



The Village Of North Palm Beach

FY2012 Adopted Budget





The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award Presentation Award to the Village of North Palm Beach, Florida for its annual budget for the fiscal year beginning October 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for an award in 2012.

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 2012 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, 2011 and why. The Budget Message summarizes the challenges facing the Village and how the budget addresses them. The Department budget sections provide major goals and objectives for each department in the Village.

2. The Budget as a Financial Plan:

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

3. The Budget as an Operations Guide:

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

4. The Budget as a Communications Device:

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

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

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

Introduction

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

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

General Fund

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

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

Country Club Fund

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

Pay Plan

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

Capital Improvement Plan

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

Statistical Section

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

Appendix

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

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

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Introduction





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

September 22, 2011

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

RE: Fiscal Year 2011/2012 Annual Budget

To Honorable Village Mayor and Council,

I am pleased to share this Fiscal Year 2011/2012 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 a 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 (56.54%) 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 FY2007/2008 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 FY2007/2008 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 FY2011/2012 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**
 - a. Seek alternative sources of funds including grants
 - b. Seek to influence Florida legislature in areas of unfunded mandates, taxation and revenue sharing
 - c. Continue to advance a business-friendly atmosphere in the Village and work with the Northern Chamber of Commerce to encourage new businesses and promote economic development
 - d. Actively pursue Annexation opportunities where and when available
 - e. 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 overall appearance of the community
 - d. Enhance communications with residents through mediums such as the Village’s 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 use of parks by residents
 - c. 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
- f. Increase Country Club usage through the promotion of Tennis & Pool operations.

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 gross taxable property values have decreased this year - to \$1,495,282,994 (valued as of July 2011). This is a decrease of \$48,025,426 or 3.11% from last year.

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

- Provide sufficient funding to maintain the Village infrastructure, roadways and facility maintenance.

- Ensure that Village equipment is replaced in a timely and consistent fashion allowing staff to achieve and maintain high levels of quality and service.
- Evaluate current staffing levels in all Village Departments to 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 General Fund Undesignated, Unappropriated Fund Balance at September 30, 2010 is \$10.44 million, which represents 59% of the Fiscal Year 2011/2012 General Fund Budget.

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 75.04% of the Village General Fund budget).

Budget Highlights:

The FY2011/2012 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 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 funding for the replacement of A/C chiller units at Village Hall and Public Safety. These A/C units are showing severe signs of wear and tear and could pose significant

disruption to the Village should there be an unanticipated failure. The replacement cost for these two units is \$111,600. 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 this year is \$1,477,508 – or approximately 1.04 mils of the Village's 6.9723 ad valorem millage rate. The Administration recommends Council's continued discussion as to 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 Police Department has continued improvements in neighborhood outreach, crime suppression and crime clearances. In 2008 and again in 2011 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. With the acquisition of the Restaurant at the Country Club,

new staff hiring and processing continues to task this relatively small department.

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 remain the same as current year’s rate of 6.9723 mils. This millage rate reflects a decrease in tax revenues of \$318,105 or 3.11% when compared to the current fiscal year. There is a minimal increase of \$11,472 or 0.07% in the Village’s operating budget from that of this current year. The Village has no outstanding general obligation bond debt; therefore, the combined total millage rate of the Village would equal 6.9723 mils. 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 2011/2012 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 reflects continued position eliminations, re-classifications or name changes in both the General Fund and the Country Club budget with a significant overall cost savings.

There are no personnel changes being recommended this year that would effect a significant number of employees as most of those types of personnel changes have been made in prior years. Agency-

wide workforce reduction strategies have been explored and recommended and all Village departments have been impacted to some degree. This workforce reduction strategy has been realized through normal personnel attrition, employee buyouts, and position restructuring to include employee layoffs.

While no significant position eliminations have been proposed, there are isolated personnel changes recommended to provide for improvements to our Village management organization structure. The proposed budget includes the elimination of the Director of Public Safety position in favor of a Chief of Police who would oversee the Law Enforcement Department and the elimination of an Administrative Fire Rescue Lieutenant position in favor of a Fire Captain position to provide a much-needed organizational hierarchy in the Fire Rescue Department.

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 2007/2008 to IGM. The Village renewed the contract with IGM for Fiscal Years 2009/2010 & 2010/2011 with a significant realized annual savings. There will be no increase in that service contract for FY2011/2012.

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).

During FY2009/2010 the Village assumed administrative and operational oversight of the Country Club Restaurant. That budgetary impact has been reflected in the FY2011/2012 Country Club budget.

