

North Palm Beach FY2010 Adopted Budget



Guide for Readers

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

The Fiscal Year 2010 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, 2009 and why. The Budget Message summarizes the challenges facing the Village and how the budget addresses them. The Department budget sections provide major goals and objectives for each department in the Village.

2. The Budget as a Financial Plan:

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

3. The Budget as an Operations Guide:

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

4. The Budget as a Communications Device:

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

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

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

Introduction

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

The introduction section also includes general information about the Village, its budget philosophy and process, and other general information.

General Fund

This section provides revenue and expenditure summaries, budget comparisons and computation of taxable value. Also included are an estimated fund balance analysis, details of all estimated revenues and departmental expenditures, and the Five-Year Capital Plan.

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 Golf Operations.

Pay Plan

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

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 (which provides the definitions of various terms in this document), millage ordinance, and the budget ordinance.

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

Village of North Palm Beach

FY 2009-2010 Budget

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INTRODUCTION

FY 2009-2010



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

September 24, 2009

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

RE: Fiscal Year 2009/10 Annual Budget

To Honorable Village Mayor and Council,

I am pleased to share this Fiscal Year 2009/10 Annual Budget for the Village of North Palm Beach. This budget reflects a plan to maintain and improve service to our Village residents for the coming fiscal year. The budget provides for improvements to our Village management organization structure and allocates scarce resources among departments providing financial resources that continue Village improvements. Department management has prepared an ambitious list of Village projects and operational improvements that follow guidelines established by Council's goals and objectives. This budget document identifies broad plans, operational responsibilities and financial guidance that will continue Village improvements throughout the coming year.

Budget Format

The Administration has taken steps to make this a user-friendly budget document. This budget provides a common source of meaningful information for many different users. The budget reflects our Village managerial and oversight responsibilities as outlined by the Administration's department organizational structure (organizational charts). This managerial structure reflects assignment of operating and oversight responsibilities among Village departmental areas. The

budget's organization charts reflect all staffing positions recommended by the Comprehensive Pay and Classification Plan for each Department (the Comprehensive Pay and Classification Plan is included under separate tab within this budget document). Village Departments reflect a detailed discussion of their individual goals, operational service, program improvements, and staffing and capital project expenditures for their respective areas.

This document is intended to make our Village budget process more meaningful to officials, the Administration / Management staff and to our residents. With our ongoing efforts to maintain an open exchange of municipal information, understanding how Village resources are received and expended is of great importance. As part of our continuing effort to give access to all citizens, the Village Administration will place this budget document on the Village website (www.village-npb.org).

Budget Goals

The Village obtains a major portion of its annual general fund financial resources (60.74%) from ad valorem property taxes. The Village does not assess many of the traditional taxes that other municipalities use for generating revenue, but rather, it primarily depends on ad valorem taxes to fund services. Residents are not assessed additional taxes for utility, solid waste, storm water, or fire rescue. The Village has opted to pay for these services out of existing ad valorem assessments.

The preparation of this budget document was more difficult than any time in the past primarily based on recent property tax reform legislation and the unprecedented devaluation of real property here in the Village. The dire economic condition of the World market has equally exacerbated dwindling revenues. The following is a brief synopsis of those legislative reform bills that have impacted the Village's budget:

- **HB 1B:** Which was enacted in FY2007/08 limits the authority of local governments to levy ad valorem taxes for the budget years 2007/2008 and beyond. For the FY2008/2009 budget and beyond, ad valorem taxes will be capped at the rolled back rate plus an adjustment based on the growth of the per capita personal income.

- **Amendment One:** In FY2007/08 this amendment increased the homestead exemption from \$25,000 to \$50,000 (for property values \$50,000-\$75,000), except for school district taxes. Amendment One also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move within the state.

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

The FY 2010 budget was developed collaboratively with assistance from a wide array of the Village supervision and staff. This collaborative effort allowed the Administration to consider past and current practices & procedures. In partnership with our Village staff, opportunities were identified for new and improved services, programs, and projects. During this review, the Administration held several discussions with members of our Village team to consider and develop enhanced services and projects for the coming fiscal year. Many of these projects are summarized in the “General Fund Expenses” section following this narrative. The details of our Department operating plans, projects and improvements may be found in each respective Department’s budget narrative. Using a collaborative budget preparation approach, the Administration maintained a balanced focus between high quality resident service, operating effectiveness and fiscal responsibility.

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

1. Protect Financial Integrity of the Village in a Difficult Economic Environment

- Seek alternative sources of funds including grants
- Seek to influence Florida legislature in areas of unfunded mandates, taxation and revenue sharing
- Continue to advance a business-friendly atmosphere in the Village and work with the Northern Chamber of Commerce to encourage new businesses and promote economic development
- Pursue debt-free status in the Village
- Actively pursue Annexation opportunities where and when available
- Address Pension Fund unfunded liabilities

2. Maintain a High Quality of Life in the Village

- Improve and maintain Village waterways as a unique Village asset
- Maintain the highest quality of public safety services through national accreditation of its law enforcement component and through Fire Rescue level of service partnerships
- Encourage high standards for overall appearance of the community
- Enhance communications with residents through mediums such as the Village’s Newsletter and website
- Improve communication and response to the public; encourage suggestions from the public
- Maintain service levels in the face of declining revenue sources

3. Maintain and improve all Recreational Facilities of the Village

- Maintain high level of appearance and maintenance of Country Club facilities (including tennis and swimming) and all Village parks
- Seek ways to improve use of parks by residents
- Actively promote resident and non-resident use of the Country Club facilities

- d. Further improve the Country Club activities and related services
- e. Enhance golf membership through increased member events

4. Enhance the Spirit and Participation of our Community

- a. Encourage Village resident participation on Boards, programs and events
- b. Improve communication with businesses; encourage participation of businesses in Village events
- c. Enhance and promote organized youth sport leagues and programs within the Village
- d. Continue Village volunteer service similar to the very successful “Support Our Troops” program

5. Improve the Overall Appearance of the Village

- a. Continue improvement of code compliance and education with special emphasis towards the abatement of nuisance and abandoned properties
- b. Continued support of the Northlake Boulevard Corridor Task Force to bring about uniformed beautification
- c. Maintain uniformity of Village property design, colors and signage
- d. Maintain high standards of overall appearance throughout the Village including commercial, residential, village-owned properties and roads.

Budget Objectives

A general listing of our Village’s annual budget Objectives are reflected in the following bullets. From a financial viewpoint, the Village’s taxable property values have decreased this year - to \$1,673,245,674 (valued as of July 2009). This is a decrease of \$168,778,908 or 9.16% from last year.

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

- An increase of the Village’s Operating Millage Rate to 6.9000 mils (up from 6.6977 mils) which is actually .5114 mils or 6.90% below the 2009/10 roll-back rate of 7.4114.
- A reduction of \$1,016,254.00 or 5.33% in the Village’s operating budget from that of this current year.
- A reduction of \$789,372.00 or 6.71% in the Village Tax revenues.
- To aggressively reduce debt service instruments currently being carried by Village with a moderate term goal of debt-free status.
- Provide sufficient funding to maintain the Village infrastructure, roadways and facility maintenance.
- Ensure that Village equipment is replaced in a timely and consistent fashion allowing staff to achieve and maintain high levels of quality and service.
- Evaluate current staffing levels in all Village Departments to insure the best and economically provided for community service.
- To explore “outsourcing” opportunities of service related components within the respective departments as a cost savings measure.
- Maintain a balanced budget while providing for needed non-recurring capital project and equipment expenditures.

The Village’s Undesignated, Unappropriated Fund balance is viewed by the Administration as a barometer of Village financial stability. Annual capital appropriations in this budget give the Council some latitude of choice or deferral in the event of prolonged or unforeseen economic duress. The Administration encourages establishing a minimum “Designation” of Village General Fund Balance or core investments equal to approximately 35% to provide an important and meaningful financial balance that would be available in the event of unforeseen events.

The Village’s primary investment objective, in priority order of investment activities shall be safety, principal liquidity and the maximizing of investment income. The Village’s investment portfolio will be broken into two primary categories, Operating and Core investments. The Village Administration will maintain local,

liquid funds equal to a minimum of 1/12 of the adopted budget. Administration will follow established investment strategies in accordance with the prevailing investment policy of the Village.

The Administration has continued to refine and develop the Village's organizational structure to help shape and focus staff's responsiveness, accomplishments, training, supervision and performance. The Administration notes the significant cost of Village employee compensation and benefits (accounting for roughly 70.08% of the Village General Fund budget).

Budget Highlights:

The FY 2010 budget reflects a renewed commitment and predictable funding for community infrastructure in areas such as roadways, neighborhood sidewalks and lighting, public buildings and park facilities.

The Community Development Department continues to meet the unending demands of our Village's business and neighborhood redevelopment. Community Development will continue to concentrate staff resources in areas of construction, permitting, licensing, and community planning while reinforcing improvements in customer service. The continuing analysis and pursuit of annexation opportunities, zoning and redevelopment enhancements and improvement of our business and development regulations is also a function of the Community Development Department. This Department will better align our Village with statutory development guidelines and help to meet steadily growing expectations of homeowners and developers.

The Parks and Recreation Department continues to enhance programs to all age groups and at each of the six facilities. The newly redeveloped Anchorage Park which was completed during the previous fiscal year will host a verity of events in this upcoming year to include; movies in the park, organized volleyball leagues, the Village's annual fishing tournament and Heritage day. The Parks continue to be maintained by an outside service which has been funded under the "contractual services" line.

The Public Works Department is planning to continue oversight and maintenance of Village sanitation, infrastructure, streets, facilities, equipment, and roadways. This Department will focus on and play a major role in maintaining and expanding our focus on community appearance during the coming year.

Public Works improvements include continuation and increased funding for our annual street overlay program totaling \$300,000 and another \$20,000 for contract repair of neighborhood sidewalks. Public Works also plans to take steps to improve neighborhood lighting in areas identified as having acute need throughout the Village. Roadway appearance will be emphasized with improved median and swale plantings.

It should be noted that the direct cost of our Village backdoor waste pick-up service is substantial – the annual costs of Village solid waste now exceeds \$1.5 million – or approximately 1 mil of the Village's 6.9000 ad valorem millage rate. County rates presently run between \$300. - \$700/year for twice-weekly residential curb-side service and are NOT included in the County's ad valorem millage rate. The Administration recommends Council's consideration about the possibility of funding Village solid waste service costs through annual fee assessment (similar to the County's and other surrounding cities). A solid waste assessment fee would allow North Palm Beach to substantially reduce its ad valorem millage rate – making the Village ad valorem rate more comparable with adjacent unincorporated County areas.

The Public Safety Department has continued improvements in neighborhood outreach, crime suppression and crime clearances. In 2008 the Village's Police Department was awarded the coveted CALEA National Accreditation for law enforcement agencies. The Police budget includes funding for the purchase / replacement of needed "marked" patrol vehicles.

The Village Administration recommends Council awareness of the opportunity and choice for possibly funding Village fire costs through an annual non-ad valorem assessment (similar to the County's fire service assessment). A fire assessment fee would

allow North Palm Beach to reduce our ad valorem millage rate – making the Village ad valorem rate more comparable with adjacent unincorporated areas.

The Human Resources Department, over this past year, assisted with workforce reduction strategies, employee healthcare procurement, and risk management. Union related matters were also successfully addressed with emphasis placed on legal reporting and the providing for a consistent managerial oversight of all Village personnel matters.

The Administration continues with its implementation of an optical records storage system which will be ongoing. This system will be used by all Village operating departments (Community Development, Finance, Human Resources and Country Club). Optical record storage systems are now widely used by governments and meet all State record storage requirements. This allows the Village to transition – over time – from “paper” records to optically stored records. Optical storage permits digital “look up” of any optical record “at will” through the convenience of a simple computer search. Optical storage systems have become commonly used by many local governments and the cost is relatively modest when considering the time savings and customer service improvements they offer.

The Village’s operating millage rate would be increased to 6.9000 mills – an increase of 0.2023 mills from last year’s rate of 6.6977 mills however, the increased millage rate reflects a decrease in tax revenues by \$789,372.00 or 6.71%. The Village has no outstanding general obligation bond debt; therefore, the combined total millage rate of the Village would equal 6.9000 mills. Much of our Administration’s budget deliberations reflect judgment “trade-offs” between increasing costs, desired service improvements and the need for capital items.

Personnel Staffing and Benefits

The FY 2010 budget reflects recommendations and plans of the Administration’s Comprehensive Pay and Classification Plan (see separate tab in this budget document). The Comprehensive Pay and Classification Plan reflect continued position eliminations, re-classifications or name changes in both the General Fund and the Country Club budget with a significant overall cost savings.

The most significant personnel changes are in the Public Works and Parks & Recreation Departments with the elimination of the Grounds Maintenance components opting to outsource that function to outside private contractor(s). Agency-wide workforce reduction strategies have been explored and recommended. All Village departments will be impacted to some degree. This workforce reduction strategy has been realized through normal personnel attrition, employee buyouts, and position restructuring to include employee layoffs.

The Country Club budget continues to be positively impacted as a result of the “outsourcing” of the Golf Course Maintenance component which was contracted out at the beginning of Fiscal Year 2007/08 to IGM. The Village renewed the contract with IGM for FY2010 with a significant realized annual savings.

Village part-time position changes generally reflect added staff that work and are paid only on as-needed basis. The number of positions authorized will not result in any increase to budget costs (similar to expanding a list of substitute teachers).

The Comprehensive Pay and Classification Plan includes funding for a market wage adjustment (1%) in October and an annual “pay for performance” staff merit raise. The Administration continues to utilize the customary merit scale of between 0% - 5% based on performances.

Retirement contribution levels for General employees (approx. 50) and FPE staff (approx. 70) will increase from 22.62% to 23.72% in the coming year while employee contributions remain at 6%. Retirement rates for Police (approx. 30) and Fire (approx. 20) will

decrease from 18.26% to 16.26% while employee contributions are planned to remain at a level of 2%. FPE and Police & Fire pension matters are subject to the Village's collective bargaining negotiations – with all three contracts expiring on September 30, 2009.

Debt Administration:

Village debt service payments have been provided for in this budget as required by each existing Village loan agreement. Loan repayments are reflected in the General Services area of our General Fund and as appropriate in our Country Club Enterprise Fund.

In FY2008/09 the adopted budget provided for the elimination of four (4) of the five (5) debt service instruments or loans currently carried in the Village's General Fund. This move was made possible through cost saving measures to include workforce reduction strategies.

Budget Conclusion

The FY 2010 Budget reflects continued improvement to citizen services, public safety, public facility maintenance, and emphasizes improved community appearance and financial stability. The budget plan promotes the administration of the Village in an effective, efficient manner. Most importantly, the budget provides necessary resources for the Village of North Palm Beach to maintain and further improve services to our 13,000 residents. Several operating and capital improvement project highlights are planned in the FY 2009/10 budget that supports the goal of continually improving our Village using a "Resident Service" focus. Many of these budget highlights are shown on tables in the following pages. In summary, the FY 2010 budget recommends the following operational funding:

- Establish the Village Operating "**Millage Rate**" at 6.9000 mils which reflects a reduction in Village tax revenues of \$789,372.00 or 6.71%.

The preparation of this Annual Budget document could not have been accomplished without the tireless collaboration of all Village

departments and the notable assistance of our Finance Department staff.

The Village Administration would also like to acknowledge and thank Village Council for their collective guidance, diligence, perseverance and stewardship during this difficult budgetary process.

With respect to the workforce reduction strategies, decisions made, were neither easy or without tremendous heartache. All available options were exhaustively explored with a steadfast goal to improve service delivery levels while reducing costs.

A total of seven (7) budget workshop meetings were held over a two month period (July - September) where Council meticulously poured through the substance and content of this Budget. All refinements to the Budget were tracked and tabulated during those meetings. Those refinements have been incorporated in this FY2009/10 Annual Budget document.

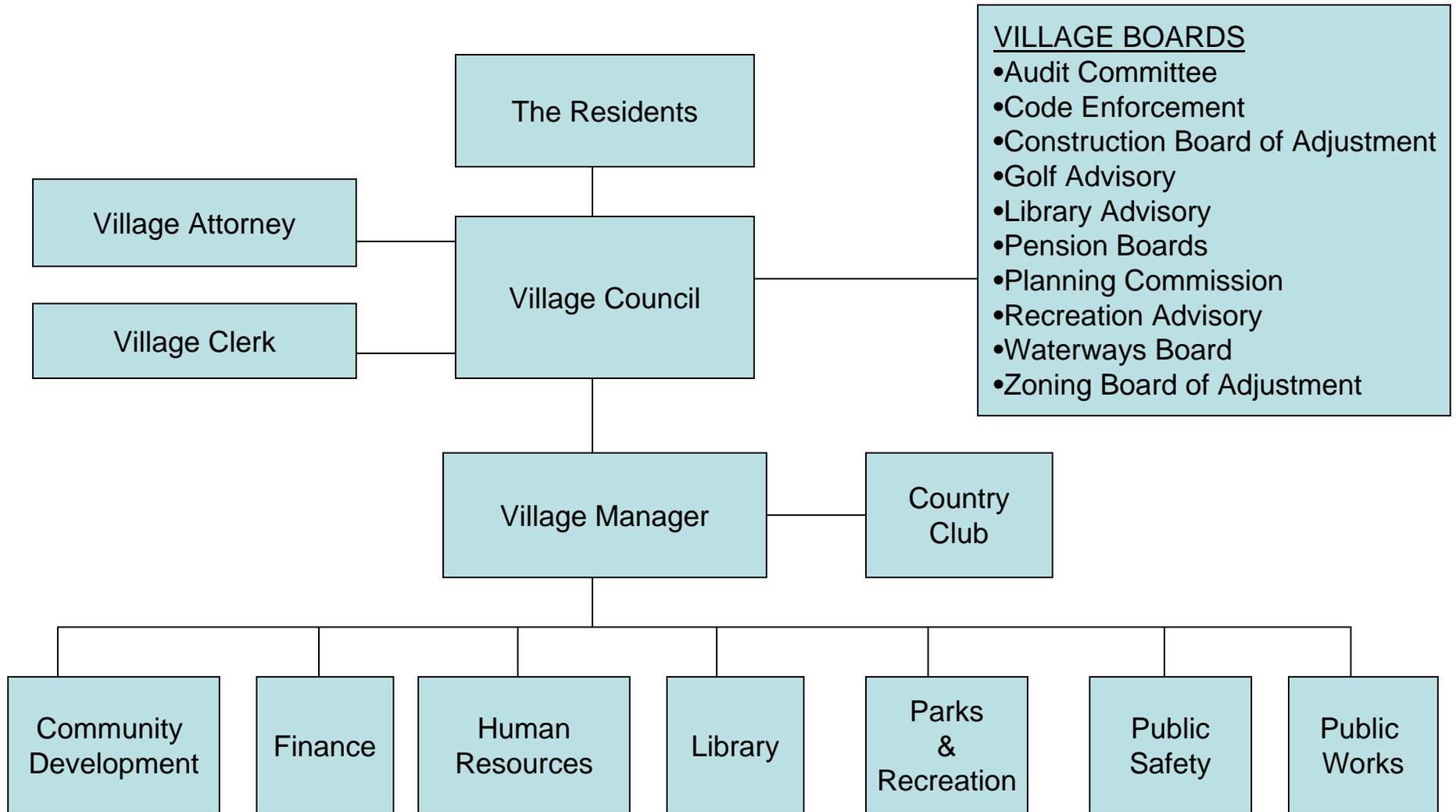
Respectfully submitted,



**Jimmy Knight, Village Manager
Village of North Palm Beach, Fla.**

VILLAGE OF NORTH PALM BEACH

Organizational Structure



Village Officials and Administrative Staff

Village Council:



Mayor
David B. Norris



Vice Mayor
William L. Manuel



President Pro Tem
Darryl C. Aubrey



Council Member
Edward M. Eissey



Council Member
T. R. Hernacki

Administrative Staff:

Village Manager Jimmy Knight
Village ClerkMelissa Teal
Village Attorney Leonard R. Rubin
Director of Public Safety Robert M. O'Neill
Director of Finance Samia Janjua
Director of Public WorksWiley Livingston

Director of Community Development Chuck Huff
Director of Library Donna Riegel
Director of Parks & Recreation Mark Hodgkins
Director of Human Resources Mary Kay McGann
Director of Information Technology..... Michael Applegate
Director of Golf Operations Mike Gray

Note of Appreciation:

We would like to thank all staff members for their contributions during the preparation of this budget document. Staff's demonstrated dedication and commitment to the Village ensures that the Village is "*the Best Place to Live under the Sun.*"

Village Boards and Committees

The Village Council of North Palm Beach appoints members of the community to boards, commissions, and committees to act in an advisory capacity to the Council, Manager, and Departments of the Village. The Village Council may create a board or committee in connection with any functions of the Village, or may create an ad hoc committee of limited duration. North Palm Beach board, commission, and committee members serve at the pleasure of the Village Council. Members of the Village Council attend meetings of Village boards, commissions, and committees on a rotation schedule in order to remain informed of Board business and concerns.

Each appointed body has a specific scope of authority as provided by the Village Code of Ordinances and/or Florida Statutes. Boards, commissions, committees, and task forces may have administrative, managerial, quasi-judicial, investigatory, and/or advisory powers dependent upon the enabling legislation. Boards, commissions, and committees are not responsible for day-to-day operations of the departments, operating policies of departments or the business decisions of the local government.

Municipal advisory boards, commissions, and committees are comprised of dedicated citizens who volunteer their time and expertise to help their community. Boards, commissions, and committees are an integral part of citizen participation in local government and an important asset to the Village for proper growth and development and the long-term stability of our community. Our volunteers provide vital input in the decision-making process regarding present and future activities, programs, and policies.

The Village of North Palm Beach has eleven (11) Boards, Commissions, and/or Committees:

- Audit Committee
- Code Enforcement Board
- Construction Board of Adjustment
- Golf Advisory Board
- Library Advisory Board
- Police & Fire Pension Board
- General Employees 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.

Code Enforcement Board

The Code Enforcement Board enforces and has jurisdiction over various Village codes and ordinances. The Code Enforcement Board does not initiate enforcement proceedings. If a violation of the code is found, the Village's Code Compliance Officer notifies the violator and gives a reasonable amount of time to correct the violation.

If the violation continues beyond the time specified for correction, the Code Compliance Officer notifies the Board and requests a hearing. At a hearing before the Code Enforcement Board, the alleged violator and the Code Compliance Officer present testimony and evidence, and the Code Enforcement Board determines whether a violation exists. The Code Enforcement Board has the power to issue Orders having the force of law commanding whatever steps are necessary to bring a violation into compliance. The Order may include a notice that it must be complied with by a specified date and that a fine may be imposed if the violation is not corrected by that date.

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. The Board constitutes the local contractor regulatory board of F.S. 489 for hearings on the performance of state licensed, certified contractors. The Construction Board of Adjustment and Appeals also serves as the Fire Code Board of Appeals.

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 both 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.

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 enjoy 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 make 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 and any other duties assigned to it under the Code.

Prior to annexation, the Village Council seeks the advice of the Planning Commission as to the proposed annexation. Regarding changes to zoning ordinances, the Village Council may amend or supplement zoning regulations and zoning districts after referral and recommendations of the Planning Commission.

Recreation Advisory Board



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

Waterways Board

The mission of the Waterways Board is to ensure that the waterways located within the Village and the marina located at Anchorage Park are maintained, operated, and improved to provide the safest, most efficient, economical and environmentally-sound water transportation route in the Village and to provide sound use of Village waterways that serve business, commercial fisheries, and recreation. The Waterways Board is responsible for identifying, analyzing, addressing, and publicizing issues that affect the Village waterways, citizens, and users. The Waterways Board is charged with building community support through education of its members, prospective members, community groups, and relevant government officials. The Waterways Board recommends improvements and establishment of policies to the Village Council.

Zoning Board of Adjustment and Appeal

The Zoning Board of Adjustment hears and decides appeals and variances. The Zoning Board of Adjustment has the power to authorize variances from the terms of the ordinance as will not be contrary to the public interest when, owing to special conditions, a literal enforcement of the provisions of the ordinance would result in unnecessary and undue hardship. In order to authorize any variance from zoning ordinances or regulations, the Board must find that certain conditions exist, according to specific requirements set forth in the Code of Ordinances. The Zoning Board of Adjustment hears appeals when it is alleged that there is an error in any order, requirement, decision, or determination made by an administrative official in the enforcement of any zoning ordinance or regulation.



Village Overview / Demographics

Location

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

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



Village Government

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

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

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

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

Population

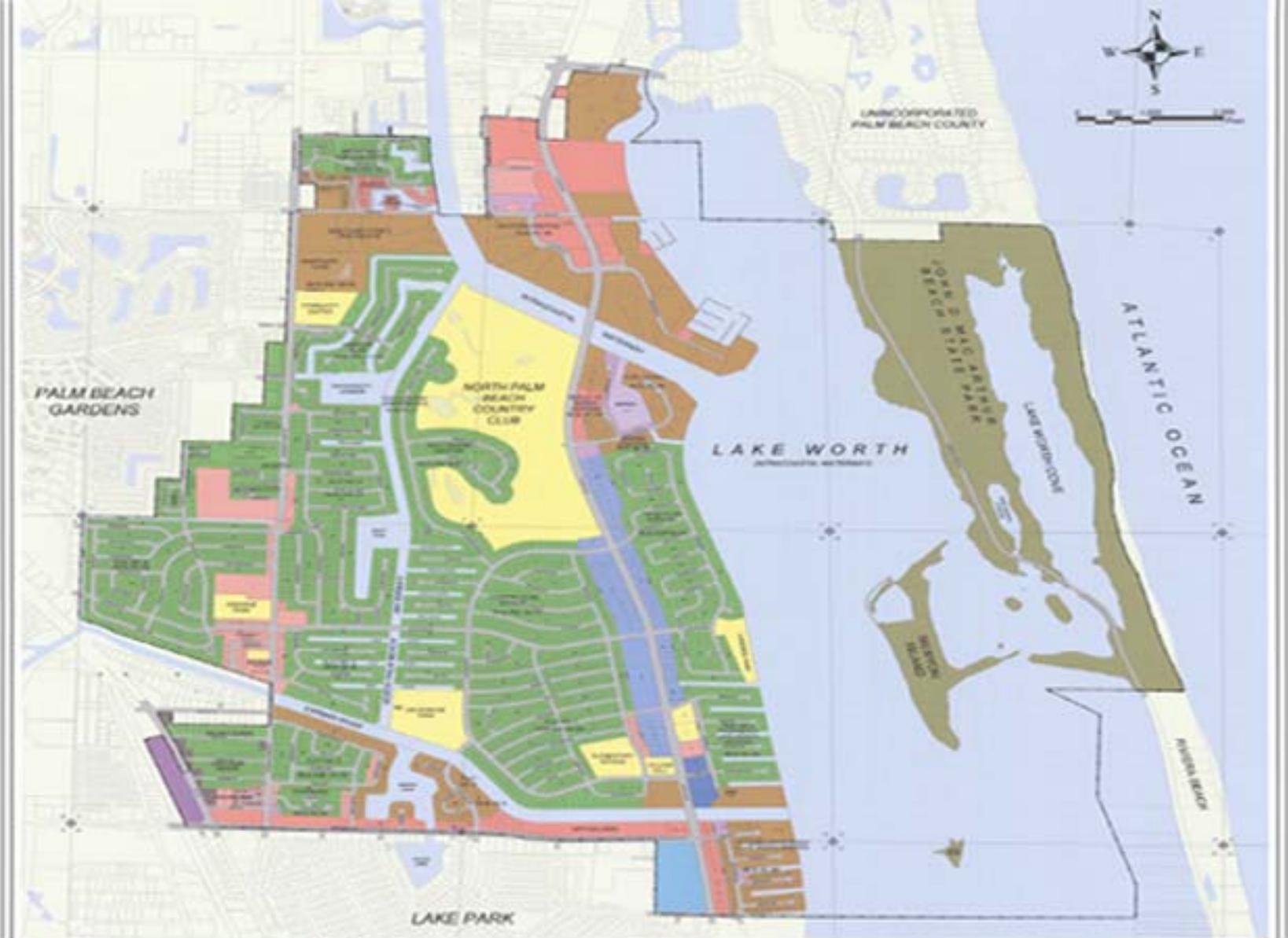
The Village is primarily a residential community with a population of approximately 13,000 which increases to approximately 20,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

Demographics

Per Capita Income	\$45,563
Median Household Income.....	\$65,815
Median Age.....	50.4

Infrastructure

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



VILLAGE OF NORTH PALM BEACH

PALM BEACH COUNTY, FLORIDA

OFFICIAL ZONING MAP



SFRN
 Engineers Surveyors Planners
 1275 Broadway Road, Suite 100, Palm Beach, Florida 33480
 561-833-1111 FAX 561-833-6366
 E-Mail: info@sfrn.com
 Web: www.sfrn.com

This is to certify that the Official Zoning Map has been prepared and approved by the Village Planning Board pursuant to Chapter 19, Florida Statutes, and Ordinance No. 2014-01 of the Village of North Palm Beach, FL.

John R. King
 Mayor
William G. King
 Village Clerk

Map No. 1

Revised: 7/14/15

LEGEND

[White Box]	UNZONED LAND
[Light Green Box]	RESIDENTIAL SINGLE-FAMILY
[Light Blue Box]	RESIDENTIAL MEDIUM-DENSITY
[Light Purple Box]	RESIDENTIAL LOW-DENSITY
[Light Yellow Box]	RESIDENTIAL HIGH-DENSITY
[Light Orange Box]	RESIDENTIAL COMMERCIAL
[Light Red Box]	RESIDENTIAL MIXED-USE
[Light Green Box]	RESIDENTIAL SINGLE-FAMILY
[Light Blue Box]	RESIDENTIAL MEDIUM-DENSITY
[Light Purple Box]	RESIDENTIAL LOW-DENSITY
[Light Yellow Box]	RESIDENTIAL HIGH-DENSITY
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[Light Yellow Box]	RESIDENTIAL HIGH-DENSITY
[Light Orange Box]	RESIDENTIAL COMMERCIAL
[Light Red Box]	RESIDENTIAL MIXED-USE

Village History

North Palm Beach Area before Incorporation:

- 1892 Albert Sawyer was given a warranty deed by the State of Florida with the stipulation that he improve, cultivate or sell the land before 1907. This land included Lake Park and North Palm Beach. Sawyer died in 1903 and willed the trust to his son, Albert. The 1907 deadline was extended to 1927.
- 1919 Albert Sawyer, Jr. sold the deed to Barton Peck in 1915 for \$1140. Peck sold the deed to Harry & Mabel Kelsey for \$100,000. Kelsey moved to Silver Beach and bought 14 miles of oceanfront and lakefront property between Miami & Jupiter, including 100,000 acres which later became Kelsey City/Lake Park and North Palm Beach. He purchased the Florida East Coast Canal, which is part of the Intracoastal Waterway, and operated it as a toll waterway with a toll chain across the intracoastal to stop boats and collect a fee. Dredging became costly so Kelsey sold the waterway to the state.
- 1923 Kelsey City was incorporated in 1923 after Kelsey had laid out his carefully zoned town. Over 100 houses were built by him and these homes sold quickly.
- 1926 Kelsey, with the help of Paris Singer (Singer Island is named after him), built an 18 hole golf course and Winter Golf Clubhouse (“The Winter Club”) on the land where the NPB Country Club sits now.



“Golfers at the Winter Club”



“The Winter Club late 1920’s”

- 1928 A hurricane with 130 mph winds caused Lake Okeechobee to overflow its banks and drown 3000 residents who lived near the lake. The hurricane wrenched the concrete Earman River bridge from its mooring, demolished all but a few of the 100 Lake Park homes, uprooted and leveled Kelsey’s 3 timber mills, and the entire Park Avenue shopping district, and ruined the vital credit rating of this once thriving town.



“The Earman River Bridge”

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

- 1929- Sir Harry Oaks purchased the Winter Club and all the NPB
1930 land from Kelsey. Oaks added a south wing to the Winter Club. Oakes opened the golf course to winter visitors but closed it shortly after the stock market crash of 1929-30. Oaks moved his family to Nassau and spent considerable time in London.

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



"Bus from Palm Beach to the Winter Club"

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

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



Herbert Ross

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



John Schwencke

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

North Palm Beach after Incorporation:

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



Photo by James Tedesco

"402 S. Anchorage Dr."

1958 The developers donated ten acres of land to the school board and NPB Elementary opened for classes.

The National Association of Home Builders out of Chicago, chose NPB as an award winning community. This was the first time a Florida town had won! The criteria used included excellence in: landscaping, planning, schools, recreation, zoning, shopping, variety of home styles and public services in place. The layout for our Village had superior planning, and credit for this award-winning plan goes to Richard & Herbert Ross.

1961 The Village purchased 145 acres around the NPB Country Club for \$1,250,000 by issuing general obligation bonds. NPB voters approved spending \$400,000 to build a new clubhouse and Olympic size swimming pool. These improvements opened in 1963 and the bond was paid off in 1988.

1969 NPB Library, off Anchorage, was dedicated. Old Port Cove condominium complex with over 1,000 units was started.

1971 Twin City Mall opened at the corner of Northlake Blvd and U.S. Highway One as Palm Beach County's second enclosed shopping mall. This Mall was built onto the previous grocery store/strip mall completed in 1959. The Mall was demolished in the mid-1990s and has gradually been replaced by a mid-sized strip mall anchored by Publix.

1973 The University of N.C. chose NPB as an example of “one of the few well planned communities its size in the U.S.A.”

1980 1.5 miles of oceanfront land, which lay within the NPB boundaries, was sold to Palm Beach County for \$23 million. It is now called John D. MacArthur Beach State Park.

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

Harriet Nolan was elected as the first female NPB Council Member.

1981 Additional condominium complexes completed
2004 during these years.

1989 Judy Pierman elected as the first female Mayor of NPB.

1999 NPB Public Safety facility opened. At that time, it had the most technologically advanced equipment.



2006 Jack Nicklaus redesigned the Village’s golf course and charged the Village \$1 for his services.



2008 The North Palm Beach Police Department received the acclaimed National Accreditation through CALEA.



Village residents can take pride in a Village that was first in Florida to be awarded the National Association of Home Builders award for excellence, a Village that still looks new, escalating real estate, local government, efficient public services, and no commercial buildings over 4 stories tall near the road on U.S. Highway One or Northlake Blvd.

Village Departments

General Fund:

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

General Government:

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

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

Village Administration, and serves as counsel to the Code Enforcement Board. The Village Attorney's office represents the Village in legal matters from the point of inquiry to resolution and is committed to implementing the Village Council's policy of minimizing exposure and potential liability.

- The Village Manager is responsible for the Village's day-to-day operation; for implementing the Village Council's policy and legislation; effectively and efficiently administering all Village departments; appointing and supervising the Village employees; and approving and submitting the proposed annual budget to the Council. The Village Manager's Office is a central location for citizens to access information; request assistance; or notify the various departments of potential, existing, or new problems.
- The Human Resources Department is responsible for coordinating the hiring of workers, developing benefit packages, reviewing injury reports, preparing safety reviews, examining workers' compensation insurance claims and preparing the staffing/comprehensive pay plan for the budget.
- The Finance Department is responsible for the accounting, budgeting and financial management of the Village. This includes financial statement preparation, grant management, payroll, accounts payable and utility billing functions. The Finance Department is responsible for developing the budget with assistance from the Village Manager and other departments and its subsequent submission to the Council.

- The Information Technology Department is responsible for computer hardware and software applications used throughout the Village. They monitor the Village's internal networks and are responsible for ensuring they remain fully operational. This Division is also responsible for maintaining our website at www.village-npb.org.

Public Safety:

The Public Safety Department is comprised of the Police and Fire Departments and operates under the Public Safety Director to provide 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 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, community CPR, public education, and housing compliance.

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 overall management of the golf course's day-to-day operations, marketing, personnel, budgeting and long-term planning.

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:

The Country Club Restaurant has been outsourced to an outside contractor. The contractor is responsible for maintaining the clubhouse restaurant and kitchen.

Village of North Palm Beach Fiscal Year 2010 Budget at a Glance

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

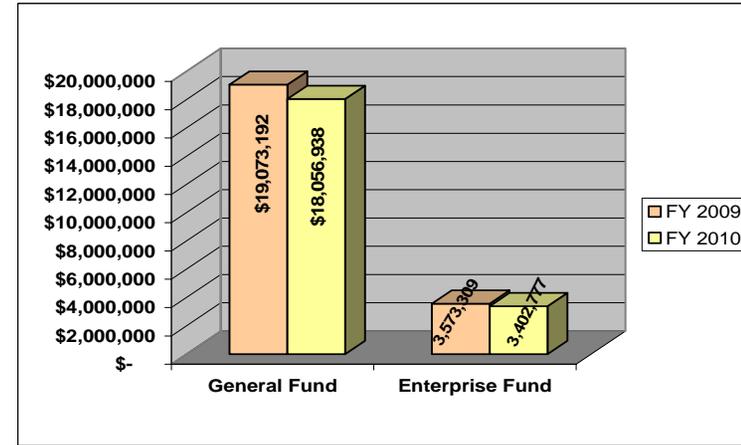
Budget Summary

The total Village-wide fiscal year 2009/2010 operating budget is shown below:

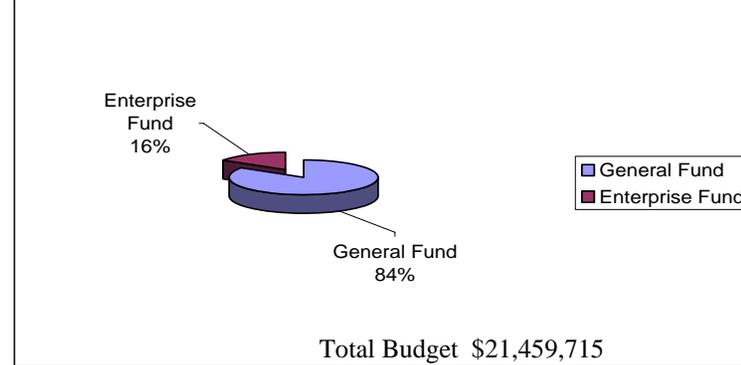
	GENERAL FUND	ENTERPRISE FUND (COUNTRY CLUB)	TOTAL
ESTIMATED REVENUES:			
AD VALOREM TAXES	\$ 10,968,125		\$ 10,968,125
UTILITY SERVICE TAXES	2,078,904		2,078,904
FRANCHISE TAXES	1,145,000		1,145,000
SALES & USE TAXES	257,619		257,619
LICENSES AND PERMITS	611,400		611,400
INTERGOVERNMENTAL REVENUE	1,100,008		1,100,008
CHARGES FOR SERVICES	1,664,832	3,021,228	4,686,060
FINES AND FORFEITURES	135,200		135,200
MISCELLANEOUS	95,850	381,549	477,399
TOTAL ESTIMATED REVENUES	\$ 18,056,938	\$ 3,402,777	\$ 21,459,715
EXPENDITURES / EXPENSES:			
GENERAL GOVERNMENT	\$ 2,041,825		\$ 2,041,825
PUBLIC SAFETY	6,961,858		6,961,858
PUBLIC WORKS	4,587,336		4,587,336
COMMUNITY DEVELOPMENT	801,416		801,416
PARKS AND RECREATION	1,649,290		1,649,290
LIBRARY	744,775		744,775
NON DEPARTMENTAL	356,082	75,000	431,082
GOLF		2,237,710	2,237,710
FOOD & BEVERAGE		73,840	73,840
COUNTRY CLUB ADMINISTRATION		305,931	305,931
OPERATING TRANSFERS OUT			0
OTHER	225,713	235,395	461,108
DEBT SERVICE	688,643	474,901	1,163,544
TOTAL ESTIMATED EXPENDITURES	\$ 18,056,938	\$ 3,402,777	\$ 21,459,715

** Note: General Fund Budget is based on a millage rate of 6.90 mils*

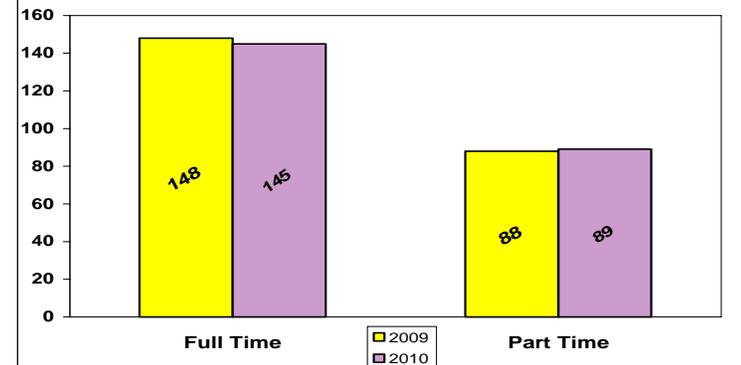
FY 2010 Budget Vs FY 2009 Budget



FY 2010 Budget by Fund Type



Budgeted Positions



Budget Preparation Process

The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. The budget is to serve as a management and control tool by measuring actual performance against budget standards, focus attention on future operations and plans and improve communication of goals, objectives and plans.

The Village’s budget process relies on a timetable of tasks and the planning of steps and meetings that must be maintained in order to comply with state requirements for Truth in Millage (TRIM) as well as internal requirements for sound planning and fiscal responsibility. The budget process begins with setting a calendar of tasks for the coming months that meets all requirements and is approved by the Village Council. Below is the Village’s Budget Calendar prepared for the Fiscal Year 2009/2010 budget preparation process.

Task	Date
Village Council sets village-wide goals & objectives	Apr 20
Finance prepares budget request packages and guidance materials	Apr 21-May 1
Department budget retreat and budget packages to departments	May 1
Department organization charts and narratives (including goals, objectives, performance measures & accomplishments) due	May 8
Department capital item requests and 5 year capital plan due	May 15
Department operating requests & revenue projections due	May 22
Finance compiles department packages	May 22-Jun 5
Departmental budget review meetings with Village Manager	Jun 8-Jun 19
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	Jun 22-Jun 26
Property appraiser provides certification of taxable values	July 1
Budget Workshop – General Fund Overview	Jul 15
Budget Workshop – Country Club Overview	Jul 22

Task	Date
Village Manager presents proposed budget to Village Council <ul style="list-style-type: none"> Village Council sets Tentative Millage Rate Village submits TRIM documents 	July 23
Departmental Budget Workshops	Jul 29-Sep 2
First public hearing on proposed budget: <ul style="list-style-type: none"> Announce percentage by which computed millage exceeds roll back rate Adopt tentative budget Amendments (if any) Re-compute proposed millage (if amended) 	Sep 10
Advertise notice of tax increase and proposed operating budget within 15 days of 1 st Public Hearing	Sep 20
Second public hearing on proposed budget and approval of ordinances for final adoption of ad valorem millage rate and budget 2-5 days after advertisement	Sep 24
Certification of “TRIM” compliance signed by Village Manager and submitted to Tax Collector, Property Appraiser & Department of Revenue	Sep 25
Budget document available for public distribution	Sep 25

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. Items that qualify as capital outlays are those that cost more than \$2,500 and result in a fixed asset for the City. Each department submits requests in order of priority. These include cost and description, as well as justification for the need. Capital Improvement Projects (CIP) are forecast in the 5-year Capital Improvement Program document. This allows the need to be known in advance. The department must re-submit and re-justify the need for the project during each subsequent budget process. The projects include cost and description.

Review Phase

The Village Manager and Finance Director review the departmental requests, meet with the departments, and fund what is deemed necessary.

