$14,054,597	\$ 2,032,376	9.21%	16.74%
FY 2017 Two-Thirds Vote Rate	8.8059	\$15,459,987	\$ 3,437,766	20.14%	28.42%
Statutory Maximum	10.0000	\$17,556,396	\$ 5,534,175	36.43%	45.83%
Council's Adopted Rate	7.3300	\$ 12,868,838	\$ 846,617	0.00%	6.89%

Ad-Valorem, Assessed Value, Millage and Budget

FY 2017

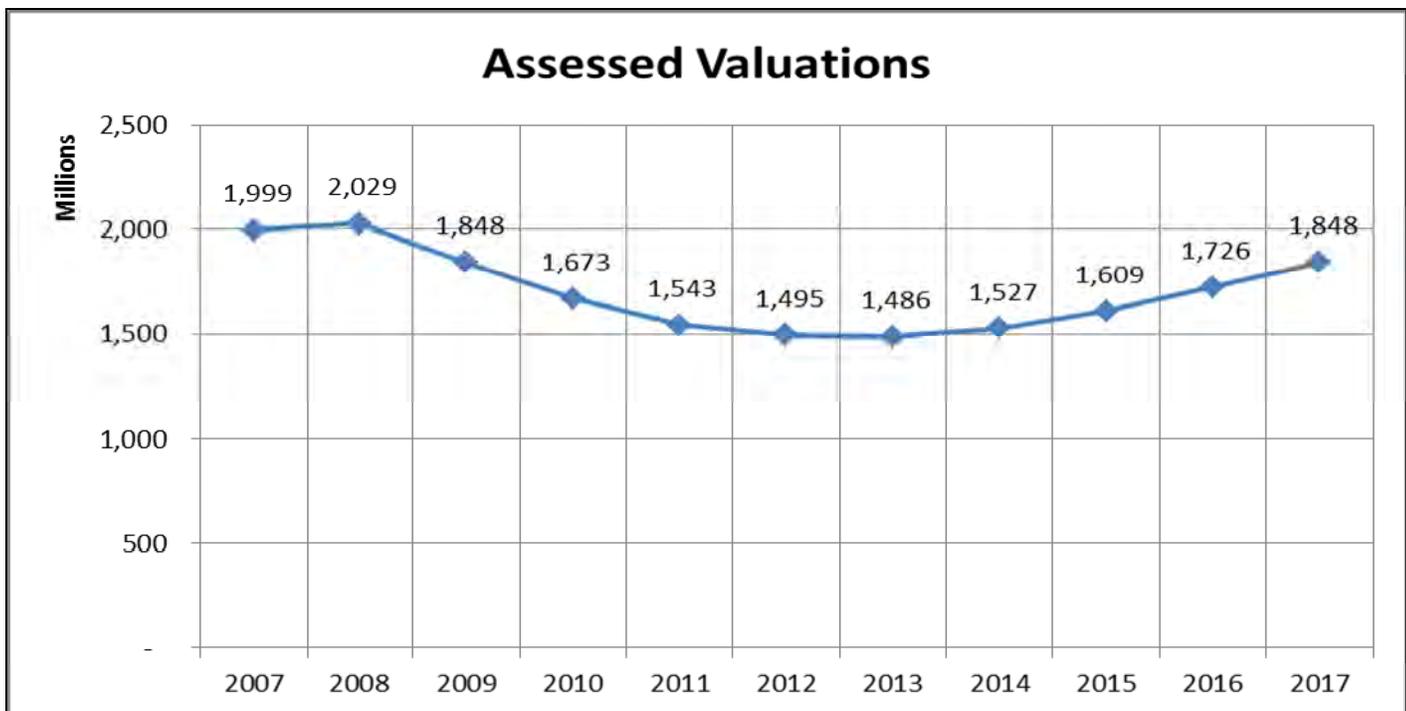
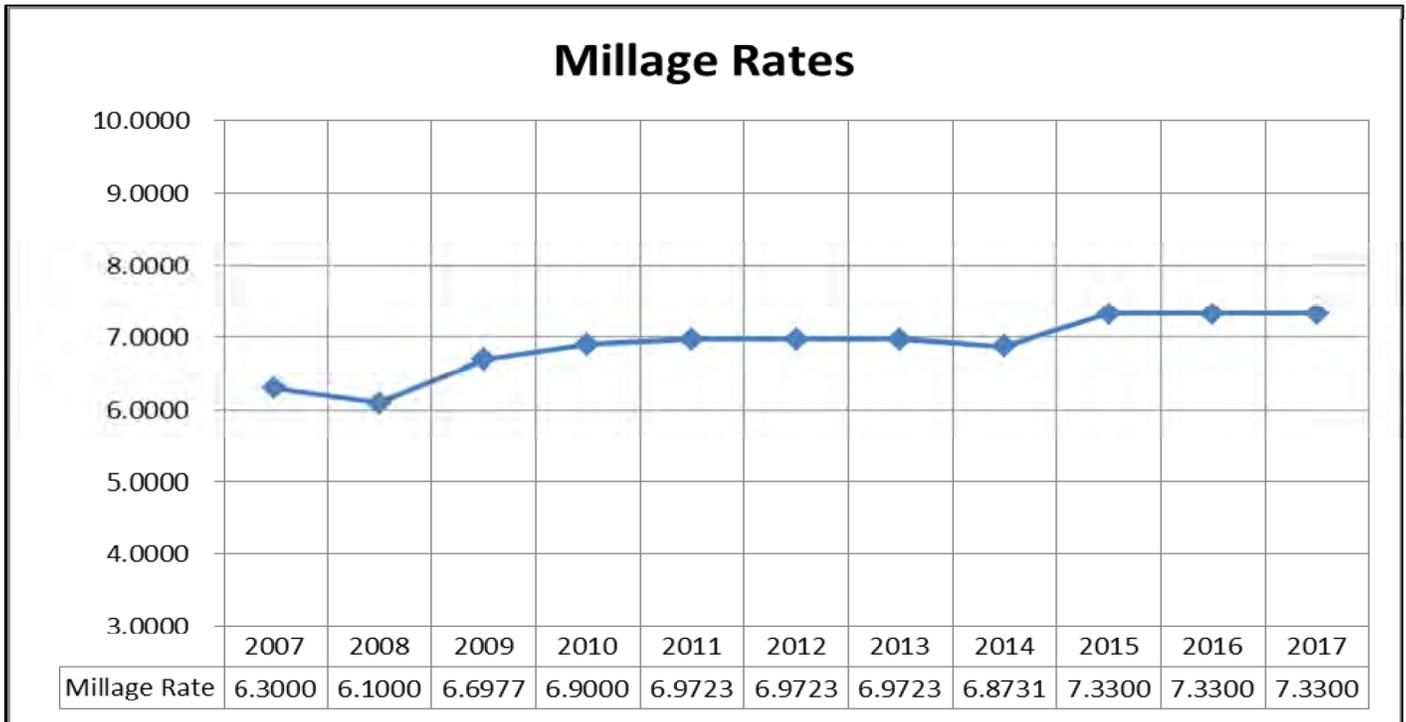
Fiscal Year 2001-2017 presented below:

Fiscal Year	Assessed Value	Taxable Valuation (95%)	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%

Millage Rates and Assessed Valuations

FY 2017

Fiscal Year 2001 – 2017 presented below:



General Fund Fee Schedule

FY 2017



General Fund Fee Schedules

FY 2017

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. 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.

Anchorage Park Activities Building (Hourly)

	<u>Fees</u>	<u>Sales Tax</u>	<u>Total Fee</u>
Resident Room A	\$ 26.52	\$ 1.59	\$ 28.11
Non-Resident Room A	\$ 37.13	\$ 2.23	\$ 39.36
Resident Room B	\$ 37.13	\$ 2.23	\$ 39.36
Non-Resident Room B	\$ 63.65	\$ 3.82	\$ 67.47
Resident after hours building charge	\$ 106.09	\$ 6.37	\$ 112.46
Non-Resident after hours building charge	\$ 212.18	\$ 12.73	\$ 224.91
After hours staff charge	\$ 26.52	\$ 1.59	\$ 28.11

Anchorage Park (Hourly)

Resident Anchorage Gazebo	\$ 25.75	\$ 1.55	\$ 27.30
Non-Resident Anchorage Gazebo	\$ 41.20	\$ 2.47	\$ 43.67
Resident Volleyball (1 court)	\$ 25.75	\$ 1.55	\$ 27.30
Resident Volleyball (2 courts)	\$ 36.05	\$ 2.16	\$ 38.21
Non-Resident Volleyball (1 court)	\$ 36.05	\$ 2.16	\$ 38.21
Non-Resident Volleyball (2 courts)	\$ 51.50	\$ 3.09	\$ 54.59

Community Center (Hourly)

Resident Gymnasium	\$ 110.00	\$ 6.60	\$ 116.60
Non-Resident Gymnasium	\$ 210.00	\$ 12.60	\$ 222.60
Non-profit (W-501 C-3) Charge	\$ 110.00	\$ 6.60	\$ 116.60
Resident Field (No Lights)	\$ 35.00	\$ 2.10	\$ 37.10
Resident Field (With Lights)	\$ 70.00	\$ 4.20	\$ 74.20
Non-Resident Field (No Lights)	\$ 70.00	\$ 4.20	\$ 74.20
Non-Resident Field (With Lights)	\$ 100.00	\$ 6.00	\$ 106.00

Lakeside Park (Hourly)

Resident Tiki Hut - Large	\$ 25.75	\$ 1.55	\$ 27.30
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Osborne Park (Hourly)

Resident Recreation Building	\$ 53.04	\$ 3.18	\$ 56.22
Non-Resident Recreation Building	\$ 159.13	\$ 9.55	\$ 168.68
Resident Field (No Lights)	\$ 37.13	\$ 2.23	\$ 39.36
Resident Field (With Lights)	\$ 74.26	\$ 4.46	\$ 78.72
Non-Resident Field (No Lights))	\$ 74.26	\$ 4.46	\$ 78.72
Non-Resident Field (With Lights)	\$ 106.09	\$ 6.37	\$ 112.46
Resident after hours building charge	\$ 106.09	\$ 6.37	\$ 112.46
Non-Resident after hours building charge	\$ 212.18	\$ 12.73	\$ 224.91
After hours staff charge	\$ 25.75	N/A	\$ 25.75

Sports Programs (Per/Player/League)

Resident Youth (All Sports)	\$ 75.00	N/A	\$ 75.00
Non-Resident Youth (All Sports)	\$ 85.00	N/A	\$ 85.00

continued on next page

General Fund Fee Schedules

FY 2017

Pool Membership Fees (Annual)

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

Pool Fees (Daily)

Resident Adult	\$ 2.83	\$ 0.17	\$ 3.00
Non Resident Adult	\$ 4.72	\$ 0.28	\$ 5.00
Child (13 & under)	\$ 2.83	\$ 0.17	\$ 3.00
Child (3 & under)	Free	Free	Free
Resident/Member Tiki Hut	\$ 25.75	\$ 1.55	\$ 27.30
Non-Resident Tiki Hut	\$ 41.20	\$ 2.47	\$ 43.67
After hours Full facility rental (3 hrs)	\$ 550.00	\$ 33.00	\$ 583.00
After hours lifeguards per guard per hr.	\$ 25.00	\$ 0.00	\$ 25.00

Tennis Membership Fees (Annual)

Resident Family	\$ 540.63	\$32.44	\$ 573.07
Non-Resident Family	\$ 721.00	\$43.26	\$ 764.26
Resident Single	\$ 422.30	\$25.34	\$ 447.64
Non-Resident Single	\$ 540.63	\$32.44	\$ 573.07
Resident Junior (17 & under)	\$ 108.15	\$6.49	\$ 114.64
Non-Resident Junior (17 & under)	\$ 113.30	\$6.80	\$ 120.10
Summer Resident Single	\$ 206.00	\$ 12.36	\$ 218.36
Summer Resident Family	\$ 231.75	\$ 13.91	\$ 245.66
Summer Non-Resident Single	\$ 231.75	\$ 13.91	\$ 245.66
Summer Resident Family	\$ 257.50	\$ 15.45	\$ 272.95
Guest Fees (members)	\$ 10.00	\$ 0.60	\$ 10.60
Guest Fees (non-members)	\$ 12.00	\$ 0.72	\$ 12.72

Marina Fees (Annual)

Dry Storage

15 feet & under	\$ 681.34	\$ 40.88	\$ 722.22
16 - 20 feet	\$ 738.10	\$ 44.29	\$ 782.39
21 - 25 feet	\$ 794.90	\$ 47.69	\$ 842.59
26 - 30 feet	\$ 851.67	\$ 51.10	\$ 902.77
31 - 35 feet	\$ 908.46	\$ 54.51	\$ 962.97
36 & over	\$ 965.23	\$ 57.91	\$ 1,023.14
Wet Storage	\$ 2,141.68	\$ 128.50	\$ 2,270.18
Ramp Decal	\$ 60.00	\$ 3.60	\$ 63.60
Temporary Day Launch Permit (Res. Only)	\$ 9.43	\$ 0.57	\$ 10.00

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General Fund Fee Schedules

FY 2017

General Services

Description	Fees
<u>Library</u>	
Overdue Fines	
7/14/28 day Books	\$ 0.25 a day
Audio/CD Books	\$ 0.25 a day
Music CDs	\$ 0.25 a day
DVD	\$ 2.00 a day
Interlibrary Loans	\$ 1.00 a day
Magazines	\$ 0.25 a day
Lost Items	
Replacement Item Cost plus \$10.00 Processing Fee	
Library Cards-NPB Resident	No charge
Library Cards-Non-Residents per family	\$ 25.00
Library Cards-Non-Residents Individual up to 6 months	\$ 15.00
<u>Finance</u>	
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
<u>Public Works</u>	
Annual Commercial Disposal Fee (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
Residential Yard Waste Removal Fees	
Disposal Fee per cubic yard	\$ 4.50
Equipment & Fuel Cost per cubic yard	<u>\$ 2.50</u>
	\$ 7.00
In addition to the charge per cubic yard set forth above, persons who violate the yard waste collection requirements shall also be assessed for personnel costs (less benefits) in the amount of \$18.50 per hour based on the actual time incurred in removing the yard waste, with a two-hour minimum charge.	
Swale Tree Permit	No charge
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

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General Fund Fee Schedules

FY 2017

Description	Fees
<u>Clerk's Office</u>	
Copies:	
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

Special Service Fee:

For any request in which the nature or volume of the public records requested to be inspected or copied requires more than 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.

Public Safety

<u>Description</u>	<u>Fees</u>
<u>Public Safety</u>	
Bicycle Registration	\$ 1.00
Accident Reports-per one-sided page	\$ 0.15
Accident Report-two-side page	\$ 0.20
Accident Report-CD	\$ 5.00
Fingerprinting-Village Resident	\$ 2.00
Fingerprinting-Employment in the Village	\$ 4.00
False Alarm-Residences	\$ 50.00
False Alarm-Businesses	\$ 100.00
Alarm Permit Account (New & Renewal)	\$ 25.00
Parking Fines	\$ 25.00
Parking Fines-No decal for marina parking	\$ 50.00
Parking Fines-Second Violation	\$ 100.00
Water Restriction-1st Violation	Warning
Water Restriction-2nd Violation	\$ 25.00
Outside Services (Special Details)	\$ 54.37
Forfeiture Revenue	Varies
<u>Emergency Medical Services Fees</u>	
Basic Life (per transport)	\$ 530.00
Advanced Life Support Level One (per transport)	\$ 585.00
Advanced Life Support Level Two (per transport)	\$ 645.00
*plus \$12.00 per mile	
<u>Fire/Rescue (Special Details min. 3 hours charged per event)</u>	
Hourly rate per firefighter (2 firefighters minimum)	\$ 47.66
Vehicle operating cost per hour	\$ 11.29

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General Fund Fee Schedules

FY 2017

Description**Fees****Annual Fire Inspection Fees****Assembly (Type of Occupancy Use):**

50-299

\$ 75.00

300-999

\$ 100.00

1,000-4,900

\$ 175.00

5,000 or greater

\$ 275.00

Educational:

Day Care, Nursery Pre-school

\$ 35.00

All others

\$ 75.00

Healthcare/Instructional:

5,000 square feet and under

\$ 50.00

5,001-15,000 square feet

\$ 100.00

15,001-30,000 square feet

\$ 150.00

30,001-100,000 square feet

\$ 250.00

100,001 square feet or greater

\$ 350.00

Transient Lodging, Apartment, Residential Board and Care, and Adult Living Facilities:

24 units and less

\$ 55.00

25-100 units

\$ 75.00

101-500 units

\$ 150.00

501 units or greater

\$ 250.00

Mercantile, Office, Storage, Industrial and Manufacturing:

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

Marinas and Boat Storage Facilities:

50 boat slips and under

\$ 50.00

51-200 boat slips

\$ 150.00

101-250 boat slips

\$ 200.00

251 boat slips or greater

\$ 300.00

Tent & Temporary Structures

All

\$ 35.00

Re-Inspections/Extra Inspections:

First

No charge

Second

\$ 100.00

Third

\$ 150.00

Fourth and subsequent

\$ 200.00

Any unproductive trip

(work not ready, locked out, plans absent, etc.)

\$ 100.00

Plan Review Fees:

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)*continued on next page*

General Fund Fee Schedules

FY 2017

Planning, Zoning & Code Compliance

Code Compliance

Description:

Annual Abandoned Property Registration Fee
Open Code Enforcement Researches (per address)

Fee:

Annual Abandoned Property Registration Fee	\$ 150.00
Open Code Enforcement Researches (per address)	\$ 20.00

Code Citation Fees:

First Violation
Second Violation
Third Violation
Fourth Violation
(Mandatory appearance before the Special Magistrate)

First Violation	\$ 25.00
Second Violation	\$ 100.00
Third Violation	\$ 150.00

Planning & Zoning

Description:

Zoning Variances *
Sign Variances *
Comprehensive Plan Amendments application fee *
Voluntary Annexation application fee *
Rezoning (amendments, modify, supplement or repeal)
Planned Unit Development (PUD) application fee *
Planned Unit Development Major Amendment application fee *
Planned Unit Development Minor Amendment application fee *
Planned Unit Development Waiver fee (per waiver request)*
Temporary Commercial Signage - For Sale or For Lease (each)
Temporary Banner Fee (each)
Portable Storage Containers & Roll-off Construction Dumpsters (Permit)
Portable Storage Containers & Roll-off Construction Dumpsters (Permit Renewal)
Special Event Permit - Profit
Special Event Permit - Non-Profit
Landscape Permit (which includes up to 2 zoning inspections)
Site Plan Major application fee - Multi-Family & Commercial
Site Plan Minor application fee - Multi-Family & Commercial
Site Plan amendment application fee for previously approved by Planning Commission and/or Council
Zoning Confirmation Letter
Zoning Re-inspection Fee
Peddlers and Solicitors Fee
Special Exception Fee*
Conditional Use Fee*
Painting Permit Fee
Similar Use Permit*

Fee:

Zoning Variances *	\$ 500.00
Sign Variances *	\$ 500.00
Comprehensive Plan Amendments application fee *	\$ 1,500.00
Voluntary Annexation application fee *	\$ 200.00
Rezoning (amendments, modify, supplement or repeal)	\$ 1,000.00
Planned Unit Development (PUD) application fee *	\$ 2,000.00
Planned Unit Development Major Amendment application fee *	\$ 1,000.00
Planned Unit Development Minor Amendment application fee *	\$ 500.00
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
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

NOTE:

*Fee does not include advertising, legal, etc.

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General Fund Fee Schedules

FY 2017

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).