The Comprehensive Pay and Classification Plan provides for no market wage adjustment for FY2011/2012 but does provide for an annual “pay for performance” staff merit raise (in accordance with those applicable Collective Bargaining Agreements). The Administration continues to utilize the customary merit scale of between 0% - 5% based on performances.

Retirement contribution levels for General employees and FPE staff will decrease from 20% to 19.57% in the coming year while employee contributions remain at 6%. Retirement rates for Police and Fire will increase from 17.86% to 20.03% 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, 2013.

Over the past two years Administration successfully negotiated the closure of the General Employee “Defined Benefit” Retirement Plan for all new hires. The new Plan available to incoming personnel will be a “Defined Contribution” Plan or **ICMA-RC** with a required 3, 5, 10 or 15% contribution by the participating employee. The Village's required contribution is fixed at 15%.

Debt Administration

The Village, in FY2009/2010, paid-off its last remaining General Fund debt obligation and is now debt-free. This move was made possible through cost saving measures to include: workforce reduction strategies; and the utilization of the General Fund Unreserved Fund Balance. In the Country Club Enterprise Fund, loan repayments are reflected as appropriate and have been provided for in this budget as required by each existing Village loan agreement.

Budget Conclusion

The FY2011/2012 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 FY2011/2012 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 FY2011/2012 budget recommends the following operational funding:

- Establish the Village Operating “**Millage Rate**” at 6.9723 mils which is the Village's current FY 2010/2011 Millage Rate.

The preparation of this Annual Budget document could not have been accomplished without the tireless collaboration of all Village departments and the notable assistance of our Finance Department staff.

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

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

Several budget workshop meetings were held during the months of July, August, and September where Council has meticulously poured through the substance and content of this Budget. All refinements are incorporated in this “Final” FY2011/12 Annual Budget document.