Public Adoption Phase

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

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

TRIM Compliance

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

By July 1st each year the Property Appraiser certifies the tax rolls for the Village on form DR-420. This roll is used in formulating

the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

- Within 35 days the Village Manager must have submitted the proposed budget to Council and delivered the DR-420 and DR-420 MM-P to the Property Appraiser (August 5th).
- Between 65-80 days from date of certification (September 3-18) 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 (September 18-October 3) the Village must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement (September 20-October 8), 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 department 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 resolution adopted by Council.
2. Transfers up to \$10,000 can be made with authorization by Village Manager providing the Department's Overall adopted budget is not exceeded.
3. A transfer from the Village's Unappropriated, Undesignated Fund Balance Account or the Council Contingency Account, which may be authorized only by resolution adopted by the Council.

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

Basis of Presentation, Basis of Budgeting and Budgetary Accounting

Basis of Presentation

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

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

Governmental Fund Types:

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

- **General Fund** – The General Fund is the main operating fund of the Village. This fund is used to account for all financial resources except those required to be accounted for in another fund. All general property taxes, fines, various permits, property rentals and certain

intergovernmental revenues are recorded in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund. There can only be one General Fund.

- **Special Revenue Funds** – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- **Capital Projects Funds** – Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary funds) being financed from general long-term debt, grants, or transfers from other funds.

In the Governmental Fund Type category, the Village adopts an annual operating budget and appropriates funds for the General Fund. 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.

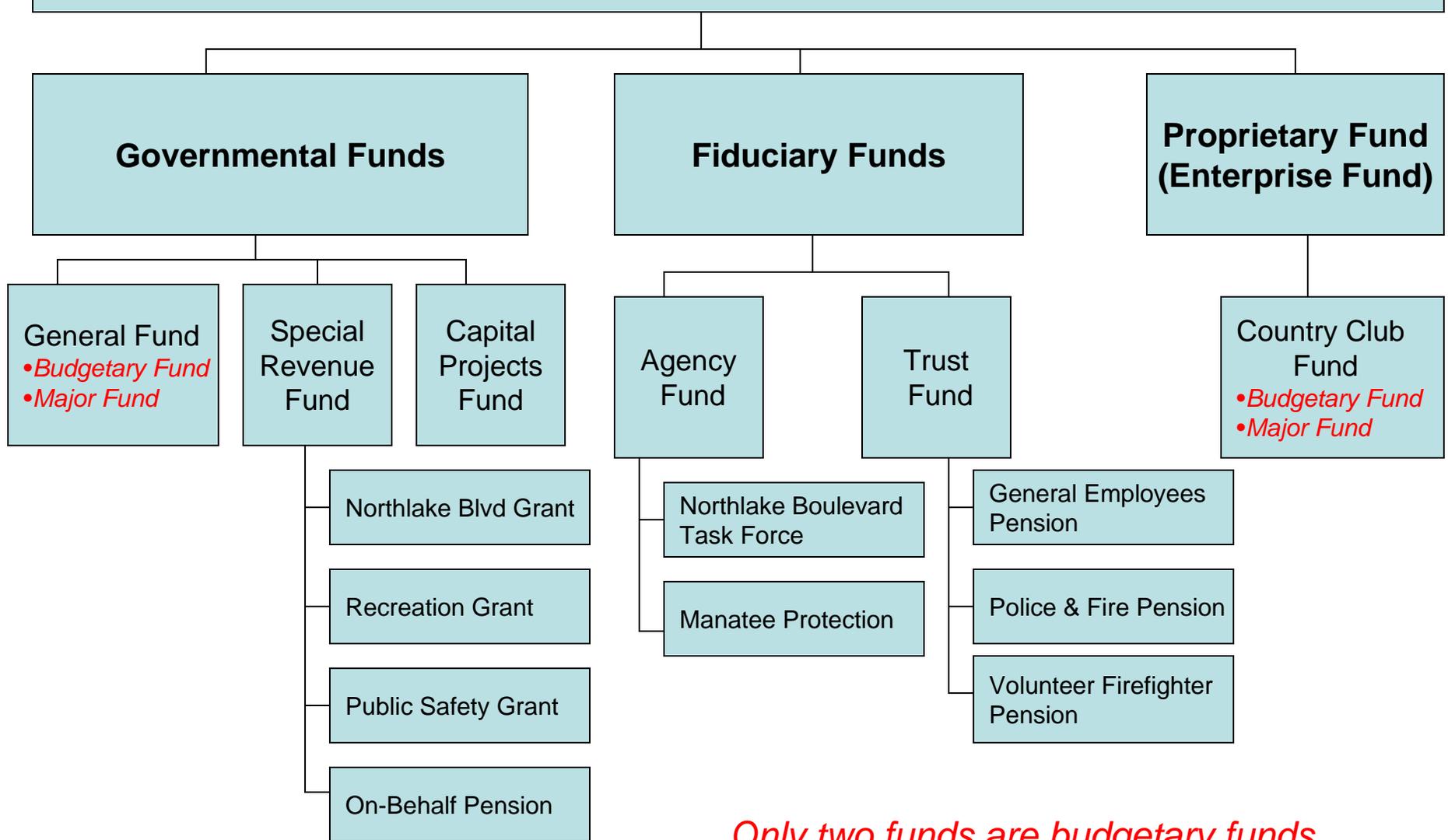
Budgetary Accounting

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.

Village of North Palm Beach Fund Structure



*Only two funds are budgetary funds
(General Fund & Country Club Fund)*

Financial Policies

Operating Budget Policies:

- The Village will comply with all Federal, State or local legal requirements pertaining to the operating budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.
- The Village will employ a structured budget preparation and formulation process that will ensure adequate citizen input and participation.
- The Village will employ a structured expenditure and revenue forecasting system to allow for effective financial planning.
- Essential services will receive first priority for funding. The Village will attempt to maintain current service levels for all essential services.
- The Village will identify low priority services for reduction or elimination, if necessary, before essential services.
- The Village will consider the establishment of user fees as an alternative to service reductions or elimination.
- The Village will pay for all current expenditures with current revenues.
- The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses.
- The budget will provide for adequate maintenance and repair of capital plant and equipment and for their orderly replacement.
- The budget will provide sufficient funding to cover annual debt retirement costs.
- The budget will provide for adequate funding of all pension plans, as determined by the Village's actuary.
- The Village will maintain a budgetary control system to ensure adherence to the budget and will use a budget/encumbrance control system to ensure proper budgetary control.
- The Village administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the Village will integrate service levels and performance measures within the budget.
- The goal of the enterprise fund operation is to be self-supporting and to pay administrative and other appropriate service charges to the General Fund for administrative support.

- The total number of employment positions approved in the annual operating budget may not be exceeded without prior approval of the Village Council.
- The Village will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA)

Fund Balance and Reserve Policies:

- The Village will establish an adequate fund balance in the General Fund to indicate that it is in sound financial condition. This reserve will be maintained at a minimum level of 35% of current year general fund budgeted expenditures.
- 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. 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 will limit general obligation debt to no greater than five percent of the Village's property tax base.
- The Village will analyze the impact of debt service on total annual fixed costs before any long-term debt is issued.
- The Village will not use proceeds from long-term debt for current, on-going operations. Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.
- The Village will utilize the form of borrowing that is most cost-effective, including not just interest expense but all costs, including up front costs, administrative and legal expenses, 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.

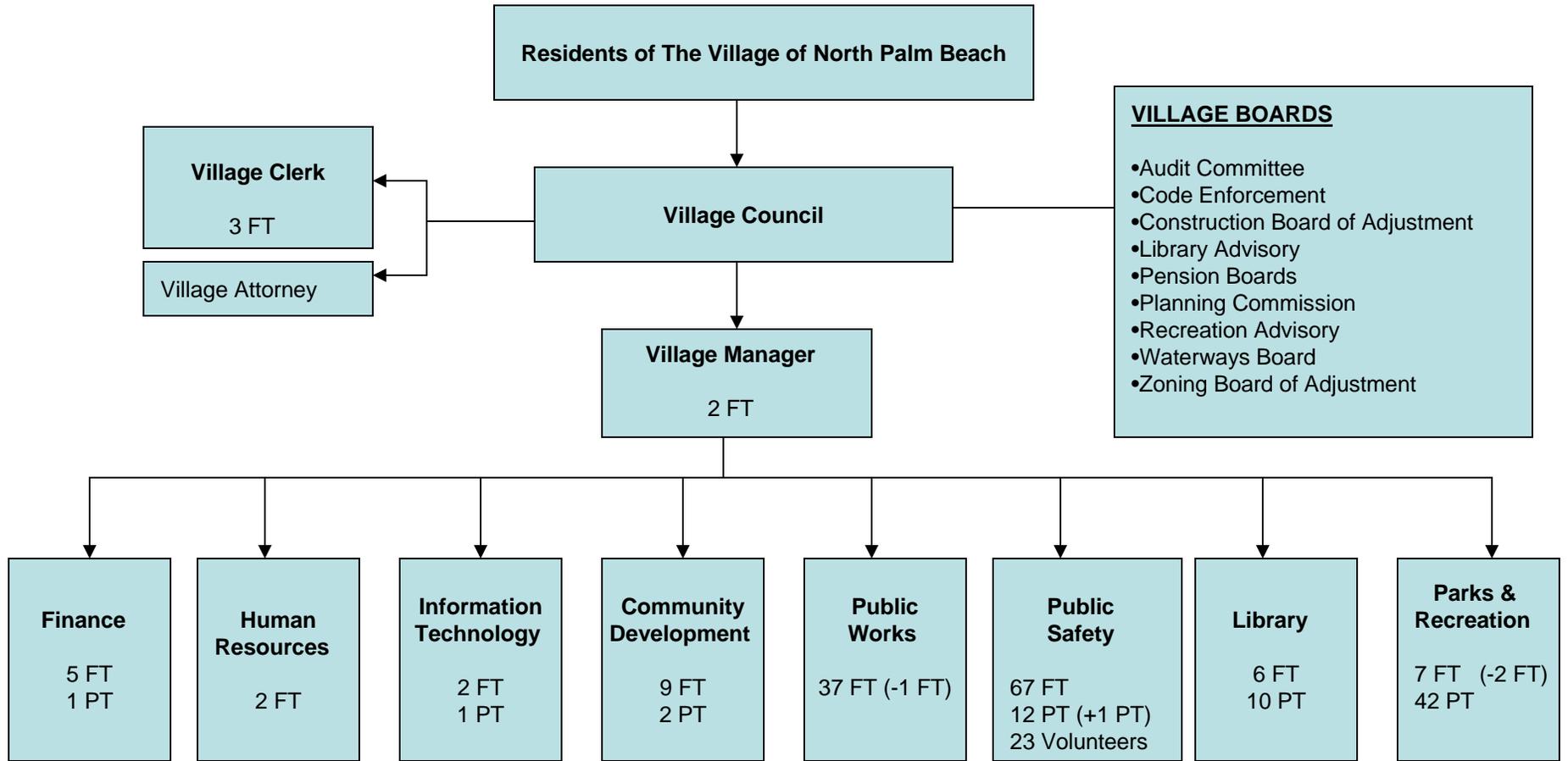


Village of North Palm Beach

FY2010 Adopted General Fund Budget



General Fund Organization Chart FY 2009-2010



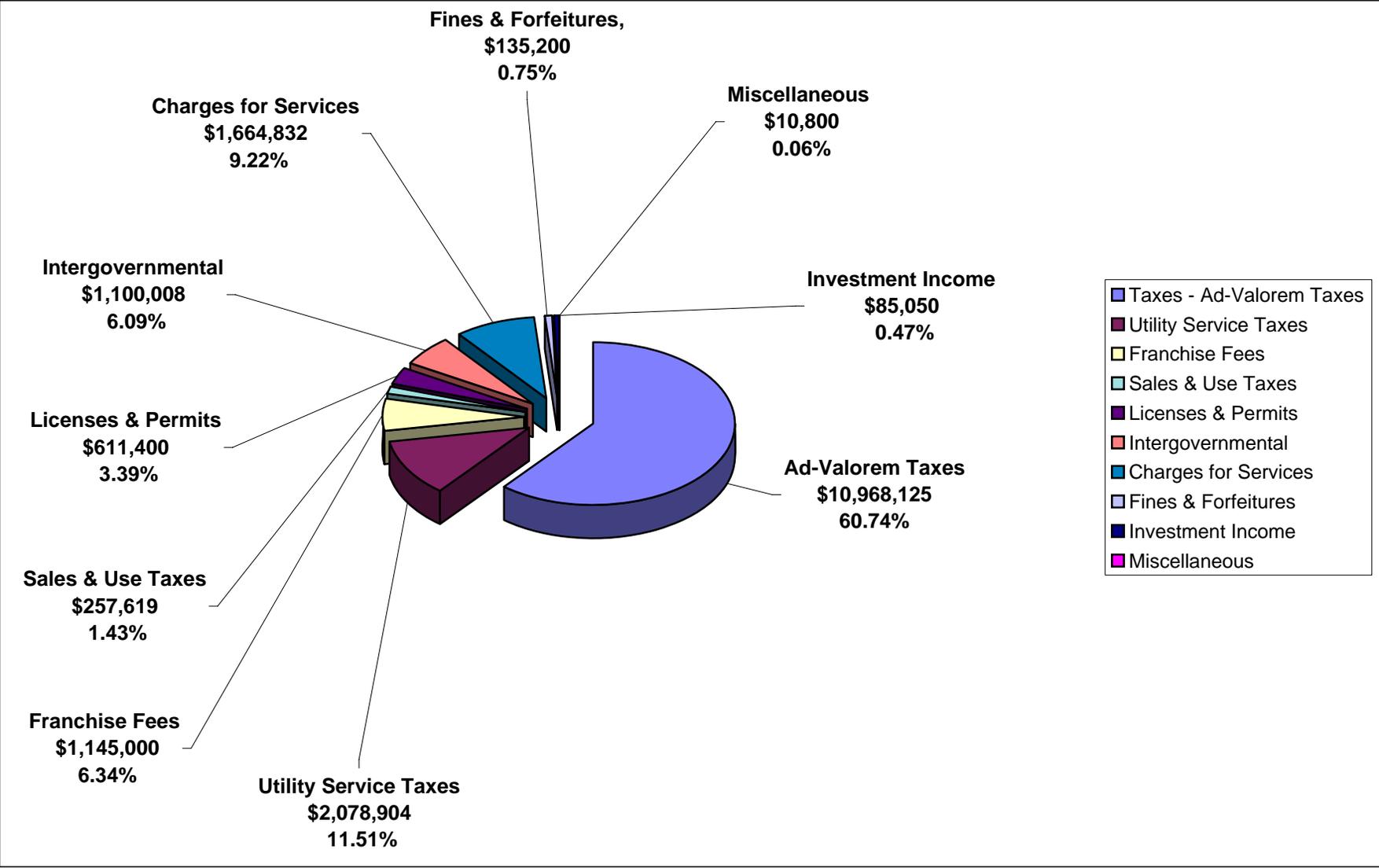
Summary:	Change:
140 FT	-3 FT
68 PT	+1 PT
23 Volunteers	

The Village of North Palm Beach
 Adopted Budget FY 2009-2010
 General Fund Budget Summary

	Adopted	Original 2009 Budget	Actual 09/30/08	Actual 09/30/07
Revenues				
Taxes:				
Ad-Valorem Taxes	10,968,125	\$ 11,757,497	\$ 11,915,355	\$ 12,076,184
Utility Service Taxes	2,078,904	2,010,103	2,018,071	2,001,443
Franchise Fees	1,145,000	986,000	1,212,562	1,207,552
Sales & Use Taxes	257,619	\$ 14,449,648	286,414	292,332
Licenses & Permits		611,400	822,060	1,047,144
Intergovernmental		1,100,008	1,275,232	1,516,624
Charges for Services		1,664,832	1,590,036	1,268,774
Fines & Forfeitures		135,200	73,550	157,022
Interest		85,050	254,800	194,652
Miscellaneous		10,800	17,500	137,447
Total Revenues:	18,056,938	19,073,192	19,746,301	20,001,403
Expenditures				
General Government:				
Village Council	126,105	139,162	144,097	127,717
Village Manger	294,707	289,560	282,339	356,049
Human Resources	231,264	208,616	218,821	204,396
Finance	521,452	489,744	425,670	416,460
Information Technology	300,127	295,488	285,872	236,740
Village Attorney	170,000	170,000	122,646	151,924
Village Clerk	274,266	260,745	247,577	226,617
General Services-Village Hall	123,904	2,041,825	126,437	111,954
Public Safety:				
Law Enforcement	4,217,408	4,338,178	4,088,898	3,993,518
Fire Rescue	2,573,592	2,898,594	2,555,925	2,317,469
General Services-Public Safety	170,858	6,961,858	138,605	133,920
Public Works:				
Public Works Admin	343,257	326,016	265,775	280,883
Sanitation	1,513,419	1,558,049	1,777,522	1,713,290
Facility Services	685,333	641,370	553,459	493,111
Streets & Grounds <i>(add Parks)</i>	1,691,705	1,150,967	1,550,082	1,527,584
Vehicle Maintenance	353,622	4,587,336	311,029	293,318
Community Development & Planning:				
Community Planning	217,469	213,468	159,315	202,231
Building	466,422	565,122	581,431	409,797
Code Enforcement	117,525	801,416	131,519	144,820
Leisure Services:				
Library	744,775	766,976	749,874	748,248
Recreation	963,162	968,618	960,573	897,882
Park Maintenance <i>(moved to PW)</i>	-	564,969	980,312	697,683
Pool	289,924	404,035	248,958	311,829
Special Events	87,000	97,000	94,073	86,203
Tennis	309,204	2,394,065	351,073	-
Debt & Other:				
Debt service	688,643	1,308,415	859,932	996,136
Contingency	225,713	159,437	81,591	40,977
Transfer In/Out	-	-	1,254,952	593,884
Reserve-G/E Pension	-	-	-	-
Non-Departmental	356,082	1,270,438	200,000	473,494
Total Expenditures	18,056,938	19,073,192	19,830,999	18,188,848
Net Revenue Over Expense	\$ -	\$ -	\$ (84,698)	\$ 1,812,555

Total Employees:				
Full-Time	140	143	164	160
Part-Time	68	67	64	61
Council	5	5	5	5
Reserve/Volunteers	23	23	23	23

**VILLAGE OF NORTH PALM BEACH
General Fund Revenues - Fiscal Year 2009 - 2010**



Total \$18,056,938

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
General Fund Revenue Analysis**

		Adopted	% of budget	Original 2009 Budget	Actual 09/30/08	Actual 09/30/07
Taxes:						
Ad-Valorem Taxes		10,968,125	60.74%	\$ 11,757,497	\$ 11,915,355	\$ 12,076,184
Franchise Fees:	Electricity	884,000		775,000	975,594	967,104
	Gas	14,000		-	14,114	14,220
	Water	247,000	6.34%	211,000	222,854	226,228
Utility Service Taxes:	Electricity	880,000		923,878	942,223	938,550
	Gas	60,000		65,000	54,679	55,684
	Telecommunication	848,904		801,225	772,578	761,982
	Water	290,000	11.51%	220,000	248,592	245,228
Sales & Use Taxes	Local Option Taxes	257,619	1.43%	286,414	278,649	292,332
		14,449,648	80.02%	15,040,014	15,424,638	15,577,511
Licenses & Permits:						
Building Permits		375,000	2.08%	542,684	566,783	631,884
Developer Fees		-		21,000	250,000	-
Occupational Licenses		230,000	1.27%	243,876	221,131	243,779
Other Licenses, Fees, Permits		6,400	0.04%	14,500	9,230	11,036
		611,400	3.39%	822,060	1,047,144	886,699
Intergovernmental						
Shared Revenue	Other Local Units	8,000	0.04%	34,000	67,822	71,520
State Shared Revenue	Local Govt 1/2 Ct Sales Tax	742,285		861,127	872,240	930,134
	State Revenue Share Proceeds	321,723		349,583	332,780	386,114
	Other State Shared Revenue	10,000	5.95%	10,522	22,321	23,644
Other	Other Intergov Revenue	18,000	0.10%	20,000	221,462	75,428
		1,100,008	6.09%	1,275,232	1,516,624	1,486,840
Charges for Services						
Community Development		130,299	0.72%	127,550	125,907	125,733
Library		900	0.00%	1,600	11,026	5,689
Recreation	Pool	175,400		176,350	100,272	95,582
	Recreation	467,160		506,550	336,293	386,635
	Tennis	244,243	4.91%	217,106	136,449	-
Public Safety	Ambulance Fees	200,000		200,000	195,520	195,402
	Other	53,630	1.40%	68,130	78,194	59,405
Public Works	Solid Waste Collection	350,000		250,000	249,948	210,593
	Other	40,000	2.16%	40,000	32,008	-
Village Clerk		3,200	0.02%	2,750	3,158	3,530
		1,664,832	9.22%	1,590,036	1,268,774	1,082,569
Fines & Forfeitures						
Community Development		21,350	0.12%	20,500	45,182	43,880
Library		10,400	0.06%	9,500	11,518	8,774
Public Safety		103,450	0.57%	43,550	100,323	79,504
		135,200	0.75%	73,550	157,022	132,158
Interest		85,050	0.47%	254,800	194,652	650,022
Miscellaneous		10,800	0.06%	17,500	137,447	185,604
Total Revenues:		\$ 18,056,938	100.00%	\$ 19,073,192	\$ 19,746,301	\$ 20,001,403

General Fund Revenues

\$18,056,938

This section includes a discussion regarding revenue sources for the Village's FY 2009/10 General Fund Budget, how much of the total budget it comprises, revenue trends, factors influencing the trends, projections provided by the Florida Department of Revenue and assumptions used in determining the projections.

Ad Valorem Taxes **\$10,968,125**

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 60.74% of the total budget. The taxable property value decreased from \$1.8 billion to \$1.67 billion. At the adopted millage rate of 6.90, this will generate gross taxes for FY 2009/10 of \$11.5 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$10,968,125.

This class of revenue has historically provided a stable source of revenue and normally displays an increasing trend based on significant new construction and development. However, this is no longer the case, due to current economic conditions and the fact that the Village is primarily a built-out community.

Millage Options:

On June 1, 2009 Palm Beach County notified the Village that the preliminary taxable valuation was \$1,654,519,973. The final taxable valuation received on July 1 showed a valuation of \$1,673,245,674. This includes \$8,604,724 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2009/10, are discussed in the following

paragraphs. Please note that the Village's current millage rate is 6.6977 mils.

Methodology for increasing Millage Rate:

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2009/10 when setting its millage rate:

7.4114 Mills (Rolled Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 7.4114 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.

However, this also works in reverse whereby with assessments decreasing in 2009, the millage rate can also increase so that the same amount of revenues are generated. This is precisely what happened in 2009 – the adjusted taxable value (excluding new construction) declined from \$1,847,845,205 to \$1,673,245,674 – resulting in a rolled-forward rate of 7.4114.

Although the 7.4114 mils is higher than the FY 2008/09 rate of 6.6977, it does not have to be advertised as a tax increase because it generates the same revenues as last year.

7.4115 – 7.5967 Mills (Majority Vote Maximum Millage Rate):

A simple majority vote is also all that is required to approve a rate between the rollback rate of 7.4114 and up to 7.5967 mils. However, since this is higher than the rolled-back rate, it must be

advertised as a tax increase. The rate is calculated by increasing the rolled-back rate by the growth in Florida per capita personal income (2.5%).

7.5968 – 8.3564 Mills (Two-Thirds Vote Maximum Millage Rate):

A super majority vote is required to increase the millage rate by up to 110% of the rolled-back rate, as adjusted for the change in Florida per capita personal income.

8.3565 – 10.0000 Mills (Unanimous Vote Maximum Millage Rate):

A unanimous vote is required to increase the rolled-back rate by more than 110%. However this is subject to an overall legal ceiling for municipalities of 10 mills.

Millage Rate Impact:

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

Millage Rate	Description	Ad-Valorem Revenue FY 2009/10	Ad-Valorem Revenue FY 2008/09	Increase (Decrease)
6.6977	Current Millage	10,646,553	11,757,497	(1,110,944)
7.4114	Rolled-Back Rate	11,781,038	11,757,497	23,541
7.5967	Majority Vote Maximum	12,075,588	11,757,497	318,091
8.3564	Two-Thirds Vote Maximum	13,283,195	11,757,497	1,525,698
10.0000	Statutory Maximum	15,895,834	11,757,497	4,138,337

Franchise Fees

\$ 1,145,000

Franchise fees are charges to service providers for an exclusive/nonexclusive right to operate within the municipal boundaries of the Village. The charge is levied on a percentage of gross receipts basis. FY 2009/10 franchise fees represent 6.34% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- Electric Franchise Fees (\$884,000):

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

- Gas Franchise Fees (\$14,000):

A nonexclusive franchise fee of 5% from sales of natural gas was established by Ordinance No. 11-80 on May 22, 1980 for thirty years. Payments are received annually from Florida Public Utilities.

- Water Franchise Fees (\$247,000):

A franchise fee of 5% (less 0.7% administrative fee) from sales of water and sewer was established by Ordinance No. 15-1986 for thirty years. Payments are received monthly from Seacoast Utility Authority.

Utility Taxes **\$2,078,904**

Utility taxes are levied on consumer consumption of utility services provided in the Village. The tax is levied as a percentage of gross receipts. Utility taxes represent 11.51% 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 (\$880,000):

The rate is set at 10% of electric sales generated by FPL.

- Water Utility Tax (\$290,000):

The rate is 10% of water service sales generated by Seacoast Utility Authority.

- Telecommunication (\$848,904):

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 (\$60,000):

The rate is 10% of natural gas sales.

Sales & Use Taxes (Local Option Fuel Taxes) **\$257,619**

Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.43% 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 **\$1,100,008**

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 6.09% of the total General Fund Revenues. The majority of these revenues (5.95%) 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 (\$742,285) :

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 (\$321,723):

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for municipalities in order to ensure revenue parity. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements. The

apportionment factor is calculated for each eligible municipality using a formula consisting of the following weighted factors: municipal population, municipal sales tax collection, and the municipality's relative ability to raise revenues. The budget estimate is provided by the Department of Revenue each year.

- Alcoholic Beverage Licenses \$10,000:

The Village is granted a portion of the funds collected by the Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages. The estimate for the budget is prepared based on past experience.

Charges for Services \$1,664,832

Charges for Services represent 9.22% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$130,299

Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.

- Village Clerk \$3,200

The Clerk's office makes available various records and publications and collects the candidacy fees from individuals running for public office.

- Public Works \$390,000

Included in this category are the following revenues: Solid Waste Collection and Reimbursement for maintenance services provided to the Country Club.

Solid Waste Collection Fee (\$350,000): Charge to commercial establishments for collection services. Rates are based on type of business at property and square footage.

Reimbursement - Country Club Services (\$40,000): Reimbursement from the Country Club Fund for work performed on building and grounds such as a/c, plumbing, electrical, cleaning/painting, irrigation and custodial.

- Public Safety \$253,630

Included in this category are items such as Ambulance Fees, Fire Inspection Fees, Alarm Users Permit Fees, Bicycle Registrations, and Accident Reports.

Ambulance Fees (\$200,000): Fee for ambulance transport provided by the Village. The fee applies to residents and non-residents.

Fire Inspection Fees (\$30,000): This fee schedule is detailed in Village Code Article II Sec 12-17. These fees apply to all businesses, commercial and multi-family residential buildings in the Village regardless of ownership.

Alarm Users Permit Fee (\$22,000): All operating alarms require a permit. The fee is \$25 which is collected once a year.

- Recreation \$886,803

This department is the largest (4.91%) 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 \$555,200: 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 \$214,460: This includes the amount paid to the Village for wet slip boat dockage, dry storage space and marina ramp usage.

Memberships \$85,343: This amount includes year-round membership for the Tennis and Pool Facilities.

Licenses and Permits **\$611,400**

Licenses and Permits consist of Building Permits, Village Business Tax Receipts, Contractor Registration, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 3.39% of the total General Fund Revenues. These types of revenues are directly related to the rate of growth and development in the Village. A decrease is budgeted due to continued uncertainty in the real estate development market.

Fines and Forfeitures **\$135,200**

Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line

items represent 0.75% of total General Fund revenues. This category was increased due to past experience.

Interest Income **\$85,050**

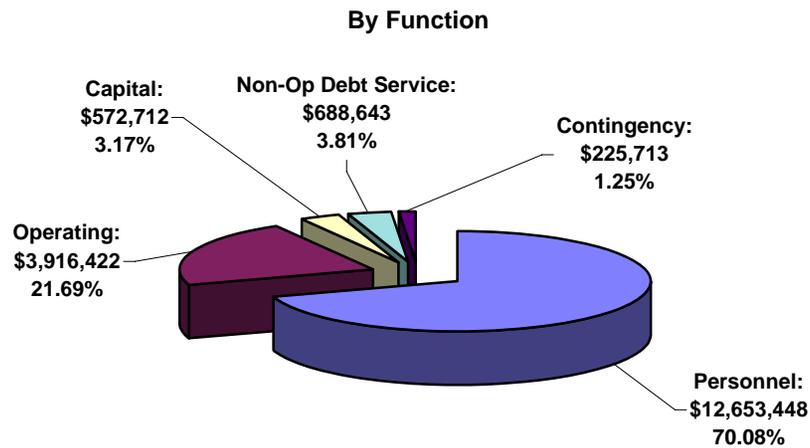
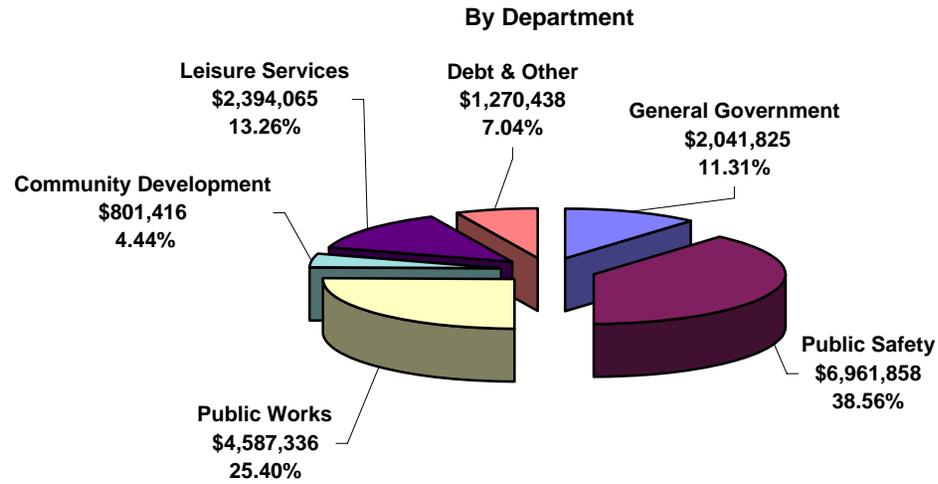
Fund Balances and positive cash flow balances are invested according to the Village’s Investment Policies. The interest income is the earnings from these investments. Interest income represents 0.47% of total General Fund Revenues. There is a significant decline in this revenue source due to the downturn in the economy.

Miscellaneous Revenues **\$10,800**

The miscellaneous revenue classification represents 0.06% of total General Fund Revenues. This classification includes items such as public records requests, requests for bid documents, vending machines, NSF fees, etc.

VILLAGE OF NORTH PALM BEACH

General Fund Expenditures - Fiscal Year 2009 - 2010



Total \$18,056,938

General Fund Expenditures

\$18,056,938

To counter the decrease in revenue brought about by property tax reform and the economic downturn, The Village Manager asked Department Directors to reduce spending in a manner that would minimize the impact on our residents. This required seeking new ways to serve our customers. While Directors did an admirable job identifying areas to cut, a sizable portion of each department's budget (employee cost) is not entirely within the control of its Director.

This section includes a discussion regarding appropriations for the Village's FY 2009/10 General Fund budget, how much of the total budget it comprises, and assumptions used in determining the projections.

Personal Services \$12,653,448:

Employee salary and benefits represent 70.08% 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:

An across the board market adjustment of 1% is included in the budget, along with funding for pay increases for all firefighters and sworn police officers in accordance with the established step plan. Performance based merit increases for general employees are budgeted at an average of 3.75% based on a 0% - 5% scale.

Retirement:

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

General Employees.....23.72%
 Police and Fire Employees16.26%

The ICMA pension employer contributions were budgeted at 15%.

Health Insurance:

Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage. There was an increase of 9.4% in health insurance rates.

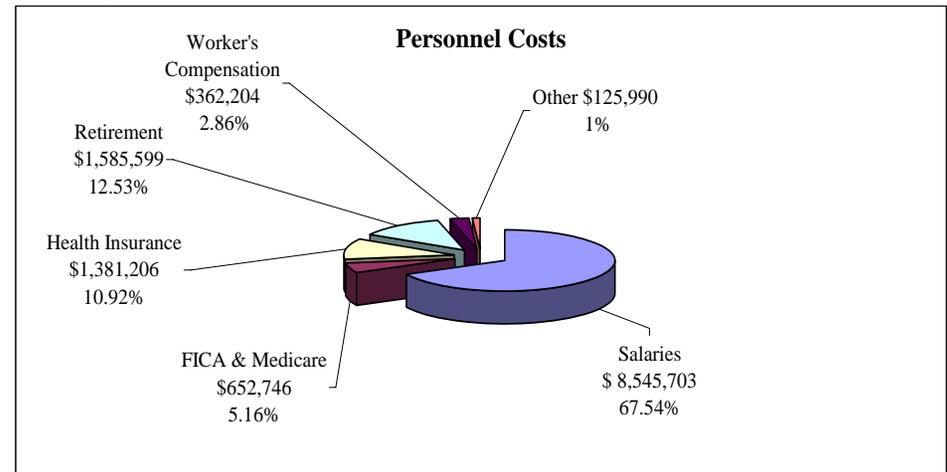
FICA:

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.

Summary of Personnel Costs:



Operating Costs \$3,916,422

Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 21.69% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$794,461
- Utilities \$604,483
- Program Expenses *(offset with Program Revenue)* \$467,200
- Legal Fees \$170,000
- Materials & Supplies \$487,645
- Gas, Oil & Lubricants \$288,506
- Repairs & Maintenance \$177,465
- Solid Waste Disposal \$103,000
- Property/General Liability \$356,082

Capital Outlay \$572,712

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

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

Those items deemed necessary are funded in the respective department’s budget; the remaining items are deferred to future years. For FY 2009/10, capital outlay accounts for 3.17% of the overall general fund budget. The capital outlay for FY 2009/10 is budgeted as follows:

Department	Description	Amount
Information Technology	Email Server Software	\$ 5,800
Police	(2) Patrol Cars	\$ 54,000
Police	Radio Room A/C	\$ 10,000
Police	Emergency Generator	\$ 25,000
Recreation	Resurface Gym Floor	\$ 40,000
Library	Refurbish restrooms	\$ 10,642
Library	(2) A/C Air handlers	\$ 19,270
Public Works	Storm Drainage	\$ 83,000
Public Works	Sidewalk Repair	\$ 20,000
Public Works	Street Overlay	\$300,000
Public Works	Pallet Racks for storage	\$ 5,000
Total		\$ 572,712

Debt Service \$688,643

Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2009/10 debt service budget represents 3.81% of the overall general fund budget and is a decrease of \$619,772 from the FY 2008/09 budget. This is due to the accelerated debt refunding during FY 2008/09. The General Fund is left with one loan outstanding:

\$6,560,000 Promissory Note (Budgeted debt service payment of \$688,643):

This note was to finance the acquisition, construction, equipping, and improving of a public safety building, a community center, and a recreation building. Franchise fees and public service taxes of the Village secure the promissory note. Principal payments of \$190,000 are due semi-annually on January 1 and August 1, with a final maturity date of February 1, 2017. The interest rate is at the London InterBank Offered Rate (“LIBOR”), and adjusted as of the first day of each month. The interest rate will be adjusted by either of the following events: A change in the maximum corporate tax rate, or the event of taxability of the interest on this note.

Contingency**\$225,713**

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2009/10 budget, the Contingency category represents 1.25% of the total budget.

**The Village of North Palm Beach
Adopted Budget Fiscal Year 2009-2010
General Fund Operating Highlights**

<u>Description</u>	<u>Amount</u>
Contractual Services	\$ 794,461
* <i>Street Maintenance Contract \$130,000</i>	
* <i>Park Maintenance Contract \$298,200</i>	
* <i>Facility Services - Outside Repairs \$50,000</i>	
* <i>Tennis Court Maintenance Contract \$49,350</i>	
* <i>Various software support agreements, etc. \$113,636</i>	
* <i>Custodial Services \$153,275</i>	
Utilities	604,483
* <i>Electricity \$350,325</i>	
* <i>Gas \$26,523</i>	
* <i>Telephone & Data \$140,427</i>	
* <i>Water & Sewer \$87,208</i>	
Materials & Supplies	487,645
* <i>Materials & Supplies \$280,095</i>	
* <i>Office Supplies \$39,600</i>	
* <i>Computer Supplies \$14,550</i>	
* <i>Auto Parts Supplies \$71,000</i>	
* <i>Library Materials \$82,400</i>	
Recreation Program Expenses (<i>offset with Recreation Program Revenues</i>)	467,200
Property/General Liability	356,082
Gas, Oil & Lubricants	288,506
Repairs & Maintenance	177,465
* <i>R & M Automotive \$38,340</i>	
* <i>R & M Building & Grounds \$61,000</i>	
* <i>R & M Machinery & Equipment \$30,500</i>	
* <i>R & M P.A. & Communication Systems \$25,075</i>	
* <i>Street Striping \$6,000</i>	
* <i>Tree Trimming \$10,000</i>	
* <i>Other Repairs & Maintenance \$6,550</i>	
Legal Fees	170,000
Solid Waste Disposal	103,000
Uniforms	50,850
Travel, Training & Conferences	46,647
Professional Services	59,500
Total Fiscal Year 2009-2010 Operating Costs	\$ 3,916,422

**The Village of North Palm Beach
Adopted Budget Fiscal Year 2009-2010
General Fund Capital Highlights**

<u>Department</u>			<u>Amount</u>
Information Technology			
Email server software			\$ 5,800
Public Works			
Street Overlay	300,000		
Sidewalk Repair	20,000		
Storm Drainage	83,000		
Palette racks for storage	5,000	408,000	
Public Safety			
(2) Patrol Cars	54,000		
Emergency Generator	25,000		
Radio Room A/C	10,000	89,000	
Library			
Refurbish public restrooms	10,642		
(2) A/C air handlers	19,270	29,912	
Recreation			
Resurface Gym Floor			40,000
Total Fiscal Year 2009-2010 Capital Plan			\$ 572,712

GENERAL FUND
DEPARTMENT SUMMARIES
FY 2009-2010

Village Council

Mission Statement

To provide the highest quality of service to the residents of North Palm Beach in the most efficient, effective, and fiscally responsible manner by providing sound, clear policy guidance that encourages, promotes, protects, and improves the welfare of the Village of North Palm Beach, ensuring that North Palm Beach remains “the best place to live under the sun.”

Service Levels Narrative

As the legislative branch of Village government, the Council is comprised of five officials elected village-wide serving two-year terms each. Councilmen in Groups 1, 3 and 5 are elected in even years, and councilmen in Groups 2 and 4 are elected in odd years. At the first regular meeting following 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 additional meetings as needed to conduct the business of the Village.

Individual councilmen attend monthly meetings of the Village’s advisory boards on a rotating basis, and attend meetings of local governmental agencies. Councilmen represent the Village on the Florida League of Cities Intergovernmental Relations Legislative Policy Committee and the Finance and Taxation Legislative Policy Committee, the Palm Beach County League of Cities Board of Directors, the Palm Beach County Multi-Jurisdictional Issues Coordination Forum, the North County Governmental Committee, the Northlake Boulevard Corridor Task Force, and the John D. MacArthur Beach State Park Board of Directors.

The Council establishes Village goals and objectives in its annual budget approval and evaluates services and projects throughout the year. The Council annually establishes tax millage rates and service fees.

Current Year Accomplishments

This year saw the completion of a number of capital improvement and infrastructure maintenance projects including:

- Improvements to Anchorage Park
- Construction of a new Tennis Center
- New roof, impact windows and doors at Community Center
- Impact window installation and elevator repairs at Library
- Upgrades to entrance and landscaping at Country Club
- Installation of reclaimed water line for irrigation
- Replacement of the Earman River pipeline
- Repairs to Lighthouse Bridge and Monet Road Bridge
- Storm drain repairs
- Completion of dredging project

These projects were made possible through grant funding and prudent use of Village fiscal and personnel resources.

Village debt was significantly reduced through the payoff of four outstanding loans.

The Village Council has been actively involved in promoting state legislative policies that preserve home rule and provide for fair taxation and revenue sharing. Councilmen have kept abreast of legislative developments through participation in Florida League of Cities policy committee meetings, local governmental committees, and communication with state and local officials and agencies.