<u>Classification</u>	<u>Total Fee (cash/check)</u>	<u>Total fee (credit card)</u>
AGRICULTURAL SERVICES		
<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
TRANSPORTATION		
<u>Taxi cabs:</u>		
Local Trucking	\$ 93.00	\$ 95.09
Each place or business	\$ 66.00	\$ 67.49
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
COMMUNICATIONS		
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

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General Fund Fee Schedules

FY 2017

<u>Classification</u>	<u>Total Fee (cash/check)</u>	<u>Total fee (credit card)</u>
ELECTRONIC, GAS AND SANITARY SERVICES		
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
WHOLESALE TRADE (See RETAIL)		
<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
RETAIL TRADE		
<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
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
FINANCE, INSURANCE, REAL ESTATE		
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

continued on next page

General Fund Fee Schedules

FY 2017

<u>Classification</u>	<u>Total Fee (cash/check)</u>	<u>Total fee (credit card)</u>
INSURANCE		
Insurance carriers	\$ 132.00	\$ 134.97
Insurance agents, broker service	\$ 132.00	\$ 134.97
Insurance sales agent	\$ 132.00	\$ 134.97
REAL ESTATE		
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
SERVICES		
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
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

continued on next page

General Fund Fee Schedules

FY 2017

<u>Classification</u>	<u>Total Fee (cash/check)</u>	<u>Total fee (credit card)</u>
AUTO SERVICE/REPAIR		
Auto Rental	\$ 132.00	\$ 134.97
<u>Auto repair shop:</u>		
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
MISCELLANEOUS REPAIR SERVICES		
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
MOTION PICTURES		
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
AMUSEMENT AND RECREATION SERVICE		
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
HEALTH SERVICES		
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
LEGAL SERVICES		
Attorneys each	\$ 132.00	\$ 134.97
EDUCATIONAL SERVICES		
Elementary and secondary school	\$ 132.00	\$ 134.97
Vocational school	\$ 132.00	\$ 134.97
Schools and educational services NEC	\$ 132.00	\$ 134.97

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General Fund Fee Schedules

FY 2017

<u>Classification</u>	<u>Total Fee (cash/check)</u>	<u>Total fee (credit card)</u>
SOCIAL SERVICES		
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
ENGINEERING, ACCOUNTING, RESEARCH MANAGEMENT		
Engineering, architectural and surveying-each practitioner	\$ 132.00	\$ 134.97
Residential designer	\$ 132.00	\$ 134.97
ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES		
Accounting/bookkeeping service	\$ 132.00	\$ 134.97
Certified public accountant each	\$ 132.00	\$ 134.97
RESEARCH, DEVELOPMENT AND TESTING SERVICES		
Research, development and testing services	\$ 132.00	\$ 134.97
MANAGEMENT AND PUBLIC RELATIONS SERVICES		
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

<u>Description:</u>	<u>Fee:</u>
Minimum Permit Fee	\$50.00 Minimum plus plan review fee if applicable
Percentage of Valuation:	Unit Value:
3.68%	Up to the first \$10,000.00 plus
1.85%	The next \$10,000.01 to \$100,000.00 plus
0.95%	The next \$100,000.01 and up or fraction thereof
Building Department Plan Review (Not applicable to over-the counter permits)	10% of permit fee. \$25.00 Minimum. Third rejection of plans for the same comment shall incur a fee of four (4) times the plan review portion of the permit fee. Florida State Statues SS 553.80(2)(b)
Sub-permit	\$10.00 applicable to all sub-permits that do not require an independent review
Low Voltage Alarm	\$40.00 per label
Surcharge	1.5 percent of the permit fee. Minimum of \$2. Florida State Statues SS 553.721
Building Code Administrators and Inspectors Fund	1.5% percent of the permit fee. Minimum of \$2. Florida State Statues SS 468.631
Training Surcharge	1% of the permit fee and/or revision fee. \$1 minimum
Digitizing Plans	\$2.20 per page for pages over 11"x17" up to 24"x36"
Building Relocation	\$290.00

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General Fund Fee Schedules

FY 2017

Description:**Change of Occupancy without work being performed****Building Demolition****Parking lot overlay/re-striping****Construction Trailers****Re-inspection Fee****Unscheduled inspection by special request
(Subject to availability)****Penalty for commencing work without first securing a permit or
written approval****Change of contractor-same location****Residential Revision Fee****Commercial Revision Fee****Renew or extend permit or application:**(May require additional Impact, Building, or other fees, if increases
have occurred since original application)**Re-issuance Fee (within 180 days of expiration date)****Re-issuance Fee (after 180 days of expiration date)****State Required Construction Lien Law Notification****Temporary Signs or Temporary Tents (Each)****Temporary Certificate of Occupancy Fee****Temporary Certificate of Completion Fee****Early Power Release (Commercial Projects Only)****Local Product Approval****Document Research Time & Material Fees after 15 minutes****Palm Beach County Impact Fees****Open Permit Researches (per address)****Fee:**

\$ 75.00
\$ 290.00
\$ 100 per lot up to 150 parking spaces
\$ 125 per lots over 150 parking spaces
\$ 50.00
\$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 Statutes SS 553.80(2)(c)
\$75/hr 1hr min, 2hr Min for after hours, 4hr Min weekends & holidays per inspector or inspection trade.
Two (2) times the permit fee, plus \$100.00 Administration Fee. (At the discretion of the Building Official)
\$75.00 plus \$25.00 per sub-contractor.
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.
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.
\$ 50.00
30% of original permit fee, \$75.00 minimum + plan review fee
\$ 5.00
\$ 50.00 + plan review and Fire Department Fee if applicable
\$ 100.00
\$ 100.00
\$ 100.00
\$ 250.00 and requires Construction Board of Adjustment and Appeals review and approval
Actual Cost
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.
\$ 25.00

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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.



THE VILLAGE OF NORTH PALM BEACH, FL

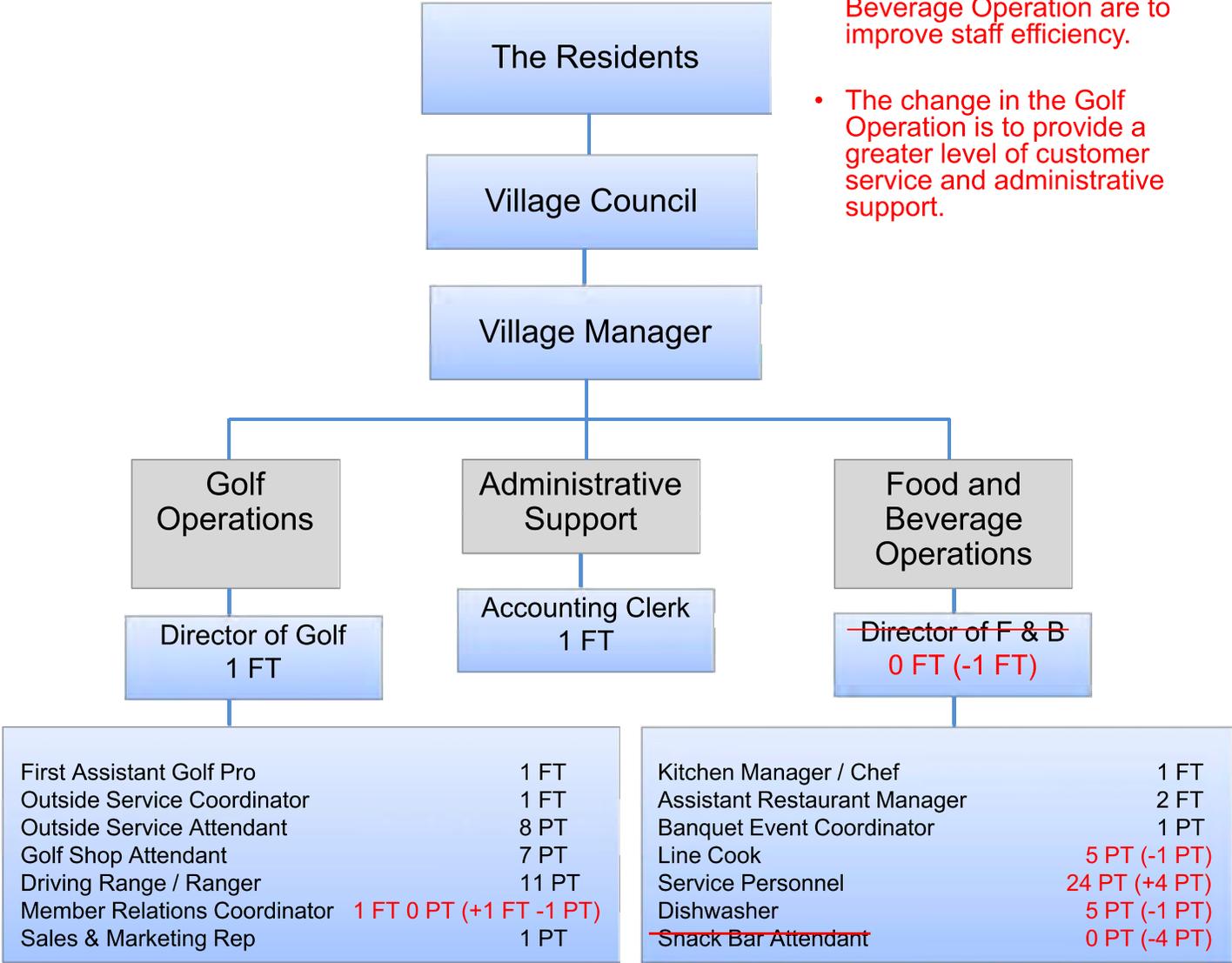


ADOPTED COUNTRY CLUB BUDGET

FY 2016-2017

Country Club	FY 2017
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- Note:
- The changes in the Food & Beverage Operation are to improve staff efficiency.
 - The change in the Golf Operation is to provide a greater level of customer service and administrative support.



Summary	FY 2017	FY 2016	Change
Full-Time	8	8	No Change
Part-Time	62	65	-3

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 Sales and Marketing Representative, eight (8) part-time Outside Service Attendants, eleven (11) part-time Ranger/Driving Range Attendants, and seven (7) part-time Golf Shop Attendants. The operation also employs a full-time Accounting Clerk located in the Finance Department at Village Hall.

Golf Course maintenance services are outsourced to International Golf Maintenance (IGM) of Orlando, Florida, which affords a higher level of conditioning on the Nicklaus "Signature" course layout and realizes a significant monetary savings to the Village. The maintenance of the buildings has been assigned to the Public Works Department. The combination of outsourcing the maintenance of the golf course and having Public Works oversee the clubhouse maintenance has resulted in a more efficient and improved level of operation.

The golf club-fitting services are also an outsourced component of the Country Club. HotStix Golf has provided club-fitting services for each of the last four years with a mutually beneficial relationship between HotStix and the North Palm Beach Country Club. This mobile club-fitting operation carries the latest equipment in the business and employs 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 turfgrass. 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 HotStix.

The Village Administration anticipates new golfers applying for membership to the Nicklaus “Signature” golf course in the upcoming year. In order to provide reasonable member access to course play while preserving access to “walk-in” guests during high season and holidays, a maximum of 250 annual golf memberships will be granted for the upcoming Fiscal Year. Available memberships will continue to be prioritized as follows:

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

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

Personnel Changes – Golf Operation

The personnel/title changes for Fiscal Year 2016/2017 are:

- Addition of one (1) full-time Member Relations Coordinator position / Deletion of one (1) part-time Member Relations Coordinator position

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

The Food & Beverage (F&B) Operation is a division of the North Palm Beach Country Club. F&B works collaboratively with the golf, tennis, and pool operations to enhance tournaments, special events and the overall Club experience. F&B serves the general public and provides banquet services for private special events and functions.

The “Village Tavern” Restaurant, Bar and Banquet facilities are operated by a full-time Kitchen Manager/Chef, two (2) full-time Assistant Restaurant Managers, a part-time Banquet Event Coordinator, twenty-four (24) part-time F&B Service Personnel, five (5) part-time Dishwashers and five (5) part-time Line Cooks.

The Restaurant and Bar are open to the public, serving the membership and community seven (7) days-a-week with flexible hours of operation predicated upon seasonal activities and overall profitability. Restaurant hours and daily staffing levels are modified in accordance with seasonal and other business factors to provide attentive and friendly service with a suitable ratio of service personnel to customers.

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

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

Beverage cart services are provided on the golf course. Cart service offers a variety of snacks, sandwiches, and beverage options, including alcoholic beverages, seven (7) days a week in season and modifiable hours off season.

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

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

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

The personnel/title changes for Fiscal Year 2016/2017 are:

- Deletion of four (4) part-time Snack Bar Attendant positions / Addition of four (4) Service Personnel positions; *(The restaurant is eliminating the “Snack Bar Attendant” as a stand-alone position incorporating these four positions as F&B Service Personnel. This improves staff efficiency by allowing for cross training and staffing multiple positions without increasing the number of personnel)*
- Deletion of one (1) part-time Line Cook position;
- Deletion of one (1) full-time Food & Beverage Director position;
- Deletion of one (1) part-time Dishwasher position

Current Year Accomplishments and New Initiatives

During Fiscal Year 2015/2016, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Implemented a “Free Round and Drink of Choice” to annual members to redeem the week of their birthdays. This new initiative was well received and overall brought about a sense of appreciation to our members.
- Hosted a complimentary Member Mixer which achieved our largest attendance of ninety members and spouses with an overwhelmingly positive response from attendees.
- Improved services at the driving range with the purchase of new driving range ball dispensers. These dispensers now offer members a way to pre-purchase discounted range balls without the liability the previous “key-debit” system afforded. With the new range debit card, accounts linked to cards that are lost or stolen can be frozen until the card is located, or funds can be transferred to a newly activated card; a system which was not previously available.
- Cut down the carbon footprint of the Golf Operation by reducing waste in landfills and implementing a recycling initiative. A recycling container was installed on the front patio, and paper and plastic options were given to the members and patrons of the club; both of which are recyclable and cost neutral to our previous Styrofoam offerings.

- Implemented the second memorial bench and the first memorial tree on course in conjunction with the Nicklaus Master Tree Plan.
- Improved and maintained service delivery and food quality and implemented numerous amenities in the F&B Division, attracting new customers and establishing a rapport with the community. Such amenities included a complete, full-service restaurant and bar, meal coupons for 18-hole golfing guests, daily food and soft drink discount purchases for members, drink specials, and unique offerings to Golfing groups such as FPL, Lockheed Martin, Pratt and Whitney, and other summer leagues to attract new foot traffic to the restaurant. Continue to improve food service delivery and food quality throughout the duration of construction. Ensure that all customers are comfortable in the temporary settings while construction of the new clubhouse progresses. Work hand in hand and accommodate the Director of Golf with all fundraisers and corporate golf outings and work hand in hand with the Director of Recreation to carry out all tennis and pool functions. Focus on keeping our patrons and employees informed and educated on the progress of the new clubhouse.
- Improved service delivery and food quality through additional training and detailed service standards.

Goals and Objectives

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

Council Goal:

Maintain 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:

- Continuously utilize daily feedback from members, and monthly feedback from the Green's Committee and Golf Advisory Board to improve the overall appearance of the course, practice facilities, and clubhouse grounds.
- 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.
- Seek out new opportunities that enhance the overall club experience for members, guests, and the general public. New golf technologies, initiatives, and equipment, such as the Golf Skate Caddy will be evaluated as a way to reinvigorate the game and attract new customers to the facility.
- Evaluate local area courses and correspond with administrative staff to gain valuable information regarding industry trends, maintenance practices, and other golf-related business decisions.
- Continually enhance the appearance and offerings of the golf shop to reflect Village pride and brand awareness.

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.
- b. Assist in the selection of a clubhouse plan that will satisfy members, guests, residents, and employees, with a wide variety of amenities and multipurpose facilities and space.
- c. 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.
- d. 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, 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. 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.
- b. 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.
- c. 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 and our immediate area.

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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:

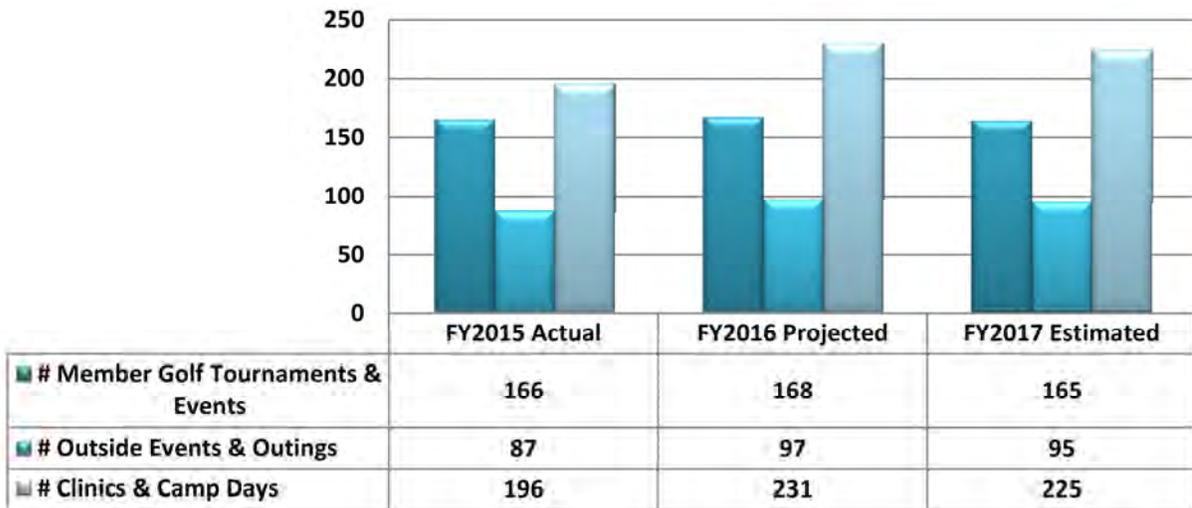
- a. Solicit the help of the Nicklaus design and agronomic teams and other knowledgeable and experienced entities to identify areas that are in need of attention on course and establish life expectancies and/or timelines for replacement.
- b. Continue to evolve the “wish list” of the Green’s Committee and collaborate with the Golf Advisory Board to establish priority to the outlined projects.
- c. Budget the program accordingly while considering other large scale Village-wide projects that may impact the timing or funding of course projects as well as the urgency and necessity of the defined projects.

Performance Measures

Performance Measure	FY 2015 Actual	FY 2016 Projected	FY 2017 Estimated
Number of annual and junior golf memberships	207	221	220
Number of member golf tournaments & events	166	168	165
Number of outside events/outings	87	97	95
Number of clinics and camp days (Juniors, Members, etc.)	196	231	225
Special events held at the NPBCC Banquet Facility	172	189	120

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Member Tournaments, Outside Events, & Clinics



Member Tournaments and Events: The number of events will remain relatively steady for Fiscal Year 2017. The club will continue to host popular events, such as the monthly Nine and Dine tournaments in season, and will modify other tournaments to be more aligned with the demand and feedback given to the administrative golf staff. The club will also continue to offer a wide variety of clinics, camps, and lesson options for beginner, intermediate, and advanced level juniors and adults.

Golf Memberships



Golf Memberships: The number of golf members is a good indicator of the golf club's overall health, as members account for roughly 40-45% 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.

Country Club

FY 2017

Budget Summary

	FY 2017 Budget	FY 2016 Original Budget	% increase / (decrease)	\$ increase / (decrease)	Actual 9/30/15	Actual 9/30/14
Revenue						
Greens fee/cart rentals/membership fees	\$ 2,359,290	\$ 2,480,796	-4.90%	\$ (121,506)	\$ 2,332,066	\$ 2,328,540
Golf Shop revenues	367,800	384,700	-4.39%	(16,900)	407,268	405,986.05
Driving range revenues	315,920	304,953	3.60%	10,967	313,882	283,320
Restaurant revenues	738,445	789,015	-6.41%	(50,570)	726,228	620,927
Interest revenues	10,000	10,000	0.00%	0	10,393	10,930
Sale of Surplus	0	145,000	-100.00%	(145,000)	0	0
Appropriated Retained Earnings	45,400	0	0.00%	45,400	0	0
Miscellaneous	6,000	14,212	-57.78%	(8,212)	9,409	6,934
Total Revenues	3,842,855	4,128,676	-6.92%	(285,821)	3,799,246	3,656,636
Expenses						
Personnel Costs	1,218,306	1,209,119	0.76%	\$ 9,187	1,090,503	1,115,754
Operating Costs						
Golf Course Maintenance	1,138,162	1,150,332	-1.06%	(12,170)	1,178,336	1,209,689
Golf Pro Shop and Range	509,973	523,915	-2.66%	(13,942)	340,914	344,883
Food and Beverage	389,017	400,288	-2.82%	(11,271)	424,475	365,356
Country Club Administration	28,887	29,179	-1.00%	(292)	24,919	49,013
Clubhouse & Grounds	95,889	108,453	-11.58%	(12,564)	93,331	97,598
Insurance & General Liability	47,470	51,889	-8.52%	(4,419)	63,659	48,170
Attorney Fees	10,000	10,000	0.00%	0	10,770	4,900
Capital Outlay						
Capital Outlay	7,000	20,000	-65.00%	(13,000)	8,161	41,720
Debt Service						
Debt Service	398,151	510,151	-21.95%	(112,000)	533,821	533,821
Reserves						
Contingency	0	115,350	-100.00%	(115,350)	0	0
Total Expenses	3,842,855	4,128,676	-6.92%	(285,821)	3,768,889	3,810,904
Revenues over (under) expenses	\$ 0	\$ 0			\$ 30,357	\$ (154,268)
# Rounds	44,050	44,200			42,934	43,805

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 departments: 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.