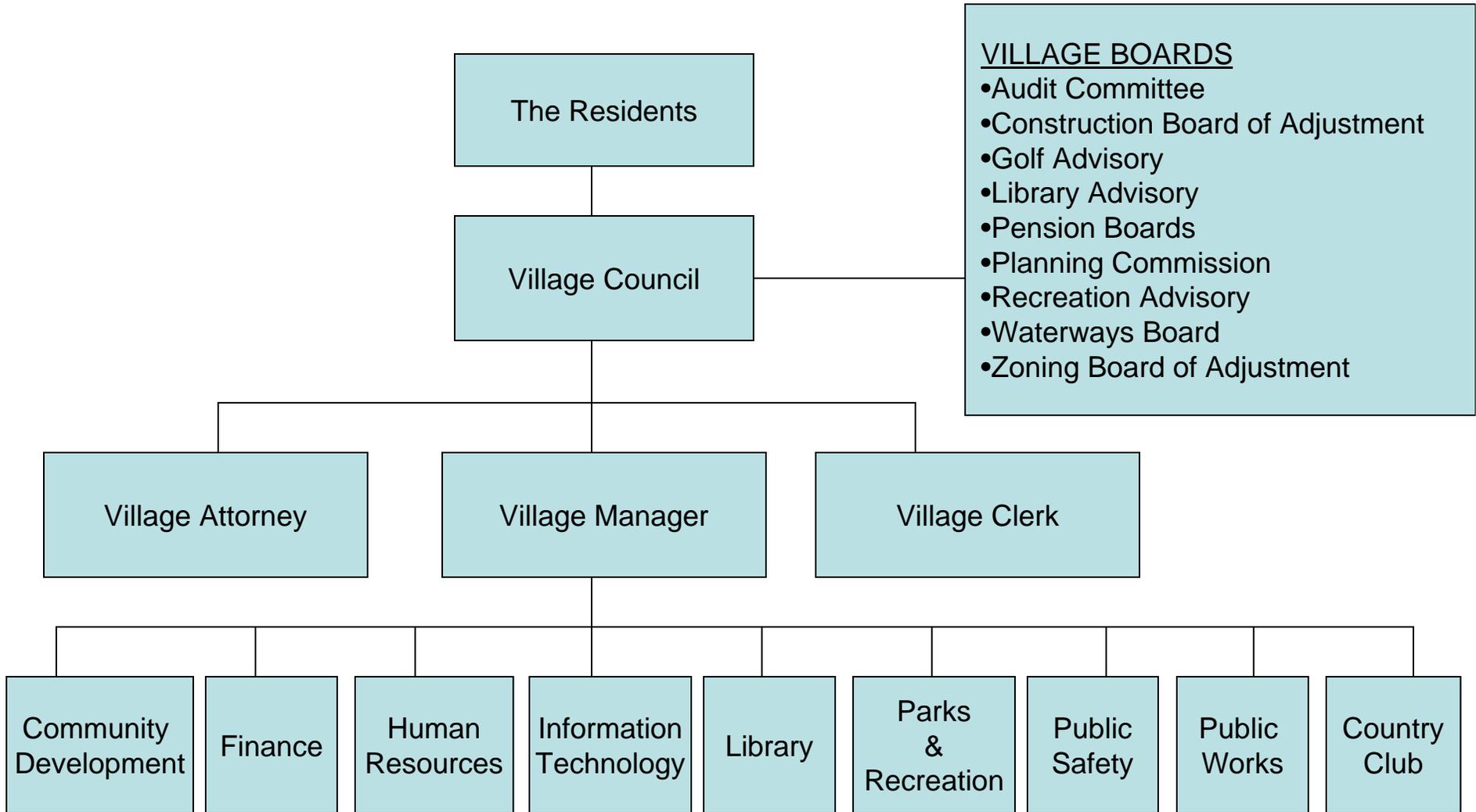
Respectfully submitted,



**James Titcomb, Village Manager
Village of North Palm Beach, Fla.**

THE VILLAGE OF NORTH PALM BEACH, FLORIDA

Organizational Structure



Village Officials and Administrative Staff

Village Council:



Mayor
Darryl C. Aubrey



Vice Mayor
David B. Norris



President Pro Tem
William L. Manuel



Council Member
Robert A. Gebbia



Council Member
T. R. Hernacki

Administrative Staff:

Village Manager Jamie Titcomb
 Village ClerkMelissa Teal
 Village Attorney Leonard R. Rubin
 Chief of PoliceRobert M. O'Neill
 Director of Finance Samia Janjua
 Director of Public WorksWiley Livingston
 Director of Community Development Chuck Huff

Director of Library Betty Sammis
 Director of Parks & Recreation Mark Hodgkins
 Director of Human Resources Mary Kay McGann
 Director of Information Technology..... Michael Applegate
 Director of Food & BeverageKeith Riolino
 Head Golf ProfessionalLee Stroever
 Fire ChiefJ.D. Armstrong

Note of Appreciation:

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

Village Boards and Committees

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

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

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

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

- Audit Committee
- Special Magistrate
- 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.

Special Magistrate

During Fiscal Year 2009/10, the Village transitioned from a Code Enforcement Board to a Special Magistrate in the enforcement of Village Codes. The Special Magistrate alone now hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community Development Department.