Goals and Objectives

In the upcoming year, the Village Council is committed to:

1. Protect the Financial Integrity of the Village in a Difficult Economic Environment

- a. Seek alternative sources of funds including grants
- b. Seek to influence Florida legislature in areas of unfunded mandates, taxation, and revenue sharing
- c. Continue to advance a business-friendly atmosphere in the Village and work with the Northern Chamber of Commerce to encourage new businesses and promote economic development
- d. Pursue debt-free status in the Village
- e. Actively pursue annexation opportunities where and when available
- f. Address Pension Fund unfunded liabilities

2. Maintain a High Quality of Life in the Village

- a. Improve and maintain Village waterways as a unique Village asset
- b. Maintain the highest quality of public safety services through national accreditation of its law enforcement component and through fire rescue level of service partnerships
- c. Encourage high standards for the overall appearance of the community
- d. Enhance communication with residents through mediums such as the Village Newsletter and website
- e. Improve communication and response to the public; encourage suggestions from the public
- f. Maintain service levels in the face of declining revenue sources

3. Maintain and improve all Recreational Facilities of the Village

- a. Maintain high level of appearance and maintenance of Country Club facilities (including tennis and swimming) and all Village parks
- b. Seek ways to improve the use of parks by residents
- c. Actively promote resident and non-resident use of the Country Club facilities
- d. Further improve Country Club activities and related services
- e. Enhance golf membership through increased member events

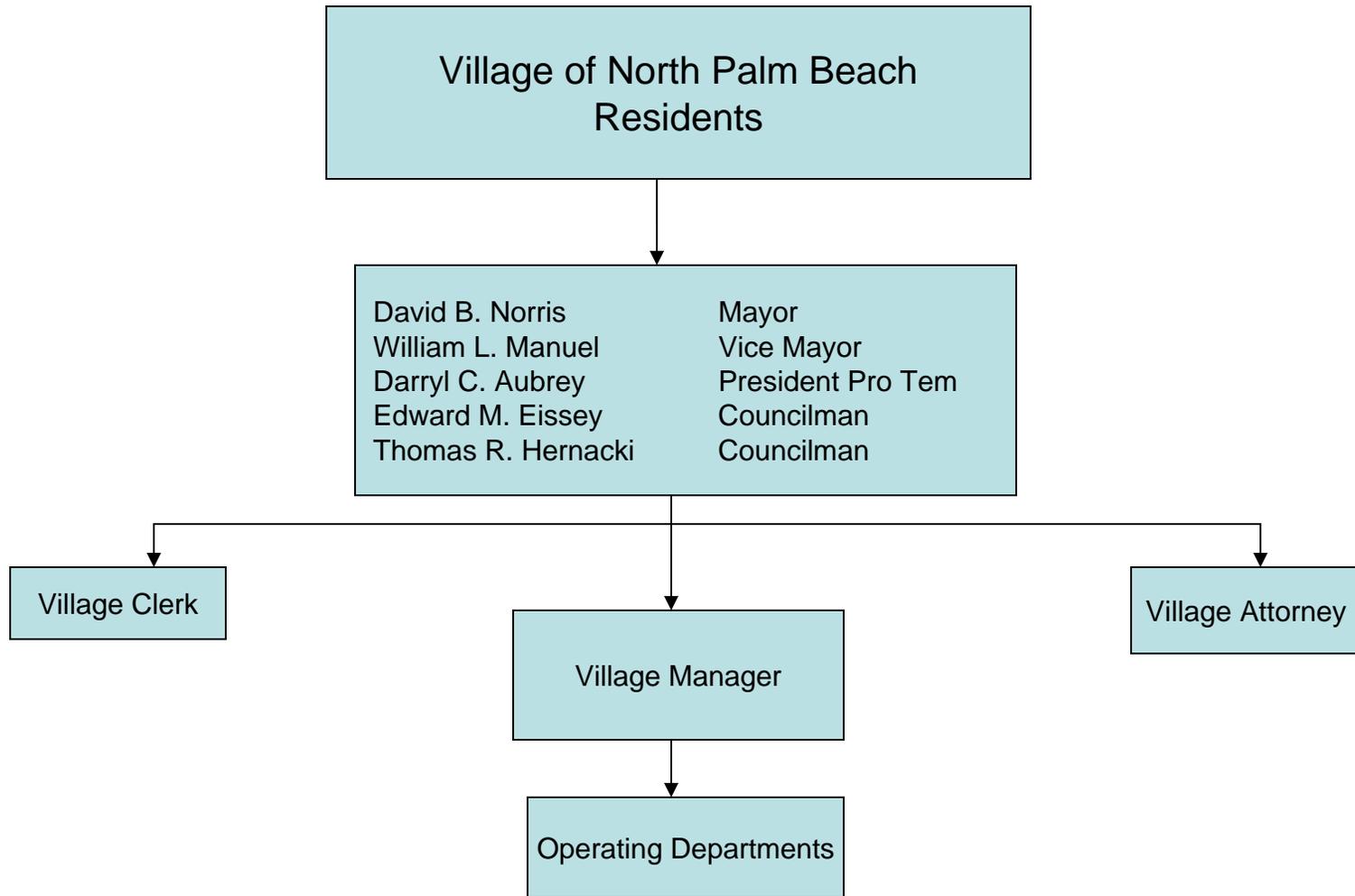
4. Enhance the Spirit and Participation of our Community

- a. Encourage Village resident participation on Boards, programs and events
- b. Improve communication with businesses; encourage participation of businesses in Village events
- c. Enhance and promote organized youth sport leagues and programs within the Village
- d. Continue Village volunteer service similar to the very successful “Support Our Troops” program

5. Improve the Overall Appearance of the Village

- a. Continue improvement of code compliance and education with special emphasis towards the abatement of nuisance and abandoned properties
- b. Continue support of the Northlake Boulevard Corridor Task Force to bring about uniform beautification
- c. Maintain uniformity of Village property design, colors and signage
- d. Maintain high standards of overall appearance throughout the Village including commercial, residential, village-owned properties and roads

Village Council



Village Manager

Mission Statement

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

Service Levels Narrative

The function of the Village Manager is to serve as the Chief Executive Officer of the Village. The Village Manager is responsible to the Village Council for:

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

A fundamental responsibility of the Village Manager is to implement policies approved by the Council and to help develop a shared vision for the organization allowing this to occur. To that end, the Village Manager will continue to work with the Village

Council in developing and communicating our Village’s “resident service” vision. By focusing on the needs of the citizens, the Village Manager encourages program and service improvements that allow the Village to keep pace with the ever-changing needs of our community.

New Initiatives

Improving and strengthening customer service while fostering local neighborhood relationships continues to be a primary focus in the FY 2009/10 budget. The Village continues to evaluate and re-focus on-going services toward essential / high-value service areas that “we do best.” This allows contractual opportunities that improve resident service quality while restraining or reducing Village costs.

As part of this effort to reevaluate and refocus, the Administration, under the guidance of the Village Manger, will vigorously pursue all options for retraining and repurposing its workforce. The philosophy of the Village Manager’s office is to provide the most cost-effective approach to residential service, without compromising the quality or quantity of those services whenever possible. The Administration recognizes that through a better and smarter application of technology to streamline processes and procedures already in place, it is possible to reduce growing personnel-related costs without reducing valuable residential services.

The Village Manager’s Office will continue to operate in an effective, efficient and professionally responsible fashion following the goal-setting support and policy direction of the Village Council. During the FY 2009/10 year, the Village Manager’s Office will also remain committed to lowering personnel, capital, and operational costs wherever possible while continuing to make the Village of North Palm Beach the “*best place to live under the sun.*”

Goals and Objectives

In addition to the “New Initiatives,” in the coming year, the Village Manager’s Office plans to achieve the following goals and objectives:

1. Provide leadership and oversight of Village wide governance, functions, services and projects

- a. Direct services to be delivered as set forth in the strategic plan, the budget and Council priorities
- b. Provide Council with a recommended budget that falls within the strategic plan and village-wide goals at the lowest attainable millage rate

2. Provide supervision for all departments, offices and agencies of the Village

- a. Establish a comprehensive program to review and evaluate all operational processes

3. Implement and maintain a comprehensive strategic plan

- a. Integrate the Village strategic plan with annual budgeting through a unified process

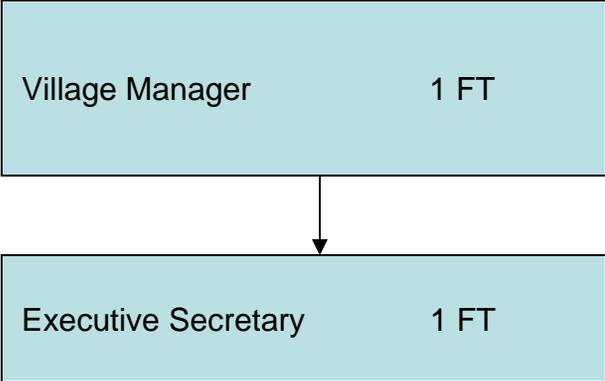
4. Enhance access to government through programs that inform citizens about Village operations and services

- a. Coordinate and improve upon press releases, content of Village publications, brochures and informational leaflets

5. Research, develop and recommend Village-wide and departmental policies and procedures

- a. Suggest changes in organizational structure and in types of services provided; evaluate staffing levels and prepare a reduction and transition plan
- b. Evaluate specific programs and other contractual services throughout the Village for adequate and appropriate cost recovery for users while increasing cost effectiveness

Village Manager



<u>Summary:</u> 2 FT	<u>Change:</u>
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**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Village Manager**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 207,093	\$ 204,036	\$ 200,663	\$ 234,936
Overtime Pay	-	-	-	-
Part-time Pay	-	-	-	-
	<u>207,093</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:				
Pension	31,454	30,996	30,839	66,378
Health Insurance	24,009	21,935	19,477	24,911
FICA/Medicare	15,835	15,074	12,050	13,939
Worker's Compensation	766	1,222	1,152	1,116
Other	1,826	1,817	2,060	2,933
	<u>73,890</u>	<u>1,817</u>	<u>2,060</u>	<u>2,933</u>
	<u>\$ 280,983</u>	<u>\$ 275,080</u>	<u>\$ 266,240</u>	<u>\$ 344,213</u>
Operating				
Advertising	0	0	1,888	0
Materials & Supplies	2,500	3,250	3,861	1,896
Travel/Training/Memberships/Conferences/Su				
bscriptions	1,890	1,650	735	1,298
Utilities	7,584	8,280	7,434	6,334
Other Operating Costs	1,750	1,300	2,180	2,308
	<u>13,724</u>	<u>14,480</u>	<u>16,099</u>	<u>11,836</u>
Capital				
Capital	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 294,707</u>	<u>\$ 289,560</u>	<u>\$ 282,339</u>	<u>\$ 356,049</u>
Total Expenses				

FY 2010 vs FY 2009:

\$ change	5,147
% change	2%

Total Employees:				
Full-Time	2	2	2	2
Part-Time				

Human Resources

Mission Statement

To establish and maintain processes and internal controls for the recruitment, selection, development, and training of Village employees; orientation and exit interviews of employees; labor relations, personnel policies and procedures; classification and pay plan; risk management; workers' compensation; employee tuition reimbursement program; and state and federal compliance and reporting.

Service Levels Narrative

The Human Resources (H.R.) Department ensures that all departments have the necessary resources and support available to best manage their personnel and staffing issues including uniform enforcement of all Village Personnel Rules and Regulations. Human Resources is vital to the development and training of all personnel employed by the Village. Centralizing background screening, staff training, collective-bargaining responsibilities, personnel recordkeeping, and workers' compensation case management in the Human Resources Department facilitates uniform application and consideration of state and federal labor laws and the cohesiveness of the Village Administration.

The Department's responsibilities primarily relate to the administration and control of all Village personnel and risk management matters. The Village employs 145 full-time and 89 part-time (both permanent and seasonal) positions. Additionally, the Village offers a comprehensive benefits packet to full-time staff including medical and dental insurance, three pension plans, a deferred compensation plan with matching Village funds through ICMA-RC, life insurance, long-term disability insurance, Employee Assistance Program (EAP), and tuition refund program.

The Human Resources Director oversees and supervises all areas of HR and risk management. This includes providing oversight, guidance, employment policy, fringe benefit management, hiring administration, staff training, and the monitoring and development of personnel policies and procedures throughout the Village. The Director also provides objective and unbiased analysis and investigation of disciplinary actions and/or employee complaints to ensure that Village policies are being enforced fairly and accurately.

The Human Resources Director is responsible for maintaining position descriptions for all jobs, ensuring compliance with and meeting reporting requirements for HIPAA, and for conducting inquiries into personnel matters. The Human Resources Director also serves as the Village's designated Safety Coordinator and as such chairs all Safety Committee meetings, ensures compliance with and meeting reporting requirements for OSHA, and ensures that accident investigations are conducted.

The primary responsibilities of the Human Resources Specialist are the administration of all employee benefits including inputting employee selections and terminations, processing vendor invoices, resolving employee and vendor issues, and educating employees regarding their rights and responsibilities concerning the benefits offered to them. The Human Resources Specialist also assists the Human Resources Director by providing orientation to newly hired personnel, assisting with interviews and panel selections, arranging subsequent pre-employment background and physical/drug screenings, fulfilling records requests, assisting with pension administration and employee issues, and other administrative functions as needed.

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

- Renewals of all workers' compensation and group insurance plans;
- Labor relations and collective bargaining with Federation of Public Employees (FPE), Police Benevolent Association (PBA), and International Association of Fire Fighters (IAFF) unions;
- Managing all workers' compensation cases with workers' compensation carrier and health clinic and ensuring that safety protocols are followed by employees on site; and
- Coordination of all employee performance evaluations.

The personnel / title changes for FY 2009/10 are as follows:

- Reclassification of one Human Resources Specialist f/t position from pay grade 27 to pay grade 22.

Current Year Accomplishments and New Initiatives

During FY 2008/09, the Human Resources Department achieved the following new initiatives and goals for improvement:

- Assisted the Finance Department with compiling and editing portions of the annual budget document;
- Converted over 25% of permanent personnel files to electronic document imaging;
- Revised and updated several personnel policies; and
- Began collective bargaining with all three labor unions for labor agreements beginning in FY 2009/10.

The largest challenges facing the Human Resources Department in the upcoming fiscal year continue to be:

1. Updating the Village's Personnel Rules and Regulations Manual, and
2. Continuing the migration of all documents to electronic document storage.

These tasks are time consuming and difficult to quantify, but necessary to bring the Human Resources department up-to-date with current industry practices. Additionally, completion of these tasks will assist both Human Resources staff and all supervisors with personnel issues by making the processes more uniform and cohesive.

Additionally, in the FY 2009/10 the Human Resources Department plans to:

- Review existing benefits levels and methods of implementation for employee benefits and pension plans in order to lower employer costs;
- Continue to review and revise existing H.R. related forms in order to streamline processes (e.g. Personnel Action Form and Employment Application); and
- Establish a Wellness Program or annual wellness fair/event for employees that would both increase employee health and wellbeing and have a positive long-term affect toward reducing employer health care costs.

Goals and Objectives

In addition to the “New Initiatives,” in the coming year, the Human Resources Department plans to achieve the following goals and objectives:

1. Increase departmental operational efficiency of records management and decrease staff time for handling requests for documents

- a. Continue to convert paper records to permanent electronic storage increasing the total amount of converted files by an additional 25%
- b. Move the paper files that have been scanned to the Human Resources offices to better utilize space in Finance and Human Resources offices
- c. Change the remaining paper files to high-density filing system including new filing nomenclature
- d. Standardize the electronic storage files for ease of recall

2. Improve employer/employee relations and staff and supervisor knowledge of and compliance with all state and federal employment laws and Village policies

- a. Create and implement an annual recurring staff training calendar
- b. Conduct recurring annual classes to include performance at a minimum:
 - evaluation preparation training for supervisors
 - harassment/workplace violence training
 - drug-free workplace training
- c. Continue to market Village EAP as a solution for employees and supervisors where applicable

- d. Encourage employee/supervisor feedback regarding issues and training through questionnaires and the “Village Times” newsletter

3. Improve employee and supervisor participation in and satisfaction with the performance review process and to decrease staff time completing evaluations

- a. Implement simpler and more intuitive employee performance evaluation form
- b. Include simpler formatting and fewer cells/separate boxes and special characters for easier completion on the new forms
- c. Include a new, simplified rating scale that is easier to understand
- d. Include staff training of evaluation process

Human Resources

Director of Human Resources 1 FT



Human Resources Specialist 1 FT

<u>Summary:</u> 2 FT	<u>Change:</u>
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Finance

Mission Statement

To establish and maintain adequate internal controls that safeguard the Village's assets and ensure that 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 is providing 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 the past 20 years.

Prudent financial management has contributed to the increase in the Undesignated Unappropriated Fund Balance for the Village general fund. This gives the Village an adequate and important financial “cushion” to meet unexpected financial hardships. The General Fund Undesignated Unappropriated

Fund Balance at September 30, 2008 is unused and unbudgeted in this proposed budget - remaining at a level of \$8.26 million.

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

The Director is responsible for preparing and distributing the various financial reports of the Village; oversees quarterly financial analyses, performance indicator tracking and financial trends, establishes standard operating procedures for the fiscal operation of the Village, tracks payment schedules, secures financing for vehicles and large capital expenditures (e.g., leases, Capital Improvement, etc.) and develops procedures for monitoring and facilitating timely debt payment.

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

The Department is responsible for the following functions:

- Preparing, recording, analyzing and monitoring all of the Village's financial transactions;
- Preparing various Village's financial reports;

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

The personnel / title changes for Fiscal Year 2009/10 are as follows:

- Title Change of one Assistant Director of Finance f/t position to Finance Manager (pay grade 32)

Current Year Accomplishments and New Initiatives:

During Fiscal Year 2008/09, the Finance Department achieved the following new initiatives and goals for improvement:

- The Village received no management letter comments on its annual audit;
- Implementation of quarterly financial reporting procedures;
- Implementation of internal auditing functions;

- Implementation of more accurate and efficient capital asset procedures;
- Satisfaction of all long-term debt covenants;
- Detailed property tax calculation performed in response to recently enacted property tax reform; and
- CAFR Award for year ending 09/30/2008.

Goals and Objectives

The Finance Department plans to achieve the following goals and objectives in Fiscal Year 2009/10:

- 1. Develop, implement and monitor compliance with financial rules and regulations regarding cash management, grant compliance and reporting, payables and procurement, payroll, and reporting, etc.**
 - a. Provide a continuous program of internal control evaluations including internal and grant audits
 - b. Provide support, assistance and training to departments
- 2. Monitor departmental receipt and disbursement of funds and ensure transactions are in accordance with General Accepted Accounting Principals (GAAP), standards of the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA), and Federal, State, County, and Village laws and regulations**
 - a. Review department activities and processes on an ongoing basis - seeking to maximize organizational effectiveness, including cash control, collections, purchasing, and payroll controls

- b. Cross-train department staff to provide assistance, back-up coverage and enhanced customer service in all daily operations
- c. Coordinate the annual audit and prepare the CAFR and related regulatory reports
- d. Prepare complete financial analysis quarterly and at fiscal year end and provide reports to departments

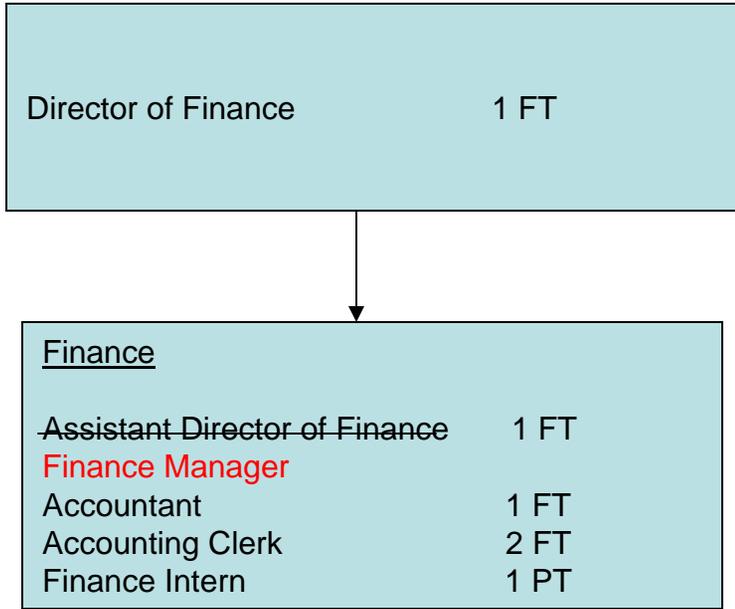
3. Maintain internal control over capital assets and debt management.

- a. Record capital transactions in a timely manner and inventory fixed assets annually
- b. Monitor debt service payments and requirements and compliance with debt covenants

4. Prepare a balanced budget that effectively addresses the Village's goals and complies with all applicable federal, state and local requirements.

- a. 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

Finance



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

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Finance**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 292,654	\$ 271,233	\$ 261,158	\$ 245,427
Overtime Pay	9,600	9,600	5,573	6,492
Part-time Pay	<u>15,533</u>	12,857	7,159	6,235
	317,787			
Benefits:				
Pension	72,059	64,436	46,862	53,387
Health Insurance	47,477	43,342	38,169	28,758
FICA/Medicare	24,290	22,447	19,750	18,675
Worker's Compensation	1,175	1,820	4,116	1,752
Other	<u>2,266</u>	<u>2,139</u>	<u>2,418</u>	<u>2,754</u>
	\$ 465,054	\$ 427,874	\$ 385,206	\$ 363,479
Operating				
Contractual Services	30,000	30,000	19,085	28,211
Materials & Supplies	10,000	10,000	10,182	9,413
Printing & Binding	4,000	5,200	2,198	5,924
Professional Services	3,500	3,500	0	136
Travel/Training/Memberships/Conferences/S				
ubscriptions	2,470	6,870	3,005	1,720
Utilities	5,628	4,500	4,843	3,984
Other Operating Costs	<u>800</u>	<u>1,800</u>	<u>1,151</u>	<u>2,099</u>
	56,398	61,870	40,464	51,488
Capital				
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,492</u>
	0	0	0	1,492
Total Expenses	<u>\$ 521,452</u>	<u>\$ 489,744</u>	<u>\$ 425,670</u>	<u>\$ 416,460</u>

FY 2010 vs FY 2009:

\$ change	31,708
% change	6%

Total Employees:				
Full-Time	5	5	7	7
Part-Time	1	1	1	-

Information Technology

Mission Statement

Information Technology is committed to providing the Village staff with adequate technology to better perform their daily job functions and to provide effective and timely support as needed.

Service Levels Narrative

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

The Village of North Palm Beach Information Technology Department is now providing Village residents with online services such as online tee times and reservations, as well as Activity registrations with our Parks and Recreation department. The IT department is continuing its efforts to provide additional online services to the residents such as online permit access and resident surveys and feedback forums. The IT department also provides guidance to department heads on all technology related purchases.

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

- Support of Department of Public Safety's radio dispatch network;
- Installation and troubleshooting of wireless video surveillance systems;
- Ordering and implementation of new software and hardware related items;
- Emergency dispatch data consoles and infrastructure;
- Employee training on Village applications;
- Computer Aided Dispatch System;
- Installation and troubleshooting of Village servers; and
- Fiber optic and voice cabling.

Currently IT is staffed with one Information Technology (IT) Director, one Network Support Specialist, and one part-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 Network and Technical Support Specialists assist the IT Director by completing day-to-day work orders and service calls throughout the Village. The IT Director is also responsible for coordinating and planning special IT related projects with outside vendors and department heads. The new part-time Technical Support Specialist is also pertinent in maintaining Information Technology's related inventory and obtains up-to-date warranty information on all computer related hardware and software.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2008/09, in addition to meeting all of its performance measures, IT has accomplished a significant amount of special projects including:

- Migration of Munis Financial System to version 7.3 and Windows 2003 Server.
- Installation of 1,000 feet of fiber optic and category 5 cable for new Village Tennis Facility.
- Implementation and design of new Village Intranet for Village employees with features such as employee locator, organization of inter-department data files, Village email, Public Works and IT work order access and up-to-the-minute local news feeds.
- Installation and design of the new Village library computer lab; with additional wireless access and an additional 6 internet computers.
- Installation of a video surveillance system for Village Library computer lab to ensure patron safety.
- Installation of new POS systems in the Village Country Club golf shop.
- Installation of a new user file server, to provide Village employees more secure and redundant data storage.
- Patched all Village computers with security updates to prevent infection of the world-renowned “Conficker” virus.
- Installation of surveillance camera at driving range facility which allows remote monitoring in Public Safety dispatch.
- Installation of an 8 camera video surveillance system at newly renovated Anchorage Park to ensure resident security.
- Installation of 2 new security cameras at newly renovated Village Community Center.

- Installation of data and voice cabling in the new children’s area of the Library.
- Optimization and redesign of current Village wireless video surveillance system to provide increased bandwidth and increased resolution of recorded imagery.
- Upgrade of all Village computers to latest version of Symantec Endpoint Virus Protection.

Goals and Objectives

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

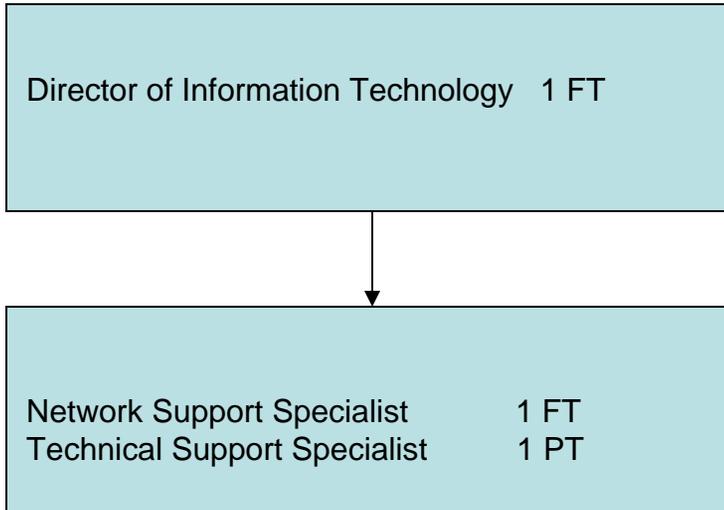
- 1. Continue the advancement of online services to Village residents.**
 - a. Provide online polls and surveys to obtain feedback from Village residents.
 - b. Use in-house promotions, such as posting flyers and posters at Village facilities, to better advertise online services to Village residents.
 - c. Create a Village resident email database to inform residents of important events and activities in the Village.
- 2. Reducing support costs of internal Village software by migrating systems over to in-house support.**
 - a. Complete migration of Munis System to Microsoft SQL database and terminate support contract with Tyler Munis, with a cost savings of approximately \$8,000 dollars annually.
 - b. Locate a data provider which includes internet firewalls with support and terminate current firewall support contracts for a cost savings of approximately \$1,000 annually per firewall.

- c. Custom design employee applications in-house rather than purchasing expensive canned applications which do not always meet the Village's requirements.

3. Migrating Village data and phone systems over to new data infrastructure.

- a. Increase bandwidth at remote sites to provide better inter-department communication.
- b. Explore other data and voice vendors to cut costs and provide improved services.
- c. Obtain a fully managed solution inclusive of all data equipment and support contracts.

Information Technology



<u>Summary:</u> FT = 2 PT = 1	<u>Change:</u>
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**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Information Technology**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 171,266	\$ 165,496	\$ 152,036	\$ 137,929
Overtime Pay	-	-	-	-
Part-time Pay	<u>18,398</u>	22,082	-	-
Benefits:				
Pension	33,093	31,234	32,052	33,316
Health Insurance	17,070	15,586	14,868	12,921
FICA/Medicare	14,500	13,973	11,264	10,089
Worker's Compensation	702	1,133	876	828
Other	<u>1,198</u>	<u>1,164</u>	<u>1,263</u>	<u>1,478</u>
	\$ 256,227	\$ 250,668	\$ 212,359	\$ 196,561
Operating				
Contractual Services	2,000	2,000	5,336	180
Materials & Supplies	3,000	3,500	2,337	3,789
Professional Services	7,900	0	0	0
Repairs & Maintenance	3,000	3,000	2,195	374
Travel/Training/Memberships/Conferences/S				
ubscriptions	0	1,300	466	1,051
Utilities	22,200	24,720	19,203	18,321
Other Operating Costs	<u>0</u>	<u>300</u>	<u>0</u>	<u>16</u>
	38,100	34,820	29,538	23,731
Capital				
Computer Hardware & Software	<u>5,800</u>	<u>10,000</u>	<u>43,975</u>	<u>16,448</u>
	5,800	10,000	43,975	16,448
Total Expenses	<u>\$ 300,127</u>	<u>\$ 295,488</u>	<u>\$ 285,872</u>	<u>\$ 236,740</u>

FY 2010 vs FY 2009:

\$ change	4,639
% change	2%

Total Employees:		
Full-Time	2	2
Part-Time	1	1

Village Attorney

Mission Statement

To provide sound, effective, and timely legal advice and representation to the Village Council and Village Administration, and to advise and assist the Code Enforcement Board regarding legal matters.

Service Levels Narrative

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; conducts litigation; serves as counsel to the Code Enforcement Board. The Village Attorney's office considers and responds to Village legal requirements and needs.

The firm of Leonard Rubin, P.A. and the Law Office of Glen Torcivia and Associates have served in the capacity of Village Attorney since August 2006.

**The Village of North Palm Beach
 Adopted Budget FY 2009-2010
 Village Attorney**

	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Operating				
Legal Services-Village Attorney	120,000	120,000	88,874	102,147
Legal Services-Special	20,000	20,000	29,777	32,063
Legal Services-Labor	30,000	30,000	3,995	17,715
	<u>170,000</u>	<u>170,000</u>	<u>122,646</u>	<u>151,924</u>
Total Expenses	<u><u>\$ 170,000</u></u>	<u><u>\$ 170,000</u></u>	<u><u>\$ 122,646</u></u>	<u><u>\$ 151,924</u></u>

FY 2010 vs FY 2009:

\$ change	-
% change	0%

Village Clerk

Mission Statement

To serve the Village Council and residents of North Palm Beach by recording and preserving all proceedings of the Village Council.

Service Levels Narrative

The Office of the Village Clerk is responsible for:

- Preparing and distributing Village Council meeting agendas, minutes, and proclamations;
- Publishing Village Council agendas, agenda backup materials, and meeting minutes on the Village website;
- Ensuring proper legal advertisement of ordinances;
- Executing and distributing ordinances, resolutions, agreements, and contracts;
- Ensuring public notice of Village Council meetings, advisory board meetings, and collective bargaining sessions;
- Administering Village elections;
- Managing Council correspondence;
- Providing administrative support to the Code Enforcement Board, including preparing, distributing, filing, and recording of hearing notices, minutes, orders, liens, and lien releases;
- Responding to public records requests, and ensuring records retention and disposition;
- Providing notary public services to the administration and the public;
- Preparing and distributing informational packets to new Village residents;
- Providing notice of advisory board vacancies, appointments, and term expirations.
- Providing online access to advisory board minutes, election and voter information, announcements and meeting notices, and the Code of Ordinances.

The Village Clerk serves as the primary liaison between the community, the Village's adopted and fostered military units, the America Supporting Americans organization, and the Village's Support Our Troops volunteers. Because of the exceptional generosity of area residents and businesses, the Village of North Palm Beach Support Our Troops program is successful and self-supporting through donated funds, goods, and services.

Current Year Accomplishments and New Initiatives

The Clerk's office implemented procedures and completed projects in order to provide enhanced services at a reduced cost to the Council, administration, and residents including:

- Establishment of a Public Records Requests Policy
- Publication of an updated, reformatted Guide to Services for new residents
- Publication of a Boards and Committees Handbook
- Development of additional website content including proposed ordinances, recently enacted ordinances and resolutions, and election information
- Continued expansion of electronically archived records
- Recertification of Village Clerk
- Completion of three-year FACC Professional Education Academy program by Deputy Clerk

The cost of Village municipal election administration will increase in FY 2010 for services provided by the Palm Beach County Supervisor of Elections. Migration to a three-year term for councilmen would mitigate the increased cost by providing for an election every other year. A change in the length of Council terms may be accomplished only with the approval of Village residents in a referendum election.

Goals and Objectives

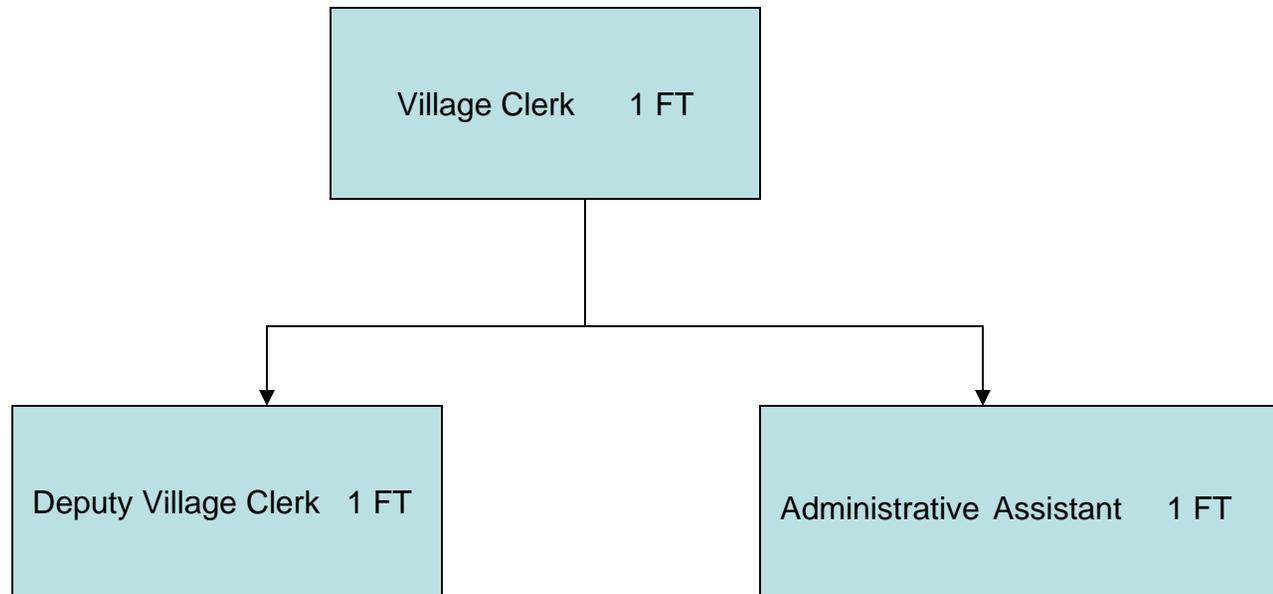
1. Facilitate Improvements in Management of Village Records

- a. Add all Council/Clerk records with a five-year or more retention period to electronic database
- b. Provide training and assistance to departments, as needed, regarding records retention schedules and disposition
- c. Increase digital archiving of historic records

2. Facilitate Provision of Village Records to Public

- a. Ensure representatives in each department are educated in statutory requirements and Village policy concerning requests for public records
- b. Create a webpage and online form for records requests
- c. Increase availability of records online to include historic documents and photos

Village Clerk



Summary: Change
FT = 3
PT = 0

General Services-Village Hall

Mission Statement

This Division of the General Fund is for the expressed 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 Hall Copier and Postage Machine Rental
- Village Hall Utilities (Telephone, Electric, Water & Sewer)
- General Supplies for Village Hall

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
General Services-Village Hall**

	<u>Adopted</u>	<u>Original 2009</u>		
		Budget	2008 Actual	2007 Actual
Operating				
Materials & Supplies	4,500	6,000	6,271	5,151
Newsletter	37,500	36,000	38,329	28,974
Postage	35,000	40,000	27,972	33,191
Rental	12,100	12,100	9,467	10,323
Utilities	33,804	31,837	29,778	29,980
Other Operating Costs	1,000	500	137	5,049
	123,904	126,437	111,954	112,669
Total Expenses	<u><u>\$ 123,904</u></u>	<u><u>\$ 126,437</u></u>	<u><u>\$ 111,954</u></u>	<u><u>\$ 112,669</u></u>

FY 2010 vs FY 2009:

\$ change	(2,533)
% change	-2%

Public Safety

Law Enforcement Division

Mission Statement

To provide the highest quality of public safety services by maintaining respect for individual rights and human dignity and by empowering our members and the community to work in partnership with the goal of improving the quality of life within the Village of North Palm Beach.

Service Levels Narrative

The Village has been providing Public Safety services to its residents since 1956. Public Safety services include law enforcement, fire and emergency medical services. The Law Enforcement Division consists of thirty-one sworn law enforcement officers, eight communications personnel (two of which serve as Records Clerks), two public safety aides, and two full-time clerical personnel.

Our Road Patrol and Communications personnel work a twelve-hour shift schedule, with a minimum staffing requirement to provide better law enforcement coverage.

New Initiatives

Department staff is continually encouraged to think outside of the box, utilize their initiative and remain ever diligent in the ongoing quest for better service delivery methods. As a result, the Department continues to identify those areas requiring process refinement and remains open to new methodology, innovative ideas, and other enhancements to existing programs. Many of the

Department's ongoing, successful and newly proposed programs are represented in this summary.

Training

The Law Enforcement Division 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 Division now hosts regional classes to provide them the tools to be successful. Officers receive regular high liability training, along with various other classes to develop their abilities.

Traffic Safety

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

Traffic Crashes:

- 2007 total is 397
- 2008 total is 306

The Law Enforcement Division saw *91 fewer* crashes or a *23% reduction* in crashes from the previous year.

Enforcement Initiatives:

2007 4,909 citations, 173 warnings

2008 5,523 citations, 195 warnings

Crime Scene

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

Technology

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

National Accreditation

On July 26, 2008 the Commission on Accreditation for Law Enforcement Agencies (CALEA) conferred on the Village of North Palm Beach Department of Public Safety national accreditation status! Staff, led by the Accreditation Manager, completed a tremendous amount of work to obtain this honor. The department put into place numerous policy changes to ensure

that it is following "best practices" and complying with national standards.

Communications

The Division has completed its radio system conversion to a state-of-the-art 800 MHz. Motorola radio system. With the unanimous support of the Village Council and after completing its due diligence, the Division became part of the Palm Beach County Radio 800Mhz. system. As a result, the Division successfully resolved all of the safety issues experienced with our old VHF system.

Organization

The Director of Public Safety is responsible for the overall operation and performance of all Police and Fire Division personnel. The Director communicates on a regular basis with the Village Manager, Village Department Directors and Village Council on all public safety related matters.

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

The Department is in the process of a reorganization which will result in two divisions within the Law Enforcement Division: an Operations Division and an Operations Support Division. Each sub-division will be commanded by a Police Captain (formerly Police Lieutenant) who will be responsible for overseeing Patrol, Criminal Investigations, Specialized Units, Professional Standards, Communications, Records, and other administrative duties.

The department is seeking to add one full-time Public Safety Aide position that will be assigned primarily to the Village parks and marina to assist with patrols, safety concerns, and enforcement of civil ordinances (e.g. dogs on leashes at Anchorage Park, etc.). The department is also adding one part-time School Crossing Guard position to serve as a substitute position to cover absences and illnesses of other regularly scheduled guards. This addition is cost-neutral to the department.

The department is also looking to reclassify the sole position of Emergency Dispatcher II to Emergency Dispatcher I (also being re-titled Emergency Dispatcher). This reclassification recognizes that the position is not be utilized any differently than the other dispatcher positions and seeks to correct the improper classification advanced by HRMP in 2003.

The personnel / title changes for FY 2009/10 are as follows:

- Add one (+1) Public Safety Aide f/t position (pay grade 19)
- Add one (+1) School Crossing Guard p/t position (pay grade 22)
- Title Change of five (5) Emergency Dispatcher I f/t positions to Emergency Dispatcher (Step Plan)
- Add one (+1) Emergency Dispatcher f/t position / Delete one (-1) Emergency Dispatcher II f/t position (both Step Plan)
- Delete one (-1) vacant Police Officer f/t position (Step Plan)
- Title Change of two (2) Police Lieutenant f/t positions to Police Captain positions

Uniform Patrol

The Patrol Division consists of four teams assigned to work two shifts with a minimum of four public safety officers assigned to

each team. The minimum staffing level is three public safety officers and one sergeant per shift for each day to provide the necessary coverage per 24-hour day.

Criminal Investigations

Criminal Investigations section consists of a sergeant, three detectives, an Evidence/Crime Scene Technician, who are primarily assigned to investigate and process evidence of both crimes against property and persons and to analyze criminal activity to allow the department to maximize the use of personnel to prevent and deter criminal activity.

Marine Patrol Unit

The Village of North Palm Beach is most fortunate in the amount of waterways within its jurisdiction. Since the Village borders Lake Worth, the Intracoastal Waterway, and other inland waters, a Marine Unit is deployed to provide for the safety of the boating public and to investigate any marine related issues.

Community Policing - Crime Prevention

The Division's specially trained Public Safety Sergeant is a certified crime prevention practitioner; she is responsible for coordination of our community programs, residential and business security surveys, and acts as primary advisor to our Police Explorers.

Community Programs:

Explorer Program

The explorer program is for individuals between the ages of 14 to 18. The participants are introduced to the many facets of law enforcement and emergency services. The Explorers work hand-

in-hand with the Public Safety Officers and assist them in community policing philosophy. The program is directed toward people who have an interest in the field of law enforcement. Each Explorer must meet certain requirements before being accepted into the program. The program currently has eight participants.

Police Reserve Program

The reserve program is for adult individuals who have an interest in serving their community as part of the Law Enforcement Division of the Public Safety Department. Upon successful completion of applicant processing, candidates must attend an Academy and pass a state exam to become certified as Auxiliary Officers. They assist full-time officers in every aspect of their jobs and provide assistance during special events. The program currently has five Reserve Officers.

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 twenty-six security surveys in 2008.

Trespass Program

This program allows business owners to sign an affidavit giving consent for public safety officers to act as an agent, thereby giving them the authority to request people to vacate the premises. After the affidavit is signed, the owner installs, (at their own expense) specifically worded "No Trespass" signs in visible locations. Public Safety Officers must advise persons found on the premises

that failure to leave the area may result in arrest. Currently there are thirty properties involved in this program.

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

The C.A.T. program is used to fight back against auto theft. Upon registration (including proof of vehicle ownership and driver's license) the vehicle owner signs a consent form authorizing Public Safety Officers to conduct a traffic stop on their vehicle if the vehicle is being operated between the hours of 1:00 A.M. and 5:00 A.M. A yellow C.A.T. sticker is placed on the rear window notifying Public Safety Officers of participation in the program. Currently there are 330 participants enrolled in the CAT program.

VIN Etching

This program is an anti-auto theft initiative wherein the vehicle identification number is etched into various parts of the vehicle, such as all windows and doors. This will assist officers in identifying vehicle parts that may be stolen and/or placed on another vehicle. This program may also help deter vehicle parts and auto thefts in general as the perpetrator may observe the VIN numbers displayed throughout the vehicle and choose not to steal the vehicle. The Division conducted 375 VIN etchings in 2008.

Operation Chill

Officers reward children wearing bicycle helmets by giving them a coupon for a free Slurpee. The Division distributed 225 coupons in 2008.

Alert Program

Crime and information bulletins are distributed to residents and business owners to notify them of current crime trends and prevention strategies. The philosophy is to create an atmosphere

of awareness that reduces the chances of residents and business owners becoming victims of crime. This prevention strategy is accomplished by a park, walk, and talk technique and by distributing flyers, faxes, and e-mail. The Division distributed 2,260 flyers in 2008.

Cell Phones to seniors

Cell phones are collected and then given out to senior citizens throughout the area for emergency use. The Division distributed 25 phones in 2008.

Crime Opportunity Cards

A card is issued to a citizen/vehicle/residence if a law enforcement officer observes the opportunity for a potential crime to occur (i.e. valuables left in plain view, doors unlocked, etc). This is done in an effort to eliminate the criminal's opportunity to commit crime and prevent the citizen from becoming a victim.

Gun Lock Program

Free gun locks are given to residents to keep their homes safe through secured firearms. The Division distributed 220 gun locks in 2008.

Crime Prevention Meetings

Officers conduct crime prevention meetings throughout the community to learn and discuss what problems may be occurring and ways to help one another combat crime. This is an open dialogue between all parties involved, finding solutions to issues. This program also helps to organize neighborhoods into Crime Watch groups. The Division conducted 90 meetings in 2008.

Neighborhood Watch Meetings

Preventing crime in the community is a shared responsibility between the police and residents. Neighborhood Watch has been entrusted with the responsibility of empowering Village residents to keep their neighborhoods safe. Safe neighborhoods and crime prevention education of Village residents is the Division'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 Division attended 32 meetings throughout 2008.

Operation Safe Kids

This program is designed to provide education and awareness to children about preventable and dangerous situations. This assembly style presentation teaches children how to identify potential dangers and to protect themselves from abuse, abduction, and exploitation through a series of interactive scenarios. The presentation empowers children with the information, tools, and support they need to be safe without frightening them. It teaches them how to use their instincts, intuition, and common sense to make smart choices, not scared reactions when confronted by danger.

Safety Awareness Training Seminars

The concept behind Safety Awareness training is to empower individuals and to encourage them to work as a team with police officers. Participants are taught how crime prevention relates to them and how to anticipate and recognize their crime-risk potential. Citizens are educated and provided information on a variety of topics including personal safety, child safety, internet safety, gun safety, identity theft, and how to protect their home and vehicle from burglary. The Division conducted 46 seminars in 2008.

We're Watching Program

This program encourages business owners and employees to "Watch Out" for their business to prevent criminal activity.

Workers On Watch (WOW)

This program encourages the many employees of the Village to remain vigilant and immediately report any suspicious activity to the police. This program is a cooperative effort between the department and the other entities within the Village to help prevent crime and assist with quality of life issues.

Child Identification Program

This program is designed to promote the safety of children by focusing on prevention strategies. The equipment allows the capture of a child's contact, medical information, photograph and fingerprints. This allows for law enforcement to provide quick and accurate response in the event of a crisis. A total of 375 children were fingerprinted in 2008.

D.A.R.E. Program

Drug Abuse Resistance Education (D.A.R.E.) is offered in community schools by specially trained officers.