Country Club Highlights

FY 2017

Number of Memberships	260
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Target Number of Rounds	44,050
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Personnel Highlights:

*Employee Salaries	\$ 995,041
*Employee Benefits	223,265

Total Personnel Costs

\$ 1,218,306

Operating Highlights:

*Golf Course Maintenance Contract	1,067,719
*Cost of Food & Beverage Merchandise	247,000
*Utilities	200,162
*Cost of Golf Merchandise	117,000
*Golf Cart Lease (Operating) w/ GPS	147,580
*Materials & Supplies	83,800
*Charge Card Fees	79,572
*Marketing & Advertising	26,000
*Repairs & Maintenance	48,620
*Property/General Liability	47,470

Total Operating Costs

\$ 2,219,398

Debt Service:

*Loan (Golf Course Renovation)	398,151
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Total Debt Service

\$ 398,151

Capital Outlay:

*Purchase of Driving Range Ball Washer	7,000
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Total Capital Outlay

\$ 7,000

Country Club Contingency

\$ 0

Total Fiscal Year 2016-2017 Country Club Budget

\$ 3,842,855

Revenues

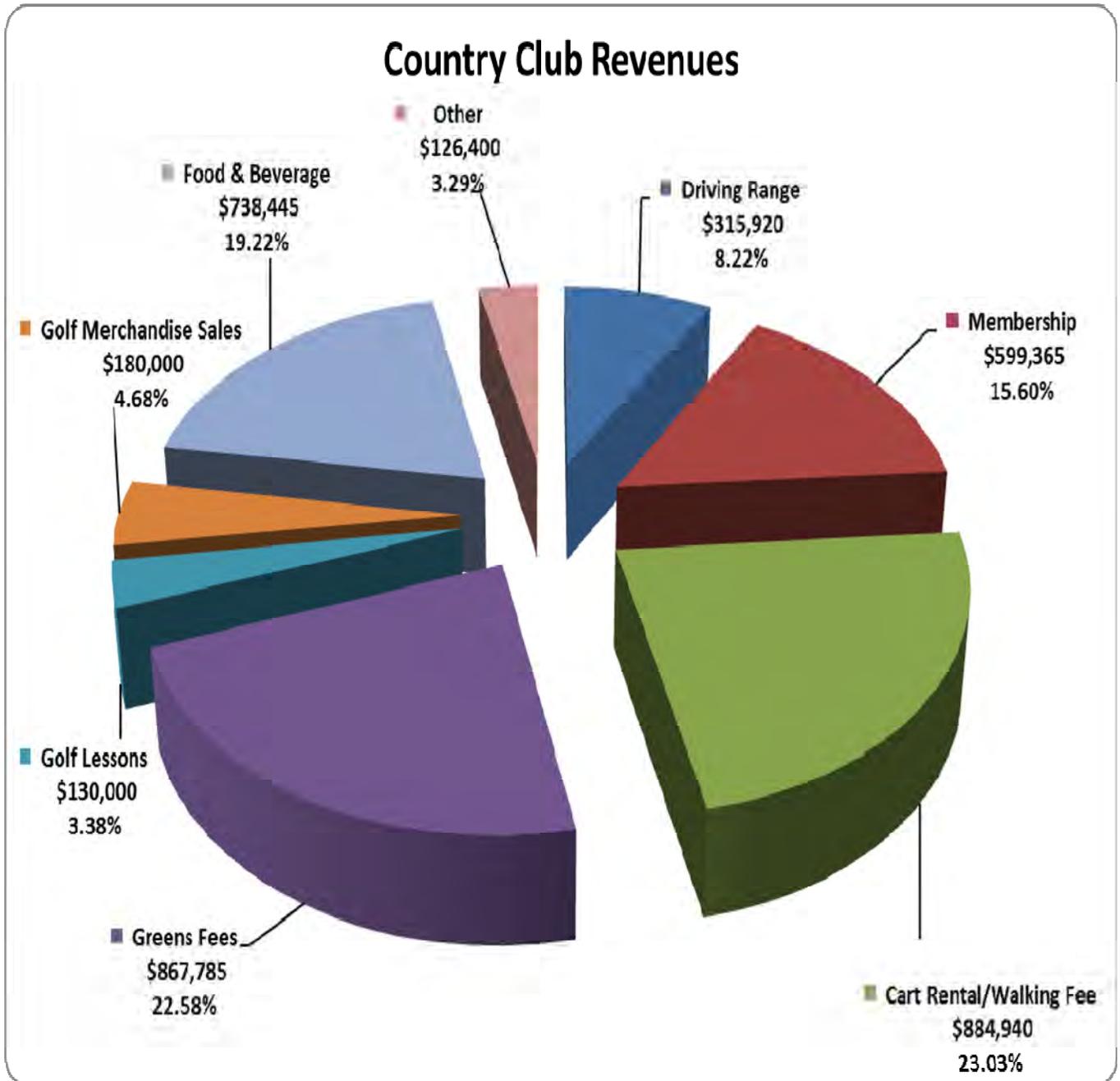
FY 2017



Country Club Revenues

FY 2017

Total Revenues = \$3,842,855



Country Club Revenues

FY 2017

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 2016/17 Country Club Budget (total budget = \$3,842,855). The major source of Country Club revenues (69.43%) are derived from golf memberships, cart rentals, walking fees, greens fees, and the driving range.

The budgeted revenues are estimated based on the number of memberships, plays, and cart rentals over past years; fees for these items are adjusted yearly to accommodate the estimated budgeted expenses of the Country Club Operations.

The following assumptions were used when preparing the Country Club Golf Revenue Estimates:

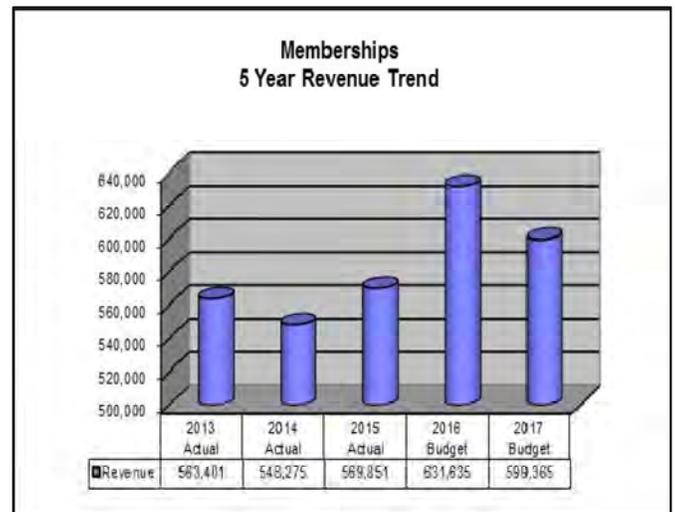
- 44,050 anticipated rounds
- 260 memberships

Membership

\$599,365

Golf Memberships represent 15.60% of total Country Club Revenues and are based on type of membership:

Membership Type	Number of Memberships	Total Revenue
Resident	131	\$349,690
Non-Resident	62	215,800
Business	1	3,800
Summer	43	23,775
Junior	21	6,300
Golf Plus	Included in above	Included in above
Total	260	\$599,365



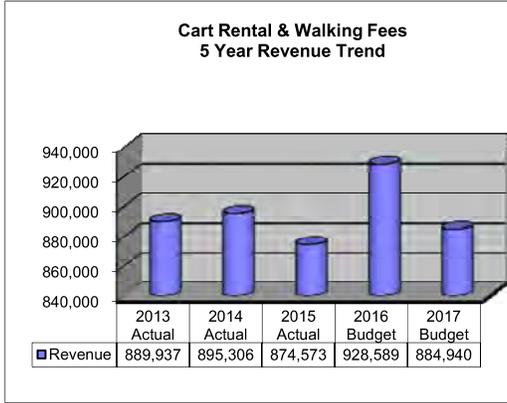
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Country Club Revenues

FY 2017

Cart Rental/Walking Fee \$884,940

This class of revenue represents 23.03% of the overall Country Club Revenues. The calculation is based on the average of the prior two fiscal years.



Greens Fees \$867,785

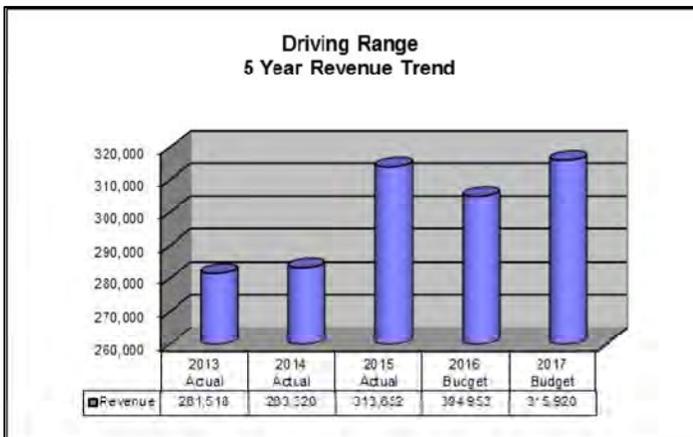
Greens Fees represent 22.58% of total Country Club Revenues and are calculated based on current year average dollar per round multiplied by anticipated rounds for FY 2017:

- Average dollar per round played x anticipated rounds
 $(\$19.70 \times 44,050) = \$867,785$



Driving Range \$315,920

Driving Range revenue represents 8.22% of total Country Club Revenues and is based on the current year trend.



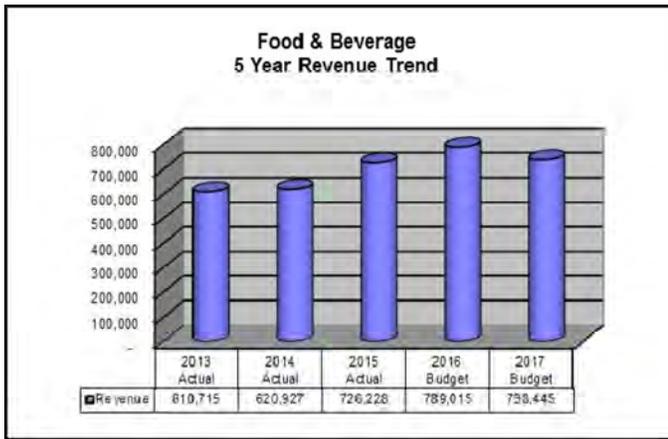
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Country Club Revenues

FY 2017

Food & Beverage **\$738,445**

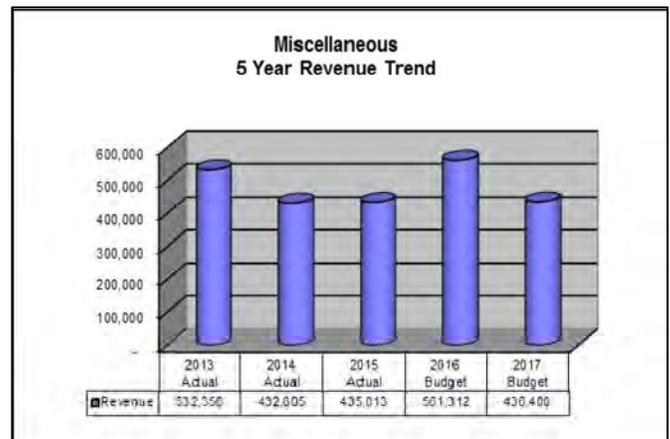
Historically, the Food & Beverage operation has been contracted out to an outside vendor. In May of 2010, the Village assumed the daily operations for the North Palm Beach Country Club Restaurant. Revenue from the Food & Beverage operation represents 19.22% of total Country Club Revenues and is calculated based on the current year trend.



Miscellaneous **\$436,400**

Miscellaneous Revenue represents 11.35% of total Country Club Revenues. Key components include the following:

Golf Merchandise Sales	180,000
Interest Earnings	10,000
Rental-Golf Clubs	40,000
Rental-Bag Room	13,000
Golf Lessons	130,000
Appropriated Retained Earnings	45,400



Expenses

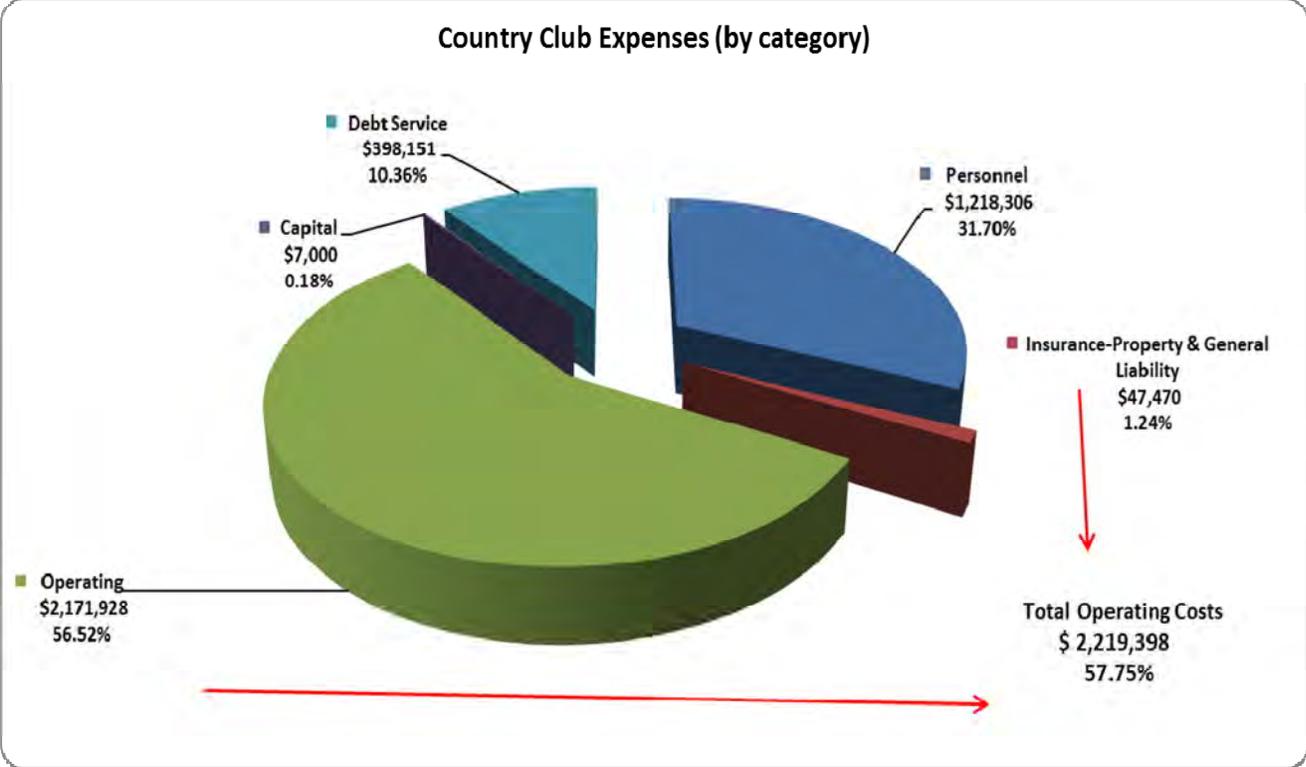
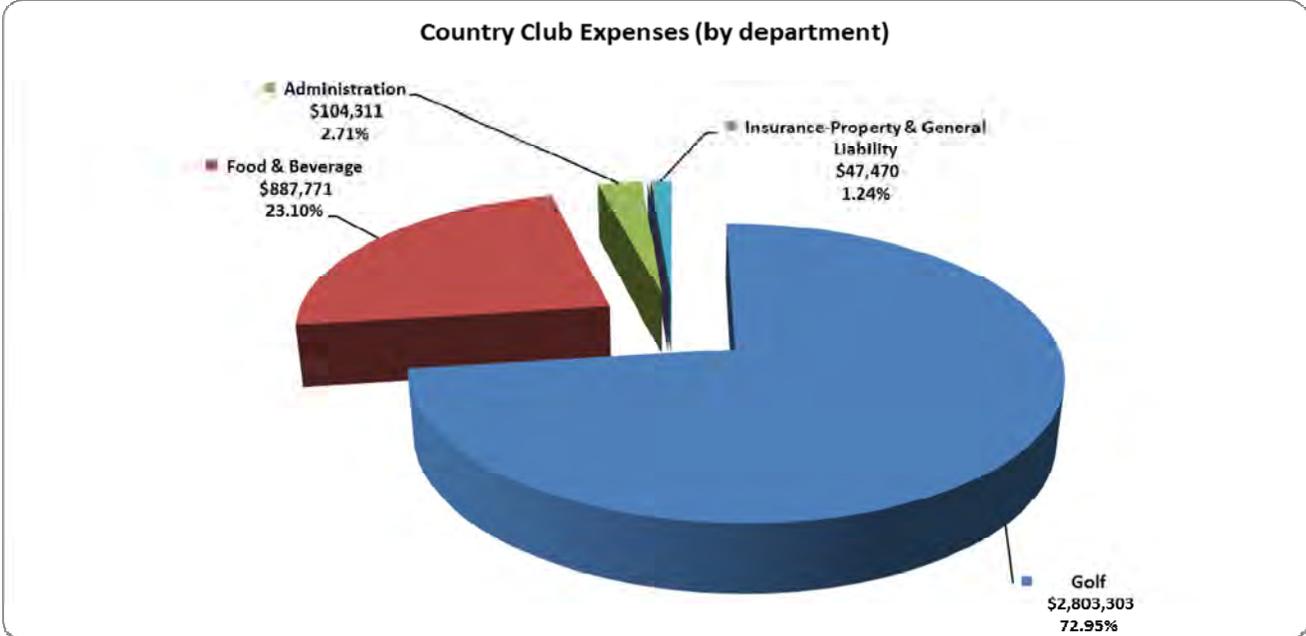
FY 2017



Country Club Expenses

FY 2017

Total Expenses = \$3,842,855



Country Club Expenses

FY 2017

This section includes a discussion regarding appropriations for the Village's FY 2016/17 Country Club budget (total budget = \$3,842,855), how much of the total budget it comprises, and assumptions used in determining the projections. All expenses are funded by user charges; **no taxes or assessments are used to support the Country Club operations.** As mentioned in the Basis of Accounting section, capital outlay and debt service are reflected as a budgeted expense although both of these items are balance sheet items in the Village's CAFR, as required by GAAP.

Personnel Costs

\$1,218,306

Employee salary and benefits represent 31.70% of the total Country Club Expenses. These costs are allocated on a per employee basis. Assumptions used in budgeting for the major employee costs are discussed below:

Salaries:

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

Retirement:

For the purpose of creating the 2016/2017 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:

<ul style="list-style-type: none"> General Employee Pension Plan: <ul style="list-style-type: none"> Employer contribution 21.0% Employee contribution 6.0%
<ul style="list-style-type: none"> ICMA-RC Pension Plan : <ul style="list-style-type: none"> Employer contribution 15.0% Employee contribution 3%, 5%, 10% or 15%

Health Insurance:

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

FICA:

This item was budgeted at 7.65% of payroll.