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

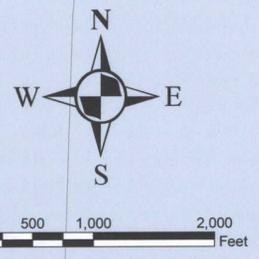
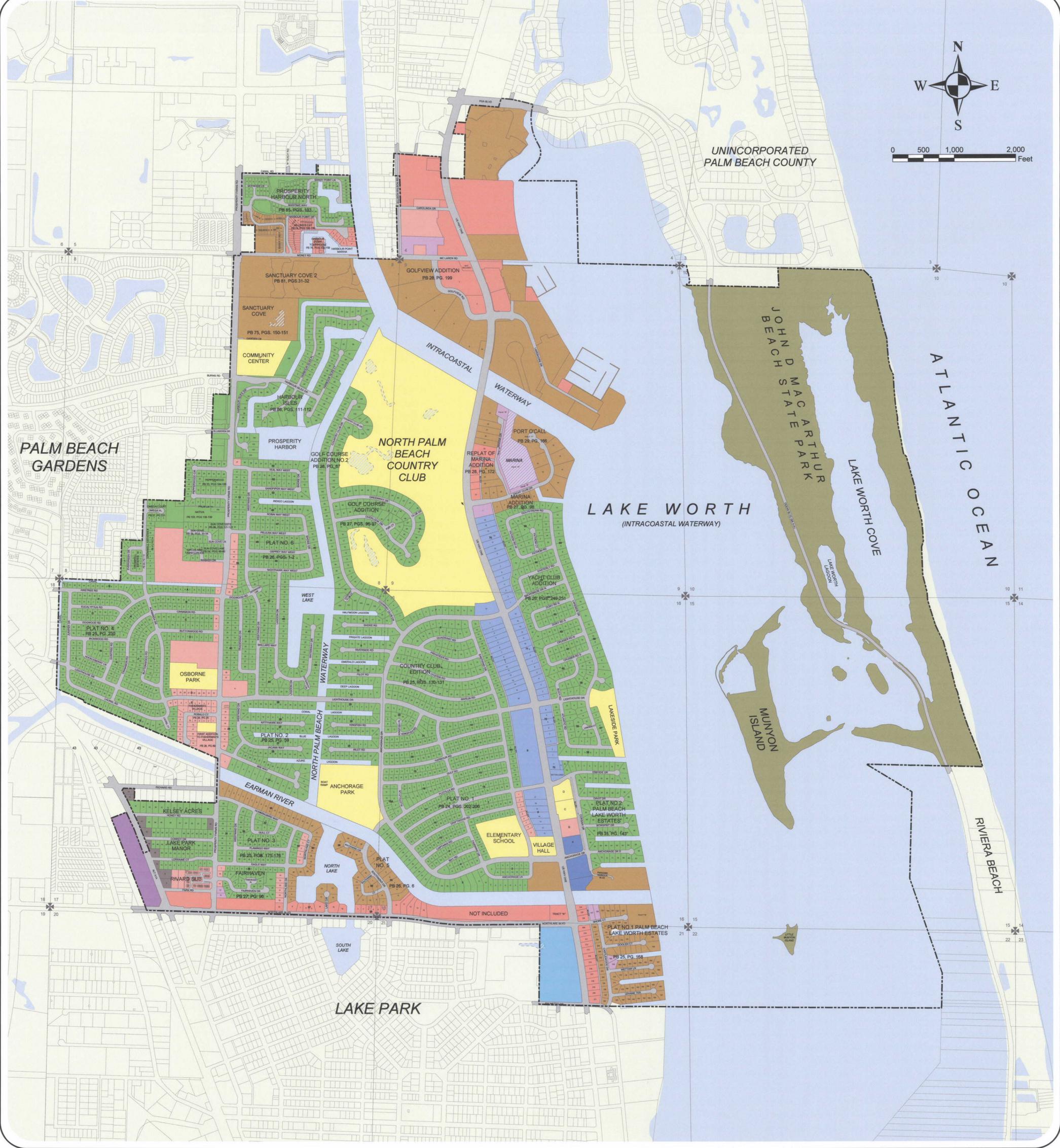
The Village is primarily a residential community with a population of approximately 13,000 which increases to approximately 20,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

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 Mappers
 1201 Belvedere Road, West Palm Beach, Florida 33405
 561-655-1151 FAX: 561-832-9390
 E-Mail: info@sfrn.com
 Official Website: www.sfrn.com

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

Edward M. Lacey
 Mayor
Melissa Teal
 Village Clerk

Village Seal

LEGEND

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

Resolution 2006-02

Village History

North Palm Beach Area before Incorporation:

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



“Golfers at the Winter Club”



“The Winter Club late 1920’s”

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



“The Earman River Bridge”

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

- 1929-1930 Sir Harry Oaks purchased the Winter Club and all the NPB land from Kelsey. Oaks added a south wing to the Winter Club. Oaks 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 during these years.

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

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



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



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



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

2009 The old Seacoast Water Utility Plant at 603 Anchorage Drive was transformed into a beautiful waterfront recreational destination.



The North Palm Beach Country Club Tennis Facility underwent an extensive renovation both on and off court.

2010 The Village of North Palm Beach Country Club took over food and beverage operations of the Country Club restaurant now known as the “Village Tavern.”



2011 The Village Council reinvested money back into the infrastructure of the Village by replacing the concrete street markers and stop signs with new street poles and signs.



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

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



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 services performed by the Village include: law enforcement, fire and emergency medical services. These services, provided by the Law Enforcement and Fire Rescue Departments, are overseen by the Police Chief and Fire Chief respectively to ensure the highest level of public safety services.

- The Law Enforcement Department's primary responsibility is maintaining peace, reducing crime, protecting lives and property, and providing professional service to the community.
- The Fire Rescue Department is primarily responsible for administrating, directing, coordinating, and supervising the Village's fire, medical and emergency management functions. These responsibilities involve planning, budgeting, emergency preparedness and response, fire suppression, advanced medical life support treatment and transportation, fire prevention, fire inspection and investigation, operational training, and public education.