Goals and Objectives

In the coming year, the Public Safety Department Law Enforcement Division plans to achieve the following goals and objectives:

1. Provide for safe and secure neighborhoods

- a. Reduce victim assisted crime by 10% for the year accomplished through a combination of innovative prevention, enforcement, and education initiatives
- b. Establish a Juvenile First Offender Program, secure grant funds for start-up costs, and be fully operational by the conclusion of the last quarter of 2009

2. Improve Public Safety responsive to community needs

- a. Increase attendance at HOA, Community, and Crime Watch meetings by 25%
- b. Establish joint partnership teams that include other Village department staff to share common information with our citizens

3. Help maintain North Palm Beach as a desirable place to live

- a. Maintain a consistent ratio of UCR part 1 crimes reported at current clearance rate and ensure a proportionate clearance rate if economic conditions adversely impact the crime rate
- b. Increase traffic enforcement and education efforts by 10% for the year, making Village roads safer to travel

Public Safety

Fire Rescue Division

Mission Statement

To provide a superior level of service in the areas of fire suppression, fire prevention and emergency medical services that ensures the health, safety and welfare of all residents and guests of the Village.

Service Levels Narrative

The Fire Rescue Division consists of a Fire Chief, four Fire Rescue Lieutenants (one assigned to administrative duties only), a Fire Inspector, seventeen Firefighter/Paramedics, one Firefighter/EMT, and eighteen volunteers.

The Fire Chief is responsible for all administrative duties including budget preparation and is called on to function as incident commanders at major incidents. The Fire Rescue Lieutenant assigned to administrative duty serves as training officer, a liaison to other fire and EMS organizations, and assists the Fire Chief with administrative functions. The Fire Inspector is responsible for all annual existing business inspections as well as inspecting new construction for compliance with federal, state and local fire codes.

The remaining three Fire Rescue Lieutenants, Firefighter/Paramedics and Firefighter/EMT are divided into three seven-member shifts. Each shift works a 24-hour on duty/48-hour off-duty schedule with each member having an additional scheduled day off every three weeks; this averages to a 48-hour

work week. Mandatory minimum daily staffing is five people, with two on an ambulance and three on a fire engine.

All North Palm Beach volunteers are required to hold some form of certification within a year of joining. Of the 18 current volunteers, three are firefighter I certified, one is firefighter II certified, one is firefighter II and paramedic certified, ten are firefighter II and EMT certified, two are EMT certified, and one is working on gaining his certification. They are also required to ride a minimum of twenty-four hours per month with the career personnel. Volunteers can be assigned any duty for which they are certified, and supplement, but can never replace career personnel.

The personnel / title changes for FY 2009/10 are as follows:

- Add one (+1) Firefighter/EMT f/t position (Step Plan) / Delete one (-1) Firefighter/Paramedic f/t positions (Step Plan)

Current Year Accomplishments and New Initiatives

In Calendar Year 2008 the Fire Inspector completed 1,573 inspections. This 8.5% increase over Calendar Year 2007 exceeds the division's goal of obtaining a 5% increase. The most efficient means of reducing fire loss is through fire prevention. To this end the inspector does an outstanding job of proactively communicating with all Village businesses and making the Village safer for our residents and guests.

Another major goal from last year was to increase the percentage of paramedic certified employees to an overall total of 95%

paramedic certification. At this time, the division has met this goal with 95.6% of staff paramedic certified.

For Calendar Year 2008 the Fire Rescue Division's overall call volume decreased by less than 1% and calls to emergencies outside the Village decreased 3.3%. The most significant decrease by call type was in false alarms. This can be attributed to the increased concentration of fire inspections. The division is short of its response time goal of a 5-minute average by 17 seconds, but this figure still marks a 7.5% improvement over Calendar Year 2007. The division will continue to strive for that 5 -minute average throughout 2009.

The Fire Rescue Division exceeded its goal of reducing its workers' compensation claims by 50%. In fact, claims were cut 66%. As with any hazardous occupation, it is a challenge for the division to meet this particular goal, but with the support of administration and the fire rescue employees themselves, the division is determined to stay safe.

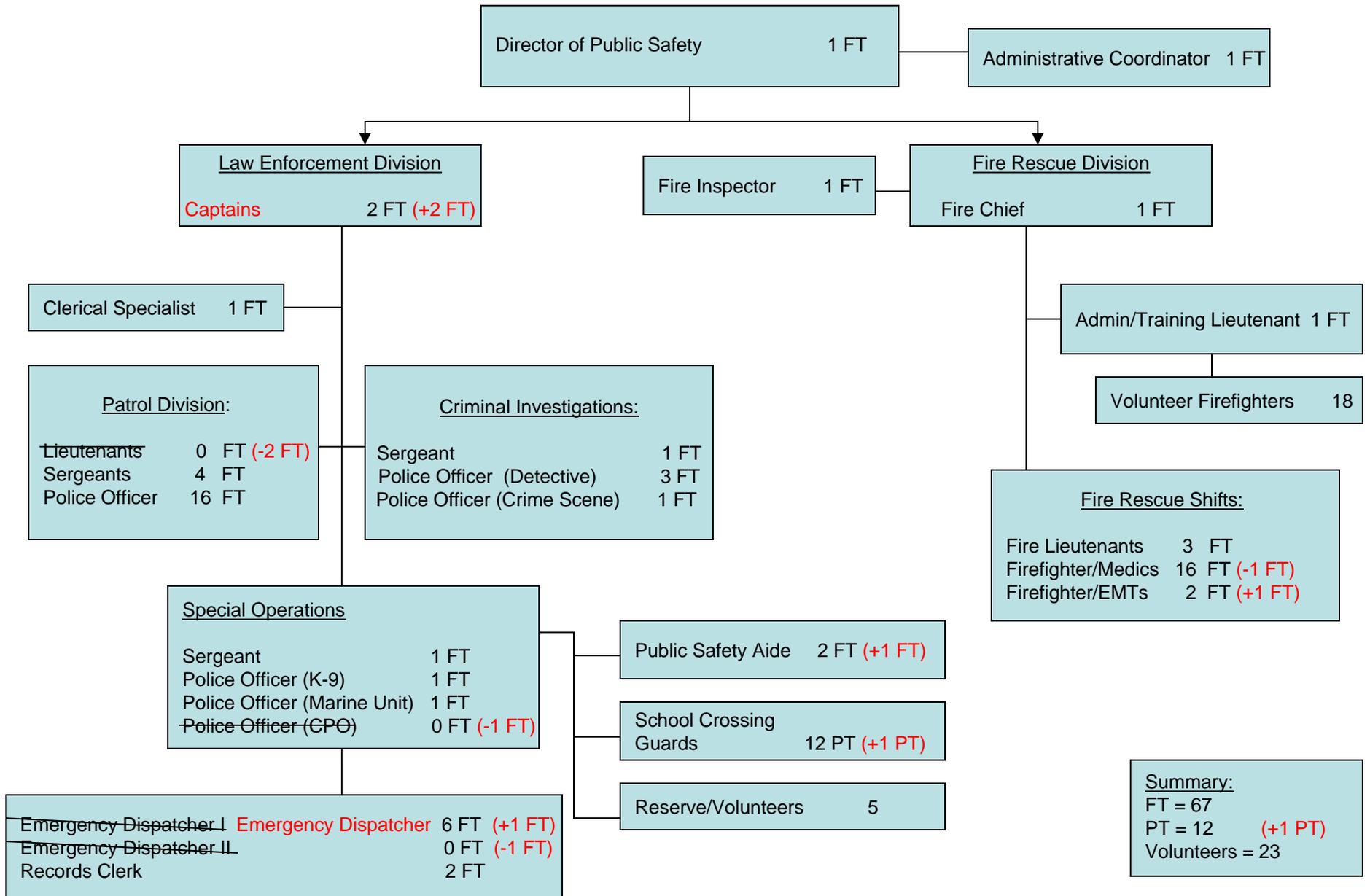
In Fiscal Year 2008/09, the division is purchasing a replacement medium rescue ambulance. This new rescue vehicle is state-of-the-art with more room in the patient compartment and increased storage compartments. Through the Palm Beach County EMS Grant the division has purchased two (2) video laryngoscopes and two (2) carbon monoxide monitors. These laryngoscopes provide the paramedics with a better view for securing a patent airway in a critical patient. The carbon monoxide monitors allow paramedics to check CO levels in fire victims and treat accordingly.

Goals and Objectives

The Fire Rescue Division plans to achieve the following goals and objectives:

- 1. Achieve and maintain a 5.0 minute average call response time**
 - a. Conduct operational readiness drills to enhance staff speed and readiness
 - b. Conduct map and area familiarization drills with staff
- 2. Increase annual fire inspections and pre-fire plans by 5%**
 - a. Additional engine/rescue crew pre-plans
 - b. Work more closely with the Permitting and Building Divisions of the Community Development Department to identify areas for inspection
- 3. Reduce the number of workers' compensation claims**
 - a. Conduct safety awareness training for all personnel
 - b. Encourage voluntary fitness programs to improve staff fitness and readiness
- 4. Improve personnel training**
 - a. Conduct one inter-agency drill per quarter
 - b. Add one hands-on fire drill per month
 - c. Add one joint career/volunteer drill per month

Public Safety



**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Public Safety (combined)**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 4,031,503	\$ 4,014,660	\$ 3,868,642	\$ 3,633,872
Overtime Pay	310,800	322,728	321,709	351,429
Part-time Pay	<u>51,695</u>	<u>51,189</u>	<u>43,400</u>	<u>46,587</u>
	4,393,998			
Benefits:				
Pension	771,871	827,242	716,375	532,975
Health Insurance	617,998	597,121	515,805	467,523
FICA/Medicare	335,512	325,742	308,037	298,083
Worker's Compensation	161,055	308,360	251,892	276,420
Other	<u>38,448</u>	<u>30,154</u>	<u>43,206</u>	<u>47,141</u>
	1,924,884			
	\$ 6,318,882	\$ 6,477,196	\$ 6,069,066	\$ 5,654,030
Operating				
Contractual Services	22,000	15,897	7,873	26,400
Gas, Oil & Lubricants	138,598	162,000	137,832	93,876
Licenses & Fees	6,250	8,925	15,674	8,233
Materials & Supplies	80,595	80,283	73,253	116,529
Professional Services	14,400	14,400	14,400	15,600
Rental	17,550	17,660	18,088	15,056
Repairs & Maintenance	44,240	60,005	70,743	55,272
Travel/Training/Memberships/Conferences/Subscriptions	34,735	46,338	38,043	42,640
Uniforms	31,400	35,005	35,390	33,545
Utilities	135,608	130,094	129,015	136,431
Other Operating Costs	<u>28,600</u>	<u>37,050</u>	<u>35,252</u>	<u>37,693</u>
	553,976	607,657	575,563	581,274
Capital				
Automotive	54,000	227,000	111,256	159,793
Audio, Visual, & Comm. Sys	0	5,895	0	0
Computer Hardware & Software	0	12,769	5,196	38,331
Construction & Major Renovation	0	6,200	14,500	0
Machinery & Equipment	<u>35,000</u>	<u>38,660</u>	<u>0</u>	<u>11,478</u>
	89,000	290,524	130,952	209,602
Total Expenses	<u>\$ 6,961,858</u>	<u>\$ 7,375,377</u>	<u>\$ 6,775,581</u>	<u>\$ 6,444,907</u>

FY 2010 vs FY 2009:

\$ change (413,519)
% change -6%

Total Employees:				
Full-Time	67	67	68	68
Part-Time	12	11	12	13
Reserve/Volunteers	23	23	23	23

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Law Enforcement**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 2,511,700	\$ 2,495,043	\$ 2,352,740	\$ 2,272,353
Overtime Pay	185,000	195,000	197,221	231,994
Part-time Pay	<u>51,695</u>	51,189	43,400	46,587
	2,748,395			
Benefits:				
Pension	487,820	514,462	445,823	331,015
Health Insurance	362,787	379,670	308,164	283,285
FICA/Medicare	210,067	202,645	191,213	188,285
Worker's Compensation	84,423	138,870	112,860	124,992
Other	<u>27,102</u>	18,821	30,725	29,541
	\$ 3,920,594	\$ 3,995,700	\$ 3,682,145	\$ 3,508,052
Operating				
Contractual Services	13,000	7,787	7,873	23,120
Gas, Oil & Lubricants	118,629	140,000	117,317	80,807
Licenses & Fees	1,250	2,425	10,698	2,116
Materials & Supplies	27,595	32,033	30,205	63,022
Rental	7,800	8,400	8,450	6,900
Repairs & Maintenance	30,440	37,005	52,725	31,480
Travel/Training/Memberships/Conferences/Su				
bscriptions	16,800	28,229	19,427	23,804
Uniforms	13,000	14,700	10,707	18,810
Utilities	10,000	11,880	20,307	9,718
Other Operating Costs	<u>4,300</u>	7,850	12,593	18,628
	242,814	290,309	290,301	278,404
Capital				
Automotive	54,000	42,000	111,256	159,793
Audio, Visual, & Comm. Sys	0	0	0	0
Computer Hardware & Software	0	10,169	5,196	35,792
Construction & Major Renovation	0	0	0	0
Machinery & Equipment	<u>0</u>	0	0	11,478
	54,000	52,169	116,452	207,063
Total Expenses	<u>\$ 4,217,408</u>	<u>\$ 4,338,178</u>	<u>\$ 4,088,898</u>	<u>\$ 3,993,518</u>

FY 2010 vs FY 2009:

\$ change (120,770)
% change -3%

Total Employees:				
Full-Time	43	43	44	44
Part-Time	12	11	12	12
Reserve/Volunteers	5	5	6	4

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Fire Rescue**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 1,519,803	\$ 1,519,617	\$ 1,515,902	\$ 1,361,520
Overtime Pay	125,800	127,728	124,489	119,434
Part-time Pay	-	-	-	-
	<u>1,645,603</u>			
Benefits:				
Pension	284,051	312,780	270,552	201,960
Health Insurance	255,211	217,451	207,641	184,238
FICA/Medicare	125,445	123,097	116,825	109,798
Worker's Compensation	76,632	169,490	139,032	151,428
Other	11,346	11,333	12,481	17,601
	<u>752,685</u>	<u>11,333</u>	<u>12,481</u>	<u>17,601</u>
	<u>\$ 2,398,288</u>	<u>\$ 2,481,496</u>	<u>\$ 2,386,921</u>	<u>\$ 2,145,978</u>
Operating				
Contractual Services	9,000	8,110	0	3,280
Gas, Oil & Lubricants	19,969	22,000	20,515	13,069
Licenses & Fees	5,000	6,500	4,976	6,116
Materials & Supplies	53,000	48,250	43,048	53,507
Professional Services	14,400	14,400	14,400	15,600
Repairs & Maintenance	13,800	23,000	18,018	23,792
Travel/Training/Memberships/Conferences/Su				
bscriptions	17,935	18,109	18,616	18,837
Uniforms	18,400	20,305	24,684	14,735
Utilities	1,500	2,964	5,119	3,057
Other Operating Costs	22,300	27,200	19,628	16,958
	<u>175,304</u>	<u>190,838</u>	<u>169,004</u>	<u>168,951</u>
Capital				
Automotive	0	185,000	0	0
Audio, Visual, & Comm. Sys	0	0	0	0
Computer Hardware & Software	0	2,600	0	2,539
Construction & Major Renovation	0	0	0	0
Machinery & Equipment	0	38,660	0	0
	<u>0</u>	<u>226,260</u>	<u>0</u>	<u>2,539</u>
Total Expenses	<u>\$ 2,573,592</u>	<u>\$ 2,898,594</u>	<u>\$ 2,555,925</u>	<u>\$ 2,317,469</u>

FY 2010 vs FY 2009:

\$ change (325,002)
% change -11%

Total Employees:				
Full-Time	24	24	24	24
Part-Time	-	-	-	1
Reserve/Volunteers	18	18	17	19

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
General Services-Public Safety**

	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Operating				
Rental	9,750	9,260	9,638	8,156
Utilities	124,108	115,250	103,589	123,656
Other Operating Costs	2,000	2,000	3,031	2,107
	135,858	126,510	116,257	133,920
Capital				
Audio, Visual, & Comm. Sys	0	5,895	0	0
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	0	6,200	14,500	0
Machinery & Equipment	35,000	0	0	0
	35,000	12,095	14,500	0
 Total Expenses	 \$ 170,858	 \$ 138,605	 \$ 130,757	 \$ 133,920

FY 2010 vs FY 2009:

\$ change	32,253
% change	23%

Public Works

Mission Statement

To provide the highest quality of service to our citizens and businesses by maintaining Village facilities, grounds and roadways with the most effective and cost efficient methods and by looking after the needs and safety of the community.

Service Level Narrative

Public Works is comprised of four divisions: Public Works Administration; Facility & Vehicle Maintenance; Sanitation; and Street Maintenance. It is the responsibility of each of these divisions to facilitate maintenance of the Village infrastructure while maintaining a focus on the needs, concerns and safety of the residents.

The Public Works Administration is comprised of the Director of Public Works, Superintendent of Public Works, and one (1) full-time Accounting Clerk. The Director of Public Works oversees and supervises all areas of the Public Works Department, provides professional managerial oversight to the department and assistance to the Village Administration and the public. The Director is responsible for staffing, scheduling, budgetary controls, and maintaining appropriate customer service levels in the department while overseeing the workflow of the staff. The Director also enforces Village and departmental policies and guidelines to ensure adequate safety procedures are followed and that the Public Works staff is operating as efficiently and productively as possible.

The Accounting Clerk 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 Superintendent of Public Works is responsible for assisting the Director with the oversight the Public Works Department, focusing specifically on the Facility & Vehicle Maintenance Division. These two Divisions collectively are comprised currently of one (1) Trades Mechanic III, three (3) Trades Mechanic II's, three (3) Mechanics, and three (3) Custodians. The Facility Maintenance staff is responsible for the repair, maintenance and janitorial services of Village building facilities including: Village Hall, Public Safety, the Library, the Community Center, Anchorage Park and Marina, Osborne Park, St. Clare Ballpark, Lakeside Park, Public Works, and all Village-owned street lights.

The level of service involved in the janitorial services at these facilities at varying hours has become a financial burden on the Department. In order to properly maintain all the properties at the desired standard, the Department would need to add an additional full-time position. With benefits, this became too expensive and the Department sought alternate methods to accomplish the same goals with greater cost-efficiency. As a result, the three (3) full-time custodial positions are being eliminated in FY 2009/10 and the janitorial services will be outsourced through a Request for Proposal.

The Facility Maintenance staff constructs and assembles furniture, completes minor office remodeling, monitors building operations, performs preventive maintenance and makes repairs to HVAC equipment, electrical, lighting, plumbing, and street lights, and provides janitorial services for all Village buildings. Facility staff is also responsible for the appearance (painting and repair) of all Village buildings and assist in the repair of irrigation pump motors.

The 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. The Village fleet/equipment consists of 110 licensed vehicles and numerous pieces of off-road and small equipment (chain saws, generators, grinders, pumps, etc.).

The Sanitation Division currently consists of one (1) Supervisor, six (6) Sanitation Driver/Operators, and twelve (12) Sanitation Collectors. The division provides backdoor garbage collection 3-times a week, curbside vegetation and bulk trash items 2-times a week, and curbside recycling 1-day a week. The Village's Monday through Friday, 5-day-a-week sanitation service is a unique and expensive level of service when compared to surrounding municipalities.

The Street Maintenance Division is comprised of a Supervisor, two (2) Equipment Operator II's, two (2) Grounds Maintenance Workers and one (1) Irrigation Tech II. The Street Maintenance Division is responsible for the maintenance and repair of the infrastructure throughout the Village. Work includes: preparation of streets for the Village's annual overlay program; patching potholes; repair and replacement of sidewalks; repair or replacement of traffic signs; addressing line of sight issues at all intersections within Village limits, maintenance of the Village storm drainage system; and administration of NPDES permitting and reporting requirements. This division oversees the work of the landscape contractor who is responsible for all landscape maintenance of Village properties. It also installs new vegetation as part of the Village's revitalization program. Further responsibilities include the replacement of landscape that is damaged as the result of automobile accidents.

The personnel / title changes for Fiscal Year 2009/10 are as follows:

- Delete three (-3) f/t Custodian positions (pay grade 13)

Major Fleet Maintenance renovation priorities for the proposed budget include:

- Consolidate automotive accounts of the other departments into this budget, allowing the division to better monitor and control the effectiveness of maintenance expenditures and to streamline purchasing procedures.

Major Facility Maintenance priorities include:

- Continuing to upgrade HVAC systems, replacing older systems to take advantage of newer energy saving models and reducing the impacts of equipment failure;
- Continue the consolidation of Village Building R&M accounts into this budget, allowing the division to better monitor and control the effectiveness of maintenance expenditures while also reducing expenditures;
- Develop a street lighting enhancement plan for neighborhood areas without or with limited nighttime lighting. Lighting themes, style, color and materials would enhance safety and improve the Village's identity;
- Continue the program of purchasing and installing new signs following Council's chosen design and color theme at Village facilities; and
- Continue the program for painting, landscaping and lighting facilities to maintain a high quality of appearance.

Sanitation continues to be impacted by substantial rises in fuel costs, vehicle maintenance costs, personnel injuries, and the cost of capital equipment. In the coming years, the Administration will be tasked with providing an alternate way of collecting

household garbage and waste throughout the Village. This is partly in response to the fact that the jitneys (which have become so much a part of everyday life in the Village) are no longer being manufactured; parts are becoming more difficult to find; and these vehicles have been singled out by our insurance provider as a high liability that we can no longer afford. The move to alternate means of collection will all be done with an understanding that the residents still request side door service. This will require the distribution of wheeled containers that remain at the side of the house. On scheduled collection days, the container will be taken to the street, connected to our truck, dumped and then wheeled back up to the side of the house by sanitation staff. Several of our current fleet of packer trucks have already been retrofitted to accommodate the new wheeled containers that we are proposing. We will continue replacing our older single-axle rear-loading packer trucks with tandem-axle trucks. Tandem-axle trucks reduce the number of trips to the landfill and overweight tickets which will improve staff productivity and lower costs. 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 hold safety programs for staff throughout the year.

During the coming year Street Maintenance Division plans to:

- Develop a median revitalization plan to provide for visually attractive landscaping while reducing water consumption;
- Develop a street median landscaping plan to improve roadway appearance of Lighthouse Drive;
- Develop concepts and design ideas for improvement of street identification markers in the Village; and
- Continue with the very successful outsourcing of the maintenance of all Village landscape areas.

The Street Maintenance Division construction and major renovation priorities for this year's budget include:

- Sidewalk replacement –due to the impacts, deterioration and damage of Village sidewalks by tree roots, the division has budgeted funds for outside repair work as needed. This has proved to be a very cost effective process. The contractor has significantly more resources at his disposal which allow him to effect a much larger area in a shorter amount of time than could ever be accomplished by the Public Works staff.
- Continue with annual street asphalt overlays. The general area planned for next year is Palm Beach Lake Worth Estates, Plats 1 & 2. This is the area to the east of U.S. 1 along Castlewood Road and Corsair Road; all roads will be evaluated and repaired based on this evaluation.
- Drainage repair:
 1. Repair pipe joints in system at 784 Lagoon Drive
 2. Repair pipe joints in system at 630 Shore Road
 3. Repair storm drain outfall at 592 Anchorage Drive
 4. Replace/increase size of the pipe that runs from Northlake Drive to “North Lake”.

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:

1. **Reduction of workers' compensation cases**
 - a. Specific training of staff
 - b. Monitoring of employee work areas
 - c. In depth study of employees habits and tendencies
 - d. Conduct case studies of accidents to initiate preventative measures

2. Increase square footage of sidewalk repairs by Village staff

- a. Prepare priority list based on daily observation and reporting by residents and other entities
- b. Continued education of residents through informative articles in the Village Newsletter to ensure that they understand who and where they need to report safety concerns such as raised areas or incidents that have occurred with themselves or neighbors

3. Reduction of Solid Waste Disposal fees

- a. Continued education of residents and staff on keeping items separated for collection, particularly trash and vegetation
- b. Effective scheduling of personnel and equipment to specific tasks
- c. Observation of Village activity
- d. Adhering to collection schedule

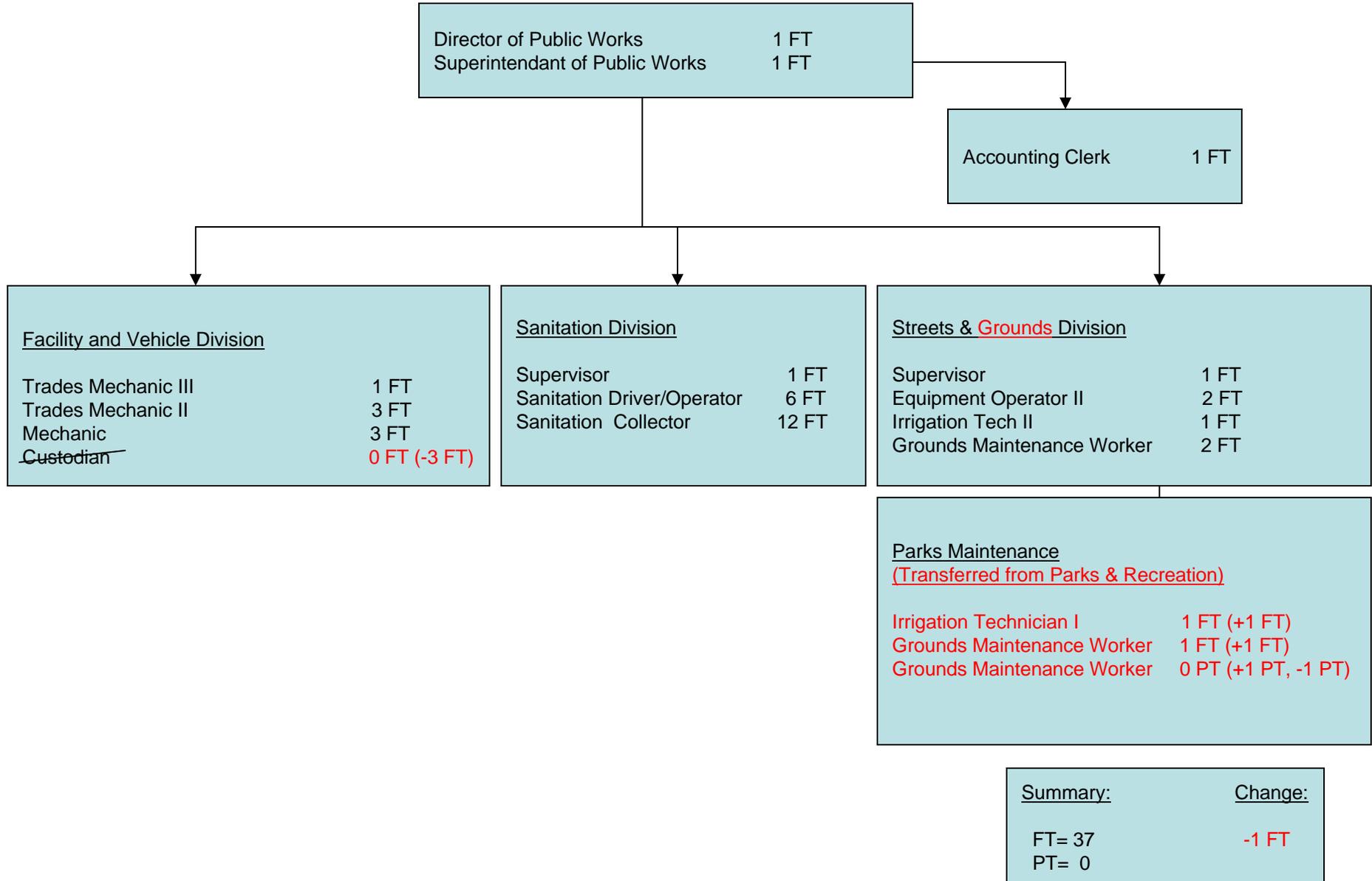
4. Reduction of fuel consumption

- a. Perform regular maintenance of vehicle to ensure performance at the optimum level
- b. Effective scheduling of projects to team up departments to reduce travel
- c. Look into alternate fuel source vehicles as economic climate allows

5. Improve the appearance of medians and Village grounds

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

Public Works



**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Public Works (combined)**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 1,589,474	\$ 1,552,219	\$ 1,691,079	\$ 1,597,379
Overtime Pay	16,750	15,750	12,362	12,997
Part-time Pay	-	-	-	-
	<u>1,606,224</u>			
Benefits:				
Pension	387,974	367,267	398,203	408,786
Health Insurance	396,324	353,891	382,265	345,056
FICA/Medicare	122,738	118,980	121,187	114,639
Worker's Compensation	151,273	253,039	279,720	281,268
Other	43,813	32,723	17,053	20,673
	<u>1,102,122</u>			
	\$ 2,708,346	\$ 2,693,869	\$ 2,901,869	\$ 2,780,798
Operating				
Contractual Services	641,775	185,200	132,833	54,827
Equipment Rental	3,800	2,500	466	2,490
Gas, Oil & Lubricants	136,833	131,800	128,813	97,988
Materials & Supplies	245,150	236,525	222,333	202,891
NPEDS Permitting	17,000	17,000	19,197	20,345
Professional Services	4,000	12,000	4,106	7,367
Repairs & Maintenance	123,850	92,100	83,761	567,091
Solid Waste Disposal	103,000	103,000	77,174	110,210
Travel/Training/Memberships/Conferences/Su bscriptions	500	1,000	410	3,489
Uniforms	16,030	14,725	13,219	15,289
Utilities	175,802	138,497	119,016	125,743
Other Operating Costs	3,250	5,415	3,942	8,665
	<u>1,470,990</u>	<u>939,762</u>	<u>805,269</u>	<u>1,216,396</u>
Capital				
Automotive	0	0	154,044	149,827
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	403,000	340,000	658,575	141,564
Machinery & Equipment	5,000	13,800	0	19,600
	<u>408,000</u>	<u>353,800</u>	<u>812,619</u>	<u>310,991</u>
Total Expenses	<u>\$ 4,587,336</u>	<u>\$ 3,987,431</u>	<u>\$ 4,519,756</u>	<u>\$ 4,308,185</u>

FY 2010 vs FY 2009:

\$ change	599,905
% change	15%

Total Employees:				
Full-Time	37	38	48	47
Part-Time	-	-	-	-

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Public Works Administration**

	<u>Adopted</u>	<u>Original 2009</u>		
		Budget	2008 Actual	2007 Actual
Personnel				
Salary:				
Regular Pay	\$ 218,884	\$ 207,537	\$ 154,704	\$ 173,540
Overtime Pay	-	-	-	-
Part-time Pay	-	-	-	-
	<u>218,884</u>	-	-	-
Benefits:				
Pension	49,759	45,373	35,684	37,164
Health Insurance	26,385	24,080	15,109	19,255
FICA/Medicare	16,734	15,498	11,298	12,621
Worker's Compensation	3,596	14,983	14,460	16,608
Other	1,587	1,520	1,366	1,935
	<u>98,061</u>	<u>1,520</u>	<u>1,366</u>	<u>1,935</u>
	\$ 316,945	\$ 308,991	\$ 232,622	\$ 261,123
Operating				
Contractual Services	6,800	6,700	6,127	5,193
Gas, Oil & Lubricants	767	2,000	667	34
Materials & Supplies	1,200	2,800	2,813	5,045
Repairs & Maintenance	0	1,000	1,286	1,809
Travel/Training/Memberships/Conferences/Subscriptions	500	1,000	410	3,489
Uniforms	350	325	402	352
Utilities	15,645	1,600	748	2,437
Other Operating Costs	1,050	1,600	1,654	1,401
	<u>26,312</u>	<u>17,025</u>	<u>14,107</u>	<u>19,760</u>
Capital				
Automotive	0	0	19,046	0
Computer Hardware & Software	0	0	-	-
Construction & Major Renovation	0	0	-	-
Machinery & Equipment	0	0	0	-
	<u>0</u>	<u>0</u>	<u>19,046</u>	<u>0</u>
Total Expenses	<u>\$ 343,257</u>	<u>\$ 326,016</u>	<u>\$ 265,775</u>	<u>\$ 280,883</u>

FY 2010 vs FY 2009:

\$ change 17,241
% change 5%

Total Employees:				
Full-Time	3	3	3	3
Part-Time				

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Sanitation**

	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 740,737	\$ 713,351	\$ 769,923	\$ 697,945
Overtime Pay	10,750	10,750	8,739	7,366
Part-time Pay	-	-	-	-
	<u>751,487</u>			
Benefits:				
Pension	180,125	167,498	194,179	179,468
Health Insurance	219,715	196,036	210,552	178,714
FICA/Medicare	57,417	55,161	55,216	50,226
Worker's Compensation	106,352	174,062	179,328	181,968
Other	6,759	25,776	8,134	9,601
	<u>\$ 1,321,855</u>	<u>\$ 1,342,634</u>	<u>\$ 1,426,071</u>	<u>\$ 1,305,287</u>
Operating				
Gas, Oil & Lubricants	91,864	90,000	92,970	66,701
Materials & Supplies	14,300	14,900	37,331	72,283
Repairs & Maintenance	0	15,000	17,012	18,188
Solid Waste Disposal	75,000	85,000	60,306	93,335
Uniforms	9,000	8,000	7,492	7,639
Other Operating Costs	1,400	2,515	1,342	4,788
	<u>191,564</u>	<u>215,415</u>	<u>216,453</u>	<u>262,935</u>
Capital				
Automotive	0	0	134,998	125,468
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	0	0	0	0
Machinery & Equipment	0	0	0	19,600
	<u>0</u>	<u>0</u>	<u>134,998</u>	<u>145,068</u>
Total Expenses	<u>\$ 1,513,419</u>	<u>\$ 1,558,049</u>	<u>\$ 1,777,522</u>	<u>\$ 1,713,290</u>

FY 2010 vs FY 2009:

\$ change (44,630)
% change -3%

Total Employees:				
Full-Time	19	19	22	22
Part-Time				

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Facility Services**

	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 178,639	\$ 253,871	\$ 241,406	\$ 182,431
Overtime Pay	1,500	1,500	981	3,778
Part-time Pay	-	-	-	-
	<u>180,139</u>			
Benefits:				
Pension	45,467	62,545	43,530	44,421
Health Insurance	40,625	61,204	56,484	38,005
FICA/Medicare	13,766	19,448	17,194	13,300
Worker's Compensation	9,105	26,654	25,788	21,312
Other	19,266	2,248	2,572	2,432
	<u>\$ 308,368</u>	<u>\$ 427,470</u>	<u>\$ 387,955</u>	<u>\$ 305,679</u>
Operating				
Contractual Services	203,275	55,000	18,130	37,999
Equipment Rental	800	0	0	0
Gas, Oil & Lubricants	13,940	10,000	10,521	6,375
Materials & Supplies	57,450	59,500	62,632	55,677
Repairs & Maintenance	66,100	64,500	55,063	67,123
Solid Waste Disposal	28,000	18,000	16,867	16,875
Uniforms	2,200	2,200	1,738	2,206
Other Operating Costs	200	700	553	1,178
	<u>371,965</u>	<u>209,900</u>	<u>165,505</u>	<u>187,432</u>
Capital				
Automotive	0	0	0	0
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	0	0	0	0
Machinery & Equipment	5,000	4,000	0	0
	<u>5,000</u>	<u>4,000</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$ 685,333</u>	<u>\$ 641,370</u>	<u>\$ 553,459</u>	<u>\$ 493,111</u>

FY 2010 vs FY 2009:

\$ change	43,963
% change	7%

Total Employees:				
Full-Time	4	7	7	6
Part-Time				

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Streets & Grounds**

<i>(Includes Park Maintenance)</i>	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 330,982	\$ 264,168	\$ 352,168	\$ 404,270
Overtime Pay	3,000	2,000	2,018	1,347
Part-time Pay	-	-	-	-
	<u>333,982</u>			
Benefits:				
Pension	81,694	63,849	82,622	108,095
Health Insurance	92,375	56,805	71,290	87,190
FICA/Medicare	25,519	20,133	25,159	28,668
Worker's Compensation	27,344	29,148	47,580	49,008
Other	15,170	2,189	3,263	5,031
	<u>\$ 576,084</u>	<u>\$ 438,292</u>	<u>\$ 584,100</u>	<u>\$ 683,609</u>
Operating				
Contractual Services	428,200	120,000	105,932	10,666
Equipment Rental	3,000	2,500	466	2,490
Gas, Oil & Lubricants	25,106	25,000	19,954	21,663
Materials & Supplies	56,000	48,500	45,548	62,019
NPEDS Permitting	17,000	17,000	19,197	20,345
Professional Services	4,000	12,000	4,106	7,367
Repairs & Maintenance	26,750	11,000	10,400	479,971
Uniforms	3,400	3,000	2,512	3,869
Utilities	149,165	127,675	108,938	113,754
Other Operating Costs	0	0	37	428
	<u>712,621</u>	<u>366,675</u>	<u>317,090</u>	<u>722,573</u>
Capital				
Automotive	0	0	0	0
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	403,000	340,000	648,891	121,402
Machinery & Equipment	0	6,000	0	0
	<u>403,000</u>	<u>346,000</u>	<u>648,891</u>	<u>121,402</u>
 Total Expenses	 <u>\$ 1,691,705</u>	 <u>\$ 1,150,967</u>	 <u>\$ 1,550,082</u>	 <u>\$ 1,527,584</u>

FY 2010 vs FY 2009:

\$ change	540,738
% change	47%

Total Employees:				
Full-Time	8	6	12	12
Part-Time				

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Vehicle Maintenance**

	<u>Adopted</u>	<u>Original 2009</u>		
		Budget	2008 Actual	2007 Actual
Personnel				
Salary:				
Regular Pay	\$ 120,232	\$ 113,292	\$ 172,878	\$ 139,194
Overtime Pay	1,500	1,500	625	506
Part-time Pay	-	-	-	-
	<u>121,732</u>			
Benefits:				
Pension	30,929	28,002	42,188	39,638
Health Insurance	17,224	15,766	28,830	21,891
FICA/Medicare	9,302	8,740	12,320	9,825
Worker's Compensation	4,876	8,192	12,564	12,372
Other	1,031	990	1,718	1,674
	<u>63,362</u>			
	\$ 185,094	\$ 176,482	\$ 271,122	\$ 225,100
Operating				
Contractual Services	3,500	3,500	2,644	969
Gas, Oil & Lubricants	5,156	4,800	4,701	3,214
Materials & Supplies	116,200	110,825	74,009	7,868
Repairs & Maintenance	31,000	600	0	0
Uniforms	1,080	1,200	1,075	1,223
Utilities	10,992	9,222	9,329	9,552
Other Operating Costs	600	600	356	870
	<u>168,528</u>	<u>130,747</u>	<u>92,113</u>	<u>23,696</u>
Capital				
Automotive	0	0	0	24,359
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	0	0	9,683	20,163
Machinery & Equipment	0	3,800	0	0
	<u>0</u>	<u>3,800</u>	<u>9,683</u>	<u>44,522</u>
	\$ 353,622	\$ 311,029	\$ 372,918	\$ 293,318
Total Expenses	<u><u>\$ 353,622</u></u>	<u><u>\$ 311,029</u></u>	<u><u>\$ 372,918</u></u>	<u><u>\$ 293,318</u></u>

FY 2010 vs FY 2009:

\$ change	42,593
% change	14%

Total Employees:				
Full-Time	3	3	4	4
Part-Time				

Community Development

Mission Statement

To provide the best possible service to Village residents while educating the public regarding Village Code, enforcing state and local building regulations, issuing building permits, business tax receipts and registrations, and gaining compliance with Village Codes from Village home and business owners. The department strives to help develop the community in a manner that continues to make the Village the best place to live, work and enjoy life under the sun.

Service Levels Narratives

The Director of Community Development provides professional managerial oversight to the department and assistance to the Village Administration and the public. The Director is responsible for staffing, scheduling, budgetary controls, and maintaining appropriate customer service levels in the department while overseeing the workflow of the professional staff. The Building Official provides technical oversight to the Building Division within the department and meets with Village homeowner associations to educate residents regarding Village codes. The Building Official oversees plan reviews, inspections, and daily operations of the permitting staff. The Planner handles redevelopment, future annexations, site plan approvals, re-zoning, comprehensive plan amendments, zoning compliance and any other state required amendments. The Planner works closely with developers and other local agencies to maintain the “small town feeling” of the Village.

The Building Division consists of the Building Official, two (2) full-time building inspectors, (1) one part-time building

inspector, and (3) three full-time Permit & Licensing Technicians. The building inspectors are responsible for all inspections pertaining to permitting within the Village. The Permitting & Licensing Technicians are responsible for processing all permits and business tax receipts.

The Code Compliance Division currently consists of one (1) full-time and (1) part-time Code Compliance Officers. The ongoing mission of the Code Compliance Division is to educate Village residents and business owners regarding Village Code in order to maintain their property values. The Code Compliance Division also works to educate the public about the importance of obtaining proper permits and of hiring licensed contractors for all home and business improvements. Staff is encouraged to continue education in their field and to seek further certifications in order to better serve the Village.

Year	FY 2006/07	FY 2007/08	FY 2008/09 Projected
Daily Inspections	5,600	4,136	4,550
Issued Permits	2,537	1,421	1,563
Code Cases Opened	1643	789	675
Code Cases Complied	1,167	765	640
Code Board Cases	126	115	67

New Initiatives

A major goal of the Community Development Department for FY 2009/10 is to develop a light industrial zoning code and land use for future areas of annexation along Alternate A1A, Hinda Lane, Richard Road and Ellison Wilson Road. Staff recognizes the importance of developing these areas with the understanding

of and the sensitivity toward the specific needs of these areas, while maintaining compliance with all Village Codes.

The department will be working to update the current Village Codes and the mandatory Comprehensive Plan Amendments. The Community Development Department continues to create a business friendly environment for local business owners.

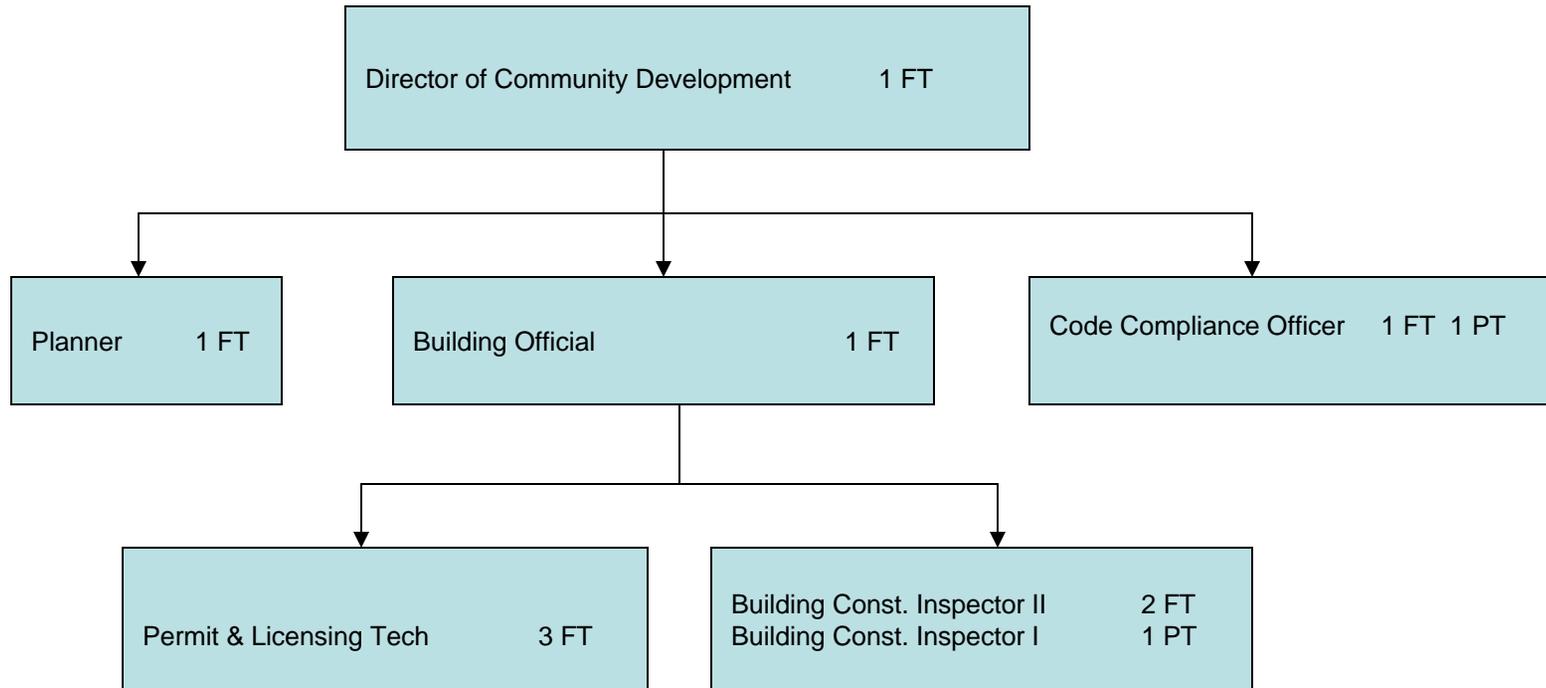
As an ongoing effort to improve efficiency and enhance our customer service, the Building Division will be implementing a cross training program within the department and other departments. The department will restructure the fee schedule to better coincide with those of surrounding municipalities and to make the department self-sufficient.