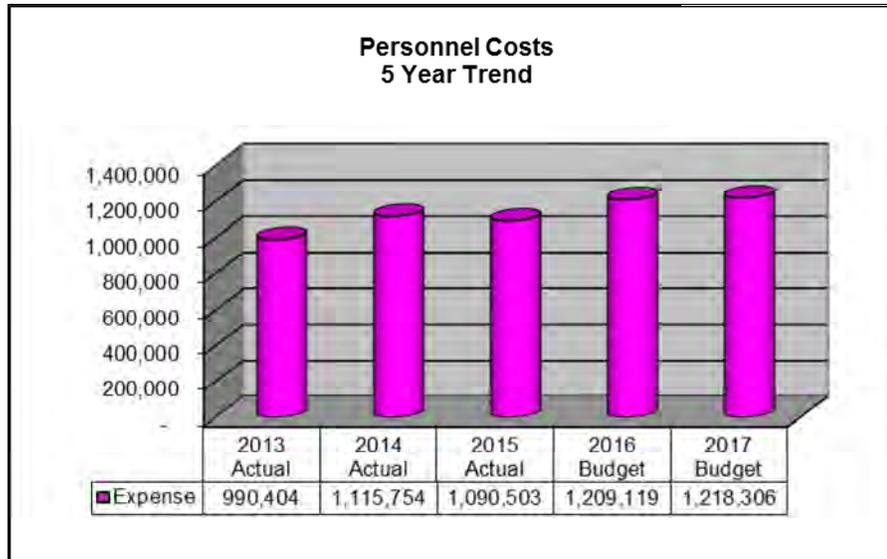
Worker's Compensation:

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

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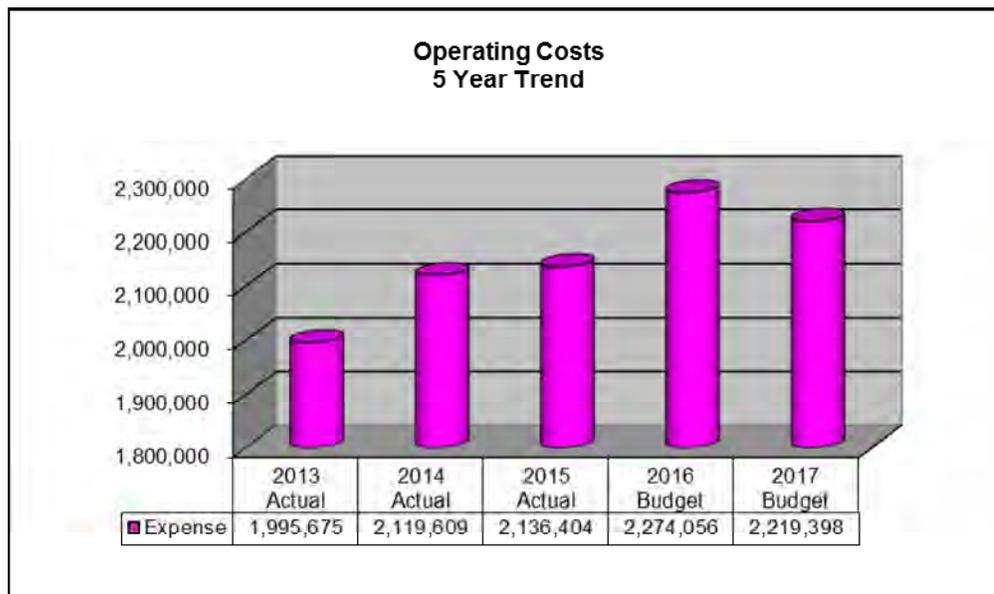
Country Club Expenses

FY 2017

**Operating Costs****\$2,219,398**

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 57.75% 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
Cost of F&B Merchandise	247,000
Utilities	200,162
Cost of Golf Merchandise	117,000
Materials & Supplies	83,800
Charge Card Fees	79,572
Marketing & Advertising	26,000
Repairs & Maintenance	48,620
Property / General Liability	47,470



Country Club Expenses

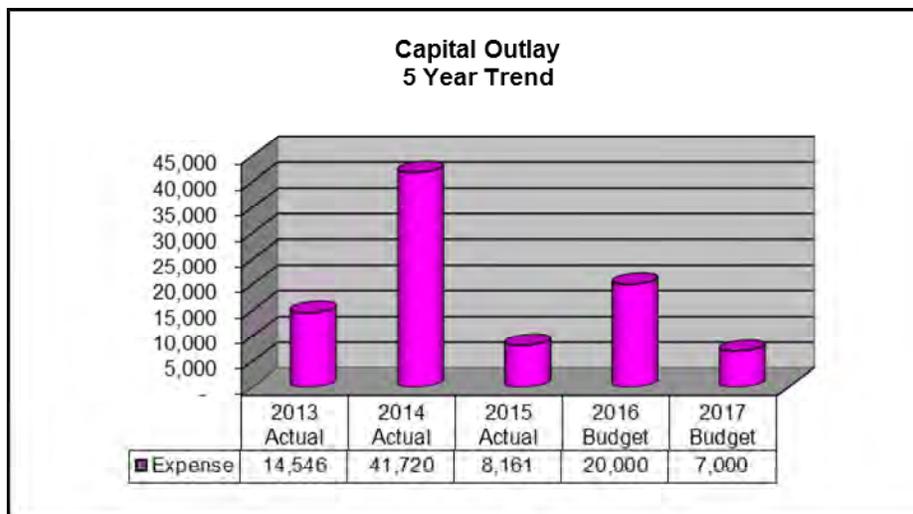
FY 2017

Capital Outlay**\$7,000**

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 2016/17 capital outlay budget represents 0.18% of the overall Country Club budget and is for the purchase of a Driving Range Golf Ball Washer Machine.



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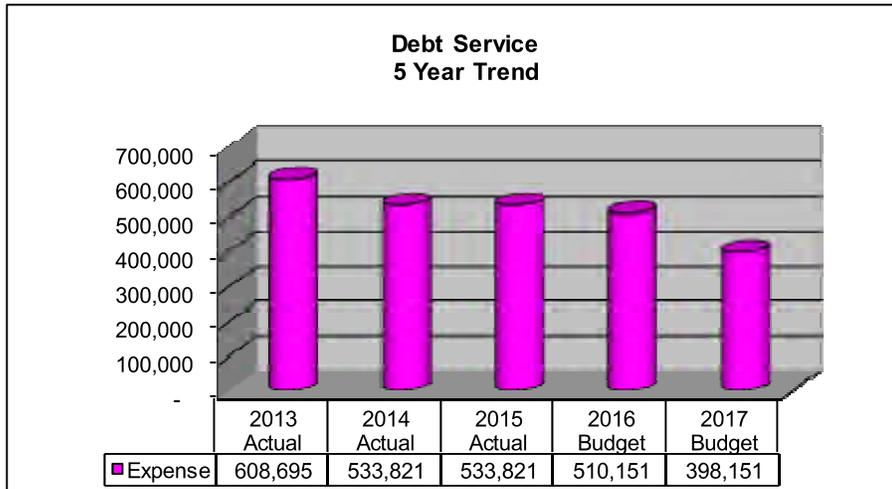
Country Club Expenses

FY 2017

Debt Service

\$398,151

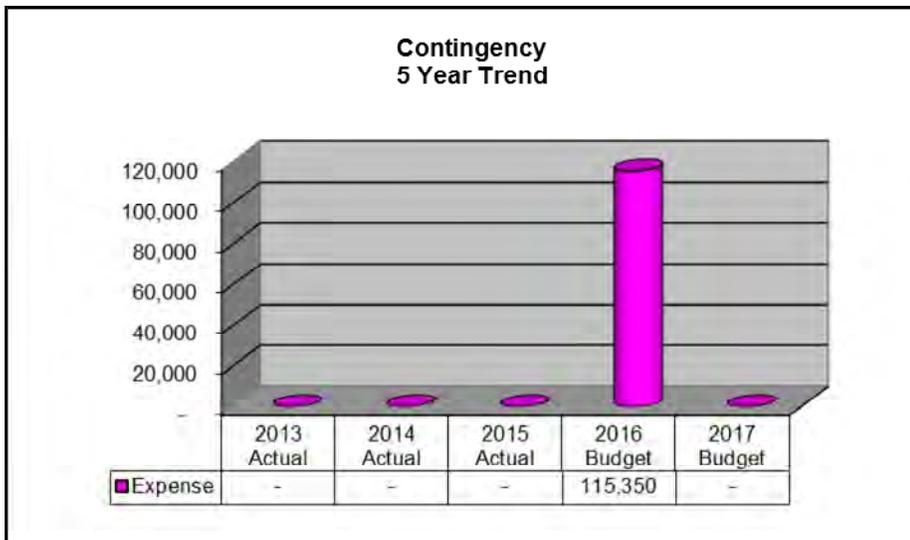
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2016/17 debt service budget represents 10.36% of the overall Country Club budget. The Country Club has one loan and a capital lease outstanding.



Contingency

\$0

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2016/17 budget, the Contingency category represents 0% of the overall general fund budget. Village Council opted to remove this item from the budget and will utilize unrestricted retained earnings for unanticipated expenditures.





Budget Summary

	FY 2017 Budget	FY 2016 Original Budget	% Increase / (Decrease)	\$ Increase / (Decrease)	Actual 09/30/15	Actual 09/30/14
Personnel						
Total Salary & Benefits	\$ 654,128	\$ 618,928	5.69%	\$ 35,200	\$ 560,595	\$ 643,249
Operating						
Advertising & Marketing	25,000	35,000	-28.57%	(10,000)	10,122	22,366
Books & Publications	100	100	0.00%	0	0	0
Charge Card Fee	69,072	55,695	24.02%	13,377	58,839	57,597
Club Relations	3,500	2,500	40.00%	1,000	586	1,199
Conferences & Seminars	2,900	2,400	20.83%	500	903	890
Contractual Services	1,227,429	1,242,419	-1.21%	(14,990)	1,089,500	1,101,962
Rental-Equipment/Golf Club	7,500	7,500	0.00%	0	7,214	3,882
Golf Handicap Expense	3,600	3,500	2.86%	100	3,672	3,128
Lessons	32,000	52,000	-38.46%	(20,000)	58,723	47,296
Materials & Supplies	56,400	58,900	-4.24%	(2,500)	48,151	45,258
Memberships & Dues	3,200	3,200	0.00%	0	1,358	1,666
Merchandise	117,000	120,250	-2.70%	(3,250)	103,809	109,369
Printing & Binding	1,250	1,250	0.00%	0	1,470	87
Professional Services	100	100	0.00%	0	90	40
Repairs & Maintenance	37,620	55,248	-31.91%	(17,628)	84,601	109,275
Special Events / Camps	1,500	500	200.00%	1,000	491	538
Travel	1,200	700	71.43%	500	0	784
Training	0	3,705	-100.00%	(3,705)	0	0
Uniforms & Shoes	4,500	4,300	4.65%	200	4,228	3,038
Utilities	150,153	133,433	12.53%	16,720	137,160	143,251
Other Operating Costs	0	0	0.00%	0	1,661	545
Total Operating Costs	1,744,024	1,782,700	-2.17%	(38,676)	1,612,581	1,652,170
Capital						
Capital Outlay	7,000	20,000	-65.00%	(13,000)	8,161	41,720
Debt & Other						
Debt Service	398,151	398,151	0.00%	0	398,159	398,159
Golf Cart Lease	0	112,000	-100.00%	(112,000)	135,662	135,662
Total Debt & Other	398,151	510,151	-21.95%	(112,000)	533,821	533,821
Total Expenses	\$2,803,303	\$2,931,779	-4.38%	\$(128,476)	\$ 2,715,158	\$ 2,870,960

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to the decrease in debt relating to the golf cart lease:

- The golf cart lease had a final maturity date in FY 2016 (January 2016). The final payment also included a balloon payment.

Membership Fees

		FY2016	FY2017	Difference	Special Offers or Notes
Resident	Single	\$2,255.00	\$2,255.00	0%	Installment Plans: Pay a 3% Administration Fee
	Family	\$3,410.00	\$3,410.00	0%	
Non-Resident	Single	\$3,250.00	\$3,250.00	0%	Installment Plans: 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%	Installment Plans: 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%	Installment Plans: Pay a 3% Administration Fee
	Family	\$4,927.00	\$4,927.00	0%	
Touring Professional	Single	\$2,255.00	\$2,255.00	0%	Eligibility: Any Current Touring Professional.
N.P.B Business	Single	\$2,700.00	\$2,700.00	0%	Eligibility: 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%	Restrictions: No Charging Privileges. Option B is limited to Sunday-Thursday ANYTIME and after 11:00AM Friday, Saturday and Holidays (or pay a cart fee).
	Option B: (Includes Cart Fees)	\$995.00	\$995.00	0%	
	Family: (Cart Fees Only)	\$995.00	\$995.00	0%	
Unlimited Golf Cart Program	Single	\$3,000.00	\$3,000.00	0%	Allows Members an "All-Inclusive" option where they pre-pay for all cart fees and there are no per play charges.
	Each Additional	\$2,750.00	\$2,750.00	0%	
Corporate	Silver (Par)	\$10,000.00	\$10,000.00	0%	Silver allows up to four named individuals employed at a company to join under one membership. Gold and Platinum are same program but also gives company 50 and 100 pre-paid rounds respectively (Greens Fee, Cart Fee & Tax) which can be used for other employees, clients or guests. Additional individuals may be added for \$2,500 each.
	Gold (Birdie)	\$14,000.00	\$14,000.00	0%	
	Platinum (Eagle)	\$17,500.00	\$17,500.00	0%	
	Each Additional	\$2,500.00	\$2,500.00	0%	

Walk – In Rates

Season	Time	18-Hole Rates		9-Hole Rates ³	
		Weekday ¹ Rate	Weekend ² Rate	Weekday ¹ Rate	Weekend ² Rate
Fall Season (Oct. 3, 2016 - Nov. 6, 2016)	Early Morning	\$59.95	\$69.95	\$36.00	\$42.00
	Morning	\$59.95	\$69.95	\$36.00	\$42.00
	Mid-Day	\$49.95	\$59.95	\$30.00	\$36.00
	Twilight*	\$39.95	\$49.95	N/A	N/A
Pre-Winter Season (Nov. 7, 2016 - Dec. 11, 2016)	Early Morning	\$75.95	\$85.95	\$46.00	\$52.00
	Morning	\$75.95	\$85.95	\$46.00	\$52.00
	Mid-Day	\$65.95	\$75.95	\$40.00	\$46.00
	Twilight*	\$49.95	\$59.95	N/A	N/A
Shoulder Season (Dec. 12, 2016 - Jan. 22, 2017)	Early Morning	\$89.95	\$99.95	\$54.00	\$60.00
	Morning	\$89.95	\$99.95	\$54.00	\$60.00
	Mid-Day	\$79.95	\$89.95	\$48.00	\$54.00
	Twilight*	\$54.95	\$64.95	N/A	N/A
High Season (Jan. 23, 2017 - Apr. 2, 2017)	Early Morning	\$104.95	\$114.95	\$63.00	\$69.00
	Morning	\$104.95	\$114.95	\$63.00	\$69.00
	Mid-Day	\$89.95	\$94.95	\$54.00	\$57.00
	Twilight*	\$59.95	\$64.95	N/A	N/A
Spring Season (Apr. 3, 2017 - Apr. 30, 2017)	Early Morning	\$79.95	\$89.95	\$48.00	\$54.00
	Morning	\$79.95	\$89.95	\$48.00	\$54.00
	Mid-Day	\$69.95	\$79.95	\$42.00	\$48.00
	Twilight*	\$49.95	\$59.95	N/A	N/A
Summer Season (Oct. 1 - Oct 2, 2016 & May 1 - Sep. 30, 2017)	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, 2016 - November 5, 2016
 After 2:00pm November 6, 2016 - March 11, 2017
 After 3:00pm March 12, 2017 – September 30, 2017

1) Weekday = Monday - Thursday

2) Weekend = Friday - Sunday & Holidays

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

Food and Beverage

FY 2017

Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 498,754	\$ 525,399	-5.07%	\$ (26,645)	\$463,059	\$432,855
Operating						
Advertising / Marketing	1,000	4,000	-75.00%	(3,000)	3,211	229
Charge Card Fee	10,500	10,400	0.96%	100	11,256	9,287
Contractual Services	23,000	23,000	0.00%	0	23,148	23,059
Entertainment	7,000	8,000	-12.50%	(1,000)	5,204	4,158
Rental-Equipment/Linen/Uniform	10,000	10,100	-0.99%	(100)	10,092	12,891
Gas, Oil & Lubricants	500	5,000	-90.00%	(4,500)	152	102
Licenses & Fees	6,600	6,600	0.00%	0	3,409	7,345
Materials & Supplies	22,600	27,250	-17.06%	(4,650)	31,403	22,605
Merchandise	247,000	246,200	0.32%	800	280,358	218,450
Professional Services	0	0	0.00%	0	30	1,700
Repairs & Maintenance	11,000	13,350	-17.60%	(2,350)	7,986	20,427
Utilities	47,717	44,888	6.30%	2,829	46,166	44,216
Other Operating Costs	2,100	1,500	40.00%	600	2,059	888
Total Operating Costs	389,017	400,288	-2.82%	(11,271)	424,475	365,356
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Total Expenses	\$ 887,771	\$ 925,687	-4.10%	\$ (37,916)	\$887,534	\$798,211

Explanation of Increase / (Decrease):

The decrease in total expenses is a combination of personnel and operating costs, with the primary contributing factor being personnel costs:

- The overall restaurant staff has been reduced by two part-time positions and one full-time position. Also, four part-time positions were changed from being stand-alone positions to service personnel. This improves staff efficiency by allowing for cross training and staffing multiple positions without increasing the number of personnel.

Country Club Administration

FY 2017

Budget Summary

	<u>FY 2017 Budget</u>	<u>FY 2016 Original Budget</u>	<u>% Increase / (Decrease)</u>	<u>\$ Increase / (Decrease)</u>	<u>Actual 09/30/15</u>	<u>Actual 09/30/14</u>
Personnel						
Total Salary & Benefits	\$ 65,424	\$ 64,792	0.98%	\$ 632	\$ 66,850	\$ 39,650
Operating						
Accounting & Auditing	7,000	7,000	0.00%	0	6,219	5,379
Contractual Services	4,545	4,144	9.68%	401	3,422	5,652
Rental-Copier	6,250	6,250	0.00%	0	6,092	3,944
Materials & Supplies	4,800	4,800	0.00%	0	4,033	3,684
Postage	2,000	2,000	0.00%	0	1,641	1,688
Printing & Binding	2,000	2,000	0.00%	0	381	2,365
Utilities	2,292	2,985	-23.22%	(693)	2,504	4,072
Legal Fees	10,000	10,000	0.00%	0	10,770	4,900
Other Operating Costs	-	-	0.00%	0	626	22,229
Total Operating Costs	38,887	39,179	-0.75%	(292)	35,689	53,913
Capital						
Capital Outlay	0	0	0.00%	0	0	0
Debt & Other						
Contingency	0	115,350	-100.00%	(115,350)	0	0
Insurance-Property & General Liability	47,470	51,889	-8.52%	(4,419)	63,659	48,170
Total Debt & Other	47,470	167,239	-71.62%	(119,769)	63,659	48,170
Total Expenses	\$151,781	\$ 271,210	-44.04%	\$ (119,429)	\$166,198	\$ 141,733

Explanation of Increase / (Decrease):

The decrease in total expenses is primarily due to a decrease in Country Club Contingency:

- During the budget process, reserves are set aside to accommodate unanticipated expenditures. In FY17, Village Council opted to remove this item from the budget and will utilize unrestricted retained earnings for unanticipated expenditures.





Village of North Palm Beach

TO: Honorable Mayor and Council
 FROM: James P. Kelly, Village Manager
 DATE: September 22, 2016
 SUBJECT: Comprehensive Pay and Classification Plan Fiscal Year 2016/2017

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, 2016. This Pay Plan also provides a summary of employment benefits offered to employees.