Goals and Objectives:

In addition to the “New Initiatives,” in the coming year the Community Development Department plans to achieve the following goals and objectives:

- Implement a internal cross training program
- Adopt International Property Maintenance Code
- Develop an Light Industrial Area and Land Use Code
- Implement a cross training for additional state licensed certifications

Community Development



<u>Summary:</u>	<u>Change:</u>
9 FT	
2 PT	

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Community Development(combined)**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 470,411	\$ 493,122	\$ 452,158	\$ 405,690
Overtime Pay	-	-	24	1,134
Part-time Pay	<u>48,382</u>	51,548	27,556	25,845
	518,793			
Benefits:				
Pension	83,948	98,862	101,932	74,115
Health Insurance	97,340	93,564	87,884	60,674
FICA/Medicare	39,654	41,110	34,560	31,536
Worker's Compensation	13,105	43,184	43,212	34,152
Other	<u>9,749</u>	10,989	11,289	4,485
	\$ 762,589	\$ 832,379	\$ 758,614	\$ 637,631
Operating				
Advertising	1,200	1,500	1,633	3,121
Comp Plan Amendments	2,500	10,000	6,500	0
Contractual Services	2,413	3,250	18,334	15,437
Engineering Fees	0	2,000	105	7,433
Gas, Oil & Lubricants	9,745	15,500	9,696	9,774
Materials & Supplies	2,600	6,000	9,559	8,457
Professional Fees	6,000	0	0	7,383
Repairs & Maintenance	875	6,810	3,323	3,023
Travel/Training/Memberships/Conferences/Subscriptions	5,550	10,030	7,742	8,393
Uniforms	1,020	1,055	1,135	792
Utilities	6,124	20,035	20,030	15,791
Other Operating Costs	<u>800</u>	1,550	3,697	15,410
	38,827	77,730	81,752	95,012
Capital				
Automotive	0	-	50,696	-
Computer Hardware & Software	0	-	5,470	10,713
Construction & Major Renovation	0	-	-	7,835
Machinery & Equipment	<u>0</u>	-	-	5,657
	0	0	56,166	24,205
Total Expenses	<u>\$ 801,416</u>	<u>\$ 910,109</u>	<u>\$ 896,532</u>	<u>\$ 756,848</u>

FY 2010 vs FY 2009:

\$ change (108,693)
% change -12%

Total Employees:				
Full-Time	9	9	10	9
Part-Time	2	2	1	1

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Community Planning**

	<u>Adopted</u>	<u>Original 2009</u>		
		Budget	2008 Actual	2007 Actual
Personnel				
Salary:				
Regular Pay	\$ 131,342	\$ 125,074	\$ 90,481	\$ 115,931
Overtime Pay	-	-	-	-
Part-time Pay	-	-	-	-
	<u>131,342</u>	-	-	-
Benefits:				
Pension	26,108	24,025	21,188	17,885
Health Insurance	31,600	28,892	21,971	19,449
FICA/Medicare	10,040	9,446	6,381	8,430
Worker's Compensation	486	766	828	912
Other	988	945	787	1,167
	<u>69,222</u>	-	-	-
	\$ 200,564	\$ 189,148	\$ 141,636	\$ 163,773
Operating				
Advertising	1,000	1,000	561	1,869
Comp Plan Amendments	2,500	10,000	6,500	0
Contractual Services	500	1,000	960	0
Engineering Fees	0	2,000	105	7,433
Gas, Oil & Lubricants	2,997	3,000	2,390	2,878
Materials & Supplies	400	700	2,093	1,955
Professional Services	6,000	0	0	7,383
Repairs & Maintenance	250	1,690	1,161	800
Travel/Training/Memberships/Conferences/Su				
bscriptions	800	3,430	2,093	3,367
Utilities	2,308	1,200	1,350	0
Other Operating Costs	150	300	465	11,125
	<u>16,905</u>	<u>24,320</u>	<u>17,679</u>	<u>36,810</u>
Capital				
Computer Hardware & Software	0	0	0	1,648
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,648</u>
Total Expenses	<u>\$ 217,469</u>	<u>\$ 213,468</u>	<u>\$ 159,315</u>	<u>\$ 202,231</u>

FY 2010 vs FY 2009:

\$ change **4,001**
% change **2%**

Total Employees:				
Full-Time	2	2	2	2
Part-Time				

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Building**

	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 288,768	\$ 318,609	\$ 277,155	\$ 213,755
Overtime Pay	-	-	24	1,119
Part-time Pay	<u>30,041</u>	28,638	27,556	25,845
Benefits:				
Pension	45,230	63,426	61,660	40,114
Health Insurance	49,940	50,226	43,410	26,200
FICA/Medicare	24,368	26,295	22,278	17,689
Worker's Compensation	9,890	32,656	31,296	21,096
Other	<u>2,505</u>	2,507	9,707	2,377
	\$ 450,742	\$ 522,357	\$ 473,086	\$ 348,195
Operating				
Advertising	200	500	1,072	1,252
Contractual Services	1,663	1,500	17,130	11,757
Gas, Oil & Lubricants	3,212	10,000	3,341	2,262
Materials & Supplies	2,000	4,500	5,546	4,268
Repairs & Maintenance	500	3,620	1,388	1,249
Travel/Training/Memberships/Conferences/Su bscriptions	4,250	4,790	3,973	1,673
Uniforms	720	720	259	0
Utilities	2,785	16,435	16,779	14,072
Other Operating Costs	<u>350</u>	<u>700</u>	<u>2,691</u>	<u>2,513</u>
	15,680	42,765	52,179	39,045
Capital				
Automotive	0	0	50,696	0
Computer Hardware & Software	0	0	5,470	9,066
Construction & Major Renovation	0	0	-	7,835
Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,657</u>
	0	0	56,166	22,557
Total Expenses	<u>\$ 466,422</u>	<u>\$ 565,122</u>	<u>\$ 581,431</u>	<u>\$ 409,797</u>

FY 2010 vs FY 2009:

 \$ change **(98,700)**
 % change **-17%**

Total Employees:				
Full-Time	6	6	6	5
Part-Time	1	1	1	1

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Code Enforcement**

	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 50,301	\$ 49,439	\$ 84,522	\$ 76,004
Overtime Pay	-	-	-	15
Part-time Pay	<u>18,341</u>	22,910	-	-
	68,642			
Benefits:				
Pension	12,610	11,411	19,083	16,116
Health Insurance	15,800	14,446	22,503	15,024
FICA/Medicare	5,246	5,369	5,901	5,418
Worker's Compensation	2,729	9,762	11,088	12,144
Other	<u>6,256</u>	7,537	796	941
	\$ 111,283	\$ 120,874	\$ 143,892	\$ 125,662
Operating				
Contractual Services	250	750	244	3,680
Gas, Oil & Lubricants	3,536	2,500	3,965	4,634
Materials & Supplies	200	800	1,920	2,235
Repairs & Maintenance	125	1,500	773	974
Travel/Training/Memberships/Conferences/Subscriptions	500	1,810	1,675	3,353
Uniforms	300	335	876	792
Utilities	1,031	2,400	1,901	1,719
Other Operating Costs	<u>300</u>	550	541	1,772
	6,242	10,645	11,894	19,158
Capital				
Automotive	0	0	0	0
Computer Hardware & Software	0	0	-	-
Construction & Major Renovation	0	0	-	-
Machinery & Equipment	<u>0</u>	0	0	-
	0	0	0	0
Total Expenses	<u>\$ 117,525</u>	<u>\$ 131,519</u>	<u>\$ 155,787</u>	<u>\$ 144,820</u>

FY 2010 vs FY 2009:

\$ change (13,994)
% change -11%

Total Employees:				
Full-Time	1	1	2	2
Part-Time	1	1	-	-

Library

Mission Statement

The Village Public Library provides materials, services, and programs for community residents of all ages providing personal enrichment and enjoyment, and meeting educational needs. The Library has a special mission to children and their parents to encourage a love of reading and learning.

Service Levels Narrative

The Library provides materials in many formats, including book, periodical, electronic, and audio-visual. Staff enters and maintains books and materials into the permanent collection, and periodically purges outdated or worn materials for sale at the annual book sale. Staff processes all borrower registrations and requests and handles oversight of the on-site meeting room. Library programs are scheduled throughout the year and include story times, author lectures, genealogy group meetings, book discussions, 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 electronic catalog computers and the children’s library has two computers with educational software and games for children. During Fiscal Year 2008/09 the Library developed a Computer Lab downstairs with twelve computers available for public use—all of which have genealogy and Microsoft Office programs and internet access.

The implementation of improved, automated, circulation software has allowed staff to track circulation usage more efficiently and accurately. Previously, some material circulation statistics were tracked manually, which created a potential for inaccuracies. This

helps to explain some of the variance in the service levels indicated in prior years.

	FY 2006/07 Actual	FY2007/08 Actual	FY2008/09 Anticipated	FY2009/10 Projected
Materials in collection	40,346	33,122	35,878	38,863
Materials circulated	76,288	98,169	110,996	122,096
Cardholders (new & renewals)	6,983	7,190	8,988	9,437
Inter-library Loan (ILL)	181	239	298	375
Internet usage	13,315	16,993 (Computers were down for almost six weeks.)	28,194	31,013

Library statistics are a valuable, but limited tool for gauging the amount of services offered. Circulation statistics tell what has been checked-out; however, they do not indicate the quality of service being provided. The Library staff maintains a high level of interaction with our patrons. This has created a unique “brand” for the Village Public Library that is prized by the residents and is difficult to quantify.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2008/09, the Library achieved the following new initiatives and goals for improvement:

- The Library is on track to see an increase of 13% in circulation, due, in part, to the closing of the North County Regional Library.

- With the relocation of Children’s Service, the Library was able to reassign the children’s library computers to the newly created Computer Lab. This move allowed the Library to double the number of computers available to the public.
- Despite budgetary issues, the Library was able to retain 13 magazine titles and add 5 new magazine titles through donations from Riverside Bank and Howard’s Funeral Home.
- The Library developed a highly functional webpage to give Library patrons the ability to access materials and to renew materials or place material on hold.
- The Library has processed over 85% of new materials and had them on the shelf within 24 hours of receipt.
- With the enhanced webpage, the Library has increased the number of online databases available to patrons. Patrons now have a direct link to the Florida Electronic Library—a collection of over 28,000 database files provided by the State Library to anyone with a local library card. Almost 40% of the database files are full text...just like having the actual magazine in your hands.

- Country Club
- Village Hall

3. Increase program attendance – adult and children

- a. Cooperative effort with the Parks & Recreation Department regarding joint programs
- b. Conduct a survey to obtain information on desired interests and times

4. Increase communication with library patrons

- a. Conduct a survey of users
- b. Create email lists for news and alerts

Goals and Objectives for FY2009/2010

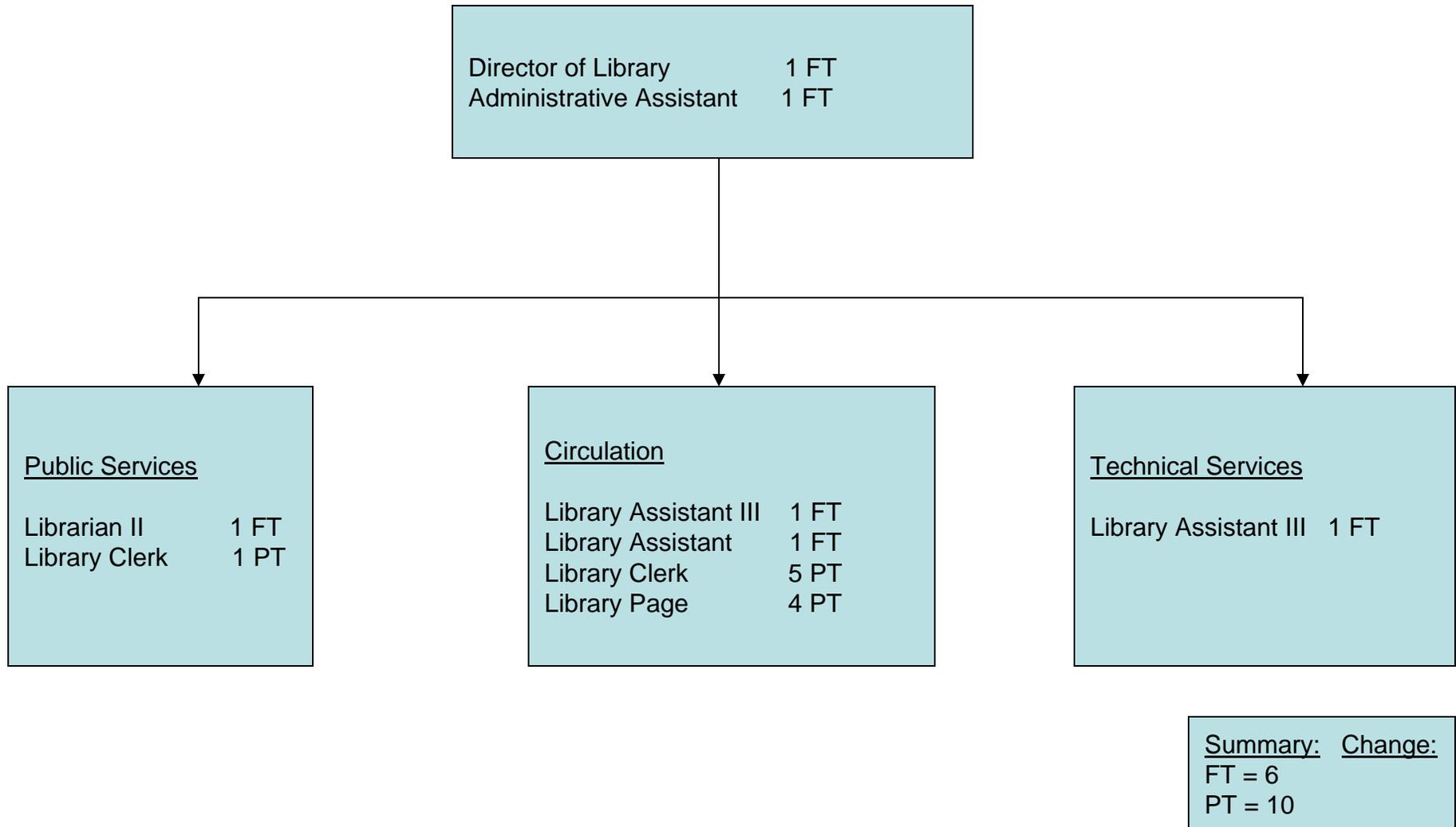
1. Complete the new Children’s Area

- a. Create a “gateway” to delineate Children’s area
- b. Create “game station” in Children’s program room
- c. Create magnetic whiteboard/blackboard activity center

2. Increase the percentage of Village residents with library cards

- a. Create newsletter articles specific to individual services
- b. Create fliers and brochures for distribution at:
 - Anchorage Park

Library



**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Library**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 277,339	\$ 274,388	\$ 335,356	\$ 304,239
Overtime Pay	-	-	-	1,463
Part-time Pay	<u>105,873</u>	103,491	85,168	69,531
Benefits:				
Pension	53,061	55,323	71,617	68,911
Health Insurance	66,500	52,322	56,344	36,974
FICA/Medicare	29,274	28,870	30,433	27,380
Worker's Compensation	11,782	20,236	18,792	16,800
Other	<u>12,377</u>	2,264	3,065	3,505
	\$ 556,206	\$ 536,894	\$ 600,775	\$ 528,802
Operating				
Audio Visual Materials	22,500	22,500	20,621	18,094
Books	42,400	43,112	36,505	42,578
Contractual Services	28,323	25,807	10,725	4,604
Electronic Resources	3,500	3,490	2,980	2,630
Licenses & Fees	300	300	250	0
Materials & Supplies	10,550	15,200	13,216	7,547
Postage	1,200	1,200	890	0
Reference Materials	11,000	11,310	9,481	8,743
Rental	4,100	3,900	3,197	1,903
Repairs & Maintenance	0	0	7,275	0
Subscriptions	3,000	3,000	4,030	4,520
Travel/Training/Memberships/Conferences/S				
ubscriptions	901	5,943	4,050	5,114
Utilities	30,883	33,320	31,065	34,493
Other Operating Costs	<u>0</u>	<u>0</u>	<u>477</u>	<u>80,619</u>
	158,657	169,082	144,761	210,845
Capital				
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	10,642	61,000	4,339	0
Machinery & Equipment	<u>19,270</u>	<u>0</u>	<u>0</u>	<u>8,601</u>
	29,912	61,000	4,339	8,601
Total Expenses	<u>\$ 744,775</u>	<u>\$ 766,976</u>	<u>\$ 749,874</u>	<u>\$ 748,248</u>

FY 2010 vs FY 2009:

\$ change	(22,201)
% change	-3%

Total Employees:				
Full-Time	6	6	7	7
Part-Time	10	10	8	8

Parks and Recreation Department

Mission Statement

The Village of North Palm Beach Parks and Recreation Department strives to maintain quality parks and facilities; to preserve open/natural spaces and to provide leisure opportunities to residents of all ages through comprehensive recreational programs and services, designed to enhance the mind, body and soul.

Park Resources

- Community Center - 1200 Prosperity Farms Road
Features a multi-purpose ball field, batting cages, sand volleyball court, fitness trail, tot lot, full gymnasium, performance stage, three outdoor basketball courts, concession stand, and picnic area.
- Osborne Park - 715 Prosperity Farms Road
Features a multi-purpose building, six three-wall racquetball courts, two outdoor basketball courts, tot lot, two batting cages, two baseball fields, concession stand, and picnic area.
- Anchorage Park - 603 Anchorage Drive
Features two multi-purpose buildings, tot lot, two dog parks, two tennis courts, large open field area, two baseball fields, four sand volleyball courts, picnic areas, eight gazebos, two 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, tot lot, and playground.

- NPB Pool facility – 951 US Highway 1
Features an Olympic-size swimming pool, diving towers, diving boards, lap lanes, locker room facilities, pro shop, and three kiddie pools.
- Tennis Center - 951 US Highway 1
Features 10 lighted Har-tru courts with tennis facility and pavilion

Programming

The Parks and 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. Spring and Summer Camp programs are conducted for youths 4 – 13 years of age.

The Parks and 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 and Recreation Department offers a wide spectrum of special events throughout the year from July 4th fireworks to the Holiday Lights Trolley rides. The Department also offers seasonal events as well as activities special to the Village like our

annual Heritage Day, Puppy Love, garage sales and annual Arts & Crafts Festivals.

Sports

Adult recreational sports league opportunities are offered including softball, volleyball, and basketball. Youth recreational basketball and soccer are also operated by the Department. All other youth sport activities are offered through local organized non-profit groups.

Organization Involvement

Northern Palm Beach County Little League organizes and manages the youth baseball program. North Palm Beach Girl's Basketball organizes and operates a travel basketball program for girls. The North Palm Beach Swim Club trains and holds county-wide competitions at the Village Pool.

Revenues

- Program Activity Fees
All non-resident users of Village programs and youth leagues are charged: a higher rate
- Facility Usage Fees
All users of Village facilities and fields are charged a rental fee
- Arts and Crafts
The Village retains all registration fees for all Department sponsored and run Arts and Crafts classes
- Summer/Spring Camps
The Village retains all Camp registration fees
- Heritage Day

The Village retains all sponsor monies and ticket fees

- Pool Revenues
The Village retains all membership, rental, daily, and "Learn to Swim" lesson fees as well partial fees obtained from swim training and private lessons
- Tennis Revenue
The Village retains all membership, rental, and guest fees as well partial fees obtained from clinics and private lessons
- Marina Revenues
The Village retains fees from wet and dry storage and marina decals

Current Accomplishments and New Initiatives

The single largest initiative within the Parks and Recreation Department for Fiscal Year 2009/10 is a reorganization and restructuring of the department to better optimize current staffing levels and promote more "ownership" of the facilities and programs between different divisions within the department. The new structure creates a Recreation Program Coordinator position to oversee all classes and programs offered by the department and a Parks Facilities Manager to oversee the daily operations of each of the Village's facilities. Staff will continue to be assigned to one location for the majority of their duties, but will be cross-trained in all areas of the Parks and Recreation Department and will routinely work at various facilities in order to cross-promote and improve operational efficiency.

The personnel / title changes for FY 2009/10 are as follows:

- Add one (+1) Recreation Assistant p/t position (pay grade 10)

- Delete one (-1) vacant Grounds Maintenance Worker p/t position (pay grade 15)
- Delete one (-1) Pool Supervisor f/t position in Pool (pay grade 19)
- Add one (+1) Special Events Coordinator p/t position (pay grade 21)
- Add two (+2) Recreation Supervisor f/t positions (pay grade 21) / Delete one (-1) Pool Manager f/t position in Pool (pay grade 20) and delete one (-1) Tennis Supervisor f/t position in Tennis (pay grade 19)
- Reclassify two (2) Recreation Supervisor f/t positions from pay grade 22 to 21
- Add one (+1) Parks Facilities Manager f/t position (pay grade 24) / Delete one (-1) Recreation Supervisor p/t position (pay grade 22)
- Add one (+1) Recreation Program Coordinator f/t position (pay grade 24) / Delete one (-1) Assistant Director of Parks and Recreation f/t position (pay grade 29)
- Reclassify one (1) Director of Parks and Recreation f/t position from pay grade 34 to 33

The Parks and Recreation Department reached 80% of its projected goals for the past year. However, due to the negative economy the Village did not see an increase in adult class participation. Also, due to inclement weather, the Heritage Day Festival did not reach anticipated attendance goals.

Additionally, in the FY 2009/10 the Parks and Recreation Department plans to:

Parks & Recreation

- Seek federal, state or county grants for continued parks and facility renovations
- Facilitate, implement and monitor awarded grants

- Continue to maintain and upgrade all public Village facilities and equipment, ensuring safety and focusing on resident/user enjoyment
- Enhance and maintain overall appearance of Village parks/facilities
- Continue improving quality of Heritage Day activities to generate more resident participation
- Upgrade Community Center complex including the gymnasium flooring and stage
- Continue to improve customer service
- Initiate participant surveys
- Create a department-wide sponsorship packet to solicit funds for various events (sports, special events, programs)

Village Pool

- Initiate deep-water water aerobics
- Integrate pool programs into the events at the Country Club
- Increase “Learn-To-Swim” Program revenues by scheduling at more desirable times during the day
- Increase Tiki Hut rental revenue
- Promote more after-hours private pool parties

Tennis Facility

- Improve customer service
- Continue to integrate tennis programs with Country Club, Pool, and Recreation and to improve marketing of facility to residents and non-residents (emphasis on the ‘country club’ not being private)
- Complete tennis building and court refurbishment
- Increase number of women’s teams
- Increase membership
- Establish and implement a consistent policy regarding a resident cards

Anchorage Park Marina

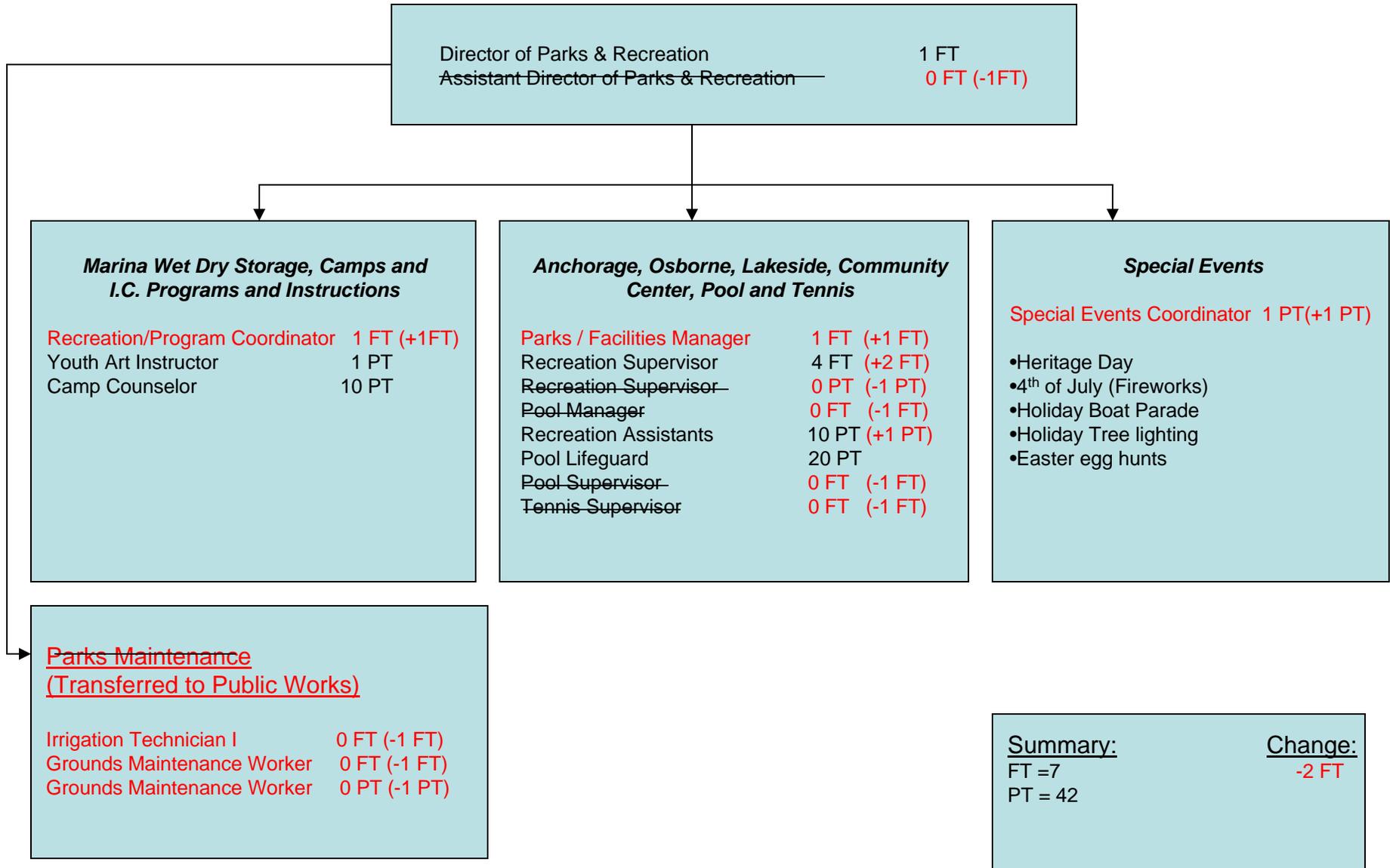
- Restructure the fee schedule to more equitably charge storage users
- Create a digital record of storage documentation
- Create an incentive program for early lease renewal

Goals and Objectives

In addition to the “New Initiatives,” in the coming year, the Parks and Recreation Department plans to achieve the following goals and objectives:

- 1. Initiate a facility rental program that provides an alternative revenue stream.**
 - a. Target local businesses, civic groups, schools, and not-for-profit entities to promote use of rental facilities
 - b. Create a competitive corporate rate for facility rentals
 - c. Increase private party rentals
 - d. Developing Parks and Recreation fees for the Master Fee Schedule
- 2. Develop internship/community service program throughout the Parks and Recreation Department to offset employee costs**
 - a. Contact local colleges, universities, and high schools that have parks/recreation/sports management concentration programs
 - b. Establish internship coordinator position from existing staff to oversee program
 - c. Offer high school students opportunities to complete required community service hours by assisting with events, programs, and activities
- 3. Cross-train employees in various Recreation divisions to better utilize existing staff**
 - a. Initiate schedule for every staff member to work a minimum of 2 hours/month at each venue
 - b. Evaluate experiences at bi-weekly department staff meetings
 - c. Update existing opening/closing procedure manuals for each venue
- 4. Manage indoor and outdoor recreational facilities under the stewardship of the Parks and Recreation Department**
 - a. Develop daily maintenance check lists and reporting procedures for staff
 - b. Create a system for park users to report maintenance and safety issues
 - c. Install signage throughout the parks to encourage users to report problems/concerns
 - d. Initiate a “Help Keep NPB Parks Clean” program

Parks & Recreation



**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Parks & Recreation (combined)**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 377,838	\$ 441,667	\$ 762,049	\$ 638,126
Overtime Pay	10,000	11,000	14,532	21,217
Part-time Pay	190,073	209,129	219,244	159,768
	<u>577,911</u>			
Benefits:				
Pension	85,658	102,849	197,163	177,609
Health Insurance	64,548	78,192	138,548	116,712
FICA/Medicare	44,107	50,500	71,834	58,849
Worker's Compensation	21,046	55,229	103,104	94,404
Other	13,978	58,673	12,133	7,477
	<u>229,337</u>	<u>58,673</u>	<u>12,133</u>	<u>7,477</u>
	\$ 807,248	\$ 1,007,239	\$ 1,518,607	\$ 1,274,161
Operating				
Advertising	1,700	1,750	1,482	1,689
Charge Card Fee	5,160	4,400	4,202	1,804
Contractual Services	64,350	338,100	12,558	4,705
Gas, Oil & Lubricants	3,330	6,625	16,314	13,444
Materials & Supplies	40,950	84,500	96,797	73,965
Merchandise	8,000	0	0	0
Professional Services	7,500	45,000	14,357	0
Program Expense	380,200	437,016	127,135	104,675
Repairs & Maintenance	5,500	46,000	50,081	23,893
Special Events	87,000	97,000	94,073	86,203
Travel/Training/Memberships/Conferences/Subscriptions	1,450	6,050	2,856	4,653
Uniforms	2,400	2,950	5,110	3,458
Utilities	183,002	191,880	178,018	155,177
Other Operating Costs	11,500	4,585	13,614	2,341
	<u>802,042</u>	<u>1,265,856</u>	<u>616,597</u>	<u>476,008</u>
Capital				
Automotive	0	0	0	23,821
Computer Hardware & Software	0	2,500	2,844	849
Construction & Major Renovation	40,000	75,000	282,740	87,114
Furniture & Fixtures	0	0	4,320	16,945
Machinery & Equipment	0	6,600	6,725	68,613
Playground & Outside Equipment	0	28,500	33,790	46,085
	<u>40,000</u>	<u>112,600</u>	<u>330,419</u>	<u>243,427</u>
Total Expenses	<u>\$ 1,649,290</u>	<u>\$ 2,385,695</u>	<u>\$ 2,465,623</u>	<u>\$ 1,993,596</u>

FY 2010 vs FY 2009:

\$ change	(736,405)
% change	-31%

Total Employees:				
Full-Time	7	9	17	15
Part-Time	42	42	42	39

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Recreation & Special Events**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 299,508	\$ 263,782	\$ 286,815	\$ 288,902
Overtime Pay	10,000	10,000	9,588	12,924
Part-time Pay	<u>93,761</u>	95,711	107,425	81,226
	403,269			
Benefits:				
Pension	72,566	64,657	79,835	78,746
Health Insurance	53,962	34,849	35,455	32,400
FICA/Medicare	30,795	28,215	29,176	27,733
Worker's Compensation	15,085	37,948	53,064	51,924
Other	<u>2,303</u>	2,631	4,759	3,049
	174,711			
	\$ 577,980	\$ 537,793	\$ 606,117	\$ 576,903
Operating				
Advertising	1,200	1,250	1,169	1,689
Charge Card Fee	2,400	2,400	2,332	1,804
Contractual Services	15,000	13,100	12,558	4,705
Gas, Oil & Lubricants	3,330	3,625	3,064	3,902
Materials & Supplies	12,200	25,700	24,627	21,786
Program Expense	173,500	224,000	127,135	104,675
Repairs & Maintenance	0	1,000	1,051	309
Special Events	87,000	97,000	94,073	86,203
Travel/Training/Memberships/Conferences/Subscriptions	1,000	5,500	2,716	4,380
Uniforms	1,000	1,000	1,475	1,179
Utilities	134,702	137,850	130,737	127,799
Other Operating Costs	<u>850</u>	400	4,233	1,184
	432,182	512,825	405,171	359,616
Capital				
Automotive	0	0	0	0
Computer Hardware & Software	0	0	2,844	849
Construction & Major Renovation	40,000	0	0	0
Furniture & Fixtures	0	0	0	633
Machinery & Equipment	0	0	6,725	0
Playground & Outside Equipment	<u>0</u>	15,000	33,790	46,085
	40,000	15,000	43,359	47,566
Total Expenses	<u>\$ 1,050,162</u>	<u>\$ 1,065,618</u>	<u>\$ 1,054,646</u>	<u>\$ 984,085</u>

FY 2010 vs FY 2009:

\$ change (15,456)
% change -1%

Total Employees:				
Full-Time	5	4	5	5
Part-Time	19	19	18	18

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Park Maintenance**

<i>Dept. moved to Public Works</i>	<u>Adopted</u>	<u>Original 2009 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ -	\$ 64,777	\$ 371,592	\$ 282,333
Overtime Pay	-	1,000	4,934	8,268
Part-time Pay	-	16,241	-	-
Benefits:				
Pension	-	16,250	97,096	86,000
Health Insurance	-	28,892	90,122	76,284
FICA/Medicare	-	6,251	26,389	20,170
Worker's Compensation	-	8,331	34,044	30,468
Other	-	50,647	3,326	3,568
	<u>\$ -</u>	<u>\$ 192,389</u>	<u>\$ 627,503</u>	<u>\$ 507,090</u>
Operating				
Contractual Services	0	325,000	0	0
Gas, Oil & Lubricants	0	3,000	13,250	9,542
Materials & Supplies	0	14,200	29,845	31,642
Repairs & Maintenance	0	22,500	22,913	21,080
Uniforms	0	450	1,871	1,879
Utilities	0	6,180	5,723	6,943
Other Operating Costs	0	1,250	700	729
	<u>0</u>	<u>372,580</u>	<u>74,303</u>	<u>71,816</u>
Capital				
Automotive	0	0	0	23,821
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	0	0	278,506	87,114
Furniture & Fixtures	0	0	0	0
Machinery & Equipment	0	0	0	7,841
Playground & Outside Equipment	0	0	0	0
	<u>0</u>	<u>0</u>	<u>278,506</u>	<u>118,777</u>
Total Expenses	<u>\$ -</u>	<u>\$ 564,969</u>	<u>\$ 980,312</u>	<u>\$ 697,683</u>

FY 2010 vs FY 2009:

\$ change	(564,969)
% change	-100%

Total Employees:				
Full-Time	-	2	9	8
Part-Time		1	1	1

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Pool**

	<u>Adopted</u>	<u>Original 2009</u>		
		<u>Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
Personnel				
Salary:				
Regular Pay	\$ 39,190	\$ 75,836	\$ 71,593	\$ 66,892
Overtime Pay	-	-	10	25
Part-time Pay	<u>74,292</u>	74,902	76,890	78,542
	113,482			
Benefits:				
Pension	6,516	15,646	15,447	12,863
Health Insurance	5,293	9,634	9,222	8,028
FICA/Medicare	8,640	11,486	11,165	10,946
Worker's Compensation	2,993	6,411	13,020	12,012
Other	<u>11,061</u>	660	755	859
	34,503			
	\$ 147,985	\$ 194,575	\$ 198,102	\$ 190,168
Operating				
Charge Card Fee	360	0	182	0
Contractual Services	0	0	0	0
Gas, Oil & Lubricants	0	0	0	0
Materials & Supplies	20,250	25,650	22,613	20,537
Program Expense	78,700	81,350	0	0
Repairs & Maintenance	1,000	6,000	2,677	2,504
Travel/Training/Memberships/Conferences/Subscriptions	200	300	0	273
Uniforms	1,000	1,000	1,460	400
Utilities	30,179	19,600	20,869	20,435
Other Operating Costs	<u>10,250</u>	560	3,055	427
	141,939	134,460	50,856	44,576
Capital				
Automotive	0	0	0	0
Computer Hardware & Software	0	0	0	0
Construction & Major Renovation	0	75,000	0	0
Furniture & Fixtures	0	0	0	16,313
Machinery & Equipment	0	0	0	60,772
Playground & Outside Equipment	<u>0</u>	0	0	0
	0	75,000	0	77,084
Total Expenses	<u>\$ 289,924</u>	<u>\$ 404,035</u>	<u>\$ 248,958</u>	<u>\$ 311,829</u>

FY 2010 vs FY 2009:

\$ change (114,111)
% change -28%

Total Employees:				
Full-Time	1	2	2	2
Part-Time	20	20	20	20

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Tennis**

	<u>Adopted</u>	<u>Original 2009</u>		
		Budget	2008 Actual	2007 Actual
Personnel				
Salary:				
Regular Pay	\$ 39,140	\$ 37,272	\$ 32,049	\$ -
Overtime Pay	-	-	-	-
Part-time Pay	<u>22,020</u>	22,275	34,928	-
Benefits:				
Pension	6,576	6,296	4,786	-
Health Insurance	5,293	4,817	3,750	-
FICA/Medicare	4,672	4,548	5,104	-
Worker's Compensation	2,968	2,539	2,976	-
Other	<u>614</u>	<u>4,735</u>	<u>3,292</u>	-
	\$ 81,283	\$ 82,482	\$ 86,886	\$ -
Operating				
Advertising	500	500	313	0
Charge Card Fee	2,400	2,000	1,688	0
Contractual Services	49,350	0	0	0
Gas, Oil & Lubricants	0	0	0	0
Materials & Supplies	8,500	18,950	19,712	0
Professional Services	7,500	45,000	14,357	0
Program Expense	128,000	131,666	0	0
Repairs & Maintenance	4,500	16,500	23,439	0
Tennis Merchandise	8,000	0	0	0
Travel/Training/Memberships/Conferences/Subscriptions	250	250	140	0
Uniforms	400	500	305	0
Utilities	18,121	28,250	20,689	0
Other Operating Costs	<u>400</u>	<u>2,375</u>	<u>5,625</u>	<u>0</u>
	227,921	245,991	86,267	0
Capital				
Automotive	0	0	0	0
Computer Hardware & Software	0	2,500	0	0
Construction & Major Renovation	0	0	4,234	0
Furniture & Fixtures	0	0	4,320	0
Machinery & Equipment	0	6,600	0	0
Playground & Outside Equipment	<u>0</u>	<u>13,500</u>	<u>0</u>	<u>0</u>
	0	22,600	8,554	0
Total Expenses	<u>\$ 309,204</u>	<u>\$ 351,073</u>	<u>\$ 181,707</u>	<u>\$ -</u>

FY 2010 vs FY 2009:

\$ change	(41,869)
% change	-12%

Total Employees:

Full-Time	1	1	1
Part-Time	3	2	3

Debt & Other

Mission Statement

This Division of the General Fund is for the expressed purpose of accounting for expenditures that cannot be directly associated with or easily identified to any other particular department/division. Some of the items accounted for within this Division include the following:

- General Fund Debt Service payments
- General Fund Council Contingency/Reserves
- General Fund General Liability Insurance allocation

**The Village of North Palm Beach
Adopted Budget FY 2009-2010
Debt & Other**

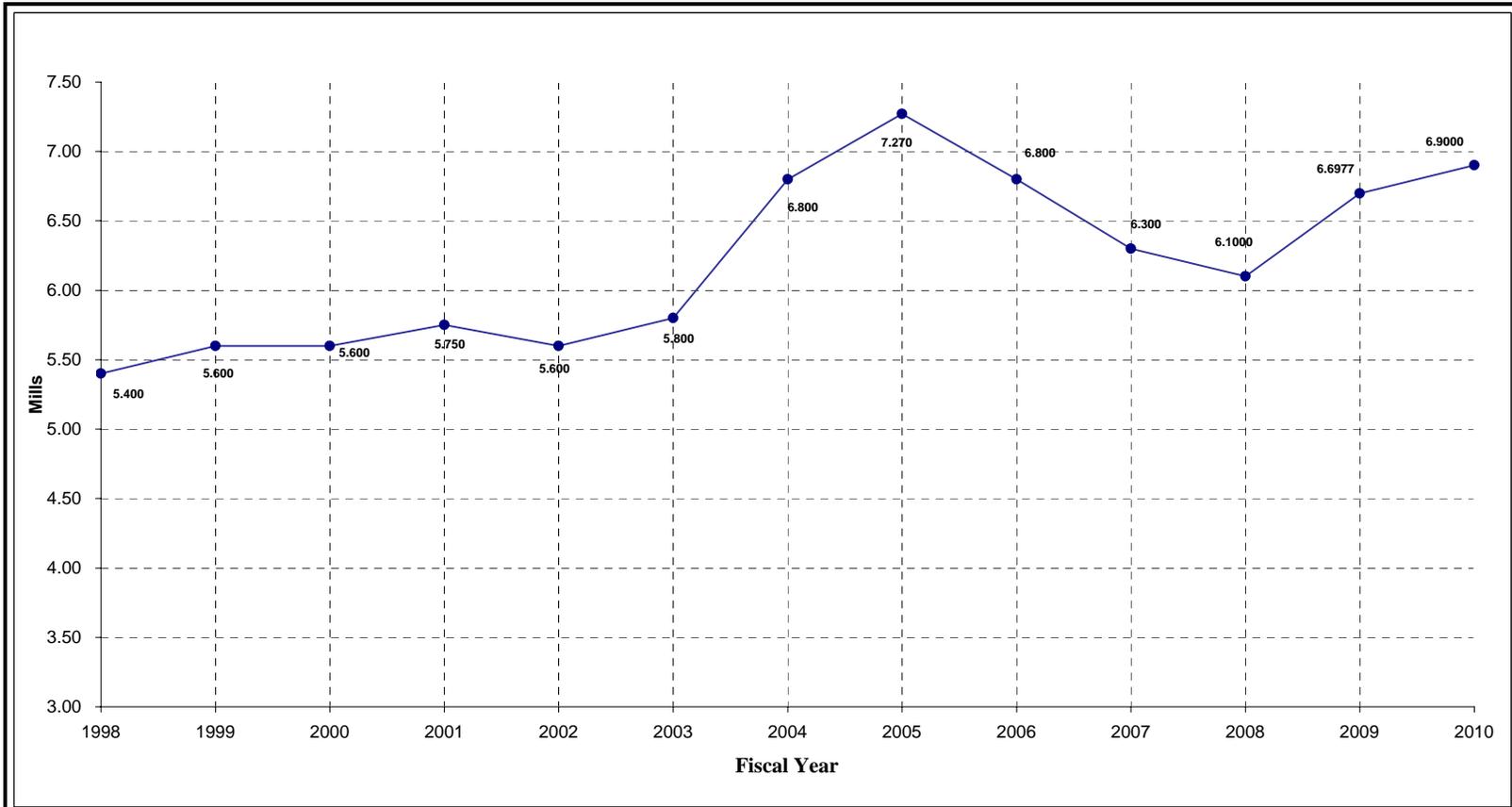
	<u>Adopted</u>	<u>Original 2009</u>		
		Budget	2008 Actual	2007 Actual
Debt Service				
Debt Service	\$ 688,643	\$ 1,308,415	\$ 859,932	\$ 996,136
Reserves & Contingencies				
Transfer to Other Funds	0	0	1,254,952	593,884
Council Contingency	180,570	139,437	58,244	15,735
Village Manager Contingency	45,143	20,000	5,035	10,000
Reserve-General Employees Pension	0	0	0	0
Other Operating Costs	0	0	18,313	15,242
	225,713	159,437	1,336,544	634,861
Non-Departmental				
Property/General Liability Insurance	356,082	200,000	388,182	473,494
Total Expenses	<u>\$ 1,270,438</u>	<u>\$ 1,667,852</u>	<u>\$ 2,584,657</u>	<u>\$ 2,104,490</u>
FY 2010 vs FY 2009:				
\$ change	(397,414)			
% change	-24%			

**GENERAL FUND
CHARTS & GRAPHS
*FY 2009-2010***

VILLAGE OF NORTH PALM BEACH
Taxable Value Ad Valorem Tax Revenue
Fiscal Year 2009-2010

	2008-2009 ADOPTED	2008-2009 FINAL	2009-2010 PROPOSED	2009-2010 ADOPTED	Amount Increase (+) Decrease (-) over Prior Year	% Increase (+) Decrease (-) over Prior Year
GROSS ASSESSED VALUE:	\$ 1,847,845,205	\$ 1,842,024,582	\$ 1,673,245,674	\$ 1,673,245,674	\$ (168,778,908)	-9.16%
BUDGETARY TAXABLE VALUE (95%):	1,755,452,945	1,749,923,353	1,589,583,390	1,589,583,390	-160,339,963	-9.16%
OPERATING MILLAGE:	6.6977	6.6977	7.4114	6.9000	0.2023	3.02%
ESTIMATED AD VALOREM TAX REVENUE:	11,757,497	11,720,462	11,781,038	10,968,125	-752,336	-6.42%
<ul style="list-style-type: none"> • 2008 - 2009 Millage Rate = 6.6977 mils • Roll Back Millage Rate for 2009 - 2010 = 7.4114 mils • Adopted Millage Rate for 2009 - 2010 = 6.9000 mils • Increase from 2008 - 2009 Millage Rate = 0.2023 mils • % decrease from 2009-2010 Roll Back Rate -6.90% 						
MILLAGE TABLE						
1.00 MIL	=	\$ 1,589,583				
.50 MIL	=	\$ 794,792				
.25 MIL	=	\$ 397,396				
.10 MIL	=	\$ 158,958				
			MILLAGE OPTIONS			
			Roll Back Rate:	7.4114		
			Majority Vote:	7.5967		
			2/3 Vote:	8.3564		
			Statutory Max:	10.0000		

VILLAGE OF NORTH PALM BEACH
Millage Rates 1998 - 2010

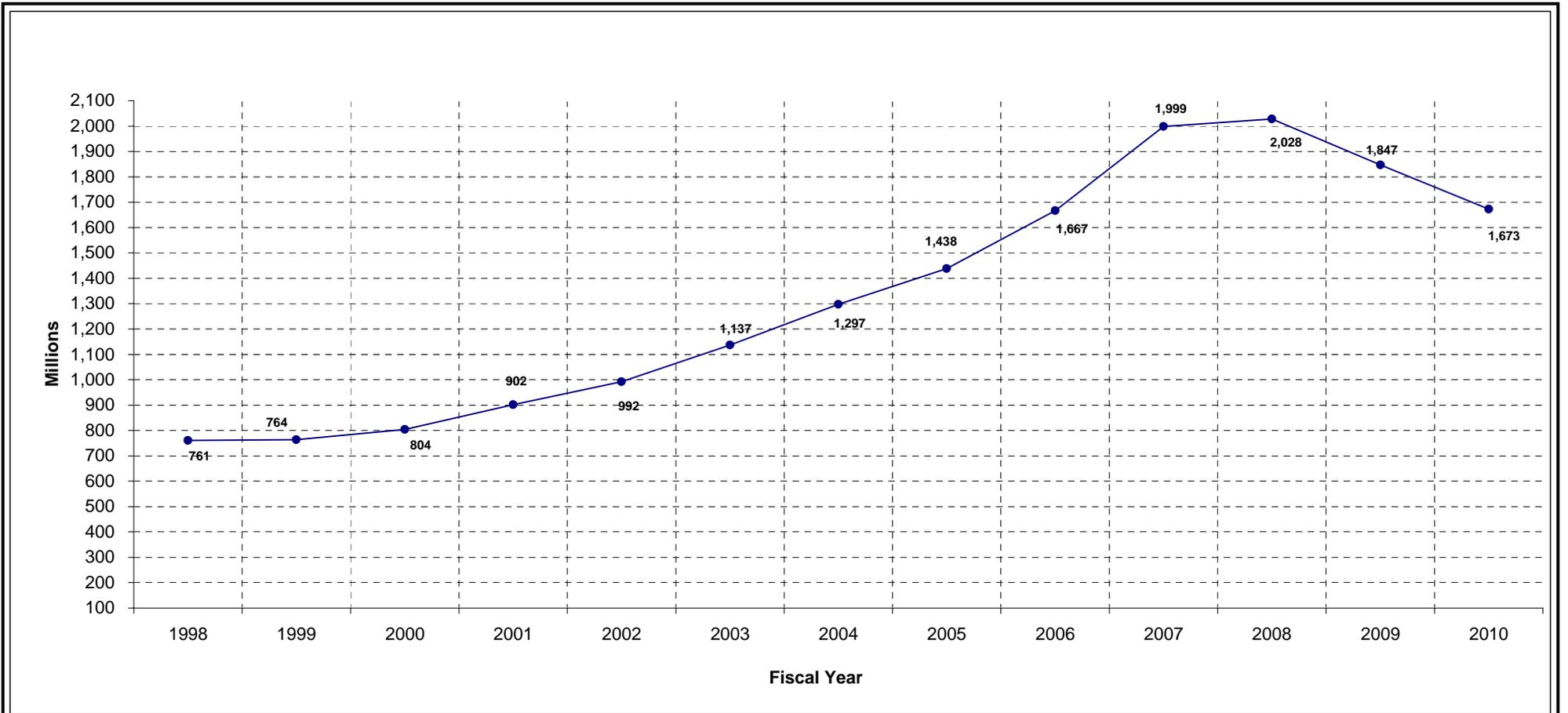


Fiscal Year	Millage Rate	Fiscal Year	Millage Rate	Fiscal Year	Millage Rate
1998	5.4000	2003	5.8000	2008	6.1000
1999	5.6000	2004	6.8000	2009	6.6977
2000	5.6000	2005	7.2700	2010	6.9000
2001	5.7500	2006	6.8000		
2002	5.6000	2007	6.3000		

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

FISCAL YEAR	ASSESSED VALUE	TAXABLE VALUATION (95% of Assessed Value)	MILLAGE RATE	TOTAL TAXES	PERCENT BUDGET	TOTAL BUDGET	PERCENT INCREASE
1973-1974	122,824,927	116,683,681	7.500	875,128	51.10%	1,712,568	20.41%
1974-1975	131,122,316	124,566,200	7.560	941,720	48.77%	1,930,826	12.74%
1975-1976	150,992,603	143,442,973	7.000	1,004,101	44.13%	2,275,403	17.85%
1976-1977	161,751,147	153,663,590	7.285	1,119,439	42.85%	2,612,307	14.81%
1977-1978	197,739,584	187,852,605	6.241	1,172,388	43.82%	2,675,514	2.42%
1978-1979	208,725,505	198,289,230	5.731	1,136,396	40.68%	2,793,369	4.40%
1979-1980	214,439,594	203,717,614	5.887	1,199,286	40.88%	2,933,470	5.02%
1980-1981	247,142,282	234,785,168	6.638	1,558,504	49.51%	3,147,929	7.31%
1981-1982	392,134,072	372,527,368	4.128	1,537,793	43.15%	3,563,970	13.22%
1982-1983	436,359,211	414,541,250	3.710	1,537,948	43.14%	3,565,039	0.03%
1983-1984	475,466,923	451,693,577	3.710	1,675,783	43.14%	3,884,354	8.96%
1984-1985	554,259,911	526,546,915	3.316	1,746,030	39.84%	4,382,737	12.83%
1985-1986	573,381,849	544,712,757	3.213	1,750,162	39.95%	4,381,273	-0.03%
1986-1987	597,345,504	567,478,229	3.422	1,941,910	38.69%	5,019,563	14.57%
1987-1988	609,892,736	579,398,099	3.670	2,126,391	37.01%	5,744,689	14.45%
1988-1989	622,176,312	591,067,496	4.250	2,512,037	41.32%	6,079,610	5.83%
1989-1990	664,034,291	630,832,576	4.500	2,838,747	43.58%	6,513,493	7.14%
1990-1991	673,570,383	639,891,864	4.200	2,687,546	41.81%	6,427,938	-1.31%
1991-1992	687,912,127	653,516,521	4.260	2,783,980	43.24%	6,437,880	0.15%
1992-1993	706,674,968	671,341,220	4.650	3,121,737	47.51%	6,571,256	2.07%
1993-1994	717,308,151	681,442,743	4.900	3,339,070	50.53%	6,608,096	0.56%
1994-1995	724,672,458	688,438,835	5.250	3,614,304	49.74%	7,266,881	9.97%
1995-1996	730,117,632	693,611,750	5.100	3,537,420	45.13%	7,838,450	7.87%
1996-1997	733,539,288	696,862,324	5.060	3,526,123	43.60%	8,086,964	3.17%
1997-1998	760,999,508	722,949,533	5.400	3,903,927	44.32%	8,808,841	8.93%
1998-1999	763,517,430	725,341,559	5.600	4,061,913	41.59%	9,765,452	10.86%
1999-2000	803,891,323	763,696,757	5.600	4,276,702	42.99%	9,948,036	1.87%
2000-2001	901,813,310	856,722,645	5.750	4,926,155	35.32%	13,947,270	40.20%
2001-2002	992,018,426	942,417,505	5.600	5,277,538	40.64%	12,986,918	-6.89%
2002-2003	1,137,570,526	1,080,692,000	5.800	6,268,014	45.00%	13,565,749	4.46%
2003-2004	1,297,803,114	1,232,912,958	6.800	8,383,808	61.00%	13,741,933	1.30%
2004-2005	1,438,036,209	1,366,134,399	7.270	9,931,797	63.70%	15,591,492	13.46%
2005-2006	1,667,949,738	1,584,552,251	6.800	10,774,955	59.73%	18,038,400	15.69%
2006-2007	1,999,331,298	1,899,364,733	6.300	11,965,998	61.56%	19,438,633	7.76%
2007-2008	2,028,911,987	1,927,466,388	6.1000	11,757,545	59.71%	19,691,948	9.17%
2008-2009	1,847,845,205	1,755,452,945	6.6977	11,757,497	61.64%	19,073,192	-3.14%
2009-2010	1,673,245,674	1,589,583,390	6.9000	10,968,125	60.74%	18,056,938	-5.33%

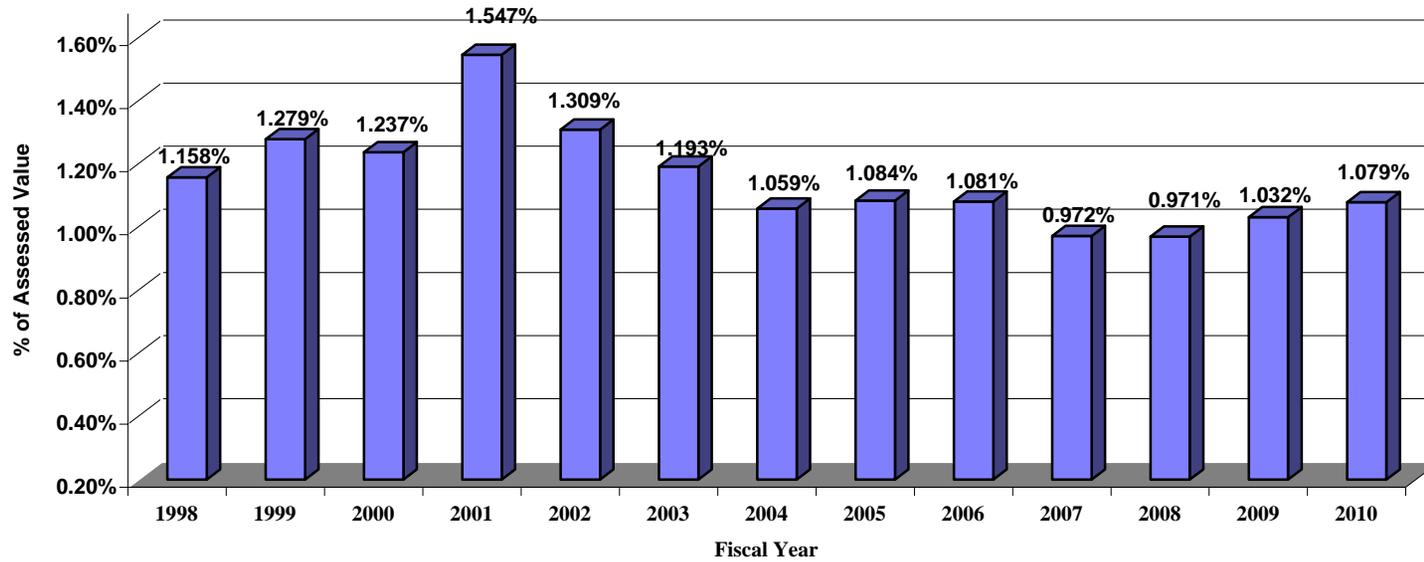
**VILLAGE OF NORTH PALM BEACH
Property Assessed Valuations 1998 - 2010**



Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation	Fiscal Year	Assessed Valuation
1998	760,999,508	2003	1,137,570,526	2008	2,028,911,987
1999	763,517,430	2004	1,297,803,114	2009	1,847,845,205
2000	803,891,323	2005	1,438,036,209	2010	1,673,245,674
2001	901,813,310	2006	1,667,949,738		
2002	992,018,426	2007	1,999,331,298		

VILLAGE OF NORTH PALM BEACH

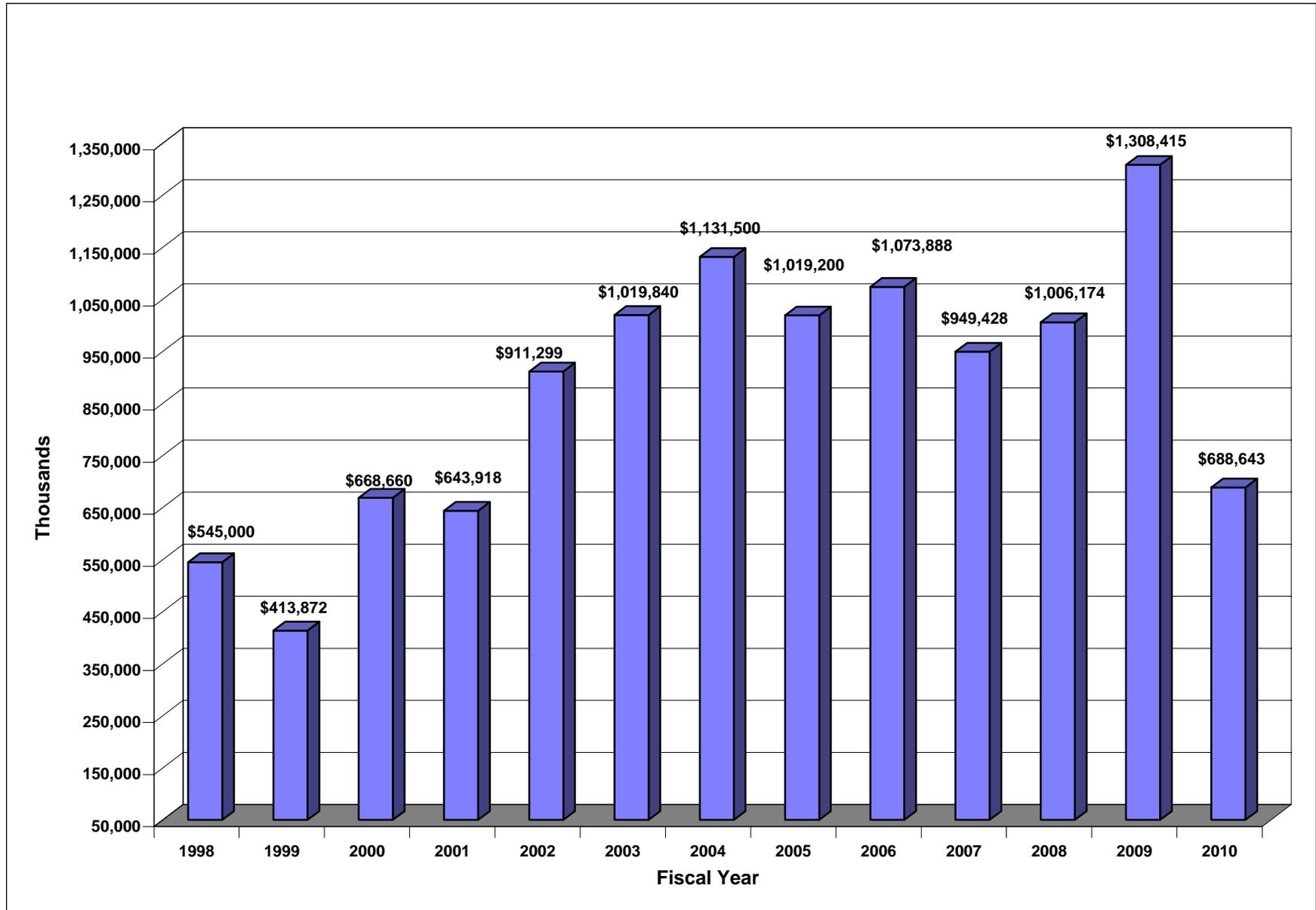
General Fund Expenditures as a Percent of Assessed Value 1998 - 2010



Fiscal Year	Appropriation	Assessed Value	Percent
1998	8,808,841	760,999,508	1.158%
1999	9,765,452	763,517,430	1.279%
2000	9,948,036	803,891,323	1.237%
2001	13,947,270	901,813,310	1.547%
2002	12,986,918	992,018,426	1.309%
2003	13,565,749	1,137,570,526	1.193%
2004	13,741,933	1,297,803,114	1.059%
2005	15,591,492	1,438,036,209	1.084%
2006	18,038,400	1,667,949,738	1.081%
2007	19,438,633	1,999,331,298	0.972%
2008	19,691,948	2,028,911,987	0.971%
2009	19,073,192	1,847,845,205	1.032%
2010	18,056,938	1,673,245,674	1.079%

VILLAGE OF NORTH PALM BEACH

Debt Service 1998-2010



**VILLAGE OF NORTH PALM BEACH
GENERAL FUND
FUND BALANCE ANALYSIS FOR FISCAL YEAR ENDING 09/30/09**

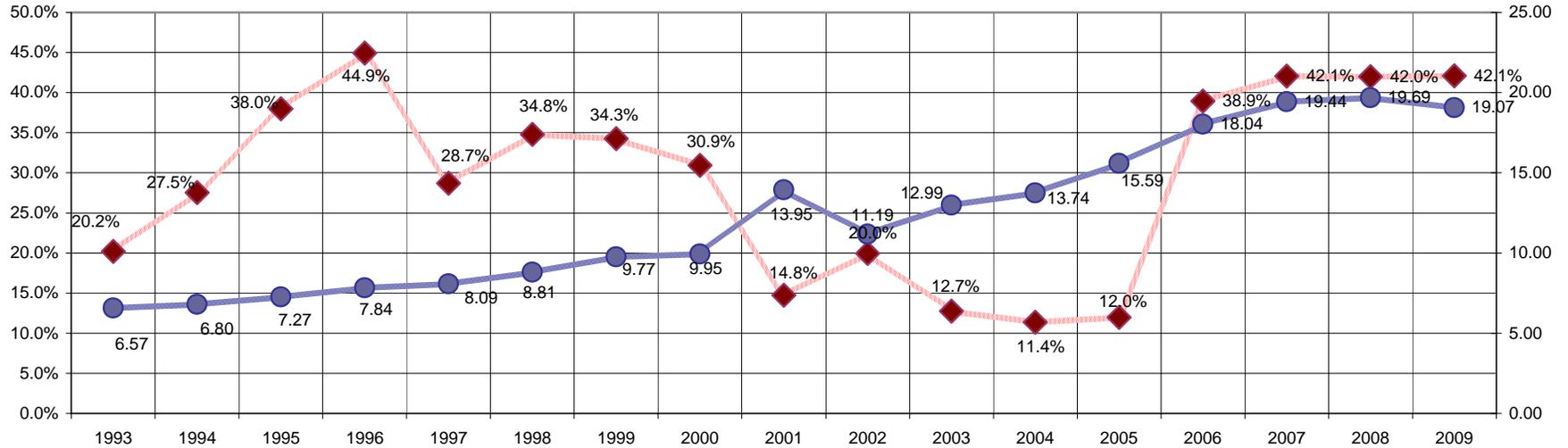
	2008-09 ESTIMATED
Total Fund Balance - September 30, 2008 (As Adjusted)	\$ 9,040,852
Less: Non-Expendable And Encumbrance	775,339
Net Available Fund Balance	8,265,513
Less: Appropriated Fund Balance	234,775
Unreserved, Unappropriated Fund Balance	8,030,738
Estimated Surplus 2008 - 2009	unknown
Designated Toward Unappropriated General Fund Balance (Budget 2008 - 2009)	-
Estimated, Unreserved, Unappropriated Fund Balance For Year 2008 - 2009	\$ 8,030,738
Percent of the 2008 - 2009 Budget	42.1%

FUND BALANCE SUMMARY

	FISCAL YEAR END	UNAPPROPRIATED FUND BALANCE	ADOPTED BUDGET	% OF THE BUDGET
estimated	2008 - 09	8,030,738	19,073,192	42.1%
	2007 - 08	8,265,513	19,691,948	42.0%
	2006 - 07	8,179,659	19,438,633	42.1%
	2005 - 06	7,022,606	18,038,400	38.9%
	2004 - 05	5,771,684	15,591,492	37.0%
	2003 - 04	2,883,855	13,741,933	21.0%
	2002 - 03	1,654,593	13,565,749	12.2%
	2001 - 02	2,232,792	12,986,918	17.2%
	2000 - 01	2,057,911	11,187,270	18.4%
	1999 - 00	3,078,326	9,948,036	30.9%
	1998 - 99	3,345,880	9,765,452	34.3%
	1997 - 98	3,064,737	8,808,841	34.8%
	1996 - 97	2,322,409	8,086,964	28.7%
	1995 - 96	3,523,374	7,838,450	44.9%
	1994 - 95	2,759,382	7,266,881	38.0%
	1993 - 94	1,873,742	6,803,799	27.5%
	1992 - 93	1,328,404	6,573,106	20.2%
	1991 - 92	1,183,387	6,437,880	18.4%
	1990 - 91	1,323,519	6,427,938	20.6%
	1989 - 90	1,309,281	6,513,493	20.1%
	1988 - 89	1,229,759	6,079,610	20.2%
	1987 - 88	971,659	5,744,689	16.9%
	1986 - 87	895,795	5,019,563	17.8%
	1985 - 86	999,520	4,381,273	22.8%

VILLAGE OF NORTH PALM BEACH

Unappropriated Fund Balance vs Budget 1993 - 2009



Note: Please see Fund Balance Analysis

Fiscal Year	Budget	Fund Balance	% of the Budget
1993	6,571,256	1,328,404	20.2%
1994	6,803,799	1,873,742	27.5%
1995	7,266,881	2,759,382	38.0%
1996	7,838,450	3,523,374	44.9%
1997	8,086,964	2,322,409	28.7%
1998	8,808,841	3,064,737	34.8%
1999	9,765,452	3,345,880	34.3%
2000	9,948,036	3,078,326	30.9%
2001	13,947,270	2,057,911	14.8%
2002	11,187,270	2,232,792	20.0%
2003	12,986,918	1,654,593	12.7%
2004	13,741,933	1,564,906	11.4%
2005	15,591,492	1,864,906	12.0%
2006	18,038,400	7,022,606	38.9%
2007	19,438,633	8,179,659	42.1%
2008	19,691,948	8,265,513	42.0%
estimated 2009	19,073,192	8,030,738	42.1%

**GENERAL FUND
FEE SCHEDULES
*FY 2009-2010***

NORTH PALM BEACH FEE SCHEDULE

General Services Fiscal Year 2009-10

	<u>Fees</u>
Library	
Overdue Fines	
7/14/28 day Books	25¢ a day
Audio/CD Books	25¢ a day
Music CDs	25¢ a day
DVD	\$2.00 a day
Interlibrary Loans	\$1.00 a day
Magazines	25¢ a day
Lost Items	
Item Cost plus \$10.00 Processing Fee	
Library Cards-NPB Resident	No charge
Library Cards-Non-Residents per family	\$ 25.00
Library Cards-Non-Residents Individual up to 6 months	\$ 15.00
Finance	
NSF Checks (\$29.00 or 5% whichever greater)	
Public Works	
Annual Commercial Disposal Fee (calculated by occupancy category and square foot of building as determined by Solid Waster Authority)	
Low Density	0.068
Medium	0.181
High	0.967
Residential Yard Waste Removal Fees	
Disposal Fee per cubic yard	\$ 4.50
Equipment & Fuel Cost per cubic yard	\$ 2.50
	\$ 7.00
In addition to the charge per cubic yard set forth above, persons who violate the yard waste collection requirements shall also be assessed for personnel costs (less benefits) in the amount of \$18.50 per hour based on the actual time incurred in removing the yard waste, with a two-hour minimum charge	
Swale Tree Permit	No charge
Planning & Zoning	
Voluntary Annexation Application Fee	\$ 200.00
Plat Filing Fee	\$ 300.00
Planned Unit Development Fee (PUD)	\$ 100.00
(\$100.00 per acre of fraction thereof)	
Rezoning Application Fee	\$ 300.00
Zoning Board of Adjustment Application Fee	\$ 200.00
Sign Variance Application Fee	\$ 150.00

	<u>Fees</u>
Clerk's Office	
Copies:	
Single-sided page up to 8.5 x 11	.15 each
Double-sided page up to 8.5 x 11	.20 each
Single-sided page 11 x 17	.20 each
Certified copies, plus per page cost for copies	\$ 1.00
Lien Certificaion each parcel number	\$ 10.00
Zoning Map	Actual Cost
(Cost of duplication, depends on size)	
CD-\$1.00 each or cost of CD if more	\$1.00 each
Special Service Fee:	
For any request in which the nature or volume of the public records requested to be inspected or copied requires <u>more than 30 minutes</u> of clerical and/or secretary assistance to research, locate, review for confidential information, copy, refile, oversee the review of, print and or use of information technology resources there will be a special service fee which is hourly rate (excluding benefits) of the individual providing the public records.	

NORTH PALM BEACH FEE SCHEDULE

**Public Safety
Fiscal Year 2009-10**

	Fees
Public Safety	
Bicycle Registration	\$ 1.00
Accident Reports-per one-sided page	\$ 0.15
Accient Report-two-side page	\$ 0.20
Accident Report-CD	\$ 5.00
Fingerprinting-Village Resident	\$ 2.00
Fingerprinting-Employment in the Village	\$ 4.00
False Alarm-Residences	\$ 50.00
False Alarm-Businesses	\$ 100.00
Alarm Permit Account (New & Renewal)	\$ 25.00
Parking Fines	\$ 25.00
Parking Fines-No decal for marina parking	\$ 50.00
Parking Fines-Second Violation	\$ 100.00
Water Restriction-1st Violation	Warning
Water Restriction-2nd Violation	\$ 25.00
Water Restriction-3rd Violation	\$ 50.00
Outside Services (Special Details)	\$ 42.02
Forfiture Revenue	Varies
Towed Vehicles	Varies

	Fees
Fire Inspection Fees	
Fire Fees	
50-299	\$ 50.00
300-999	\$ 75.00
1,000-4,900	\$ 150.00
5,000 or greater	\$ 250.00
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	\$ 350.00
greater	\$ 350.00
Transient Lodging, Apartment, Residential Board and Care, and	
Adult Living Facilities	
24 units and less	\$ 50.00
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	\$ 35.00
5,001-15,000 square feet	\$ 50.00
15,001-30,000 square feet	\$ 75.00
30,001-100,000 square feet or greater	\$ 250.00
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
Reinspection Fee	\$ 25.00
Fire/Rescue Transport	\$ 450.00
plus \$7.00 per mile	
Fire/Rescue (Special Details)	\$ 42.02

NORTH PALM BEACH FEE SCHEDULE
Recreation Facilities/Programs
Fiscal Year 2009-10

	Fees	Sales Tax	Total Fee
Community Center (Hourly)			
Resident Gymnasium (3 hr minimum)	\$ 50.00	\$ 3.25	\$ 53.25
Non-Resident Gymnasium (3 hr minimum)	\$ 150.00	\$ 9.75	\$ 159.75
Resident after hours building charge	\$ 100.00	\$ 6.50	\$ 106.50
Non-Resident after hours building charge	\$ 250.00	\$ 16.25	\$ 266.25
Resident after hours staff charge	\$ 20.00	\$ -	\$ 20.00
Non-Resident after hours staff charge	\$ 25.00	\$ -	\$ 25.00
Anchorage Park Activities Bldg (Hourly)			
Resident Room A	\$ 20.00	\$ 1.30	\$ 21.30
Non-Resident Room A	\$ 30.00	\$ 1.95	\$ 31.95
Resident Room B (2 hr minimum)	\$ 30.00	\$ 1.95	\$ 31.95
Non-Resident Room B (2 hr minimum)	\$ 60.00	\$ 3.90	\$ 63.90
Resident Room C	\$ 25.00	\$ 1.63	\$ 26.63
Non-Resident Room C	\$ 35.00	\$ 2.28	\$ 37.28
Kitchen Usage	\$ 10.00	\$ 0.65	\$ 10.65
Resident after hours building charge	\$ 100.00	\$ 6.50	\$ 106.50
Non-Resident after hours building charge	\$ 200.00	\$ 13.00	\$ 213.00
Resident after hours staff charge	\$ 20.00	\$ -	\$ 20.00
Non-Resident after hours staff charge	\$ 25.00	\$ -	\$ 25.00
Resident Anchorage Exercise Room	\$ 20.00	\$ 1.30	\$ 21.30
Non-Resident Anchorage Exercise Room	\$ 30.00	\$ 1.95	\$ 31.95
Resident Anchorage Art Room	\$ 25.00	\$ 1.63	\$ 26.63
Non-Resident Anchorage Art Room	\$ 30.00	\$ 1.95	\$ 31.95
Resident Anchorage Youth Art Room	\$ 20.00	\$ 1.30	\$ 21.30
Non-Resident Anchorage Youth Art Room	\$ 30.00	\$ 1.95	\$ 31.95
Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 50.00	\$ 3.25	\$ 53.25
Non-Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 100.00	\$ 6.50	\$ 106.50
Osborne Park (Hourly)			
Resident Recreation Building (2 hr minimum)	\$ 50.00	\$ 3.25	\$ 53.25
Non-Resident Recreation Building (2 hr minimum)	\$ 150.00	\$ 9.75	\$ 159.75
Resident Ballfield Lights (2 hr minimum)	\$ 25.00	\$ 1.63	\$ 26.63
Non-Resident Ballfield Lights (2 hr minimum)	\$ 50.00	\$ 3.25	\$ 53.25
Lakeside Park (Hourly)			
Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 50.00	\$ 3.25	\$ 53.25
Non-Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 100.00	\$ 6.50	\$ 106.50
Sports Programs (Per/League)			
Resident Youth Basketball	\$ 60.00	\$ -	\$ 60.00
Non-Resident Youth Basketball	\$ 70.00	\$ -	\$ 70.00
Resident Youth Soccer	\$ 60.00	\$ -	\$ 60.00
Non-Resident Youth Soccer	\$ 70.00	\$ -	\$ 70.00
Coed Softball (per team)	\$ 250.00	\$ -	\$ 250.00
Men's Softball (per team)	\$ 500.00	\$ -	\$ 500.00

	Fees	Sales Tax	Total Fee
Pool Membership Fees (Annual)			
Resident Family	\$ 345.00	\$ 22.43	\$ 367.43
Non-Resident Family	\$ 520.00	\$ 33.80	\$ 553.80
Resident Single	\$ 175.00	\$ 11.38	\$ 186.38
Non-Resident Single	\$ 260.00	\$ 16.90	\$ 276.90
Resident Junior (17 & under)	\$ 95.00	\$ 6.18	\$ 101.18
Non-Resident Junior (17 & under)	\$ 115.00	\$ 7.48	\$ 122.48
Resident Masters (training)	\$ 115.00	\$ 7.48	\$ 122.48
Non-Resident Masters (training)	\$ 160.00	\$ 10.40	\$ 170.40
Resident Sr. Single (55+)	\$ 140.00	\$ 9.10	\$ 149.10
Non-Resident Sr. Single (55+)	\$ 210.00	\$ 13.65	\$ 223.65
Pool Fees (Daily)			
Adult	\$ 5.00	\$ 0.33	\$ 5.33
Child (13 & under)	\$ 3.00	\$ 0.20	\$ 3.20
Child (3 & under)	Free	Free	Free
Tiki Hut #1 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.25	\$ 53.25
Tiki Hut #2 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.25	\$ 53.25
Tennis Membership Fees (Annual)			
Resident Family	\$ 474.00	\$ 30.81	\$ 504.81
Non-Resident Family	\$ 634.00	\$ 41.21	\$ 675.21
Resident Single	\$ 369.00	\$ 23.99	\$ 392.99
Non-Resident Single	\$ 474.00	\$ 30.81	\$ 504.81
Resident Junior (17 & under)	\$ 89.00	\$ 5.79	\$ 94.79
Non-Resident Junior (17 & under)	\$ 104.00	\$ 6.76	\$ 110.76
Resident Sr. Single (55+)	\$ 300.00	\$ 19.50	\$ 319.50
Non-Resident Sr. Single (55+)	\$ 400.00	\$ 26.00	\$ 426.00
Guest Fees (members)	\$ 7.00	\$ 0.46	\$ 7.46
Guest Fees (non-members)	\$ 10.00	\$ 0.65	\$ 10.65
Tennis Ball Machine (Hourly)			
Member	\$ 5.00	\$ 0.33	\$ 5.33
Resident	\$ 8.00	\$ 0.52	\$ 8.52
Non-Resident	\$ 10.00	\$ 0.65	\$ 10.65
Marina Fees (Annual)			
Dry Storage			
15 feet & under	\$ 600.00	\$ 39.00	\$ 639.00
16 - 20 feet	\$ 650.00	\$ 42.25	\$ 692.25
21 - 25 feet	\$ 700.00	\$ 45.50	\$ 745.50
26 - 30 feet	\$ 750.00	\$ 48.75	\$ 798.75
31 - 35 feet	\$ 800.00	\$ 52.00	\$ 852.00
36 & over	\$ 850.00	\$ 55.25	\$ 905.25
Wet Storage	\$ 1,886.00	\$ 122.59	\$ 2,008.59
Ramp Decal	\$ 60.00	\$ 3.90	\$ 63.90

NOTE: 1) Programs offered by the Village of North Palm Beach are not taxable; However, rentals are subject to sales tax. Rental fees are hourly unless specified (*). The VNPB reserves the right to change fees at anytime with approval from Village Council.
2) Programs may be offered by independent instructors that are not listed. These program fees will be set and collected by the program instructor (sales tax applicable).

**North Palm Beach Fee Schedule
Building Department
Fiscal Year 2009-2010**

<u>Description:</u>	<u>Fee:</u>
Minimum Permit Fee	\$40.00
Water heater replacement, front door change-out (door leaf only) fence replacement or repair, and minor structure repairs with a value with a value of less than \$1,000.00	
Percentage of Valuation	Unit Value:
4.05%	Up to the first \$10,000.00 plus
2.03%	The next \$10,000.01 to \$100,000 plus,
1.05%	The next \$100,000.01 to \$500,000.00 plus,
0.35%	The next \$500,000.01 to 1,000,000.00 plus,
0.174%	\$1,000,000.01 and up or fraction thereof
Moving Building	\$290.00
Building Demolition	\$290.00
Construction Trailers	\$46.00
Re-Inspection Fee (ss 553.80 - Enforcement)	\$40.00 second re-inspection and four (4) times the permit fee for each subsequent re-inspection for an uncorrected violation
Unscheduled Inspection by Special Request (Subject to availability)	\$40.00 per inspector or inspection
Penalty for commencing work without first securing a permit or written approval	Two (2) times the permit fee based on valuation plus \$100.00 Administration Fee
Change of Contractor	\$40.00
Residential Revision Fee	After plans are approved and the permit issued: One and Two-family dwellings \$40.00, each plan page \$10.00 or 2% of the revision value, whichever is greater
Commercial Revision Fee	After plans are approved and the permit issued: Includes multi-family dwellings, each plan page \$10.00 or 2% of the revision value, whichever is greater
Plan Review Correction Submittal (ss. 553.80 - Enforcement)	Third rejection of plans for the same comment shall incur a fee of four (4) times the plan review portion of the permit fee
Permit Extension Fee (Maximum of three [3])	
First Extension (90 Days)	\$40.00
Second Extension (90 Days)	\$80.00
Third Extension (90 Days)	\$120.00
Permit Application Extension Fee (Maximum of three [3])	
First Extension	\$40.00

**North Palm Beach Fee Schedule
Building Department
Fiscal Year 2009-2010**

<u>Description:</u>	<u>Fee:</u>
Second Extension	\$80.00
Third Extension	\$120.00
Temporary Signs or Temporary Tents (Each)	\$40.00
Temporary Certificate of Occupancy Fee	\$100.00
Temporary Certificate of Completion Fee	\$100.00
Early Power Release (Commercial Projects Only)	\$100.00
Document Research (Time & Materials Fees after 15 minutes)	Determined by Department Supervisor
Palm Beach County Impact Fees	Palm Beach County Impact Fees are collected by the Village of North Palm Beach. Impact fee credit approval is required at the time of permit application submittal.
Contractor Registration Fee-Regulated by the DBPR	\$2.00
Contractor Registration (Not regulation by the DBPR	\$25.00
Contractor Registration (not regulation by the DBPR w/PBC C/W	\$2.00

**Village of North Palm Beach
FY 2009-2010 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
AGRICULTURAL SERVICES	
<u>Veterinary Services:</u>	
Veterinary service from a truck	\$ 132.00
Veterinary service to animal specialties	\$ 132.00
Animal specialty services, except verterinary	\$ 132.00
Landscape counseling and planning	\$ 132.00
Lawn and garden service	\$ 110.00
Ornamental shrub and tree service	\$ 110.00
Building construction-Contractors as defined by the Contractors Licensing Board of Palm Beach County	\$ 132.00
TRANSPORTATION	
<u>Taxi cabs:</u>	
Local Trucking	\$ 93.00
Each place or business	\$ 66.00
Each vehicle	\$ 66.00
Water transportation of passengers	\$ 66.00
Marinas (also see retail) each space (minimum \$55.00 increased to \$57.75); each	\$ 3.30
Water transportation services NEC	\$ 66.00
Arrangement of passenger transportation	\$ 164.50
Arrangement of freight/cargo transportation	\$ 164.50
COMMUNICATIONS	
Radiotelephone communications	\$ 176.00
Telephone company (franchise)	\$ 66.00
Telephone communication except radiotelephone	\$ 176.00
Telegraph	\$ 478.50
Radiotelevision broadcasting	\$ 412.50
Cable and other pay television services	\$ 412.50
ELECTRONIC, GAS AND SANITARY SERVICES	
Electric services (franchise)	\$ 578.50
Natural gas transmission (franchise)	\$ 578.50
Natural gas distributors	\$ 578.50
Liquified petroleum distributors	\$ 578.50
Water supply (franchise)	\$ 578.50
Sanitary sewer services (franchise)	\$ 578.50

**Village of North Palm Beach
FY 2009-2010 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
WHOLESALE TRADE (See RETAIL)	
<u>Wholesale-durable goods:</u>	
Inventory value cost-not exceeding \$1,000.00	\$ 38.50
Each additional \$1,000.00	\$ 9.45
RETAIL TRADE	
<u>Retail store:</u>	
Inventory value cost-not exceeding \$1,000.00	\$ 38.50
Each additional \$1,000.00 (Maximum cap \$7,500)	\$ 9.45
<u>Filing station, marine/auto/other:</u>	
1-4 dispensers	\$ 93.00
Each additional dispenser	\$ 27.00
Eating place (\$54.50 increased to \$57.00 minimum) each seat	\$ 2.70
Drinking place (alcoholic drinks) (\$54.50 increased to \$57.00 minimum) each seat	\$ 2.70
Food service-no seats	\$ 132.00
<u>Non-store retail</u>	
Catalog and mail order	\$ 132.00
Automatic merchandise machines operator	\$ 280.00
Each machine	\$ 32.50
Fuel oil dealer (bottled gas)	\$ 132.00
LP gas dealer (bottled gas)	\$ 132.00
Direct selling-each person/vehicle	\$ 132.00
<u>Solicitor/canvasser each:</u>	
Per year	\$ 346.50
Each canvasser	\$ 115.50
<u>Retail store NEC:</u>	
Florist	\$ 132.00
Tobacco store	\$ 132.00
News dealer/news stand	\$ 132.00
Optical goods store	\$ 132.00
Miscellaneous Retail Store NEC (Consignment, Pawn)	\$ 132.00
FINANCE, INSURANCE, REAL ESTATE	
Depository institution	\$ 297.00
Non-depository institution	\$ 297.00
Security and commodity brokers/dealers	\$ 150.00
Brokers sales agent	\$ 37.50
INSURANCE	
Insurance carriers	\$ 132.00
Insurance agents, broker service	\$ 132.00
Insurance sales agent	\$ 132.00

**Village of North Palm Beach
FY 2009-2010 Business Tax Receipt Fee Schedule**

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

**Village of North Palm Beach
FY 2009-2010 Business Tax Receipt Fee Schedule**

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

**Village of North Palm Beach
FY 2009-2010 Business Tax Receipt Fee Schedule**

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

**Village of North Palm Beach
FY 2009-2010 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
MANAGEMENT AND PUBLIC RELATIONS SERVICES	
Management services	\$ 132.00
Management consulting services	\$ 132.00
Public relation services	\$ 132.00
Facility support management services	\$ 132.00
Business consulting services NEC	\$ 132.00
LATE FEES	
<p>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.</p>	
TRANSFER FEE	
<p>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)</p>	
<p>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)</p>	