Village Administration reviews this Pay Plan annually and makes recommendations regarding the classifications and pay ranges for all positions to maintain appropriate staffing resources in relation to competitive market conditions and the needs of the annual Village budget/operating structure. The attached Pay Plan has been incorporated into the budget for the coming Fiscal Year beginning October 1, 2016.

Pay Plan Summary

- Provides for an average 3.75% performance-based merit increases (0% to 5%) for non-union personnel;
- Provides for a 3.75% wage adjustment for FPE-eligible employees as negotiated in their collective bargaining agreement;
- Provides for negotiated increases for PBA and IAFF-eligible employees as negotiated in their collective bargaining agreements;
- Provides no COLA/market-based adjustment;
- Provides for annual employer pension contributions;
- Provides for monthly health/dental insurance contributions with vision coverage available at the employees' expense; and
- Provides for employer-sponsored Life, Accidental Death & Dismemberment (ADD), and Long Term Disability (LTD) plans.

Recommended Personnel Changes

Additions / Deletions

- Add four (+4) Food and Beverage Service Personnel p/t positions (pay grade 50) / Delete four (-4) Snack Bar Attendants p/t positions (pay grade 50);
- Delete one (-1) Dishwasher p/t position (pay grade 100);
- Delete one (-1) Line Cook p/t position (pay grade 100);
- Add one (+1) Golf Member Relations Coordinator f/t position (pay grade 102) / Delete one (-1) Golf Member Relations Coordinator p/t (pay grade 102);

Comprehensive Pay Plan

FY 2017

- Add three (+3) Sanitation Driver/Operator f/t position (pay grade 107) / Delete one (-1) Sanitation Collector f/t position (pay grade 104);
- Add one (+1) Accounting Clerk p/t position / Delete one (-1) Accounting Clerk f/t position (pay grade 108);
- Add one (+1) Administrative Assistant (Building Dept.) p/t position (pay grade 108) ;
- Add one (+1) Mechanical Systems Coordinator f/t position (pay grade 111) / Delete one (-1) Senior Trades Mechanic f/t position (pay grade 110)
- Add one (+1) License and Permit Supervisor f/t position (pay grade 112)
- Add one (+1) Village Planner f/t position (pay grade 113) / Delete one (-1) Planner f/t position (pay grade 113).
- Add one (+1) Purchasing Agent f/t position (pay grade 114) / Delete one (-1) Project and Procurement Manager f/t position (pay grade 115)
- Add one (+1) Senior Fire Inspector f/t position (pay grade 115) / Delete one (-1) Fire Inspector f/t position (pay grade 114).
- Add one (+1) Purchasing Manager p/t position (pay grade 115).
- Add one (+1) Director of Special Projects (pay grade 122) / Delete one (-1) Director of Food and Beverage f/t position (pay grade 115)
- Add one (+1) District Chief f/t position (pay grade 122) / Delete one (-1) Fire Captain f/t position (pay grade 122).

Summary of Personnel Changes

Net Changes for 2016/2017		
Fiscal Year	Full-time Positions	Part-time Positions
2016	144	132
2017	147	132
Net change	+3 positions	No Change

Pension

The Village's annual employer contribution is estimated to increase for the General Employee Pension Plan and decrease for the Police & Fire Pension Plan for Fiscal Year 2016/2017. 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 20%. For the purpose of creating the 2016/2017 budget, the annual required employer contribution is estimated to be 21.0%. For the Police & Fire Pension Plan, we are estimating that the required annual employer contribution for Fiscal Year 2016/2017 will decrease from 21.61% to 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:

<ul style="list-style-type: none"> • General Employee Pension Plan: Employer contribution 21.0% Employee contribution 6.0% 	<ul style="list-style-type: none"> • Police and Fire Pension Plan: Employer contribution 20.0% Fire Employee contribution 5.0% * Police Employee contribution 4.0% * (*per terms of the collective bargaining agreements)
<ul style="list-style-type: none"> • ICMA-RC Pension Plan : Employer contribution 15.0% Employee contribution 3%, 5%, 10% or 15% 	

Comprehensive Pay Plan

FY 2017

Health/Dental Insurance

The Village covers the full premium cost of the health plan and the lower cost dental plan for all full-time employees. For employees desiring dependent coverage, the Village has funded a minimum of 80% of the premium for the medical plan and the lower cost dental plan, with the balance paid by the employee. (Employees choosing higher cost dental plan options pay 100% of the premium cost difference between the higher and lower cost plans.) By changing insurance carriers the Village was able to secure a 4.8% reduction in the cost of health insurance and an 11% reduction in the cost of dental insurance while improving the level of benefits for the employees in FY 17.

2017 Insurance Premiums

Medical Insurance (United Choice)	Employee Monthly Premium	Employer Monthly Premium
Employee Only	\$ 0.00	\$ 583.24
Employee +1	\$ 104.98	\$ 1,003.18
Employee + Family	\$ 215.80	\$ 1,446.43

Dental Insurance (Humana DHMO)	Employee Monthly Premium	Employer Monthly Premium
Employee Only	\$ 0.00	\$ 14.88
Employee + Family	\$ 5.74	\$ 37.88

Dental Insurance (Humana PPO)	Employee Monthly Premium	Employer Monthly Premium
Employee Only	\$ 16.90	\$ 14.88
Employee + Family	\$ 57.66	\$ 37.88

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

RECOMMENDATION

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

**FISCAL YEAR 2016/2017
VILLAGE OF NORTH PALM BEACH
COMPREHENSIVE PAY AND
CLASSIFICATION PLAN**

SECTION 1. ESTABLISHMENT

A Comprehensive Pay and Classification Plan for the Village of North Palm Beach (the “Pay Plan”), pertaining to all positions, including those that may be specified elsewhere in negotiated collective bargaining agreements or individual employment contracts, is hereby established. This document will supersede and replace the pay-related provisions of the Village’s Personnel Rules and Regulations.

SECTION 2. DEVELOPMENT OF PAY RANGES

The Pay Plan establishes pay ranges (grades) for each classification. These salary ranges of pay have been determined with due regard to ranges of pay for other classes, relative difficulty and responsibility of positions in the class, prevailing rates of pay for similar positions, and the financial position of the Village as well as other economic considerations. Appendix A sets forth the pay ranges (grades) with minimum and maximum levels. Base pay is, by definition, the pay level within pay range for each position classification. Base pay may not exceed the maximum pay rate for the position classification. For General (non-bargaining unit) Employees, the Pay Plan provides for a pay range, without regard to specific pay level within that range. Adjustments to salary ranges for FPE, PBA and IAFF positions are reflected for budgeting purposes and will be subject to bargaining.

SECTION 3. APPLICABILITY

All employees of the Village of North Palm Beach, except as provided elsewhere, shall be compensated in accordance with this pay plan depending upon job classification.

SECTION 4. IMPLEMENTATION

The new Pay Plan will be implemented October 1, 2016. The pay range (grade) of each General Employee shall remain the same as Fiscal Year 2015/2016. 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 4.0% without the approval of the Village Manager. Merit increases are not automatic and are contingent upon receipt of a satisfactory performance evaluation.

Employees who are at the maximum or exceed the maximum pay for their classification will not be eligible for a merit increase in their present Pay Plan classification, but may be eligible for a lump sum performance bonus, as follows:

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

The bonus payment shall not be included in an employee's regular base rate of pay and shall not be carried forward in subsequent years.

SECTION 7. MERIT INCREASES FOR PART-TIME AND SEASONAL EMPLOYEES

Part-time Employees are employees who work less than thirty (30) hours per week and are paid the hourly wage as outlined in the attached Pay Plan. Part-time employees are hired at the pay range (grade) minimum unless otherwise recommended by the Department Director, and approved by the Village Manager. Part-time employees shall be eligible for a merit increase upon receipt of a satisfactory evaluation. Part-time employees who leave Village employment and are subsequently rehired are not considered to have continuous service, and as a result are only eligible for a merit increase annually based upon their rehire date.

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

SECTION 8. PROMOTIONS, DEMOTIONS, TRANSFERS, AND RECLASSIFICATIONS

In the event of a promotion to a higher pay range (grade), employees will be placed in the new position's pay range (grade) at a base pay level that does not exceed an increase of 10% of their current salary, provided this amount does not exceed the pay range maximum for the new position. Upon the written recommendation of the Department Director and with the approval of the Village Manager, employees who are within two (2) months of their existing anniversary / annual review date may receive a merit increase prior to the implementation of their recommended promotion. Bargaining unit employees shall receive promotional increases in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

In the event of an involuntary demotion, employees will be placed in the same relative position for the lower position grade as they enjoyed in the previous classification, as long as the pay does not decrease more than 10%. For a voluntary demotion to a lower pay range (grade), employees shall be placed in the same relative position for the lower position grade while having their current pay "frozen" at their current level – with future pay adjustments being used to "offset" this higher pay level until fully absorbed.

In the event that employees are transferred to positions with the same pay grade, their rate of pay will remain the same.

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

SECTION 9. WORKING AN ASSIGNMENT AT A HIGHER PAY GRADE

General employees who are authorized and directed by the Village Manager or his designee to temporarily work in an established higher pay grade classification shall be paid five percent (5%) above their base pay rate for the period of time worked in the higher pay grade classification. Increases for temporary work assignments that do not conform to established pay grade classifications are handled on a case-by-case basis at the discretion of the Village Manager.

SECTION 10. OVERTIME/COMPENSATORY TIME

Overtime must be authorized by the Village Manager or Department Director. Unless otherwise specified in the applicable collective bargaining agreement, overtime is paid to non-exempt employees at one and one-half (1½) times the hourly rate for all hours worked in excess of forty (40) hours per week. Upon prior approval of the Department Director or the Village Manager hourly employees may receive compensatory time off for any work performed in excess of the regularly scheduled hours in a normal work week at one and one-half (1½) hours for every hour for overtime hours worked. Compensatory time shall accrue to no more than twenty-four (24) hours. Unused accrued compensatory time shall be paid upon termination of employment. Bargaining unit employees shall receive overtime and compensatory time in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

SECTION 11. BENEFIT ELIGIBILITY

Employees in full-time, budgeted positions 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 fiscal year 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.

Comprehensive Pay Plan

FY 2017

Long Term Disability Insurance – Employer paid coverage for long-term disability shall continue for all full-time employees, unless otherwise negotiated.

Life Insurance – The Village life insurance program for all full-time employees shall continue at a level equivalent to the maximum level allowed by IRS regulations before imputing added employee compensation (\$50,000 maximum or \$25,000 after the age of 70), unless otherwise negotiated.

Sick Leave Incentive Award Program – Regular full-time (non-probationary) general employees who do not use any sick leave within any continuous (6) six-month period are eligible to earn eight (8) hours annual leave time as incentive for not using sick leave. Bargaining unit employees shall receive sick leave incentive(s) in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

Certification Incentive - The certification incentive program will continue to provide certification pay for job-related certifications when recommended by the Department Director and approved by the Village Manager. Certification incentive pay will be issued as follows:

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

The maximum number of certifications eligible for the certification incentive will be three (3) per employee. The certification incentive will not be included in the base pay rate, and payment will be prorated based on the standard pay cycle. Employees whose compensation has reached the pay range maximum will be ineligible for certification pay above the pay range maximum. For certification requiring renewal or continuing education, employees are required to meet the appropriate renewal and to have the certification renewed in order to continue receiving the certification incentive pay. In addition, if employees receiving EMT certification are promoted to a Paramedic position, the EMT certification pay will be removed.

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

Education Assistance Program – The Education Assistance Program provides a maximum benefit of \$5250 per fiscal year. The assistance amount is based on the Florida Resident credit hour rate established by the State of Florida University System at the time of course enrollment, in conjunction with the cost of the class and the grade received. Employees must request approval for a course prior to the start of the course (at the time of enrollment) along with a notarized promissory note and must submit their official grade report within thirty (30) days of successful completion of the course(s). The Village will make all approved payments within sixty (60) days of receipt of the required paperwork.

Employee Assistance Program (EAP) - The Village offers an Employee Assistance Program with various counseling and referral services and currently provides for three (3) free counseling sessions per year for each employee or qualified dependent.

Pay Ranges

FY 2017

(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
24		F&B SERVICE PERSONNEL	NU	50	N			\$ 6,539.00	\$ 34,400.00
		TIPPED RATE (RESTAURANT)				\$ 5.03	\$ 8.06		
		TRAINING/OFF PEAK RATE (MINIMUM WAGE)				\$ 8.05	\$ 8.05		
		SNACK BAR RATE				\$ 10.34	\$ 16.54		
		BANQUET RATE				\$ 22.75	\$ 22.75		
10		CAMP COUNSELOR	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
5		DISHWASHER	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
4		LIBRARY PAGE	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
11		DRIVING RANGE RANGER	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
13		RECREATION ASSISTANT	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
7		GOLF SHOP ATTENDANT	NU	100	N	\$ 10.34	\$ 16.54	\$ 21,500.00	\$ 34,400.00
8		OUTSIDE SERVICE 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
5		LINE COOK	NU	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
20		POOL LIFEGUARD	NU	102	N	\$ 11.61	\$ 18.58	\$ 24,157.40	\$ 38,651.84
5		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	N	\$ 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
1	2	ACCOUNTING CLERK	NU	108	N	\$ 16.47	\$ 26.36	\$ 34,267.73	\$ 54,828.37
1	3	ADMINISTRATIVE ASSISTANT	NU	108	N	\$ 16.47	\$ 26.36	\$ 34,267.73	\$ 54,828.37
	1	KITCHEN MANAGER	NU	108	E	\$ 20.80	\$ 33.28	\$ 43,262.22	\$ 69,219.56
	2	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
	3	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		BANQUET EVENT 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
	2	F&B ASSISTANT MANAGER	NU	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
12		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	111	N	\$ 19.62	\$ 31.39	\$ 40,813.42	\$ 65,301.47
	1	CRIMINAL INTELLIGENCE ANALYST	NU	111	N	\$ 19.62	\$ 31.39	\$ 40,813.42	\$ 65,301.47
	1	BUILDING CONSTRUCTION INSPECTOR	FPE	111	N	\$ 19.62	\$ 31.39	\$ 40,813.42	\$ 65,301.47
	1	EXECUTIVE SECRETARY	NU	111	N	\$ 19.62	\$ 31.39	\$ 40,813.42	\$ 65,301.47
	1	LIBRARIAN	FPE	111	N	\$ 19.62	\$ 31.39	\$ 40,813.42	\$ 65,301.47
	1	PARKS AND FACILITIES MANAGER	NU	111	N	\$ 19.62	\$ 31.39	\$ 40,813.42	\$ 65,301.47
	2	ACCOUNTANT	NU	112	E	\$ 20.80	\$ 33.28	\$ 43,262.22	\$ 69,219.56
	1	LICENSE AND PERMIT SUPERVISOR	NU	112	E	\$ 20.80	\$ 33.28	\$ 43,262.22	\$ 69,219.56
	3	PUBLIC WORKS SUPERVISOR	NU	112	E	\$ 20.80	\$ 33.28	\$ 43,262.22	\$ 69,219.56

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Pay Ranges

FY 2017

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

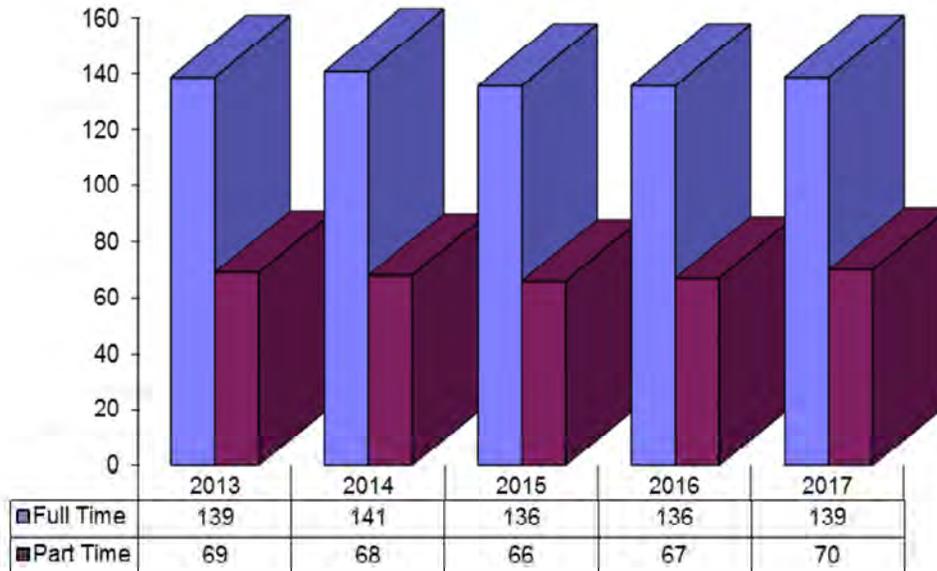
***All union pay / positions are shown for categorization purposes only and are subject to ratification of Collective Bargaining Agreements**

PT	FT	Class Title	Union	Pay Grade	N	Hrly Min	Hrly Max	An Min	An Max
	2	SR. BUILDING CONSTRUCTION INSPECTOR	FPE	113	N	\$ 22.05	\$ 35.28	\$ 45,857.96	\$ 73,372.73
	1	VILLAGE PLANNER	NU	113	E	\$ 22.05	\$ 35.28	\$ 45,857.96	\$ 73,372.73
	1	PURCHASING AGENT	NU	114	E	\$ 23.37	\$ 37.39	\$ 48,609.44	\$ 77,775.10
	1	NETWORK SUPPORT SPECIALIST	NU	114	N	\$ 23.37	\$ 37.39	\$ 48,609.44	\$ 77,775.10
	1	SENIOR FIRE INSPECTOR	NU	115	N	\$ 24.77	\$ 39.64	\$ 51,526.00	\$ 82,441.60
	1	DIRECTOR OF GOLF OPERATIONS	NU	115	E	\$ 24.77	\$ 39.64	\$ 51,526.00	\$ 82,441.60
1		HR SPECIALIST	NU	115	E	\$ 24.77	\$ 39.64	\$ 51,526.00	\$ 82,441.60
1		PURCHASING MANAGER	NU	115	E	\$ 24.77	\$ 39.64	\$ 38,641.20	\$ 61,838.40
	1	RECREATION SUPERINTENDENT	NU	116	E	\$ 26.26	\$ 42.01	\$ 54,617.56	\$ 87,388.10
	1	DEPUTY VILLAGE CLERK	NU	116	E	\$ 26.26	\$ 42.01	\$ 54,617.56	\$ 87,388.10
	1	FINANCE MANAGER	NU	118	E	\$ 29.50	\$ 47.21	\$ 61,368.29	\$ 98,189.27
	1	DIRECTOR OF LIBRARY	NU	118	E	\$ 29.50	\$ 47.21	\$ 61,368.29	\$ 98,189.27
	1	BUILDING OFFICIAL	NU	119	E	\$ 31.27	\$ 50.04	\$ 65,050.39	\$ 104,080.62
	1	VILLAGE CLERK	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	1	DIRECTOR OF HUMAN RESOURCES	NU	122	E	\$ 37.95	\$ 60.73	\$ 78,944.76	\$ 126,311.62
	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	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/MEDIC	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
	22	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
132	147								

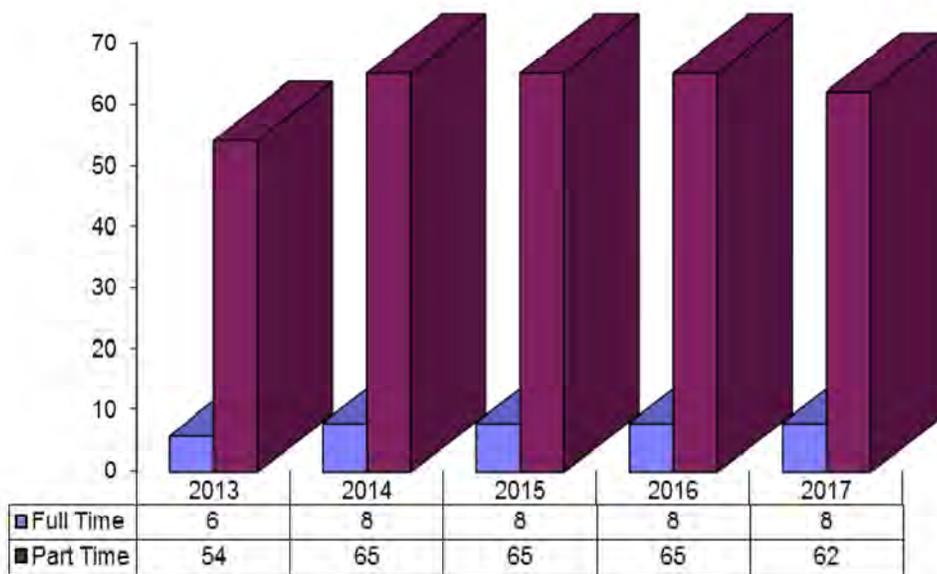
Five Year Position History

FY 2017

General Fund Positions



Country Club Positions



Village Employees by Function

FY 2017

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Village Manager										
Full-Time	2	2	2	2	2	2	2	2	2	4
Part-Time	0	0	0	0	0	0	0	0	0	1
Information Technology										
Full-Time	2	2	2	2	3	3	3	3	3	3
Part-Time	0	1	1	1	0	0	0	0	0	0
Human Resources										
Full-Time	2	2	2	2	2	2	2	2	2	2
Part-Time	0	0	0	0	0	0	0	1	2	2
Village Clerk										
Full-Time	3	3	3	3	3	3	3	3	3	3
Part-Time	0	0	0	0	0	0	0	0	0	0
Finance										
Full-time	5	5	5	5	5	5	5	7	7	5
Part-Time	1	1	1	1	1	1	1	0	0	1
Public Works										
Full-time	48	38	37	37	37	37	37	35	34	36
Part-Time	0	0	0	0	0	0	0	0	0	0
Police & Fire										
Full-time (see detail below)	68	67	67	67	0	0	0	0	0	0
Part-Time (see detail below)	12	11	12	12	0	0	0	0	0	0
Police										
Full-time	0	0	0	0	43	43	43	36	36	36
Part-Time	0	0	0	0	12	13	13	13	13	13
Fire Rescue										
Full-time	0	0	0	0	24	24	24	24	24	24
Part-Time	0	0	0	0	0	0	0	0	0	0
Community Development and Planning										
Full-time	10	9	9	9	8	8	10	11	12	13
Part-Time	1	2	2	2	2	2	1	0	0	1
Leisure Services										
Library										
Full-time	7	6	6	6	6	6	6	7	7	7
Part-Time	8	10	10	10	10	10	10	9	9	9
Recreation										
Full-time	17	9	7	6	6	6	6	6	6	6
Part-Time	42	42	42	43	43	43	43	43	43	43
Country Club										
Full-time	18	5	5	7	5	6	8	8	8	8
Part-Time	22	21	21	64	56	54	65	65	65	62
Total # of Employees Budgeted FY Ending	268	236	234	279	268	268	282	275	276	279



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 2017, this amounts to \$92.40 million (tax base of \$1.8 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.
- 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 2017-2026 CIP recommends a total investment of \$26.56 million in the Village of North Palm Beach's capital facilities and equipment during a ten-year period.**

continued on next page

Capital Improvement Plan

FY 2017

The first year (2017) is the most active and important year of the CIP. The total budget request for capital improvements in FY 2017 is \$3,394,400; however, \$7,000 will be funded in the Country Club Annual Budget. The remaining amount (\$3,387,400) will be funded as follows: \$2,590,000 will be funded with Grant Funds and \$797,400 will be funded with CIP Funds. A brief summary of the first year of the plan (2017) is as follows:

Description	Annual Budget	Grant Funds	CIP Fund
Police Vehicle Replacement			\$78,400
Driving Range Ball Washer	\$7,000		
LPR Cameras			46,000
Village wide Phone System			90,000
Handheld Retroreflectometer (MUTCD)			11,000
Pavement milling attachment for S570 Bobcat			12,000
Sanitation Satellite Collection Vehicle			240,000
Sanitation Satellite Collection Vehicle Storage Area/Structure			50,000
Sanitation Collection Truck			240,000
Village Sidewalks & Crosswalks			30,000
Anchorage Park (Phase II)		\$2,100,000	
Rehab Seawall		400,000	
Multipurpose Field Sod Replacement - Anchorage		45,000	
Special Event Sod Replacement (Bowl) - Anchorage		45,000	
Total	\$7,000	\$2,590,000	\$797,400

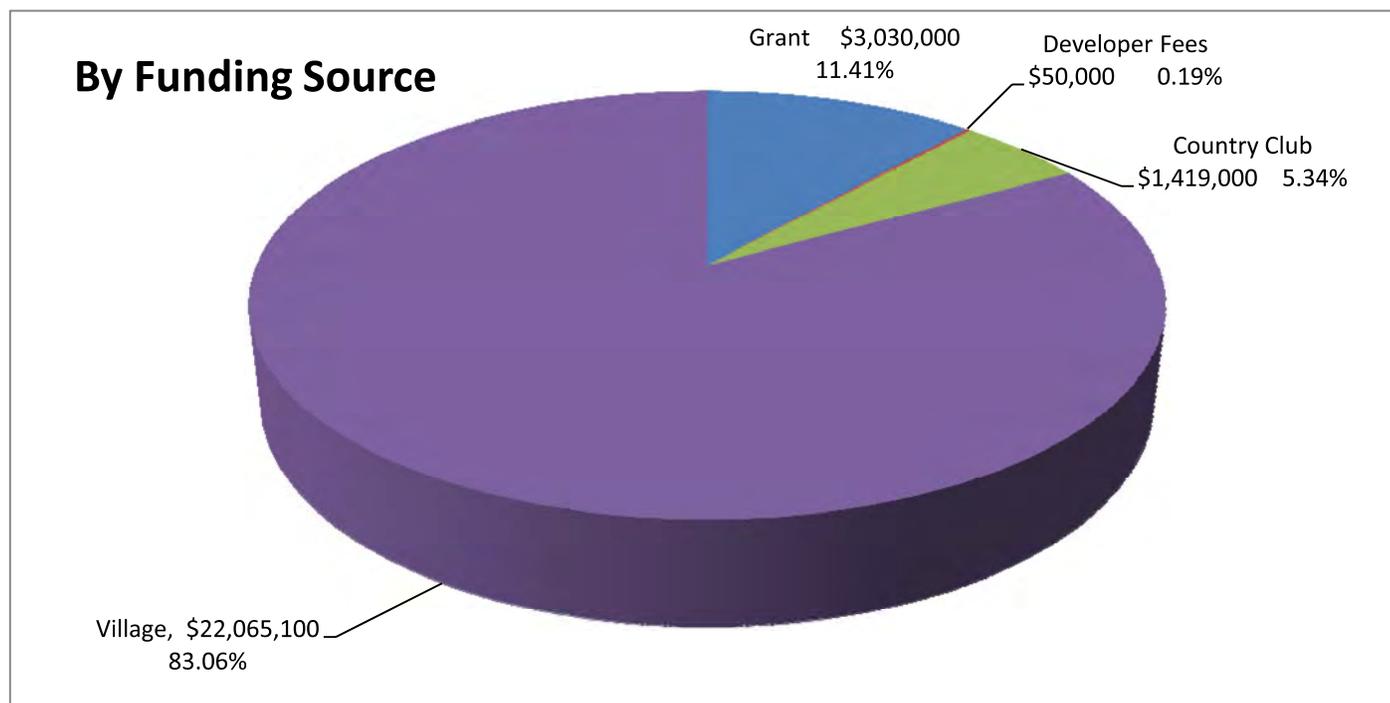
The ten year CIP is presented in the following pages along with the detailed capital project request forms for the first year of the plan (2017). These request forms list the capital item to be undertaken or purchased, the estimated impact on the operating budget, and the method of financing the project.

Capital Improvement Plan

FY 2017

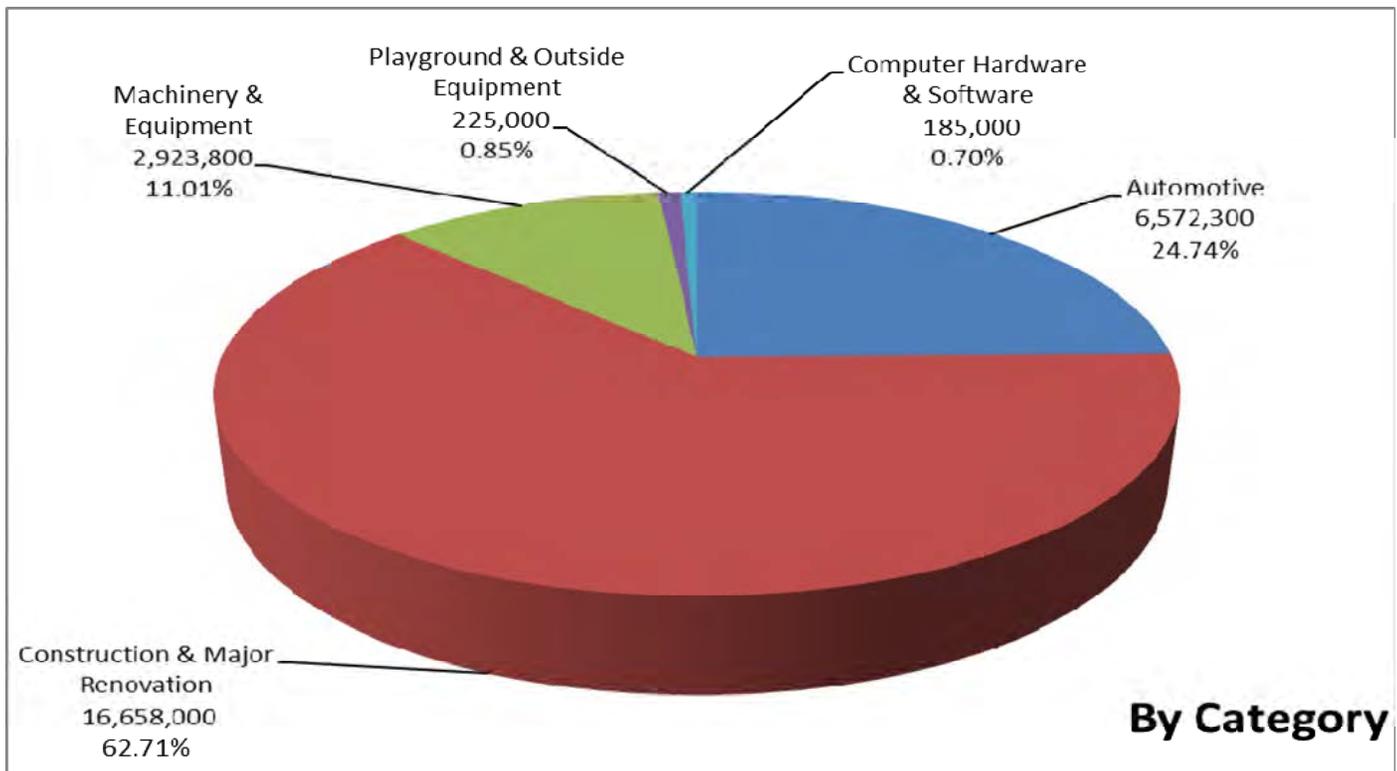
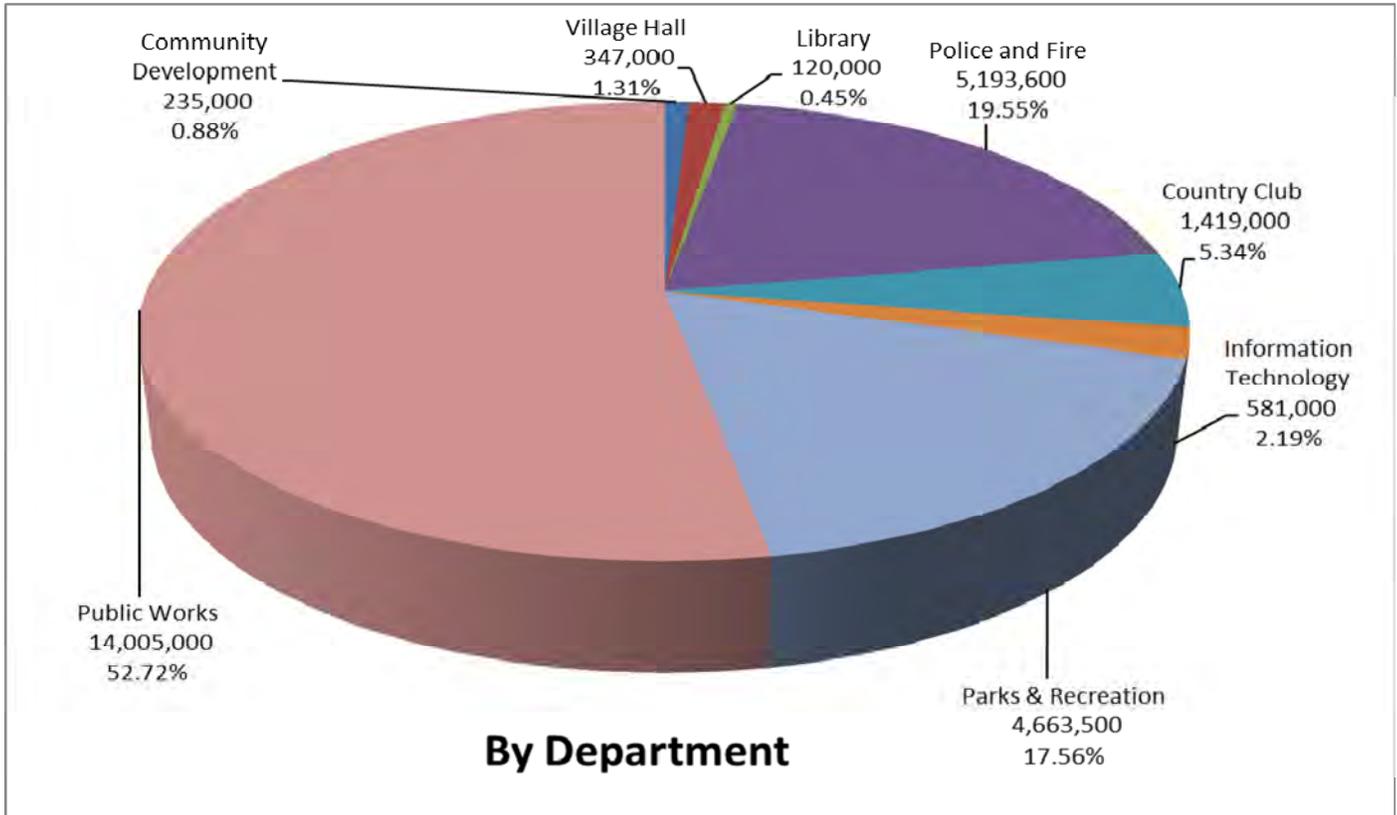
Ten Year CIP Summary

Fiscal Year	Grant	Developer Fees	Country Club	Village	Total
FY 2017	\$ 2,590,000	\$ 0	\$ 7,000	\$ 797,400	\$ 3,394,400
FY 2018	440,000	50,000	798,000	2,940,100	4,228,100
FY 2019			156,000	2,802,500	2,958,500
FY 2020				2,503,500	2,503,500
FY 2021				2,359,700	2,359,700
FY 2022			62,000	2,210,400	2,272,400
FY 2023				1,780,400	1,780,400
FY 2024			20,000	2,191,900	2,211,900
FY 2025			100,000	2,130,900	2,230,900
FY 2026			276,000	2,348,300	2,624,300
Total	\$ 3,030,000	\$ 50,000	\$ 1,419,000	\$ 22,065,100	\$ 26,564,100

*continued on next page*

Capital Improvement Plan

FY 2017





10-Year CIP (Department Summaries)

FY 2017

Country Club

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Beverage Cart		15,000				15,000				15,000	45,000
Driving Range Ball Washer	7,000										7,000
Driving Range Cart		11,000				11,000				11,000	33,000
Driving Range Golf Ball Dispensers								20,000			20,000
Fuel Tank						36,000					36,000
Golf Cart Storage Building									100,000		100,000
Golf Course Drainage		430,000									430,000
Golf Course Greens		330,000									330,000
Golf Maintenance Building										250,000	250,000
Irrigation Controllers			156,000								156,000
Irrigation Pump		12,000									12,000
Grand Total	7,000	798,000	156,000	0	0	62,000	0	20,000	100,000	276,000	1,419,000
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Country Club	7,000	798,000	156,000	0	0	62,000	0	20,000	100,000	276,000	1,419,000
Grand Total	7,000	798,000	156,000	0	0	62,000	0	20,000	100,000	276,000	1,419,000

Information Technology

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Backup Software			25,000								25,000
Exchange Email Server Software			25,000			15,000					40,000
Firewall Upgrades					10,000						10,000
LPR Cameras	46,000	30,000	70,000	50,000	50,000	60,000					306,000
Microsoft Office 2016		40,000					30,000				70,000
Village wide Phone System	90,000										90,000
Virtualization				40,000							40,000
Grand Total	136,000	70,000	120,000	90,000	60,000	75,000	30,000	0	0	0	581,000
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village	136,000	70,000	120,000	90,000	60,000	75,000	30,000	0	0	0	581,000
Grand Total	136,000	70,000	120,000	90,000	60,000	75,000	30,000	0	0	0	581,000

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10-Year CIP (Department Summaries)

FY 2017

Library

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Automated Logic HVAC Controls		20,000									20,000
Computer Lab & Office Renovation		50,000									50,000
Front Lobby Renovation			50,000								50,000
Grand Total	0	70,000	50,000	0	120,000						
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village		70,000	50,000								120,000
Grand Total	0	70,000	50,000	0	120,000						

Community Development

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Department Relocation			100,000								100,000
Vehicle Replacement			20,000				23,000	92,000			135,000
Grand Total	0	0	120,000	0	0	0	23,000	92,000	0	0	235,000
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village	0	0	120,000	0	0	0	23,000	92,000	0	0	235,000
Grand Total	0	0	120,000	0	0	0	23,000	92,000	0	0	235,000

Village Hall

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
HVAC System Replacement								110,000			110,000
Roof Replacement							152,000				152,000
Resurface Parking Area								85,000			85,000
Grand Total	0	0	0	0	0	0	152,000	195,000	0	0	347,000
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village	0	0	0	0	0	0	152,000	195,000	0	0	347,000
Grand Total	0	0	0	0	0	0	152,000	195,000	0	0	347,000

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10-Year CIP (Department Summaries)

FY 2017

Police

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Vehicle Replacement	78,400	111,600	159,500	163,500	150,700	148,400	151,400	146,400	146,400	125,500	1,381,800
Boat Engine Replacement		36,000			50,000						86,000
Radar Trailer										50,800	50,800
Grand Total	78,400	147,600	159,500	163,500	200,700	148,400	151,400	146,400	146,400	176,300	1,518,600
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village	78,400	147,600	159,500	163,500	200,700	148,400	151,400	146,400	146,400	176,300	1,518,600
Grand Total	78,400	147,600	159,500	163,500	200,700	148,400	151,400	146,400	146,400	176,300	1,518,600

Public Safety Building

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Automated Logic HVAC Controls		90,000									90,000
Emergency Generator										350,000	350,000
HVAC System Replacement								135,000			135,000
Roof Replacement							310,000				310,000
Grand Total	0	90,000	0	0	0	0	310,000	135,000	0	350,000	885,000
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village	0	90,000	0	0	0	0	310,000	135,000	0	350,000	885,000
Grand Total	0	90,000	0	0	0	0	310,000	135,000	0	350,000	885,000

Fire Rescue

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Breathing Air Compressor				50,000							50,000
Cardiac Monitor/Defibrillator		67,000		67,000				134,000			268,000
Hydraulic Extrication Tools							67,000				67,000
Self-contained Breathing Apparatus									200,000		200,000
Thermal Imaging Camera										35,000	35,000
Vehicle Replacement	0	35,000	600,000	0	250,000	500,000	35,000		250,000	500,000	2,170,000
Grand Total	0	102,000	600,000	117,000	250,000	500,000	102,000	134,000	450,000	535,000	2,790,000
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village	0	102,000	600,000	117,000	250,000	500,000	102,000	134,000	450,000	535,000	2,790,000
Grand Total	0	102,000	600,000	117,000	250,000	500,000	102,000	134,000	450,000	535,000	2,790,000