GENERAL FUND 5 YEAR CAPITAL PLAN

The Village of North Palm Beach
 FY 2009-2010 Capital Plan
 General Fund 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	
Village Clerk																					
A. Computer Hardware & Software																					
Document Imaging System	2007	15 yrs			-			-			-			-			-			-	
Scanner & Dockable Flatbed	2007 (1)	8 yrs			-			-			-			-			-			-	
Subtotal Computer Hardware & Software					-			-			-			-			-			-	
B. Furniture & Fixtures																					
Staff chairs for Council Chambers			7	500	3,500			-			-			-			-			-	
Projector & Screen (conference room)	2006	6 yrs			-			-			-	1	2,500	2,500			-			-	
Subtotal Furniture & Fixtures					3,500			-			-			2,500			-			-	
Total Village Clerk					\$ 3,500			\$ -			\$ -			\$ -			\$ 2,500			\$ -	
Information Technology																					
A. Computer Hardware & Software																					
Exchange Server Software Upgrade		3 yrs			-	1	5,800	5,800			-			-	1	5,800	5,800			-	
Web Server	2007 (1)	7 yrs			-			-			-			-			-			-	
E-Mail Server	2007 (1)	7 yrs			-			-			-			-			-			-	
Village Phone System	2008	7 yrs			-			-			-			-			-			-	
Dell Server to replace Vlg Domain Controller	2008	7 yrs			-			-			-			-			-			-	
Anti-Virus Software	2007	4 yrs			-			-	1	1	4,000			-			-			-	
HP Procurve network switches	2009 (5)	7 yrs	5	800	4,000			-			-			-			-			-	
Server to replace user files server	2009 (1)	7 yrs	1	5,000	5,000			-			-			-			-			-	
KVM Switch for rack console		7 yrs	1	1,000	1,000			-			-			-			-			-	
Subtotal Computer Hardware & Software					10,000			5,800			4,000			-			5,800			-	
Total Information Technology					\$ 10,000			\$ 5,800			\$ 4,000			\$ -			\$ 5,800			\$ -	
Community Development																					
A. Automotive																					
<i>Building:</i>																					
S10 Pick-up	2009 (2)	7 yrs			-			-			-			-			-			-	
Sport Utility Vehicle	2009 (1)	7 yrs			-			-			-			-			-			-	
<i>Code Enforcement:</i>																					
S10 Pick-Up	2000 (1) 2002 (1)	7 yrs			-			-	2	20,000	40,000			-			-			-	
<i>Planning:</i>																					
Sport Utility Vehicle	2006 (1)	7 yrs			-			-			-	1	20,000	20,000			-			-	
Subtotal Automotive					-			-			40,000			-			20,000			-	
B. Software																					
<i>Building:</i>																					
Building Software	2009				-			-			-			-			-			-	
Subtotal Computer Hardware & Software					-			-			-			-			-			-	
Total Community Development					\$ -			\$ -			\$ 40,000			\$ -			\$ 20,000			\$ -	
Public Works																					
A. Automotive																					
<i>Public Works Admin:</i>																					
Durango	2008(1)	7 yrs			-			-			-			-			-			-	
<i>Facilities:</i>																					
Colorado	2006(1)	7 yrs			-			-			-	1	18,000	18,000			-			-	
Bucket Truck	2000 (1)	7 yrs			-			-			-			-			-			-	
<i>Streets:</i>																					
3/4 Ton Truck (1/2 ton)	2002 (1)	7 yrs			-			-			-			-			-			-	
Dump Truck	2006 (1)	10 yrs			-			-			-			-			-			-	
Small Dump Truck	2000(1)	7 yrs			-			-	1	34,000	34,000			-			-			-	
F450 Crew Cab Truck	2001(1)	7 yrs			-			-			-	1	40,000	40,000			-			-	
Trailer	2002 (1) 1998 (1)	7 yrs			-			-			-			-			-			-	

The Village of North Palm Beach
 FY 2009-2010 Capital Plan
 General Fund 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	
Sanitation:																					
Garbage Trucks	.00(1),01(1),02(1),04(1), 06(1) 07(2)	7 yrs			-			-	1	186,340	186,340	1	204,974	204,974	1	204,974	204,974	1	204,974	204,974	801,262
Lightning Loader	2003(1)	7yrs			-			-	1	220,000	220,000			-			-			-	220,000
Fleet:																					
S-10 Pick-Up Truck	2000(3),2001(1),2002(1)	7 yrs			-			-	2	17,000	34,000	3	18,000	54,000			-			-	88,000
3/4 Ton Utility Vehicle	2002(1) 2006(1), 2007 (1)	7 yrs			-			-	1	36,000	36,000	1	41,873	41,873	1	41,873	41,873	1	41,873	41,873	161,619
Subtotal Automotive					-			-			510,340			340,847			264,847			246,847	1,362,881
B. Machinery & Equipment																					
Sanitation:																					
Sanitation Utility Vehicle	997(1),1998 (1), 1999(1),2001(4),2003(1)	4 yrs			-			-			-			-			-			-	-
Streets:																					
Back Hoe	1999(1)	10 yrs			-			-			-			-			-			-	-
Case Tractor	case 1988(1)	10 yrs			-			-			-			-			-			-	-
Concrete Mixer	2006(1)	10 yrs			-			-			-			-			-			-	-
Rotary Mower	1999(1), 2006(1)	5 yrs			-			-	1	11,275	11,275			-			-			-	11,275
Sidewalk Grinder	2009(1)	5 yrs	1	6,000	6,000			-			-			-			-			-	6,000
Facilities:																					
Floor Scrubber	2005 (1)	5 yrs			-			-	1	10,629	10,629			-			-			-	10,629
Pallet Racks for storage	2009(1)	10 yrs	1	4,000	4,000			-			-			-			-			-	4,000
Pallet Racks for storage	2010(1)	10 yrs			-	1	5,000	5,000			-			-			-			-	5,000
Fleet:																					
Fans & Reels	2007 (2)	10 yrs			-			-			-	1	12,402	12,402	1	12,402	12,402	1	12,402	12,402	37,206
Overhead Lubrication Equipment		10 yrs	1	3,800	3,800			-			-			-			-			-	3,800
Generator	2006 (1)	15 yrs			-			-			-			-			-			-	-
Electrical Upgrade		20 yrs			-			-			-			-			-			-	-
Subtotal Machinery & Equipment					13,800			5,000			21,904			12,402			12,402			12,402	77,910
C. Construction & Major Renovation:																					
Stormwater Improvements:																					
905 Dogwood	2008	25yrs			-			-			-			-			-			-	-
917 Dogwood	2008	25yrs			-			-			-			-			-			-	-
320 Southwind Drive	2007	25yrs			-			-			-			-			-			-	-
727 Hummingbird Way	2008	25yrs			-			-			-			-			-			-	-
Pepperwood Circle	2008	25yrs			-			-			-			-			-			-	-
Fairhaven Drive	2007	25yrs			-			-			-			-			-			-	-
Robalo Court	2007	25yrs			-			-			-			-			-			-	-
Northlake Drive	2010	25yrs			-	1	62,000	62,000			-			-			-			-	62,000
Public Works		25yrs			-			-			-			-			-			-	-
592 Anchorage Drive	2010	25yrs			-	1	8,000	8,000			-			-			-			-	8,000
603 Shore Road	2009	25yrs			-			-			-			-			-			-	-
784 Lagoon Drive	2010	25yrs			-	1	13,000	13,000			-			-			-			-	13,000
Fleet Garage:																					
Replace Asphalt in yard w/ concrete	2007				-			-			-			-			-			-	-
Fuel Tank Replacement	2007	20yrs			-			-			-			-			-			-	-
Office & Loft Renovation	2007				-			-			-			-			-			-	-
Vehicle Wash Rack	2007	10 yrs			-			-			-			-			-			-	-
Canopy	2008	10 yrs			-			-			-			-			-			-	-
Facilities:																					
Re-roof Storage Building	2008	40 yrs			-	0	80,000	-			-			-			-			-	-
Streets:																					
Road Overlay Asphalt	yearly	10yrs	1	300,000	300,000	1	300,000	300,000	1	363,000	363,000	1	363,000	363,000	1	399,300	399,300	1	399,300	399,300	2,124,600
Lighthouse Bridge	2007, 2009 (going to bid)	10 yrs			-			-			-			-			-			-	-
Sidewalk Replacement	yearly	10 yrs	1	40,000	40,000	1	20,000	20,000	1	44,000	44,000	1	48,400	48,400	1	53,240	53,240	1	58,564	58,564	264,204
Supply Line-Country Club # 13 pond	2007	20 yrs			-			-			-			-			-			-	-
Flow meter for Earman Pump	2007	5 yrs			-			-			-			-			-			-	-
Public Works Fence Replacement	2008	15 yrs			-			-			-			-			-			-	-
Subtotal Construction & Major Renovation					340,000			403,000			407,000			411,400			452,540			457,864	2,471,804

The Village of North Palm Beach
 FY 2009-2010 Capital Plan
 General Fund 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	
Total Public Works					\$ 353,800			\$ 408,000			\$ 939,244			\$ 764,649			\$ 729,789			\$ 717,113	\$ 3,912,595
Library																					
A. Construction & Major Renovation																					
Replace corner windows - upper level			3	12,000	36,000			-			-			-			-				36,000
Elevator upgrade - code requirement			1	25,000	25,000			-			-			-			-				25,000
Carpet - complete upstairs						0	26,000	-			-			-			-				-
Replace lobby windows and repair drywall damage								-	1	100,000	100,000			-			-				100,000
Recarpet Obert Meeting Room								-			-	1	15,000	15,000			-				15,000
Roof replacement - Regular & Mansard								-	1	166,200	166,200			-			-				166,200
Refurbish upstairs staff kitchen and restroom						0	14,181	-			-			-			-				-
Replace motion sensors with button control on front door and side sliding door						0	1,250	-			-			-			-				-
Refurbish public restrooms						2	5,321	10,642			-			-			-				10,642
Subtotal Construction & Major Renovation					61,000			10,642			266,200			15,000			-				352,842
B. Computer Hardware & Software																					
SIRSI Automation system - thru COALA						0	27,800	-			-			-			-				-
Subtotal Computer Hardware & Software																					
C. Furniture & Fixtures																					
Stacking meeting room chairs w arms								-	40	82	3,280	40	90	3,600			-				6,880
Director's office furniture								-			-	1	3,050	3,050			-				3,050
Replace library tables - round								-	4	750	3,000	4	825	3,300	4	900	3,600				9,900
Replace library chairs								-	12	286	3,432	12	315	3,780	12	350	4,200				11,412
Computer station - 6 station (to match)								-	1	6,500	6,500			-			-				6,500
Subtotal Furniture & Fixtures											16,212			13,730			7,800				37,742
D. Machinery & Equipment																					
A/C air handlers						2	9,635	19,270			-			-			-				19,270
Subtotal Machinery & Equipment								19,270													19,270
Total Library					\$ 61,000			\$ 29,912			\$ 282,412			\$ 28,730			\$ 7,800			\$ -	\$ 409,854
Parks & Recreation																					
A. Automotive																					
<i>Parks:</i>																					
1 Ton Flatbed	2007 (1)	7 yrs						-			-			-			-	1	30,000	30,000	30,000
S10 Pick-Up Truck	2003(1)	7 yrs						-			-		1	20,000	20,000		-				20,000
<i>Recreation:</i>																					
Sport Utility Vehicle / Blazer	2002(1)	7 yrs						-	1	30,000	30,000			-			-				30,000
15 Passenger Van	2000(1)	8 yrs						-	1	30,000	30,000			-			-				30,000
Storage Trailer (7' X 12')	2004 (1)	8 yrs						-			-	1	7,500	7,500			-				7,500
Subtotal Automotive											60,000			27,500			-			30,000	117,500
B. Machinery & Equipment																					
<i>Parks:</i>																					
Park Utility Vehicle	95(1),98(1),99 (1),02(1),03(1)	10 yrs						-			-			-			-				-
Reel Mower	1998(1),2002(1),2004 (1)	5 yrs						-			-			-			-				-
Rotary Mower	1998(1)2002(1)	5 yrs						-			-			-			-				-
Tractor / Front End Loader	2006 (1)	10 yrs						-			-			-			-				-
Spreader (chemicals, fertilizer)								-			-			-			-				-
Lightning Detection Device	2006 (2)							-			-			-			-				-
<i>Tennis:</i>																					

The Village of North Palm Beach
FY 2009-2010 Capital Plan
General Fund 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	
Water Fountains	2009 (5)	5 yrs	6	1,100	6,600																
Ball Machine	2008 (1)	10 yrs																			
Recreation:																					
Generator	2005 (1)	10 yrs																			
Large screen for movies	2007 (1)	10 yrs																			
Pool:																					
Pool Heaters	2007 (2)	10 yrs																			
Subtotal Machinery & Equipment					6,600																11,600
C. Construction & Major Renovation:																					
Recreation:																					
Resurface Gymnasium Floor		10 yrs				1	40,000	40,000													40,000
Renovation of Osborne Recreation Bldg	2008	20 yrs																			
Anchorage Park Renovation & Sewer Treatment																					
Plant Demolition	2008	20 yrs																			90,000
Relight Osborne Park (fixtures, wire & bulbs)	1995	10 yrs							1	90,000	90,000										
Reroof Community Center	2008	20 yrs																			
Pool:																					
Resurface pool		20 yrs	1	75,000	75,000								1	150,000	150,000						225,000
Paint pool	2005	2 yrs																			
Replace fencing around wading pools	2007	20 yrs																			
Replace solar pool blankets 3 yr project 1/3 each year.	yearly	10 yrs																			
Subtotal Construction & Major Renovation					75,000		40,000		90,000					150,000							355,000
D. Computer Hardware & Software:																					
Recreation:																					
Rec Trac Scheduler	2008																				
Software for Online Registration	2008																				
Tennis:																					
Tennis software (scan card system)			1	2,500	2,500																2,500
Subtotal Computer Hardware & Software					2,500																2,500
E. Playground & Outside Equipment:																					
Recreation:																					
Playground Equipment	different parks every year	7 yrs							3	10,000	30,000		3	10,000	30,000						60,000
Playground Surfacing	different parks every year	15 yrs	1	15,000	15,000				1	30,000	30,000		1	30,000	30,000						75,000
Playground Shade Structure (Osborne Park)	different parks every year	7 yrs				0	8,000					1	8,000	8,000				1	8,000	8,000	16,000
Tennis:																					
Tennis-Outside Equipment	various equipment	10 yrs	1	13,500	13,500																13,500
Subtotal Playground & Outside Equipment					28,500				60,000				8,000		60,000				8,000		164,500
Total Parks & Recreation					\$ 112,600		\$ 40,000		\$ 210,000				\$ 35,500		\$ 210,000				\$ 43,000		\$ 651,100
Public Safety																					
A. Automotive																					
Police:																					
Patrol / Vehicles	1) '07 (5) '06 (1) '05 (4) '04 (3) '03 (6) '01	7yrs	1	27,500	27,500	2	27,000	54,000	3	27,000	81,000	3	28,350	85,050	2	28,350	56,700	4	28,350	113,400	417,650
Undercover Patrol	1993 (1)	7-10yrs																			
Patrol Boat	1999 (1)	15 yrs																			
Undercover Vehicles	08 (2) '07 (1) '05 (1) '04 (2)	7-10yrs							1	21,000	21,000	1	21,500	21,500	0	20,000		1	22,000	22,000	64,500
Admin Vehicles	08 (1)	7-10yrs																			
Replacement Boat Engines	2009 (2)	3 yrs	2	7,250	14,500																14,500
Marine Unit Truck	2002(1)	7-10yrs										1	21,500	21,500							21,500
K9 Vehicles	2008 (1) 2003 (1)	7yrs																			
Radar Trailer	2002 (1)	10yrs																			
Boat Trailer	1999 (1)	15yrs																			
Crime Scene Vehicle	1996 (1)	10yrs																			
Firearms Trailer	1991 (1)	10yrs																			
Fire:																					
Fire Engine 1	2003(1)	20 yrs																			

The Village of North Palm Beach
 FY 2009-2010 Capital Plan
 General Fund 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	
Fire Engine 3	2003 (1)	20 yrs			-			-			-			-			-			-	
Car-Yukon	2004 (1)	8 yrs			-			-			-			-			-			-	
Car-Suburban	2002 (1)	8 yrs			-			-			-			-			-			-	
Support Truck	1987(1) purchased used in 1998	15 yrs			-			-			-			-			-			-	
Pick-Up Truck	1995(1) purchased in 1997	15 yrs			-			-			-			-			-			-	
Quintuplet Fire Apparatus	1996(1); financed--debt service	20 yrs			-			-			-			-			-			-	
Ambulance	2003 (1), 2010 (1)	5 yrs	1	185,000	185,000			-			-			-			-			-	185,000
					-			-			-			-			-			-	
Subtotal Automotive					227,000			54,000			102,000			128,050			56,700			135,400	703,150
B. Machinery & Equipment																					
<i>Police:</i>																					
800MHZ Radio System	2008	10 yrs			-			-			-			-			-			-	
Laser Radar Unit	2006 (2) 2000 (1)	7-10yrs			-			-			-			-			-			-	
Front Antenna Radar Unit	2000 (2)	10yrs			-			-			-			-			-			-	
<i>Fire:</i>																					
45 Minute SCBA Cylinder	2004 (5)	12 yrs			-			-			-			-			-			-	
60 Minute SCBA Cylinder	2005 (6)	12 yrs			-			-			-			-			-			-	
Hydraulic Rescue Equipment Power Unit	2001 (2)	6 yrs			-			-			-			-			-			-	
Breathing Air Compressor	1999(1)	15 yrs			-			-			-			-			-			-	
Multi-Gas Detector	2007 (1)	9 yrs			-			-			-			-			-			-	
Automatic Expternal Defibrillator	2001 (4), 2007 (4), 2009 (2)	5 yrs	2	2,995	5,990			-			-			-			-			-	5,990
12-lead monitor/defibrillators	2009 (2)	5 yrs	1	27,000	27,000			-			-			-			-			-	27,000
Oxygen Booster Pump	2009 (1)	5 yrs	1	5,670	5,670			-			-			-			-			-	5,670
Hydraulic Exrtiction Tools	1979(1)	10 yrs			-			-			-			-			-			-	
Thermal Imaging Camera	2002(1)	10 yrs			-			-			-			-			-			-	
<i>Public Safety Building</i>																					
Emergency Generator					-	1	25,000	25,000			-			-			-			-	25,000
New Radio Room A/C					-	1	10,000	10,000			-			-			-			-	10,000
Subtotal Machinery & Equipment					38,660			35,000			-			-			-			-	73,660
C. Computer Hardware & Software																					
<i>Public Safety Building</i>																					
Computer Aided Dispatch Upgrade	2006				-			-			-			-			-			-	
<i>Police</i>																					
Dell Poweredge 1850 Rackmount Server	2007 (1)	7 yrs			-			-			-			-			-			-	
Laptop Computers	2006/2007 (12)	3 yrs			-			-			-			-			-			-	
USA Software Eforms Software	2006				-			-			-			-			-			-	
Mark-N-Gard VIN Etching System	2004	10 yrs			-			-			-			-			-			-	
Stealth Stat Traffic Monitor	2009		1	3,735	3,735			-			-			-			-			-	3,735
Child ID Card System	2007	10 yrs			-			-			-			-			-			-	
Live Scan Fingerprint Software	2007	10 yrs			-			-			-			-			-			-	
Netclock GPS master Clock (911)	2009		1	6,434	6,434			-			-			-			-			-	6,434
<i>Fire:</i>																					
Portable Computer			2	1,300	2,600			-			-			-			-			-	2,600
Subtotal Computer Hardware & Software					12,769			-			-			-			-			-	12,769
D. Audio, Visual & Comm. System																					
<i>Public Safety Building</i>																					
Serveillance/SecurityCameras	2006	10 yrs			-			-			-			-			-			-	
32 Channel DVR 2 TB storage			1	5,895	5,895			-			-			-			-			-	5,895
Ceiling Mounted LCD Projector	2005	3 yrs			-			-			-			-			-			-	
<i>Police</i>																					
Digital Camera Package, Fuji Fine Pix S3	2006	5 yrs			-			-			-			-			-			-	
CCI Remote Security Surveillance Camera & Video System	2006	10 yrs			-			-			-			-			-			-	
Subtotal Audio, Visual & Comm System					5,895			-			-			-			-			-	5,895
E. Construction & Major Renovation																					
<i>Public Safety Building</i>																					
Monument Sign	2007				-			-			-			-			-			-	

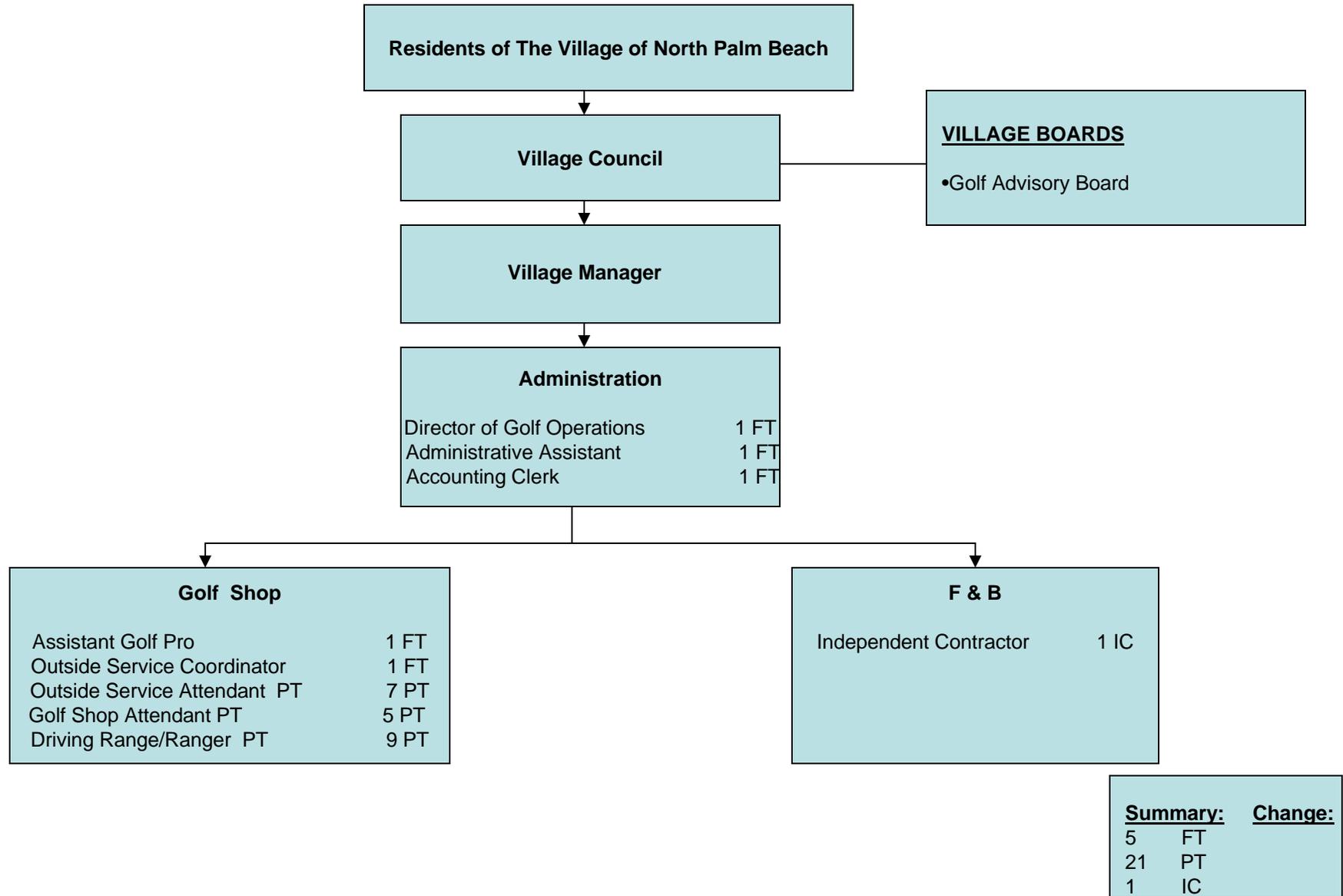
The Village of North Palm Beach
 FY 2009-2010 Capital Plan
 General Fund 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total		
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost			
Replacement Floor Tile	2008		1	2,200	2,200			-												2,200			
Replacement Carpet	2008		1	4,000	4,000			-												4,000			
Subtotal Construction & Major Renovation					6,200			-												6,200			
Total Public Safety					\$ 290,524			\$ 89,000					\$ 102,000							\$ 135,400	\$ 801,674		
Total Capital All Departments					\$ 831,424			\$ 572,712					\$ 1,577,656							\$ 956,929	\$ 1,032,589	\$ 895,513	\$ 5,866,823
Total Capital By Department																							
	Village Clerk				\$ 3,500			\$ -					\$ -							\$ 2,500	\$ -	\$ 6,000	
	Information Technology				\$ 10,000			\$ 5,800					\$ 4,000							\$ 5,800	\$ -	\$ 25,600	
	Community Development				\$ -			\$ -					\$ 40,000							\$ 20,000	\$ -	\$ 60,000	
	Public Works				\$ 353,800			\$ 408,000					\$ 939,244							\$ 764,649	\$ 729,789	\$ 3,912,595	
	Library				\$ 61,000			\$ 29,912					\$ 282,412							\$ 28,730	\$ 7,800	\$ 409,854	
	Parks & Recreation				\$ 112,600			\$ 40,000					\$ 210,000							\$ 35,500	\$ 210,000	\$ 651,100	
	Public Safety				\$ 290,524			\$ 89,000					\$ 102,000							\$ 128,050	\$ 56,700	\$ 801,674	
					\$ 831,424			\$ 572,712					\$ 1,577,656							\$ 956,929	\$ 1,032,589	\$ 895,513	\$ 5,866,823
Total Capital By Category																							
	Computer Hardware & Software				25,269			5,800					4,000							5,800	-	40,869	
	Construction & Major Renovation				482,200			453,642					763,200							426,400	602,540	3,185,846	
	Machinery & Equipment				59,060			59,270					21,904							12,402	17,402	182,440	
	Playground & Outside Equipment				28,500			-					60,000							8,000	60,000	164,500	
	Furniture & Fixtures				3,500			-					16,212							13,730	10,300	43,742	
	Automotive				227,000			54,000					712,340							496,397	341,547	2,243,531	
	Audio, Visual & Comm Sys				5,895			-					-							-	-	5,895	
					\$ 831,424			\$ 572,712					\$ 1,577,656							\$ 956,929	\$ 1,032,589	\$ 895,513	\$ 5,866,823

Village of North Palm Beach FY2010 Adopted Country Club Budget



Country Club Organization Chart FY 2009-2010



NORTH PALM BEACH COUNTRY CLUB

Mission Statement

The North Palm Beach Country Club (NPBCC) is committed to offering a quality recreational facility to its residents, members and customers. Its mission is to do so by maintaining self-sustaining operations through an integrated combination of pricing, marketing and operating controls that capitalize on the facility's ideal locale adjacent to the Intracoastal Waterway, the golf club's Jack Nicklaus "Signature" course design, and exemplary customer service that reflect the high ideals of the Club amenities, special functions and users.

Service Levels Narrative – Golf Operations

In November 17, 2006 the North Palm Beach Country Club opened its newly renovated golf course, becoming only the second public municipal golf course in the U.S. to bear the prestigious moniker of a Jack Nicklaus "Signature" Golf Course. Our Nicklaus "Signature" course offers five sets of tees so each golfer may challenge this new course in a manner that is equal to their individual game. The course will play up to 7,071 yards at a par 71. A putting green is located by hole number one and a pitching/chipping green is located by hole number 15 for golfers to perfect their "short game." The club also has a members only short game area on the north side of the maintenance facility.

Club golf operations are open seven 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 clubs for sale.

The Golf Operation is headed up by the Director of Golf Operations/Head Professional. He is assisted by one full-time

assistant professional, one full-time outside service coordinator, seven part-time outside service attendants, nine part-time ranger and driving range attendants, and five part-time golf shop attendants. The operation also has one full-time administrative assistant on-site and one accounting clerk located in the finance office in Village Hall. This staffing arrangement best reflects the customer service needs of the golf club.

The Golf Course Maintenance Division of the Golf Operation has been outsourced to International Golf Maintenance (IGM) out of Orlando, Florida. This partnership allows a higher level of conditioning on the Nicklaus "Signature" course layout and realizes a significant monetary savings to the Village. The maintenance of the buildings falls under the supervision of the Superintendent of Facility and Fleet Division of the Public Works Department. Outsourcing the maintenance of the golf course and having Public Works oversee the clubhouse maintenance is the most prudent and fiscally responsible way to operate the facility. Indeed, Fiscal Year 2008/09 is the second full season with this arrangement and it is working well.

The personnel / title changes for FY 2009/10 are as follows:

- Reclassify one (1) Director of Golf Operations from pay grade 27 to 29

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

Since October 2006, the food and beverage contractor at the NPBCC has been Peas and Carrots Concessions and the NPBCC Restaurant is known as The Village Green Restaurant & Bar. The food and beverage contractor is responsible for adding to the total experience at the NPBCC. The contractor is responsible for maintaining the clubhouse restaurant and kitchens. F&B works

cooperatively with the golf, tennis, and pool areas to enhance tournaments, and special events. F&B serves the membership and the community offering service seven days-a-week with special events/entertainment monthly.

Current Year Accomplishments and New Initiatives

The Village Administration anticipates new golfers applying for membership to the Nicklaus “Signature” golf course in the upcoming year. In order to provide reasonable member access to course play while preserving access to “walk-in” guests during high season and holidays, a maximum of 375 golf memberships will be allowed for the upcoming fiscal year. Available memberships will continue to be prioritized as follows:

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

In order to maintain the “Signature” course the proposed budget reflects funding for additional trees and sod. These items will be needed to continue the “fine tuning” of the golf course as it moves into its fourth (4th) season of play.

During FY 2008/09, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Re-landscaped the front of the club house
- Renovated numerous bunkers from Bahia to Bermuda grass
- Planted palm trees on hole #1, #6, and #18
- Turned the practice green on the north side of the maintenance facility into a “Members Only” short game area
- Added benches on the golf course and driving range

- Added new fixtures in the golf shop which adds an updated look
- Re-carpeted the locker rooms and golf shop
- Added a tournament program for the members
- Initiated a summer tournament series for the juniors

Goals and Objectives

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

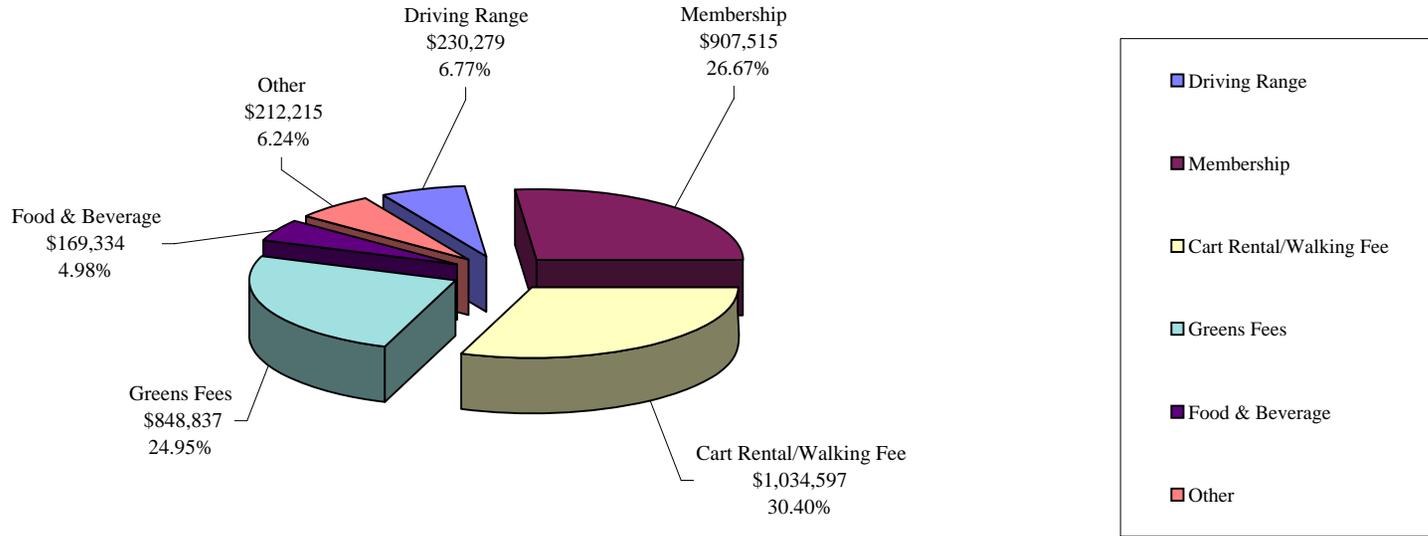
- 1. Increase membership by 7%—from 327 to 350 full-members**
 - a. Continue to improve our customer service in outside services and the golf shop
 - b. Continue outside promotion of the club facilities to generate increased interest in joining by residents and non-residents
- 2. Increase non-member play, “walk –in-players,” and member-guest players by 5%**
 - a. Continue to promote “walk in” play through promotion in the area hotels, local papers and golf publications, national publications, and local cable advertisement
 - b. Continue to improve our pace of play issues, with the help of our members
- 3. Increase the number of outside events at the club during the summer season thereby introducing new players to the golf course and in turn increasing year-round usage**
 - a. Promote the course for golf tournaments
 - b. Promote the driving range by holding “demo days” throughout the year
 - c. Continue to promote junior golf through summer junior clinics and tournaments

COUNTRY CLUB BUDGET
Adopted Budget
FY 2009-2010

	Golf	F & B	Admin	Total	Original 2009 Budget	2008 Actual	2007 Actual
REVENUES							
Driving Range	\$ 230,279			\$ 230,279	\$ 230,609	\$ 213,103	\$ 192,407
Membership	907,515			907,515	1,049,260	1,071,758	959,039
Cart Rental	995,597			995,597	980,000	1,007,706	876,518
Walking Fees	39,000			39,000	33,100	32,515	24,771
Greens Fees	848,837			848,837	864,430	863,046	845,385
Lessons	25,300			25,300	22,000	22,275	198,874
Tournament Proceeds	8,500			8,500	25,000	21,790	13,283
Merchandise Sales	130,000			130,000	130,000	138,512	98,992
Special Events/Camps	7,000	-		7,000	0	7,015	21,617
Interest Earnings			3,500	3,500	30,000	36,431	43,917
Lease		134,334		134,334	128,410	122,880	118,000
Other	35,590	35,000	2,325	72,915	80,500	128,435	114,600
Total Revenues	3,227,618	169,334	5,825	3,402,777	3,573,309	3,665,466	3,507,403
EXPENSES							
Personal Services	338,151		227,084	565,235	542,452	521,249	1,544,541
Materials & Supplies	64,950	-	0	64,950	100,800	39,884	336,830
Contractual Services	1,195,088		7,500	1,202,588	1,360,920	1,257,611	1,897
Utilities	225,851	56,309	8,572	290,732	233,899	204,514	221,802
Merchandise	115,000			115,000	115,000	105,496	103,169
Other Operating Costs	256,170	17,531	62,775	336,476	388,955	365,116	638,522
Debt Services	394,901		80,000	474,901	519,901	494,759	413,149
Insurance-Prop & Gen Liab			75,000	75,000	75,000	150,166	100,608
Capital Outlay	42,500	-	0	42,500	44,500	5,250	230,902
Contingency			235,395	235,395	191,882	373,471	49,662
Total Expenses	2,632,611	73,840	696,326	3,402,777	3,573,309	3,517,516	3,641,082
NET REVENUE OVER EXPENSE				\$ -	\$ -	\$ 147,950	\$ (133,679)

Total Employees							
Full-Time	2		3	5	5	18	19
Part-Time	21			21	21	22	25
Other		1		1	1	1	1

VILLAGE OF NORTH PALM BEACH COUNTRY CLUB
Revenues - Budget Year 2009 - 2010



Total \$3,402,777

Country Club Revenues

\$3,402,777

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 2009/10 Country Club Budget. The major source of Country Club revenues (approx 88%) are derived from golf memberships, cart rentals, greens fees, and the driving range.

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

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

- No rate changes
- 50,000 anticipated rounds
- 407 memberships (including juniors)
- No increase in the Food & Beverage Lease

Cart Rental/Walking Fee \$1,034,597

This class of revenue represents 30.40% of the overall Country Club Revenues. The calculation is based on anticipated rounds:

Average cart fee per round played (including walkers)
 (\$21.59 x 46,100) = \$995,597

Walking Fees (\$10.00 x 3900 rounds) = \$39,000

Membership \$907,515

Golf Memberships represent 26.67% of total Country Club Revenues and are based on type of membership:

Resident (216 memberships)	\$505,300
Non-Resident (98 memberships)	329,000
Business (3 memberships)	7,950
Summer (27 memberships)	13,365
Junior (50 memberships)	12,500
Golf Plus (13)	39,400
Total	<u>\$907,515</u>

Greens Fees \$848,837

Greens Fees represent 24.95% of total Country Club Revenues and are calculated based on seasons:

Summer (10/1-10/14)	\$ 15,047
Shoulder (10/15-12/20)	125,655
High (12/21-04/30)	500,935
Summer (05/01-09/30)	207,200
Total	<u>\$848,837</u>

Driving Range \$230,279

Driving Range revenue represents 6.77% of total Country Club Revenues and is calculated as follows:

243 days at \$646.62 avg per day	\$157,079
122 days at \$600 per day	73,200
Total	<u>\$230,279</u>

Food & Beverage **\$169,334**

The Country Club Restaurant has been leased since 1995. Revenue from the Food & Beverage operation represents 4.98% of total Country Club Revenues and is calculated as follows:

Restaurant Lease	\$130,007
Office Space Lease	4,327
Utilities Reimbursement	35,000
Total	<u>\$169,334</u>

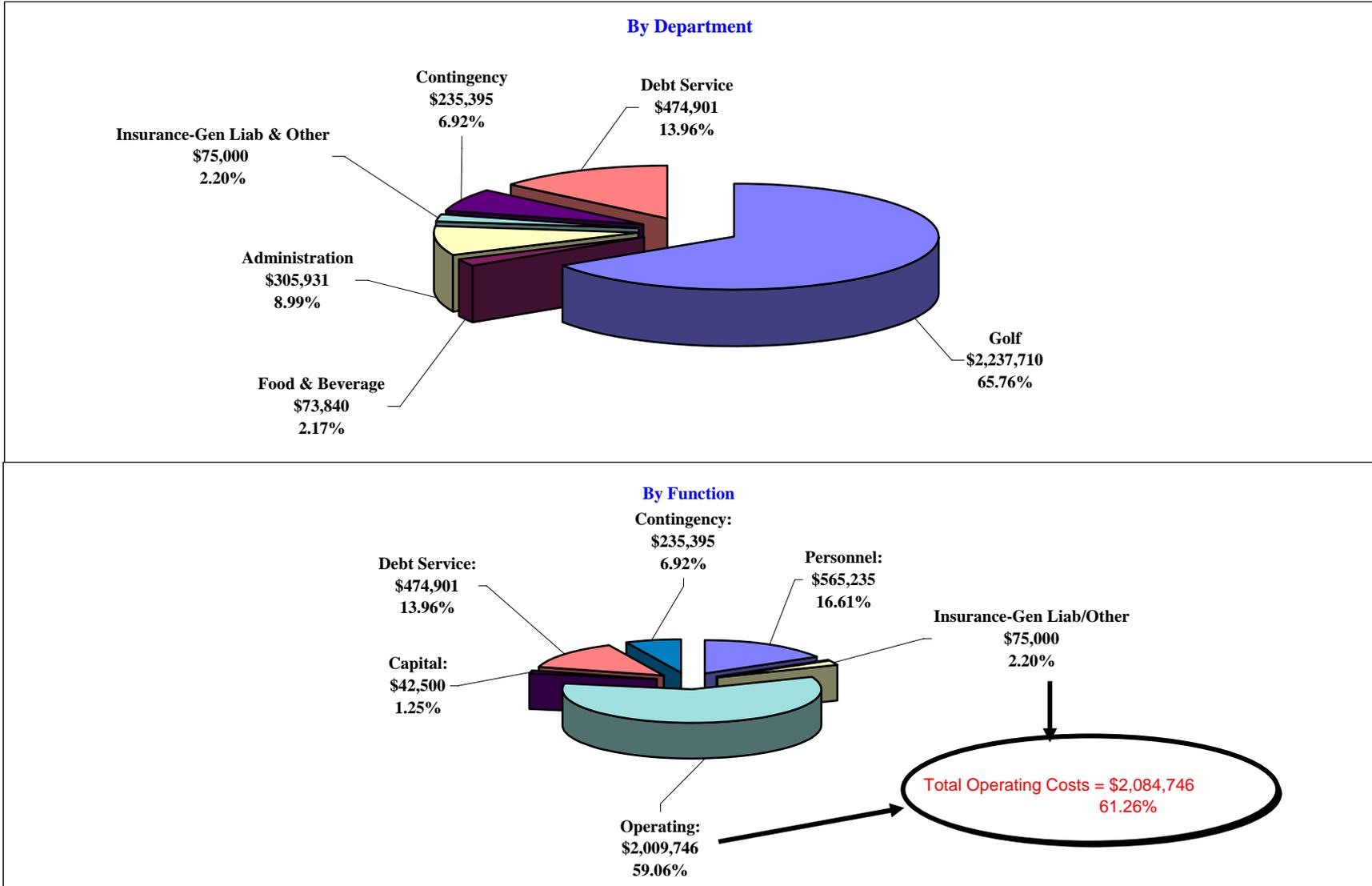
Miscellaneous **\$212,215**

Miscellaneous Revenue represents 6.24% of total Country Club Revenues and includes the following:

Golf Merchandise Sales	\$130,000
Golf Lessons	25,300
Tournament Proceeds	8,500
Special Events/Camps	7,000
Interest Earnings	3,500
Residency Card Fee	2,325
Rental-Golf Clubs	17,000
Rental-Lockers	1,840
Rental-Bag Room	13,750
Golf Ball Retrieval	3,000
Total	<u>\$212,215</u>

VILLAGE OF NORTH PALM BEACH COUNTRY CLUB

Expenses - Budget Year 2009 - 2010



Total \$3,402,777

Country Club Expenses

\$3,402,777

This section includes a discussion regarding appropriations for the Village's FY 2009/10 Country Club budget, how much of the total budget it comprises, and assumptions used in determining the projections. All expenses are funded by user charges; no taxes or assessments are used to support the Country Club operations. As mentioned in the Basis of Accounting section, capital outlay and debt service are reflected as a budgeted expense although both of these items are balance sheet items in the Village's CAFR, as required by GAAP.

Personal Services \$565,235:

Employee salary and benefits represent 16.61% 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:

An across the board COLA (market adjustment) of 1% is included in the budget. Performance based merit increases are budgeted at an average of 3.75% based on a 0% - 5% scale.

Retirement:

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

General Employees.....23.72%

The ICMA pension employer contributions were budgeted at 15%.

Health Insurance:

Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage. There was an increase of 9.4% in health insurance rates.

FICA:

This item was budgeted at 7.65% of payroll.

Worker's Compensation:

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

Operating Costs \$2,084,746

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 61.26% of the overall Country Club Expenses. Some highlights of operating costs are listed below:

- Golf Course Maintenance Contract \$1,153,888
- Utilities 290,732
- Cost of Golf Merchandise 115,000
- Golf Cart Lease 104,000
- Materials & Supplies 64,950
- Repairs & Maintenance 30,950
- Marketing & Advertising 50,000
- Property/General Liability 75,000

Capital Outlay \$42,500

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

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

Those items deemed necessary are funded in the respective department’s budget; the remaining items are deferred to future years. For FY 2009/10, capital outlay accounts for 1.25% of the overall Country Club budget. The capital outlay for FY 2009/10 is budgeted as follows:

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Golf Course Maintenance	Synthetic Turf	\$ 5,000
Golf Shop	Showcase/Trophy Case	\$ 5,000
Clubhouse Grounds	Paint Maintenance Barn	\$ 10,000
Clubhouse Grounds	Restrooms on course	\$ 5,000
Clubhouse Grounds	Picker Cart with cage	\$ 11,500
Clubhouse Grounds	Retrofit Ball Machine	\$ 2,000
Clubhouse Grounds	Ball Washer	\$ 4,000
Total		\$ 42,500

Debt Service \$474,901

Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2009/10 debt service budget represents 13.96% of the overall Country Club budget. The FY 2009/10 debt service is a decrease of \$45,000

from the FY 2008/09 budget. This is due to the accelerated debt refunding during FY 2008/09. The Country Club is left with two loans outstanding:

\$600,000 Promissory Note (Budgeted debt service payment of \$80,000):

This note was to refinance an existing loan incurred for the renovation of the Village’s Country Club restaurant. Principal and interest payments are due quarterly, with a final maturity date of November 15, 2010. The interest rate on the loan is 5.22%. The interest rate will be adjusted by either of the following events: A change in the maximum corporate tax rate, or the event of taxability of the interest on this note.