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10-Year CIP (Department Summaries)

FY 2017

Parks & Recreation

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Automated Logic HVAC Controls		17,500									17,500
Vehicle Replacement					30,000		30,000		70,000		130,000
LED Marquee Sign		65,000									65,000
Electric Cabinet Replacement		11,000									11,000
Lightning Detection System					30,000			15,000			45,000
Pool Heater						70,000					70,000
Pool Chlorination Feeder									15,000		15,000
Park Equipment		45,000		45,000		45,000		45,000		45,000	225,000
Anchorage Park - Phase 2	2,100,000										2,100,000
Anchorage Park - Rehab Seawall	400,000										400,000
Kiddie Pool Renovation		200,000									200,000
Community Center Asphalt Jogging Trail		150,000									150,000
Anchorage Park Asphalt Jogging Trail		140,000									140,000
Tennis Court Drainage System		45,000									45,000
Tennis Court LED Lighting		35,000									35,000
Community Center Storage Building Expansion		50,000									50,000
Community Center Canopy		65,000									65,000
Community Center Revitalization		250,000									250,000
Anchorage Park North Shore Stabilization		25,000									25,000
Lakeside Park Irrigation System Conversion		25,000									25,000
Reroute Asphalt Parkways at Lakeside Park		25,000									25,000
Resurface Parking Areas				350,000							350,000
Reconstruct Boat Ramp						75,000					75,000
Tennis Court Fence Replacement										60,000	60,000
Anchorage Park - Sod Replacement	90,000										90,000
Grand Total	2,590,000	1,148,500	0	395,000	60,000	190,000	30,000	60,000	85,000	105,000	4,663,500
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Developer Fees		50,000									50,000
Grant	2,590,000	440,000									3,030,000
Village		658,500		395,000	60,000	190,000	30,000	60,000	85,000	105,000	1,583,500
Grand Total	2,590,000	1,148,500	0	395,000	60,000	190,000	30,000	60,000	85,000	105,000	4,663,500

continued on next page

10-Year CIP (Department Summaries)

FY 2017

Public Works

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Vehicle Replacement	480,000	637,000	388,000	521,000	257,000	257,000	0	97,500	40,000		2,677,500
Village wide Sidewalks & Crosswalks	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
SSV Storage Area / Structure	50,000										50,000
Asphalt Resurfacing- Streets / Alleys		450,000	450,000	450,000	450,000	350,000	350,000	350,000	350,000	250,000	3,450,000
Service Alley Wall		100,000	100,000								200,000
Boat Storage Lot Relocation		200,000									200,000
Public Works Vehicle Work Bay		50,000									50,000
Storm water Drainage System Maintenance			370,000	370,000	270,000	270,000	270,000	270,000	270,000	270,000	2,360,000
Public Works Complex Construction			332,000	332,000	332,000	332,000	332,000	332,000	332,000	332,000	2,656,000
Monet Road Seawall Rehab					450,000						450,000
Western Communities Street Lighting								350,000	350,000	300,000	1,000,000
Handheld Retroreflectometer (MUTCD)	11,000										11,000
Pavement Milling Attachment	12,000										12,000
Earman River Irrigation Pump Station		100,000									100,000
Jet-N-Vac Trailer		150,000									150,000
Articulated Boom Lift		60,000									60,000
Currotto Can Automated Collector		25,000	25,000	30,000							80,000
John Deere Combination			58,000								58,000
Vehicle Lift				5,000							5,000
New Holland Tractor						58,000					58,000
Village Christmas Tree									25,000		25,000
Bobcat S570									52,500		52,500
Grand Total	583,000	1,802,000	1,753,000	1,738,000	1,789,000	1,297,000	982,000	1,429,500	1,449,500	1,182,000	14,005,000
Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Grand Total
Village	583,000	1,802,000	1,753,000	1,738,000	1,789,000	1,297,000	982,000	1,429,500	1,449,500	1,182,000	14,005,000
Grand Total	583,000	1,802,000	1,753,000	1,738,000	1,789,000	1,297,000	982,000	1,429,500	1,449,500	1,182,000	14,005,000

Capital Request Forms

FY 2017

Note: The projects listed below 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.

Golf

Fund:	Country Club	Department:	Golf Operations
Project Title:	Driving Range Ball Washer	Division:	N/A
Description/Detail:	Driving Range Ball Washer: Equipment used to pre-soak and clean thousands of dirty range balls to be loaded into range dispensers daily.		
Capital Account (Check Appropriate):			
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)		Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):		Cost:	
	Scheduled replacement	Number of units requested:	1
	Present equipment obsolete		
<input checked="" type="checkbox"/>	Replace worn-out equipment		
	Improve procedures, records, etc.	Purchase Price	7,000.00 \$ 7,000.00
	Increased safety	Plus: Installation or other costs	- \$ -
	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
	Other (Please specify)	Net Purchase Cost	\$ 7,000.00 \$ 7,000.00
		Estimated Useful Life in Years:	
Replaced item(s):		Funding Source (List Amount):	
Item	Disposition Method	\$ 7,000.00	Village Lease
1 Easy Picker	Keep as backup ball washer		Grant Developer Fees
Ball Washer			Debt Service Other
Operating Impact:		Other Comment:	
No significant impact.		Golf ball washer will be used to maintain the condition of the range balls used on a daily basis. By removing mud and debris from the balls, others will be able to properly utilize range balls after purchase and use them for practice on the range. Ball washer will streamline the cleaning process and extend the life expectancy of the range balls purchased for use.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay? CIP?
4	Machinery & Equipment	5,000	Yes Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	

continued on next page

Capital Request Forms

FY 2017

Information Technology

Fund:	General Fund		Department:	Information Technology	
Project Title:	LPR Cameras - Phase II		Division:	N/A	
Description/Detail:	License plate recognition cameras and processors - Phase II				
Capital Account (Check Appropriate):					
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)			Audio, Visual, Comm. Systems (#66440)	
	Furniture & Fixtures (#66430)			Playground & Outside Equipment (#66422)	
	Computer Hardware & Software (#66415)			Office Equipment (#66420)	
	Automotive (#66410)			Construction & Major Renovation (#66210)	
	Other Capital (#66000)			Developer Fees Capital Purchase (#66005)	
Purpose of Expenditure (Check Appropriate):					
	Scheduled replacement	Cost:			
	Present equipment obsolete	Number of units requested:			
	Replace worn-out equipment		Per Unit	Total	
	Improve procedures, records, etc.	Purchase Price	-	\$ 42,000.00	
<input checked="" type="checkbox"/>	Increased safety	Plus: Installation or other costs	-	\$ 4,000.00	
	Construction/Major Improvement	Less: Trade-in or other discount	-	\$ -	
	Other (Please specify)	Net Purchase Cost	\$ -	\$ 46,000.00	
			Estimated Useful Life in Years:		
			5 - 7 years		
Replaced item(s):					
Item	Disposition Method	Funding Source (List Amount):			
		\$ 46,000.00	Village	Lease	
			Grant	Developer Fees	
			Debt Service	Other	
Operating Impact:			Other Comment:		
No significant impact.					
Capital Check (Please enter your selection # from the choices provided below):					
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?	
4	Machinery & Equipment	5,000	Yes	Include in CIP	
Selection #:	Capital Category:	Capitalization Threshold:			
1	Land Improvement	25,000			
2	Building	50,000			
3	Building Improvement	50,000			
4	Machinery & Equipment	5,000			
5	Vehicle	5,000			
6	Infrastructure	250,000			
7	Intangible Asset - Purchased Software	25,000			

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Capital Request Forms

FY 2017

Fund:	General Fund	Department:	Information Technology	
Project Title:	Village Phone System	Division:	N/A	
Description/Detail:	Replacement of Village Phone System			
Capital Account (Check Appropriate):				
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)	
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)	
	Computer Hardware & Software (#66415)		Office Equipment (#66420)	
	Automotive (#66410)		Construction & Major Renovation (#66210)	
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)	
Purpose of Expenditure (Check Appropriate):		Cost:		
	Scheduled replacement	Number of units requested:		
<input checked="" type="checkbox"/>	Present equipment obsolete			
	Replace worn-out equipment			
	Improve procedures, records, etc.	Purchase Price	Per Unit - Total \$ 90,000.00	
	Increased safety	Plus: Installation or other costs	- \$ -	
	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -	
	Other (Please specify)	Net Purchase Cost	\$ - \$ 90,000.00	
		Estimated Useful Life in Years:	5-7 years	
Replaced item(s):		Funding Source (List Amount):		
Item	Disposition Method	\$ 90,000.00	Village Lease	
			Grant Developer Fees	
			Debt Service Other	
Operating Impact:		Other Comment:		
No significant impact.				
Capital Check (Please enter your selection # from the choices provided below):				
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?
4	Machinery & Equipment	5,000	Yes	Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		
7	Intangible Asset - Purchased Software	25,000		

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Capital Request Forms

FY 2017

Police

Fund:	General Fund		Department:	Police Department	
Project Title:	Vehicle Replacement		Division:	N/A	
Description/Detail:	Replace (1) marked police vehicle				
Capital Account (Check Appropriate):					
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)		
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)		
	Computer Hardware & Software (#66415)		Office Equipment (#66420)		
<input checked="" type="checkbox"/>	Automotive (#66410)		Construction & Major Renovation (#66210)		
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)		
Purpose of Expenditure (Check Appropriate):					
<input checked="" type="checkbox"/>	Scheduled replacement		Cost:		
	Present equipment obsolete		Number of units requested:	1	
	Replace worn-out equipment			Per Unit	Total
	Improve procedures, records, etc.		Purchase Price	39,200.00	\$ 39,200.00
	Increased safety		Plus: Installation or other costs	-	\$ -
	Construction/Major Improvement		Less: Trade-in or other discount	-	\$ -
	Other (Please specify)		Net Purchase Cost	\$ 39,200.00	\$ 39,200.00
			Estimated Useful Life in Years:	7 yrs / 100,000 miles	
Replaced item(s):			Funding Source (List Amount):		
Item	Disposition Method		\$ 39,200.00	Village	Lease
2007 Crown Vic #213	Auction			Grant	Developer Fees
				Debt Service	Other
Operating Impact:			Other Comment:		
No significant impact.					
Capital Check (Please enter your selection # from the choices provided below):					
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?	
5	Vehicle	5,000	Yes	Include in CIP	
Selection #:	Capital Category:	Capitalization Threshold:			
1	Land Improvement	25,000			
2	Building	50,000			
3	Building Improvement	50,000			
4	Machinery & Equipment	5,000			
5	Vehicle	5,000			
6	Infrastructure	250,000			
7	Intangible Asset - Purchased Software	25,000			

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Capital Request Forms

FY 2017

Fund:	General Fund	Department:	Police Department
Project Title:	Vehicle Replacement	Division:	N/A
Description/Detail:	Replace (1) marked police vehicle		
Capital Account (Check Appropriate):			
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
X	Automotive (#66410)		Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):		Cost:	
X	Scheduled replacement	Number of units requested:	1
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.	Purchase Price	39,200.00 \$ 39,200.00
	Increased safety	Plus: Installation or other costs	- \$ -
	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
	Other (Please specify)	Net Purchase Cost	\$ 39,200.00 \$ 39,200.00
		Estimated Useful Life in Years:	7 yrs / 100,000 miles
Replaced item(s):		Funding Source (List Amount):	
Item	Disposition Method	\$ 39,200.00	Village Lease
2004 Dodge Durango #221	Auction		Grant Developer Fees
			Debt Service Other
Operating Impact:		Other Comment:	
No significant impact			
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
5	Vehicle	5,000	Yes
			Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	

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Capital Request Forms

FY 2017

Public Works

Fund:	General Fund	Department:	Public Works
Project Title:	Handheld Retroreflector (MUTCD)	Division:	Streets & Grounds
Description/Detail:	Handheld sign retroreflector designed for use in the field. It is designed to measure the retroreflection (RA) of road signs and other materials.		
Capital Account (Check Appropriate):			
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)		Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):			
<input type="checkbox"/>	Scheduled replacement	Cost:	
<input type="checkbox"/>	Present equipment obsolete	Number of units requested:	1
<input type="checkbox"/>	Replace worn-out equipment		
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price	Per Unit 11,000.00 Total \$ 11,000.00
<input type="checkbox"/>	Increased safety	Plus: Installation or other costs	-
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
<input checked="" type="checkbox"/>	Other (Please specify)	Net Purchase Cost	\$ 11,000.00 \$ 11,000.00
See explanation below in "Other Comment"			
Estimated Useful Life in Years: 8 years			
Replaced item(s):			
Item	Disposition Method	Funding Source (List Amount):	
		\$ 11,000.00	Village Lease
			Grant Developer Fees
			Debt Service Other
Operating Impact:		Other Comment:	
No significant impact		In January 2008, the second revision of the MUTCD was released. It introduces language establishing minimum retroreflectivity levels that must be maintained for traffic signs. All agencies must implement a sign assessment and management program. Public Works Streets & Grounds Division will be responsible for developing and administering a sign assessment & management program to maintain sign visibility.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
4	Machinery & Equipment	5,000	Yes
			CIP? Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	

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Capital Request Forms

FY 2017

Fund:	General Fund	Department:	Public Works	
Project Title:	Pavement Milling Attachment	Division:	Streets & Grounds	
Description/Detail:	Pavement milling attachment for Public Works S570 Skid Steer Bobcat.			
Capital Account (Check Appropriate):				
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	Audio, Visual, Comm. Systems (#66440)		
	Furniture & Fixtures (#66430)	Playground & Outside Equipment (#66422)		
	Computer Hardware & Software (#66415)	Office Equipment (#66420)		
	Automotive (#66410)	Construction & Major Renovation (#66210)		
	Other Capital (#66000)	Developer Fees Capital Purchase (#66005)		
Purpose of Expenditure (Check Appropriate):		Cost:		
<input type="checkbox"/>	Scheduled replacement	Number of units requested:	1	
<input type="checkbox"/>	Present equipment obsolete			
<input type="checkbox"/>	Replace worn-out equipment			
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price	Per Unit 12,000.00 Total \$ 12,000.00	
<input type="checkbox"/>	Increased safety	Plus: Installation or other costs	-	
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -	
<input checked="" type="checkbox"/>	Other (Please specify)	Net Purchase Cost	\$ 12,000.00 \$ 12,000.00	
See explanation below in "Other Comment"		Estimated Useful Life in Years:	8 years	
Replaced item(s):		Funding Source (List Amount):		
Item	Disposition Method	\$ 12,000.00	Village Lease	
			Grant Developer Fees	
			Debt Service Other	
Operating Impact:		Other Comment:		
No significant impact		Cut and mill concrete and asphalt with the controlled removal process of a milling attachment. The attachment will allow Public Works staff to complete larger and permanent pothole patches in roadways and alleys. Public Works historically has only been equipped for temporary repairs.		
Capital Check (Please enter your selection # from the choices provided below):				
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?
4	Machinery & Equipment	5,000	Yes	Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		
7	Intangible Asset - Purchased Software	25,000		

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Capital Request Forms

FY 2017

Fund:	General Fund	Department:	Public Works
Project Title:	Villagewide Sidewalks & Crosswalks	Division:	Streets & Grounds
Description/Detail:	Villagewide sidewalk and crosswalk repairs		
Capital Account (Check Appropriate):			
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	<input checked="" type="checkbox"/>	Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):			
	Scheduled replacement	Cost:	
	Present equipment obsolete	Number of units requested:	1
	Replace worn-out equipment		
	Improve procedures, records, etc.	Per Unit	Total
<input checked="" type="checkbox"/>	Increased safety	Purchase Price	30,000.00 \$ 30,000.00
	Construction/Major Improvement	Plus: Installation or other costs	-
	Other (Please specify)	Less: Trade-in or other discount	- \$ -
		Net Purchase Cost	\$ 30,000.00 \$ 30,000.00
Estimated Useful Life in Years:			
20 years			
Replaced item(s):			
Item	Disposition Method	Funding Source (List Amount):	
		\$ 30,000.00	Village Lease
			Grant Developer Fees
			Debt Service Other
Operating Impact:		Other Comment:	
No significant impact		Public Works proposes the rehabilitation and/or replacement of deficient public sidewalk throughout the Village based on a needs assessment. The assessment prioritizes work in order of public health and safety, maintaining pedestrian pathways, reducing annual operating maintenance, and aesthetic value.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
1	Land Improvement	25,000	Yes
			CIP?
			Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	

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Capital Request Forms

FY 2017

Fund: General Fund		Department: Public Works	
Project Title: Sanitation Satellite Collection Vehicle		Division: Sanitation	
Description/Detail: Purchase satellite collection vehicles for Sanitation Division.			
Capital Account (Check Appropriate):			
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
<input checked="" type="checkbox"/>	Automotive (#66410)		Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):		Cost:	
	Scheduled replacement	Number of units requested:	6
<input checked="" type="checkbox"/>	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.	Purchase Price	Per Unit Total
	Increased safety	Plus: Installation or other costs	40,000.00 \$ 240,000.00
	Construction/Major Improvement	Less: Trade-in or other discount	- -
	Other (Please specify)	Net Purchase Cost	\$ 40,000.00 \$ 240,000.00
		Estimated Useful Life in Years:	8 years
Replaced item(s):		Funding Source (List Amount):	
Item	Disposition Method	\$ 240,000.00	Village Lease
			Grant Developer Fees
			Debt Service Other
Operating Impact:		Other Comment:	
Some reduced maintenance costs but no significant impact		Necessary purchase to maintain sidedoor sanitation service.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
5	Vehicle	5,000	Yes
			CIP?
			Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	

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Capital Request Forms

FY 2017

Fund:	General Fund		Department:	Public Works
Project Title:	Sanitation Satellite Collection Vehicle Storage Area		Division:	Sanitation
Description/Detail:	Covered storage structure for satellite collection vehicles.			
Capital Account (Check Appropriate):				
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)	
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)	
	Computer Hardware & Software (#66415)		Office Equipment (#66420)	
	Automotive (#66410)	<input checked="" type="checkbox"/>	Construction & Major Renovation (#66210)	
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)	
Purpose of Expenditure (Check Appropriate):				
	Scheduled replacement		Cost:	
	Present equipment obsolete		Number of units requested:	1
	Replace worn-out equipment			
	Improve procedures, records, etc.		Per Unit	Total
	Increased safety		Purchase Price	50,000.00 \$ 50,000.00
	Construction/Major Improvement		Plus: Installation or other costs	-
<input checked="" type="checkbox"/>	Other (Please specify)		Less: Trade-in or other discount	- \$ -
See explanation below in "Other Comment"			Net Purchase Cost	\$ 50,000.00 \$ 50,000.00
			Estimated Useful Life in Years:	7-10 yrs
Replaced item(s):		Funding Source (List Amount):		
Item	Disposition Method	\$ 50,000.00	Village	Lease
			Grant	Developer Fees
			Debt Service	Other
Operating Impact:		Other Comment:		
No significant impact		Covered structure will extend the life of the satellite collection vehicles by reducing the equipment unnecessary exposure to weather conditions. Industry life expectancy is 7 to 10 years if well maintained. Life expectancy is 5 to 7 years in exposed and heavy use conditions.		
Capital Check (Please enter your selection # from the choices provided below):				
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?
2	Building	50,000	Yes	Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		
7	Intangible Asset - Purchased Software	25,000		