\$4,893,673 Promissory Note (Budgeted debt service payment of \$394,901):

This note was to finance certain capital expenditures relating to the municipal golf course and country club. Pledged revenues secure the loan. Principal and interest payments are due semi-annually in the amount of \$197,450, with a final maturity date of April 1, 2024. The interest rate on the loan is 4.11% and is subject to adjustment in the event of taxability of the interest on this note.

Contingency \$235,395

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2009/10 budget, this reserve represents 6.92% of the total budget.

Village of North Palm Beach Country Club FY 2009-2010 Budget Highlights

Current number of Memberships	407
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Target Number of Rounds	50,000
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Operating Highlights:

*Golf Course Maintenance Contract	1,153,888
*Utilities	290,732
*Cost of Golf Merchandise	115,000
*Golf Cart Lease	104,000
*Materials & Supplies	64,950
*Repairs & Maintenance	30,950
*Marketing & Advertising	50,000
*Property/General Liability	75,000

Total Fiscal Year 2009-2010 Operating Costs	<u><u>\$ 2,084,746</u></u>
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Capital Highlights:

*Synthetic Turf	5,000
*Trophy Showcase	5,000
*Paint Maintenance Barn	10,000
*Paint Restrooms on Course	5,000
*Picker Cart with cage	11,500
*Retrofit Ball Machine	2,000
*Ball Washer	4,000

Total Fiscal Year 2009-2010 Capital Outlay	<u><u>\$ 42,500</u></u>
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North Palm Beach Country Club Golf Club Memberships & Rates - 2010

Golf Memberships

Resident	Single	169	ea. @ \$2,100. =	\$354,900.00
	Family	47	ea. @ \$3,200. =	\$150,400.00
	Junior	25	ea. @ \$200. =	\$5,000.00
Non-Resident	Single	84	ea. @ \$3,200. =	\$268,800.00
	Family	14	ea. @ \$4,300. =	\$60,200.00
	Junior	25	ea. @ \$300. =	\$7,500.00
Business		3	ea. @ \$2,650.	\$7,950.00

Based upon FY2009 Memberships

	367	Total	\$854,750.00	\$907,515.00
Summer Memberships (May 1 - September 30th)	27	ea. @ \$495. =	\$13,365.00	

Golf Plus Memberships (Golf, Tennis & Pool)

Resident	Single	3	ea. @ \$2,372. =	\$7,116.00
	<i>Golf Portion Only (ea. @ \$2,100)</i>			\$6,300.00
Family		9	ea. @ \$3,610. =	\$32,490.00
	<i>Golf Portion Only (ea. @ \$ 3,200)</i>			\$28,800.00
Non-Resident	Single	0	ea. @ \$3,567. =	\$0.00
	<i>Golf Portion Only (ea. @ \$3,200)</i>			\$0.00
	Family	1	ea. @ \$4,877. =	\$4,877.00
	<i>Golf Portion Only (ea. @ \$4,300)</i>			\$4,300.00
		13	Total	\$39,400.00

Grand Total	407	Total	\$907,515.00
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Resident Card Holder and Member Guest Discount 20%

Greens Fees: See 2009/2010 Recommended Rates (no change from FY2009)

CART RENTAL

Cart Fees:	Member	<u>18 Holes</u>	<u>9 Holes</u>
	Non-Member	\$22.00	\$11.00
		\$26.00	\$13.00

WALKING FEE

Walking Fees:	Member ONLY	\$12.00	\$8.00
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Anticipated Rounds 50,000

Village of North Palm Beach Country Club
Fiscal Year 2009-2010
9-Hole Rates 18-Hole Rates

9-Hole Rates			
	Time	Monday-Thursday	Friday, Saturday, Sunday
Summer Season May 1st-Oct 12th	7:00-12:30	\$ 27.00	\$ 23.00
	After 12:30	\$ 21.00	\$ 13.00
Fall Season	Oct 13-Nov 16	7:00-12:30	\$ 33.00
		After 12:30	\$ 27.00
	Nov 17-Dec 14	7:00-12:30	\$ 45.00
		After 12:30	\$ 39.00
	Dec 15-Jan 11	7:00-12:30	\$ 51.00
		After 12:30	\$ 45.00
High Season Jan 12-Mar 29	7:00-12:30	\$ 66.00	
	After 12:30	\$ 51.00	
	After 3:00	\$ 35.00	
	(March 1st)		
Spring Season Mar 30-Apr 30	7:00-12:30	\$ 45.00	
	After 12:30	\$ 39.00	
	After 3:00	\$ 29.00	
	(March 1st)		

18-Hole Rates			
	Time	Monday-Thursday	Friday, Saturday, Sunday
Summer Season May 1st-Oct 12th	7:00-12:30	\$ 45.00	\$ 49.00
	After 12:30	\$ 35.00	\$ 39.00
	After 3:00	\$ 29.00	
Fall Season	Oct 13-Nov 16	7:00-12:30	\$ 55.00
		After 12:30	\$ 45.00
	Nov 17-Dec 14	7:00-12:30	\$ 75.00
		After 12:30	\$ 65.00
	Dec 15-Jan 11	7:00-12:30	\$ 85.00
		After 12:30	\$ 75.00
High Season Jan 12-Mar 29	7:00-12:30	\$ 110.00	
	After 12:30	\$ 85.00	
	After 3:00	\$ 59.00	
	(March 1st)		
Spring Season Mar 30-Apr 30	7:00-12:30	\$ 75.00	
	After 12:30	\$ 65.00	
	After 3:00	\$ 49.00	
	(March 1st)		

*9 Hole rate is 60% of full rate

COUNTRY CLUB 5 YEAR CAPITAL PLAN

The Village of North Palm Beach
 FY 2009-2010 Capital Plan
 Country Club 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total	
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost		
A. Automotive																						
<i>Golf Shop:</i>																						
Golf Carts	2006 (80)	3 yrs			-													80	7,000	560,000	560,000	
Carry Aalls (Transport Golf Carts)	2006 (2)	3 yrs			-													2	9,000	18,000	18,000	
<i>Golf Course:</i>																						
Pick up Truck	2006(1)	7 yrs			-																	
Subtotal Automotive																						
578,000																						
578,000																						
B. Machinery & Equipment																						
<i>Golf Course:</i>																						
Light Duty Utility Vehicle	1998(1),1999(1), 2000 (1), 2003 (3), 2004 (1)	6 yrs			-																	
Heavy Duty Utility Vehicle	1994(1)	6 yrs			-																	
Slope Mower	2005(1)	7 yrs			-																	
Triplex Mower	1997(1),1998(1),1999(1),2000(1),2002(2), 2005 (1)	5 yrs			-																	
Fairway Mower	2004(2)	6 yrs			-																	
Tractor	1997(1),2000(1),2001(1)	10 yrs			-																	
Rotary Mower	1999(1), 2004 (1)	6 yrs			-																	
52" Rotary Mower	2005(1)	6 yrs			-																	
200 Gal. Sprayer	2002(1)	5 yrs			-																	
Topdresser	2002(1)	5 yrs			-																	
Trap Rake	2003(1)	4 yrs			-																	
Walking Greens Mower	1995(2), 1997(2),1999(2), 2004(2)	5 yrs			-																	
Greens Vacuum		6 yrs			-																	
Walking Greens Mower Trailers					-																	
Verticut Reels for Grooming Greens					-																	
Aerifier	1997 (1)	8 years			-																	
Air Conditioner(s)-Dining Room Area	2006	7 years			-																	
Jinney					-																	
Turf Vacuum	1997(1)	10 yrs			-																	
Bed Knife Grinder	1985(1)	15 yrs			-																	
Reel Grinder	1998(1)	15 yrs			-																	
Ball washer	2003	4yrs			-																	
Range picker	2003	4 yrs			-						1	3,000	3,000								3,000	
<i>Club House Building & Grounds:</i>																						
Picker Cart with Cage		3 yrs		1	11,500	11,500								1	13,000	13,000					24,500	
Retrofit Ball Machine Driving Range		5yrs		1	2,000	2,000											1	3,500	3,500		5,500	
Ball Washer		3yrs		1	4,000	4,000								1	4,500	4,500					8,500	
Ball Picker		2yrs							1	3,500	3,500			1	4,000	4,000					7,500	
Subtotal Machinery & Equipment																						
17,500																						
3,500																						
3,000																						
21,500																						
3,500																						
49,000																						
C. Construction & Major Renovation																						
<i>Golf Course:</i>																						
100 Trees		1yrs		0	200	-	100	200	20,000													20,000
Sod		1yrs		0	2,500	-	1	5,000	5,000													5,000
Synthetic Turf for Driving Range tee area		3 yrs		1	5,000	5,000							1	18,000	18,000						23,000	
<i>CClub Restaurant:</i>																						
Air Conditioner for Kitchen					-																	
<i>CClub Administration:</i>																						
D.O.G. Office-Water seeps through wall					-																	
<i>Golf Shop:</i>																						
Carpet Golf Hop, Hallway, Mens & Ladies Lockerroom					-																	
<i>Clubhouse Building & Grounds:</i>																						
Repair Intracoastal Bank					-																	
Restrooms on Golf Course				2	2,500	5,000																5,000
Paint Maintenance Barn				1	10,000	10,000																10,000
Re-utilization of canopy sys fm Parks & Recreation					-																	
New Clubhouse					-																	
Subtotal Construction & Major Renovation																						
20,000																						
25,000																						
18,000																						
63,000																						
D. Computer Hardware & Software																						
<i>Golf Shop:</i>																						
Computer Head Golf Pro		5 yrs			-																	

The Village of North Palm Beach
 FY 2009-2010 Capital Plan
 Country Club 5 yr Capital Plan

Description	Inventory	Life	FY 2009 (current year)			FY 2010			FY 2011			FY 2012			FY 2013			FY 2014			Total
			Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	Qty	Each	Total Cost	
VI System Lessons & Training					-			-			-			-			-			-	-
Computer & Color Printer					-			-			-			-			-			-	-
POS System		7 yrs			-			-			-			-			-			-	-
Subtotal Computer Hardware & Software					-			-			-			-			-			-	-
E. Audio, Visual & Comm. System																					
<i>Clubhouse Bldg & Grounds:</i>																					
Serveillance/SecurityCamera (with installation)					-			-			-			-			-			-	-
Subtotal Audio, Visual & Comm System					-			-			-			-			-			-	-
F. Furniture, Fixture & Supplies																					
<i>Golf Shop:</i>																					
Golf Shop Furnishings					-			-			-			-			-			-	-
Benches-Mens & Ladies Lockerroom					-			-			-			-			-			-	-
Show Case/Trophy Case					-	1	5000	5,000			-			-			-			-	5,000
Subtotal Furniture, Fixture & Supplies					-			5,000			-			-			-			-	5,000
Country Club Total					\$ -			\$ 42,500			\$ 25,000			\$ 3,000			\$ 39,500			\$ 581,500	\$ 695,000

**COMPREHENSIVE
PAY PLAN
*FY 2009-2010***

Village of North Palm Beach

TO: Honorable Mayor and Council
FROM: Jimmy Knight, Village Manager
DATE: September 24, 2009
SUBJECT: Comprehensive Pay and Classification Plan
FY 2009/2010

This Comprehensive Pay and Classification Plan (“Pay Plan”) reflects all authorized Village employment position classifications and their related salary ranges for all Village employees for the Fiscal Year starting October 1, 2009. This Pay Plan also reflects employment benefits provided to employees unless separately negotiated in collective bargaining agreements.

Village management reviews this Pay Plan annually and makes recommendations on the classifications and pay ranges for all positions to maintain appropriate staffing resources in relation to competitive market conditions and the needs of our annual Village budget/operating structure. The attached Pay Plan proposal has been incorporated into the Manager’s proposed budget for the coming fiscal year beginning October 1, 2009.

Pay Plan Recommendations

This year’s Pay Plan includes:

- A total average 4.75% pay increase in compensation
 1. Includes a 1.0% October market-based adjustment and
 2. Provides for average 3.75% performance-based merit increases (0% -to- 5%).

- Provides for monthly employer and employee health/dental insurance contributions.

Recommended Personnel Changes:

The Pay Plan reflects proposed changes in Village employment positions as follow: Title Changes (involving no change in compensation); position Additions / Deletions; and Other Pay Plan Adjustments (salary ranges, etc.).

Title Changes Only:

- Update one (1) Assistant Director of Finance f/t position to Finance Manager (pay grade 32);
- Update five (5) Emergency Dispatcher I f/t positions to Emergency Dispatcher (step plan); and
- Update two (2) Police Lieutenant f/t positions to Police Captain.

Additions:

- Add one (+1) Recreation Assistant p/t position (pay grade 10);
- Add one (+1) Public Safety Aide f/t position (pay grade 19);
- Add one (+1) Special Events Coordinator p/t position (pay grade 21); and
- Add one (+1) School Crossing Guard p/t position (pay grade 22).

Additions / Deletions:

- Add two (+2) Recreation Supervisor f/t positions (pay grade 21) / Delete one (-1) Pool Manager f/t position in Pool (pay grade 20) and delete one (-1) Tennis Supervisor f/t position in Tennis (pay grade 19);
- Add one (+1) Emergency Dispatcher f/t position (Step Plan); Delete one (-1) Emergency Dispatcher II f/t position (Step Plan);

- Add one (+1) Parks Facilities Manager f/t position (pay grade 24) / Delete (-1) Recreation Supervisor p/t position (pay grade 22);
- Add one (+1) Recreation Program Coordinator f/t position (pay grade 24) / Delete one (-1) Assistant Director of Parks and Recreation f/t position (pay grade 29); and
- Add one (+1) Firefighter/EMT f/t positions (Step Plan) / Delete one (-1) Firefighter/Paramedic f/t positions (Step Plan).

Deletions:

- Delete three (-3) Custodian f/t positions (pay grade 13);
- Delete one (-1) vacant Grounds Maintenance Worker p/t position (pay grade 15);
- Delete one (-1) Pool Supervisor f/t position in Pool (pay grade 19); and
- Delete one (-1) vacant Police Officer f/t position (Step Plan).

Other Changes:

- Reclassify two (2) Recreation Supervisor f/t positions from pay grade 22 to pay grade 21;
- Reclassify one (1) Human Resources Specialist f/t position from pay grade 27 to pay grade 22;
- Reclassify one (1) Director of Golf Operations from pay grade 27 to pay grade 29; and
- Reclassify one (1) Director of Parks and Recreation f/t position from pay grade 34 to 33.

Pension:

Actuarial projections currently indicate that Village contributions for both pension plans should be decreased. The General Employee (and FPE) Pension Plan should be increased this year by 1.1% to an employer level of 23.72%, and the Police and Fire Pension Plan should

be decreased by 2.0% to an employer level of 16.26% as outlined below:

- For Management, General, and FPE-eligible employees:

Employer contribution	23.72%
Employee contribution	6.0%
- For Police and Fire employees:

Employer contribution	16.26%
Employee contribution	2.0%

Health / Dental Insurance:

Working with our brokers the Village has secured a 12-month renewal of the existing medical insurance for the Fiscal Year 2009/10. As part of the insurance renewals, the Village sought bids from several companies, settling on renewal of the same benefit levels at a 9.4% premium increase. Although rates rose for the upcoming year, it is the belief of the Village Administration that this is the most advantageous renewal possible based on the Village's increasing claims experience rating and increasing costs in the health care industry as a whole, especially in light of recent legislation providing greater autism and other dependent care benefits. Additionally, employees have enjoyed continuous coverage with United Healthcare (UHC) for medical insurance since July 2005. This continuity has brought stability to employees and to Village operations that is immeasurable.

For its dental insurance coverage, the Village is returning to previously-held carrier Guardian Life at a rate decrease over FY 2008/09 with a superior level of benefits to those offered by United Healthcare last year. Employees choosing the HMO option will see a 9.61% cost decrease over last year, while employees choosing the PPO option will see a 1.7% decrease over last year's rates with UHC.

With single coverage, for both the health and dental insurance plans, the lower cost plan is paid entirely by the Village. For employee plus one (health insurance only) and the family coverage options (for health and dental insurance), the lower cost plan is paid 80% by the Village and the balance by the employee. Employees choosing higher cost plan options will pay 100% of the cost difference from the lower cost alternative. Currently Village employees pay for their portion of these premiums through deductions taken in each biweekly pay cycle.

For FY 2009/10, the Village Administration is moving toward taking employee deductions twice monthly (or 24 times per year) instead of on a bi-weekly basis (or 26 times per year). This move will assist in administering the account variances and paying invoices and will eliminate/reduce the instances of notations on the Village's annual audit report regarding this issue.

Monthly employee costs are as follow:

Health Insurance:

United Healthcare POS Plan	
Employee Only Coverage	\$ 0.00 per month
Employee + One Coverage	\$159.09 per month
Employee + Family Coverage	\$238.82 per month
United Healthcare HMO Plan	
Employee Only Coverage	\$ 21.35 per month
Employee + One Coverage	\$130.90 per month
Employee + Family Coverage	\$214.70 per month

Dental Insurance:

Guardian HMO Plan	
Employee Only Coverage	\$ 0.00 per month
Employee + Family Coverage	\$ 4.20 per month

Guardian PPO Plan	
Employee Only Coverage	\$15.08 per month
Employee + Family Coverage	\$48.35 per month

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

Health Insurance:

United Healthcare POS Plan	
Employee Only Coverage	\$ 428.20 per month
Employee + One	\$1110.88 per month
Employee + Family Coverage	\$1525.79 per month
United Healthcare HMO Plan	
Employee Only Coverage	\$ 449.55 per month
Employee + One	\$1082.69 per month
Employee + Family Coverage -	\$1501.67 per month

Dental Insurance:

Guardian HMO Plan	
Employee Only Coverage	\$12.86 per month
Employee + Family Coverage	\$33.88 per month
Guardian PPO Plan	
Employee Only Coverage	\$27.94 per month
Employee + Family Coverage	\$78.03 per month

RECOMMENDATION:

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

2009/2010
VILLAGE OF NORTH PALM BEACH
COMPREHENSIVE PAY AND
CLASSIFICATION PLAN

SECTION 1. ESTABLISHMENT

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

SECTION 2. DEVELOPMENT OF PAY RANGES

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

SECTION 3. APPLICABILITY

All employees of the Village of North Palm Beach, except as provided elsewhere, shall be compensated in accordance with this plan and the exempt (salaried) and non-exempt positions, depending upon job classification.

SECTION 4. IMPLEMENTATION

The new pay plan will be implemented October 1, 2009. Non-bargaining unit (general) employees shall receive a 1.0% cost of living increase effective October 1, 2009. The pay range (grade) of each General Employee shall be increased as reflected in the attached classification plan. Bargaining unit employees shall receive base wage increases only in accordance with their collective bargaining agreement.

SECTION 5. HIRING PAY RATES

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

SECTION 6. MERIT INCREASE

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

Employees may be granted such merit increase from zero to five percent (0 - 5%) of salary, based upon documented and demonstrated workplace performance as recommended by the employee's Supervisor and Department Director. All merit increases shall be submitted to the Village Manager (or Human Resources) Department for review, consideration and written approval prior to discussion or delivery to the employee.

Merit increases are not automatic. Such merit increase is contingent upon receipt of a satisfactory performance evaluation. Employees at the maximum pay for their classification will not be eligible for a merit increase in their present Pay Plan classification, but may be eligible for a lump sum performance bonus. The Village Manager shall approve merit increases equal to or greater than 4.5%. Contractual provisions will govern bargaining unit employee merit increases.

Lump Sum Performance Bonus: Employees whose compensation is equal to or exceeds the maximum annual pay range for their position shall be eligible for the annual performance incentive bonus program. Annual performance review bonuses would be paid lump-sum based upon written recommendation and documentation from the Department Head; subject to written approval of the Village Manager or designee as follows:

Exceptional Level II performance review rating -	\$ 1,200
Successful Level I through Exceptional Level I performance review rating -	\$ 900
Development Required through Below Standards performance review rating -	\$ 0

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

SECTION 7. PROMOTIONS, DEMOTIONS, TRANSFERS, AND RECLASSIFICATIONS

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

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

In the event an employee is transferred to a position with the same pay grade, their rate of pay will remain the same.

The Village retains the right to evaluate and if appropriate, make personnel classification changes (reclassifications) when appropriate in support of providing the most cost effective and efficient delivery of municipal services to the residents of the Village. All classification changes will be made in accordance with Village policies and procedures.

SECTION 8. PART-TIME PAY & MERIT INCREASE

Part-time employees shall be paid the hourly wage as outlined in the attached Pay Plan, at the pay range (grade) minimum unless otherwise recommended by the Department Director, and approved by the Village Manager.

Permanent Part-Time employees (who must be scheduled annually for work in more than 46 or more weeks) shall be eligible for a merit increase upon receipt of a satisfactory evaluation. Part-time employees who leave Village employment and are subsequently rehired, are not considered to have continuous service, and are eligible for a merit increase annually based upon their rehire date.

Seasonal part-time employees (scheduled during a 12-month period work for less than 46 weeks), who have worked during the past season and return for the upcoming season, may be eligible for a merit increase at the beginning of the upcoming season, when prior employment ended due to Village operational direction. Those employees who leave employment prior to the end of the season and may later be rehired by

the Village, are considered new employees and not eligible for a merit increase upon their rehire date.

SECTION 9. OVERTIME/COMPENSATORY TIME

Overtime is authorized by the Village Manager or Department Heads. Overtime is paid to hourly employees at one and one-half (1½) times the hourly rate for all hours worked in excess of forty (40) hours per week. Upon prior approval of the Department Head or the Village Manager hourly employees may receive compensatory time off for any work performed in excess of the regularly scheduled hours in a normal work week at one and one-half (1½) hours for every hour for overtime hours worked. Compensatory time for hourly employees shall accrue to no more than sixty (60) hours. Unused accrued compensatory time shall be paid upon termination of employment. Bargaining unit employees shall receive overtime and compensatory time in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

SECTION 10. WORK ASSIGNMENTS – HIGHER PAY GRADE

The Village administration recommends creating a pay system for General employees who work in a higher pay grade classification. If a General employee is authorized and directed by the Village Manager or designee to temporarily work in a higher pay grade classification, the employee shall be paid five percent (5%) above their base pay rate for the period of time worked in the higher pay grade classification.

SECTION 11. BENEFIT ELIGIBILITY

Employees in full-time, budgeted positions (scheduled to work 40 or more hours per week) are eligible for participation in the Village's pension plans, health and dental insurance, long-term disability insurance, and employer paid life insurance programs according to the requirements of these plans/programs.

Part-time employees (scheduled to work less than 30 hours per week or less than 1,560 hours per year) are not eligible to participate in the Village's pension plans, health and dental insurance, long-term

disability insurance, employer paid life insurance programs, and sick leave incentive programs.

SECTION 12. MISCELLANEOUS BENEFITS/INCENTIVES

Pension Contributions –Village pension contributions for General/FPE union employees will be almost twenty-four percent (23.72%) of earnings. Village pension contributions for Police/Fire pension employees will be just over sixteen percent (16.26%) of earnings. The definition and limitations of earnings shall be as outlined in each respective Village Pension Plan.

457 Deferred Compensation Contributions – The Village will match a General employee's 457 Deferred Compensation plan 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.).

Long Term Disability Insurance – The Village's long-term disability shall continue for all full-time employees, unless otherwise negotiated.

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

Sick Leave Incentive Award Program – Regular full-time (non-probationary) General and FPE union 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.

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

- Certifications requiring an examination and continuing education - \$1,000
- Certifications requiring continuing education and no examination - \$1,000

- Certification requiring an examination with no continuing education - \$500

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

Health/Dental Insurance Benefit - For all full-time employees, the Village will pay full cost of the lower-cost single coverage and 80% of the lower-cost employee plus one for health insurance and family coverage for health and dental insurance. Employees shall pay all costs above the Village payment of above coverage including any increased expense of higher-cost health/dental plans the employee may choose to select. Employees will have health and dental insurance premiums taken through the payroll process on a twice monthly basis.

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

Tuition Refund Program – The Village shall follow a tuition refund program that provides a maximum benefit of \$400 per semester for technical or undergraduate classes and \$450 per semester for graduate classes. The reimbursement amount depends on the cost of the class and the grade received. Employees must request approval for a course prior to the start of the course (at the time of enrollment) and then must submit proof of tuition amount paid and official grade report within thirty (30) days of successful completion of the course(s). The Village will make all approved payments within sixty (60) days of receipt of the necessary paperwork.

Employee Assistance Program (EAP) - The Village offers an Employee Assistance Program through the McLaughlin Young. The program offers various counseling and referral services and provides for three (3) free counseling sessions per year for each employee (paid by the Village).

Village of North Palm Beach PAY RANGES - FY 2009/10

Includes 1.0% COLA Adjustment effective 10/1/2009*

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

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

New position for FY 09-10
Position eliminated in FY 09-10
Position reclassified in FY 09-10

Revised Salary Range for FY 09-10
Step Plan
Title change in FY 09-10

# PT	# FT	Title	Union	Grade	FLSA	Hourly rate			Annual rate (F/T)		
						Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
7	0	Outside Service Attendant (PT)	NUPT	6		\$7.2151	\$9.0080	\$10.9315	\$15,007	\$18,737	\$22,738
9	0	Driving Range / Ranger (PT)	NUPT	8		\$8.3251	\$10.3938	\$12.6133	\$17,316	\$21,619	\$26,236
10	0	Camp Counselor (PT) (Seasonal)	NUPT	10		\$9.5375	\$11.9075	\$14.4504	\$19,838	\$24,768	\$30,057
4	0	Library Page (PT)	NUPT	10		\$9.5375	\$11.9075	\$14.4504	\$19,838	\$24,768	\$30,057
20	0	Pool Lifeguard (PT) (Seasonal)	NUPT	10		\$9.5375	\$11.9075	\$14.4504	\$19,838	\$24,768	\$30,057
10	0	Recreation Assistant (PT)	NUPT	10		\$9.5375	\$11.9075	\$14.4504	\$19,838	\$24,768	\$30,057
1	0	Finance Intern	NUPT	11		\$10.0002	\$12.4855	\$15.1447	\$20,800	\$25,970	\$31,501
5	0	Golf Shop Attendant (PT)	NUPT	11		\$10.0002	\$12.4855	\$15.1447	\$20,800	\$25,970	\$31,501
0	1	Outside Service Coordinator	FPE	11		\$10.0002	\$12.4855	\$15.1447	\$20,800	\$25,970	\$31,501
1	0	Youth Art Instructor (PT)	NUPT	11		\$10.0002	\$12.4855	\$15.1447	\$20,800	\$25,970	\$31,501
0	0	Custodian	FPE	13		\$11.0398	\$13.8148	\$16.7051	\$22,963	\$28,735	\$34,747
0	1	Clerical Specialist	NU	14		\$11.6183	\$14.5080	\$17.5718	\$24,166	\$30,177	\$36,549
6	0	Library Clerk (PT)	NUPT	14		\$11.6183	\$14.5080	\$17.5718	\$24,166	\$30,177	\$36,549
0	1	Grounds Maintenance Worker	FPE	15		\$12.1386	\$15.2018	\$18.3808	\$25,248	\$31,620	\$38,232
0	0	Grounds Maintenance Worker (PT)	NUPT	15		\$12.1386	\$15.2018	\$18.3808	\$25,248	\$31,620	\$38,232
0	2	Street Maintenance Worker	FPE	15		\$12.1386	\$15.2018	\$18.3808	\$25,248	\$31,620	\$38,232
0	1	Irrigation Technician I	FPE	16		\$12.7742	\$15.9537	\$19.3061	\$26,570	\$33,184	\$40,157
0	1	Library Assistant	FPE	16		\$12.7742	\$15.9537	\$19.3061	\$26,570	\$33,184	\$40,157
0	12	Sanitation Collector	FPE	16		\$12.7742	\$15.9537	\$19.3061	\$26,570	\$33,184	\$40,157
0	2	Records Clerk	PBA	Step plan		\$13.1838	\$16.0246	\$19.9167	\$27,422	\$33,331	\$41,427
0	1	Assistant Golf Professional	NU	18		\$14.1035	\$17.6299	\$21.3292	\$29,335	\$36,670	\$44,365
0	3	Permit & Licensing Technician	FPE	18		\$14.1035	\$17.6299	\$21.3292	\$29,335	\$36,670	\$44,365
0	2	Equipment Operator II	FPE	19		\$14.7973	\$18.4966	\$22.5428	\$30,778	\$38,473	\$46,889

FPE = Federation of Public Employees
IAFF = International Association of Firefighters
NU = Non-Union

NUPT = Non-Union Part-Time
PBA = Police Benevolent Association

Village of North Palm Beach PAY RANGES - FY 2009/10

Includes 1.0% COLA Adjustment effective 10/1/2009*

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

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

New position for FY 09-10	Revised Salary Range for FY 09-10
Position eliminated in FY 09-10	Step Plan
Position reclassified in FY 09-10	Title change in FY 09-10

# PT	# FT	Title	Union	Grade	FLSA	Hourly rate			Annual rate (F/T)		
						Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	1	Irrigation Technician II	FPE	19		\$14.7973	\$18.4966	\$22.5428	\$30,778	\$38,473	\$46,889
0	0	Pool Supervisor	FPE	19		\$14.7973	\$18.4966	\$22.5428	\$30,778	\$38,473	\$46,889
0	2	Public Safety Aide	NU	19		\$14.7973	\$18.4966	\$22.5428	\$30,778	\$38,473	\$46,889
0	6	Sanitation Driver / Operator	FPE	19		\$14.7973	\$18.4966	\$22.5428	\$30,778	\$38,473	\$46,889
0	0	Tennis Supervisor	FPE	19		\$14.7973	\$18.4966	\$22.5428	\$30,778	\$38,473	\$46,889
0	4	Accounting Clerk	NU	20		\$15.5492	\$19.4219	\$23.6987	\$32,342	\$40,398	\$49,293
0	3	Administrative Assistant	NU	20		\$15.5492	\$19.4219	\$23.6987	\$32,342	\$40,398	\$49,293
0	3	Mechanic	FPE	20		\$15.5492	\$19.4219	\$23.6987	\$32,342	\$40,398	\$49,293
0	0	Pool Manager	NU	20	E	\$15.5492	\$19.4219	\$23.6987	\$32,342	\$40,398	\$49,293
0	6	Emergency Dispatcher	PBA	Step plan		\$15.9566	\$19.7662	\$24.3305	\$33,190	\$41,114	\$50,607
1	0	Special Events Coordinator PT	NUPT	21		\$16.3006	\$20.4039	\$24.8551	\$33,905	\$42,440	\$51,699
0	4	Supervisor, Recreation	FPE	21		\$16.3006	\$20.4039	\$24.8551	\$33,905	\$42,440	\$51,699
0	3	Trades Mechanic II	FPE	21		\$16.3006	\$20.4039	\$24.8551	\$33,905	\$42,440	\$51,699
0	1	Administrative Coordinator	NU	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
0	1	Code Compliance Officer	FPE	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
1	0	Code Compliance Officer (PT)	NUPT	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
0	1	Human Resources Specialist	NU	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
0	2	Library Assistant III	FPE	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
12	0	School Crossing Guard (PT)	NUPT	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
0	0	Supervisor, Recreation (PT)	NUPT	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
1	0	Technical Support Specialist (PT)	NUPT	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
0	0	Emergency Dispatcher II	PBA	Step plan		\$17.5966	\$21.7983	\$26.8197	\$36,601	\$45,340	\$55,785
0	1	Fire Inspector	NU	23		\$17.9763	\$22.4851	\$27.3980	\$37,391	\$46,769	\$56,988
0	1	Trades Mechanic III	FPE	23		\$17.9763	\$22.4851	\$27.3980	\$37,391	\$46,769	\$56,988
1	0	Building Construction Inspector I (PT)	NUPT	24		\$18.9011	\$23.5829	\$28.7855	\$39,314	\$49,052	\$59,874
0	1	Deputy Village Clerk	NU	24		\$18.9011	\$23.5829	\$28.7855	\$39,314	\$49,052	\$59,874

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PBA = Police Benevolent Association

Village of North Palm Beach PAY RANGES - FY 2009/10

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

New position for FY 09-10
 Position eliminated in FY 09-10
 Position reclassified in FY 09-10

Revised Salary Range for FY 09-10
 Step Plan
 Title change in FY 09-10

# PT	# FT	Title	Union	Grade	FLSA	Hourly rate			Annual rate (F/T)		
						Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	1	Executive Secretary	NU	24		\$18.9011	\$23.5829	\$28.7855	\$39,314	\$49,052	\$59,874
0	1	Librarian II	FPE	24		\$18.9011	\$23.5829	\$28.7855	\$39,314	\$49,052	\$59,874
0	1	Parks Facilities Manager	NU	24		\$18.9011	\$23.5829	\$28.7855	\$39,314	\$49,052	\$59,874
0	1	Recreation Program Coordinator	NU	24		\$18.9011	\$23.5829	\$28.7855	\$39,314	\$49,052	\$59,874
0	1	Accountant	NU	25		\$19.8265	\$24.7975	\$30.2307	\$41,239	\$51,579	\$62,880
0	2	Firefighter / EMT	IAFF	Step plan		\$20.3689	\$25.2328	\$31.0623	\$42,367	\$52,484	\$64,610
0	22	Police Officer	PBA	Step plan		\$20.3689	\$25.7134	\$31.0635	\$42,367	\$53,484	\$64,612
0	1	Supervisor, Sanitation	NU	26		\$20.8084	\$26.0110	\$31.7334	\$43,281	\$54,103	\$66,006
0	1	Supervisor, Street Maintenance	NU	26		\$20.8084	\$26.0110	\$31.7334	\$43,281	\$54,103	\$66,006
0	2	Building Construction Inspector II	FPE	27		\$21.8490	\$27.2827	\$33.8723	\$45,446	\$56,748	\$70,454
0	1	Planner	NU	27	E	\$21.8490	\$27.2827	\$33.8723	\$45,446	\$56,748	\$70,454
0	16	Firefighter / Paramedic	IAFF	Step plan		\$22.4630	\$27.8260	\$34.8475	\$46,723	\$57,878	\$72,483
0	1	Network Support Specialist	NU	28	E	\$22.9473	\$28.7279	\$35.6062	\$47,730	\$59,754	\$74,061
0	0	Assistant Director of Parks and Recreation	NU	29	E	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	

APPENDIX
FY 2009-2010

Glossary

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

Account:

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

Accountability:

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

Accounting System:

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

Accrual Basis of Accounting:

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

Accumulated Depreciation:

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

Actuarial:

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

Ad Valorem Taxes:

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

Adopted Budget:

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

Amended Budget:

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

Annexation:

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

Appropriation:

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

Assessed Valuation:

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

Asset:

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

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 Outlay:

Expenditures which result in the acquisition of, or addition to, fixed assets, with a value of more than \$2,500 and a useful life of more than one (1) year.

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.

Contingency:

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

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:

The amount of money necessary to pay interest on an outstanding debt, the principal of maturing material serial bonds, and the required contributions to a sinking fund for term bonds.

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.

Designated Fund Balance:

Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.

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.

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.

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.

Fiscal Year:

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. By state law, the fiscal year 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.

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.

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.

GASB:

Governmental Accounting Standards Board. 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.

General Fund:

A fund used to account for the receipt and expenditure of resources traditionally associated with local government.

General Revenue:

The revenues of a government other than those derived from and retained in an enterprise.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting principles at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

Goal:

A statement of broad direction, purpose or intent based on the needs of a community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

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.

Long-Term Debt:

Debt liability due after one year or longer.

Millage:

Property tax levy stated in terms of dollars and cents for every thousand dollars of assessed property value.

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.

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.

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.

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.

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.

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.

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service fund.

Revenues:

Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers.

Roll-Back Rate:

That millage rate that will generate the same Ad Valorem tax Revenue as was levied during the prior year.

Special Revenue Fund:

Fund used to account for the proceeds of specific revenue sources.

Statute:

A written law enacted by a duly organized and constituted legislative body.

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.

Undesignated/Unreserved Fund Balance:

Unrestricted funds available to be designated as a budget-funding source.

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.

ORDINANCE 2009-13

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, ESTABLISHING AND ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village Council and Village Administration of the Village of North Palm Beach, having reviewed the budget for the fiscal year commencing October 1, 2009 and ending September 30, 2010 ("Fiscal Year 2009/2010"), have established a millage rate to finance said budget and meet the needs and requirements of the Village and its residents.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA as follows:

Section 1. The Village Council hereby establishes and adopts an ad valorem tax operating millage rate of 6.90 mills for Fiscal Year 2009/2010 and an ad valorem debt service millage rate of 0.000 mills for a total ad valorem tax millage rate of 6.90 mills or \$6.90 per thousand dollars of taxable assessed property value. This millage rate is 6.9% less than the rolled back rate of 7.4114.

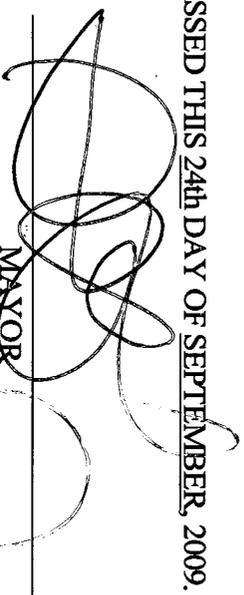
Section 2. All ordinances or parts of ordinances and resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 3. This Ordinance shall be effective immediately upon adoption and implemented as of October 1, 2009.

PLACED ON FIRST READING THIS 10th DAY OF SEPTEMBER, 2009.

PLACED ON SECOND, FINAL READING AND PASSED THIS 24th DAY OF SEPTEMBER, 2009.

(Village Seal)



MAYOR

ATTEST:



VILLAGE CLERK

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:



VILLAGE ATTORNEY

ORDINANCE 2009-14

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA, ADOPTING THE ANNUAL BUDGET OF THE VILLAGE OF NORTH PALM BEACH FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010 AND AUTHORIZING ALLOCATIONS, APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE BUDGET AND AS AUTHORIZED BY LAW; APPROVING A COMPREHENSIVE PAY PLAN AND AUTHORIZING THE VILLAGE MANAGER TO MAKE TEMPORARY APPOINTMENTS TO BUDGETED POSITIONS; PROVIDING FOR THE CREATION OF GOVERNMENTAL FUNDS WHEN NECESSARY; PROVIDING FOR THE RECEIPT OF GRANTS OR GIFTS; PROVIDING PROCEDURES FOR BUDGET AMENDMENTS; PROVIDING FOR THE LAPSE OF OUTSTANDING ENCUMBRANCES AND THE RE-APPROPRIATION OF UNEXPENDED APPROPRIATIONS FOR THE PRIOR FISCAL YEAR; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 10, 2009 and September 24, 2009, the Village Council conducted duly advertised public hearings to review the proposed Annual Budget for the fiscal year commencing October 1, 2009 and ending September 30, 2010 ("Fiscal Year 2009/2010") and has adopted a final Annual Budget to meet the needs and requirements of the Village and its residents for the upcoming fiscal year.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF NORTH PALM BEACH, FLORIDA as follows:

Section 1. The proposed Annual Budget for Fiscal Year 2009/2010 attached hereto as Exhibit "A" and incorporated herein by this reference is hereby adopted and established as the Village of North Palm Beach's Annual Budget for Fiscal Year 2009/2010.

Section 2. The amounts allocated in the Annual Budget for expenditure effective October 1, 2009 are authorized in accordance with the purposes as set forth in the Annual Budget.

Section 3. Except as otherwise provided herein, the Annual Budget establishes limitations on expenditures by department total within fund, and the total sum allocated to each department may not be increased or decreased without specific authorization by a duly enacted Resolution or Ordinance effecting such amendment or transfer. However, specific activity amounts may be exceeded so long as excesses exist in other activities within said department budget. Appropriations shall not be transferred in amounts over \$10,000 without the approval of the Village Council through a formal budget amendment or other official action.

Section 4. The Comprehensive Pay Plan, as set forth in the Annual Budget, is hereby approved. In the event that an authorized position is vacant and monies are available within a department's salary appropriation to fund a temporary appointment to the vacant position, the Village Manager may appoint a temporary employee to fill said vacant position for a period not to exceed 90 days. Said temporary appointment may be renewable for an additional 90-day period and may only be made for the period pending the filling of the authorized position by a permanent employee. The pay for a temporary employee shall be within the pay scale of an approved Village Pay Plan position.

Section 5. When the Village receives monies from any private or governmental source by gift, grant or contribution, to which there is attached as a condition of acceptance any limitation regarding the use or expenditure of the monies received, the funds so received need not be shown in the Annual Budget nor shall the Budget be subject to amendment or expenditure as a result of the receipt of said monies. Said monies shall only be disbursed and applied toward the purposes for which said funds were received. All monies received as contemplated by this section shall be segregated and accounted for based on Generally Accepted Accounting Principles (GAAP) and where appropriate, placed into separate and individual Governmental Fund accounts from which monies are disbursed and applied in accordance with the terms and conditions of the gift, grant or contribution.

Section 6. The omnibus appropriation and expenditure authorization set forth herein may be temporarily or permanently suspended by Resolution of the Village Council if at any time it appears that the projected revenue supporting the above-described budget is below anticipated levels or may be temporarily or permanently suspended by Resolution of the Village Council for any other reason or purpose deemed proper by the Village Council.

Section 7. Except as otherwise provided herein, in the event a variation from the total budget appropriation is or becomes necessary, such variation shall only become legally effective upon the adoption of an amending Ordinance consistent with Florida Statutes and the Village Charter and the Code of Ordinances.

Section 8. All outstanding encumbrances for Non-Capital and Capital Expenditures on September 30, 2009 shall lapse at that time, and all unexpended Capital Expenditure encumbrances and other encumbrances specifically designated to be carried over to the subsequent year may be added to the corresponding approved 2009/2010 available budget balances and be simultaneously re-appropriated for expenditure, as previously approved in the 2008/2009 Fiscal Year.

Section 9. If any section, paragraph, sentence, clause, phrase or word of this Ordinance is for any reason held by a court of competent jurisdiction to be unconstitutional, inoperative or void, such holding shall not affect the remainder of this Ordinance.

Section 10. All ordinances or parts of ordinances and resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 11. This Ordinance shall be effective immediately upon adoption and shall be implemented October 1, 2009.

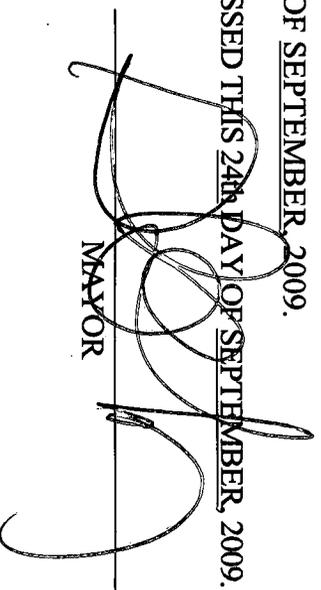
PLACED ON FIRST READING THIS 10th DAY OF SEPTEMBER, 2009.

PLACED ON SECOND, FINAL READING AND PASSED THIS 24th DAY OF SEPTEMBER, 2009.

(Village Seal)

ATTEST:


VILLAGE CLERK


MAYOR

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:


VILLAGE ATTORNEY