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Capital Request Forms

FY 2017

Fund:	General Fund		Department:	Public Works
Project Title:	Sanitation Collection Truck		Division:	Sanitation
Description/Detail:	Rear-Load Sanitation Collection Truck.			
Capital Account (Check Appropriate):				
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)	
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)	
	Computer Hardware & Software (#66415)		Office Equipment (#66420)	
X	Automotive (#66410)		Construction & Major Renovation (#66210)	
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)	
Purpose of Expenditure (Check Appropriate):				
X	Scheduled replacement	Cost:		
X	Present equipment obsolete	Number of units requested:	1	
X	Replace worn-out equipment		Per Unit	Total
	Improve procedures, records, etc.	Purchase Price	260,000.00	\$ 260,000.00
	Increased safety	Plus: Installation or other costs	-	\$ -
	Construction/Major Improvement	Less: Trade-in or other discount	-	\$ -
	Other (Please specify)	Net Purchase Cost	\$ 260,000.00	\$ 260,000.00
Estimated Useful Life in Years:				
10 Years				
Replaced item(s):				
Item	Disposition Method	Funding Source (List Amount):		
		X	Village	Lease
			Grant	Developer Fees
			Debt Service	Other
Operating Impact:		Other Comment:		
Some reduced maintenance costs but no significant impact		The Sanitation Division Rear-Load Packer Collection trucks have served well beyond their reasonable service life. To provide greater flexibility and insure our capability to continue the Village's unique sanitation collection service, the Public Works Department proposes the incremental replacement of the rear-load packer trucks. This conversion will reduce annual operating expenses and expedite collect times.		
Capital Check (Please enter your selection # from the choices provided below):				
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?
5	Vehicle	5,000	Yes	Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

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Capital Request Forms

FY 2017

Parks & Recreation

Fund:	General Fund		Department:	Parks & Recreation	
Project Title:	Anchorage Park Phase 2		Division:	Recreation	
Description/Detail:	Continue with the renovation of Anchorage Park				
Capital Account (Check Appropriate):					
	Machinery & Equipment (#66490)			Audio, Visual, Comm. Systems (#66440)	
	Furniture & Fixtures (#66430)			Playground & Outside Equipment (#66422)	
	Computer Hardware & Software (#66415)			Office Equipment (#66420)	
	Automotive (#66410)		<input checked="" type="checkbox"/>	Construction & Major Renovation (#66210)	
	Other Capital (#66000)			Developer Fees Capital Purchase (#66005)	
Purpose of Expenditure (Check Appropriate):					
	Scheduled replacement		Cost:		
	Present equipment obsolete		Number of units requested:		
	Replace worn-out equipment			Per Unit	Total
	Improve procedures, records, etc.		Purchase Price	-	\$ 2,100,000.00
	Increased safety		Plus: Installation or other costs	-	\$ -
<input checked="" type="checkbox"/>	Construction/Major Improvement		Less: Trade-in or other discount	-	\$ -
<input checked="" type="checkbox"/>	Other (Please specify)		Net Purchase Cost	\$ -	\$ 2,100,000.00
See explanation below in "Other Comment"			Estimated Useful Life in Years:		
			20 years		
Replaced item(s):					
Item	Disposition Method		Funding Source (List Amount):		
			Village	Lease	
			2,100,000.00	Grant	Developer Fees
			Debt Service	Other	
Operating Impact:			Other Comment:		
Upgrades use of park but no significant impact			This is the construction work for Anchorage Park Phase 2. This request is contingent on the securing of State or Federal grants to defray the cost of the project. Phase 2 concentrates on the marina ramp, dry storage, kayak launch, seawall and north end trail.		
Capital Check (Please enter your selection # from the choices provided below):					
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	CIP?	
1	Land Improvement	25,000	Yes	Include in CIP	
Selection #:					
1	Land Improvement	25,000			
2	Building	50,000			
3	Building Improvement	50,000			
4	Machinery & Equipment	5,000			
5	Vehicle	5,000			
6	Infrastructure	250,000			
7	Intangible Asset - Purchased Software	25,000			

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Capital Request Forms

FY 2017

Fund:	General Fund	Department:	Parks & Recreation
Project Title:	Anchorage Park Phase 2 (Multi-purpose field)	Division:	Recreation
Description/Detail:	Regrassing of existing multi-purpose field		
Capital Account (Check Appropriate):			
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	<input checked="" type="checkbox"/>	Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):		Cost:	
	Scheduled replacement	Number of units requested:	
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.	Purchase Price	Per Unit - Total \$ 45,000.00
<input checked="" type="checkbox"/>	Increased safety	Plus: Installation or other costs	- \$ -
<input checked="" type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
<input checked="" type="checkbox"/>	Other (Please specify)	Net Purchase Cost	\$ - \$ 45,000.00
See explanation below in "Other Comment"		Estimated Useful Life in Years:	20 years
Replaced item(s):		Funding Source (List Amount):	
Item	Disposition Method	Village	Lease
1	replacement of multi-purpose field grass	45,000.00 Grant	Developer Fees
		Debt Service	Other
Operating Impact:		Other Comment:	
Upgrades field use opportunities at Anchorage Park but no significant impact		This is the construction work for Anchorage Park Phase 2. This request is contingent on the securing of State or Federal grants to defray the cost of the project. Phase 2 concentrates on the marina ramp, dry storage, kayak launch, seawall, multi-purpose fields and north end trail.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
1	Land Improvement	25,000	Yes
			Include in CIP?
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	

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Capital Request Forms

FY 2017

Fund:	General Fund	Department:	Parks & Recreation
Project Title:	Anchorage Park Phase 2 (Special Events Field)	Division:	Recreation
Description/Detail:	Resodding of existing special events field		
Capital Account (Check Appropriate):			
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	<input checked="" type="checkbox"/>	Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):		Cost:	
	Scheduled replacement	Number of units requested:	
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.	Purchase Price	Per Unit - Total \$ 45,000.00
<input checked="" type="checkbox"/>	Increased safety	Plus: Installation or other costs	- \$ -
<input checked="" type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
<input checked="" type="checkbox"/>	Other (Please specify)	Net Purchase Cost	\$ - \$ 45,000.00
See explanation below in "Other Comment"		Estimated Useful Life in Years:	20 years
Replaced item(s):		Funding Source (List Amount):	
Item	Disposition Method	Village	Lease
1	replacement of multi-purpose field grass	45,000.00	Grant Developer Fees
		Debt Service	Other
Operating Impact:		Other Comment:	
Upgrades field use opportunities at Anchorage Park but no significant impact		This is the construction work for Anchorage Park Phase 2. This request is contingent on the securing of State or Federal grants to defray the cost of the project. Phase 2 concentrates on the marina ramp, dry storage, kayak launch, seawall, multi-purpose fields and north end trail.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
1	Land Improvement	25,000	Yes
			CIP?
			Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	

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Capital Request Forms

FY 2017

Fund:	General Fund	Department:	Parks & Recreation
Project Title:	Anchorage Park Phase 2 (Seawall rehab)	Division:	Recreation
Description/Detail:	Rehab of existing seawall at the Anchorage Park marina		
Capital Account (Check Appropriate):			
	Machinery & Equipment (#66490)		Audio, Visual, Comm. Systems (#66440)
	Furniture & Fixtures (#66430)		Playground & Outside Equipment (#66422)
	Computer Hardware & Software (#66415)		Office Equipment (#66420)
	Automotive (#66410)	<input checked="" type="checkbox"/>	Construction & Major Renovation (#66210)
	Other Capital (#66000)		Developer Fees Capital Purchase (#66005)
Purpose of Expenditure (Check Appropriate):		Cost:	
	Scheduled replacement	Number of units requested:	
	Present equipment obsolete		
	Replace worn-out equipment		
	Improve procedures, records, etc.	Purchase Price	Per Unit - Total \$ 400,000.00
	Increased safety	Plus: Installation or other costs	- \$ -
<input checked="" type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
<input checked="" type="checkbox"/>	Other (Please specify)	Net Purchase Cost	\$ - \$ 400,000.00
See explanation below in "Other Comment"		Estimated Useful Life in Years:	20 years
Replaced item(s):		Funding Source (List Amount):	
Item	Disposition Method		Lease
1	removal of existing seawall	400,000.00	Grant Developer Fees
			Debt Service Other
Operating Impact:		Other Comment:	
Maintains the integrity of the seawall but no significant impact		This is the construction work for Anchorage Park Phase 2. This request is contingent on the securing of State or Federal grants to defray the cost of the project. Phase 2 concentrates on the marina ramp, dry storage, kayak launch, seawall and north end trail.	
Capital Check (Please enter your selection # from the choices provided below):			
Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?
1	Land Improvement	25,000	Yes
			CIP?
			Include in CIP
Selection #:	Capital Category:	Capitalization Threshold:	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	
7	Intangible Asset - Purchased Software	25,000	



Statistics

FY 2017

Operating Indicators by Function / Program (Last Ten Fiscal Years)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
PUBLIC WORKS										
Sanitation (Tons of Refuse Collected)	12,085	11,974	10,667	10,165	9,962	10,065	10,720	10,720	11,167	10,368
No. of collection units for solid waste (residential)	7,152	7,163	7,214	7,070	7,071	7,076	7,471	7,616	7,618	7,615
Number of vehicles maintained	104	104	110	110	98	98	111	98	98	102
Number of repair overlays completed (miles)	2	3	2.5	2.71	-	-	-	-	-	-
POLICE										
Number of arrests by police officers	545	549	448	402	260	211	216	238	293	214
Number of traffic citations issued	4,269	5,520	6,305	4,951	2,564	2,566	1,254	2,799	3,407	2,228
FIRE RESCUE										
EMS average response times (minutes)	4.73	5.17	5.01	5.12	5.19	5.26	5.11	5.10	5.05	5.03
Number of EMS calls	1,034	1,114	1,214	1,146	1,179	1,326	1,296	1,110	1,499	1,280
COMMUNITY DEVELOPMENT AND PLANNING										
Building Department - Number of Permits	1,875	1,619	1,548	1,744	1,616	1,835	2,480	2,103	3,920	3,407
Number of code enforcement violations	1,617	729	613	391	575	817	790	887	769	942
Number of code violations brought to board/magistrate (Calendar Yr End)	126	115	73	38	72	100	62	28	56	55
RECREATION										
Number of community events presented	24	23	28	28	38	49	37	53	57	51
Number of registrants in athletic programs	1,600	1,400	1,125	1,005	1,260	1,311	2,074	1,439	1,389	1,379
LIBRARY										
Library - Number of Volumes	42,372	33,122	35,681	39,277	40,658	43,340	44,966	46,546	47,339	48,659
OTHER GOVERNMENT										
Country Club										
Number of Golf Members	579	389	297	354	298	283	262	250	255	265
Number of Tennis Members	171	171	180	184	173	162	190	194	193	183

Source: Village of North Palm Beach
U.S. Census Bureau
Property Appraiser

* Data presented through July 31, 2016

Statistics

FY 2017

Principal Employers (***)

<u>Employer</u>	<u>2015**</u>		<u>2006**</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Palm Beach County School Board	21,656	3.12%	21,616	3.49%
State Government	7,470	1.08%	7,858	1.27%
Federal Government	6,658	0.96%	6,180	1.00%
Palm Beach County Government	5,930	0.85%	6,594	1.06%
Tenet Health Care Corp	4,595	0.66%	4,794	0.77%
NextEra Energy (Florida Power & Light)	4,005	0.58%	2,850	0.46%
Hospital Corporation of America (HCA) (1)	3,476	0.50%	5,200	0.84%
Veterans Health Administration	2,700	0.39%	1,350	0.22%
Florida Atlantic University	2,529	0.36%	2,825	0.46%
Jupiter Medical Center	2,195	0.32%	1,400	0.23%
Bethesda Memorial Hospital	2,150	0.31%	1,604	0.26%
Boca Raton Regional Hospital (2)	2,500	0.36%	1,700	0.27%
Office Depot	2,000	0.29%	1,750	0.28%
The Breakers Hotel	2,000	0.29%	1,800	0.29%
Florida Crystals (Headquarters)	1,900	0.27%	2,000	0.32%
Boca Raton Resort & Club	1,292	0.19%	2,200	0.36%
U.S. Sugar Corp	900	0.13%	2,100	0.34%
Total	73,956	10.66%	73,821	11.92%

Source: Business Development Board of Palm Beach County, floridajobs.org

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

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

*** FY 2016 data is not available – FY 2006 & FY 2015 data presented

Notes:

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

Net Assessed Value and Estimated Actual Value of Taxable Property (Last Ten Fiscal Years)

Fiscal Year Ended Sept 30,	Tax Roll Year	Real Property			Total Net Market - Assessed Value	Total Direct Tax Rate
		Residential Property	Commercial Property	Personal Property		
2008	2007	1,744,202,888	229,300,592	43,735,861	2,017,239,341	6.1000
2009	2008	1,575,367,916	230,599,951	41,471,282	1,847,439,149	6.6977
2010	2009	1,394,954,867	221,443,121	40,552,276	1,656,950,264	6.9000
2011	2010	1,295,097,223	210,844,220	38,261,607	1,544,203,050	6.9723
2012	2011	1,265,549,795	189,284,601	33,303,512	1,488,137,908	6.9723
2013	2012	1,254,302,880	195,770,816	30,033,151	1,480,106,847	6.9723
2014	2013	1,287,481,785	203,512,929	33,792,851	1,524,787,565	6.8731
2015	2014	1,355,969,888	214,484,701	34,077,944	1,604,532,533	7.3300
2016	2015	1,453,735,176	232,020,936	36,939,006	1,722,695,118	7.3300
2017*	2016	1,548,259,410	259,406,515	40,375,769	1,848,041,694	7.3300

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

Assessments were increased to 100% of market value as of 1980

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

Source: *Palm Beach County Property Appraiser Preliminary Information is presented

Capital Asset Statistics by Function/Program (Last Ten Fiscal Years)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Function/Program:										
General Government										
No. of General Government Buildings	11	11	23	23	23	23	23	23	23	23
Public Works										
Square Miles	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18
Miles of Streets	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	32.30**
Number of Street Lights (within corp surroundings)	425	513	513	513	513	513	513	513	513	513
Public Safety										
Fire:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Fireman & Officers	0	0	0	0	0	0	0	0	0	0
Number of Firemen/Paramedics/EMTs	23	23	23	23	23	22	22	22	22	23
Number of Fire Captains	0	0	0	0	0	1	1	1	1	1
Police/EMS Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Policemen & Officers	32	32	31	31	31	28	28	28	28	28
Number of Police Captains	0	0	0	0	0	2	2	2	2.5	2.5
EMS Protection	0	0	0	0	0	0	0	0	0	0
Leisure Services										
Recreation										
Number of Parks	4	4	4	4	4	4	4	4	4	4
Public Tennis Courts	2	2	2	2	2	2	2	2	2	2
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Number of Marinas	1	1	1	1	1	1	1	1	1	1
Library										
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Volumes	42,372	33,122	35,681	39,277	40,658	43,340	44,966	46,546	47,339	48,659
Other Government										
Country Club										
Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Tennis Courts	10	10	10	10	10	10	10	10	10	10
Restaurant	0	0	0	1	1	1	1	1	1	1
Snack Bar	0	0	0	1	1	1	1	1	1	1

Source: Village of North Palm Beach

** Preliminary 2016 information is presented

** A Centerline Miles Study was completed during FY 2016 and the number of NPB Village centerline miles from the report is presented.

*Ratios of Outstanding Debt by Type (2015 and 9 years ago presented ***)*

Fiscal Year Ended Sept 30,	Governmental Activities		Business- type Activities		Total	Percent of Median Personal Income (1)	Per Capita
	Loans Payable	Capital Leases	Loans Payable	Capital Leases			
2006	4,941,765	209,224	5,185,978		10,336,967	17.20%	786.20
2007	4,280,842	81,100	5,026,895		9,388,837	14.67%	715.61
2008	3,605,639	40,097	4,662,833	192,892	8,501,461	12.92%	692.64
2009	2,250,000	-	4,383,033	97,049	6,730,082	10.14%	583.15
2010	-	-	4,090,284	235,176	4,325,460	6.74%	371.64
2011	-	-	3,844,928	173,084	4,018,012	*6.26%	**345.22
2012	-	-	3,608,294	106,933	3,715,227	5.98%	303.51
2013	-	-	3,357,875	396,055	3,753,930	6.28%	305.37
2014	-	-	3,096,925	274,471	3,371,396	5.32%	266.62
2015			2,824,987	147,767	2,972,754	4.87%	234.94

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

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

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

*** 2015 data presented. 2016 data is not available.

N/A Data not available.

Statistics

FY 2017

Principal Property Taxpayers (2015 & 2006 Presented *)

Taxpayers	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total Village Net Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Net Taxable Assessed Value
Old Port Cove Equities, Inc	29,886,172	1	1.86%			
Greater Fla Inv CO				25,530,387	1	1.53%
Olen Residential Realty	23,629,696	2	1.47%	16,800,000	3	1.01%
Florida Power & Light	18,677,604	3	1.16%			
Wolfchase Associates, LLC				10,000,000	6	0.60%
Sanctuary Bay Trust Corporation	18,581,936	4	1.16%	13,200,300	5	0.79%
New Country Motor Cars	13,020,939	5	0.81%			
CFO2 Palm Beach III LP	12,501,222	6	0.78%			
Domani Development, LLC	11,690,020	7	0.73%	22,867,125	2	1.37%
Old Port Cove Holdings, Inc	9,987,421	8	0.62%	11,242,451	7	0.68%
Crystal Tree Property Owners	9,500,000	9	0.59%	16,465,781	4	0.99%
Chouest, Gary	8,217,716	10	0.51%			
Riverside National Bank of Florida				6,153,244	8	0.37%
Village Shoppes at US 1, LLC				5,500,000	9	0.33%
701 US One Inc				5,160,153	10	0.31%
Total	<u>\$155,692,726</u>		<u>9.69%</u>	<u>\$132,919,441</u>		<u>7.98%</u>

Source: PBC Appraiser

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

* 2016 data is not available

Property Tax Levies and Collections (Last Ten Fiscal Years)

Fiscal Year Ending Sept 30,	Tax Roll Year	Total Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections Tax Collections to Date	
			Amount	Percent of Levy		Amount	Percent of Levy
2007	2006	12,624,307	11,802,457	93.49%	228,352	12,030,809	95.30%
2008	2007	12,360,135	11,546,732	93.42%	333,756	11,880,488	96.12%
2009	2008	12,401,519	11,530,384	92.98%	349,642	11,880,026	95.79%
2010	2009	11,564,281	10,683,829	92.39%	284,004	10,967,833	94.84%
2011	2010	10,793,319	10,097,289	93.55%	298,514	10,395,803	96.32%
2012	2011	10,424,715	9,992,145	95.85%	15,616	10,007,761	96.00%
2013	2012	10,358,172	9,948,550	96.05%	36,366	9,984,916	96.40%
2014	2013	10,503,598	10,097,763	96.14%	57,493	10,155,256	96.68%
2015	2014	11,761,223	11,350,738	96.51%	14,777	11,365,515	96.64%
2016*	2015	12,627,355	12,197,736	96.60%	57,133	12,254,869	97.05%

Source: Palm Beach Country Property Appraiser

* Information available from the PBC Tax Collector is presented

Property Tax Rates – Direct and Overlapping Governments (Last Ten Fiscal Years)

Fiscal Year	Tax Roll Year	Village of NPB General Operations	Overlapping Rates (1)			Total Direct and Overlapping Rates
			PBC School District	Palm Beach County	Special Districts	
2008	2007	6.1000	7.3560	3.9813	2.1308	19.5681
2009	2008	6.6977	7.2500	3.9660	2.2570	20.1707
2010	2009	6.9000	7.9830	4.5614	2.4934	21.9378
2011	2010	6.9723	8.1540	4.9960	2.5549	22.6772
2012	2011	6.9723	8.1800	4.9925	2.3433	22.4881
2013	2012	6.9723	7.7780	4.9902	2.3154	22.0559
2014	2013	6.8731	7.5860	4.9852	2.2280	21.6723
2015	2014	7.3300	7.5940	4.9729	2.1732	22.0701
2016	2015	7.3300	7.5120	4.9277	2.0974	21.8671
2017*	2016	7.3300	7.0700	4.9142	2.0203	21.3345

Note: All millage rates are based on \$1 for every \$1,000 of assessed value.

Source: North Palm Beach: Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

- (1) Overlapping rates are those of local and county governments that apply to property owners within the Village of North Palm Beach. Not all overlapping rates apply to all Village of North Palm Beach property owners (i.e. The rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.

* Available Proposed Millage Rates for Fiscal Year 2017 are presented



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.