Public Works:

The Public Works Department is responsible for maintaining the Village's infrastructure and all Village green space including roadways, parks, and medians. This includes maintaining irrigation systems, overlaying streets, installation and repair of sidewalks, and providing park maintenance. The public works department is comprised of the following divisions:

- The Public Works Administration division provides general supervision, department level management, and administrative support to all divisions.
- The Facility Services division provides maintenance and custodial services to Village buildings.
- The Vehicle Maintenance division maintains the entire Village fleet comprised of approximately 120 vehicles, equipment, and rolling stock.
- The Streets & Grounds Maintenance division is primarily responsible for maintaining and repairing the Village's roads, sidewalks, parks, and storm drain infrastructure.
- The Sanitation division provides side-door garbage collection three days per week and trash & vegetation collection two days per week. Included in the trash & vegetation collection is one day of recycling collection. The division also provides recycling containers for the residents.

Community Development:

The Community Development Department is responsible for administrating, directing, coordinating, and supervising land development regulation functions and Village operations involving site planning, permitting, inspections, geographical information systems, and mapping. The Department is also responsible for enforcing the Village's Code of Ordinances.

Leisure Services:

The Parks and Recreation Department is responsible for Community events. They also provide Village recreational programs, operate the adult and youth sports leagues, provide senior programs and operate the Village's swimming pool and Tennis Center.

The Village Public Library provides materials, services, and programs for community residents of all ages providing personal enrichment and enjoyment, and meeting educational needs.

Enterprise Fund (Country Club):

The Enterprise Fund is used to account for operations of the Village's golf and Country Club, where the costs of providing goods and services to the general public on a continuing basis are financed or recovered through user charges. The Country Club can be divided into three departments: Administration, Golf, and Food & Beverage.

Administration:

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

Golf:

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

Food & Beverage:

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

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

Village of North Palm Beach Fiscal Year 2012 Budget at a Glance

FY 2012 vs FY 2011

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.

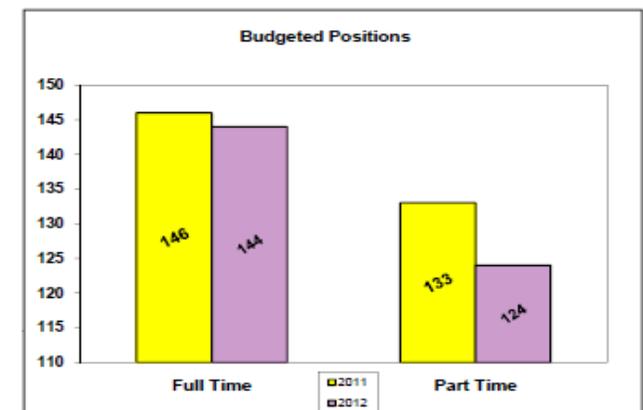
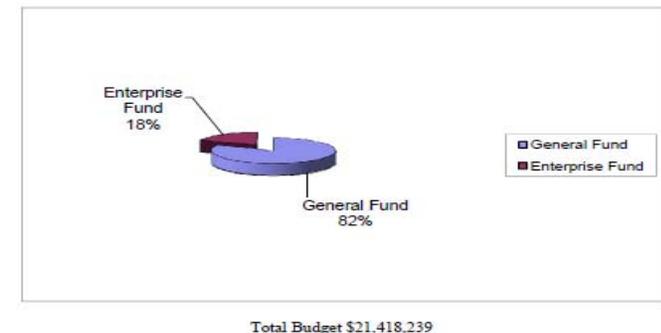
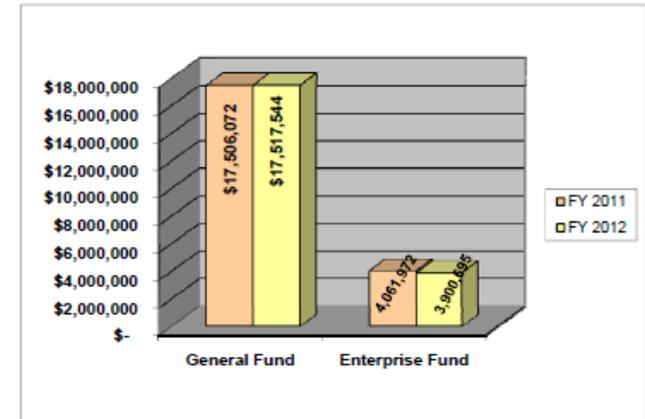
Budget Summary

The total Village-wide fiscal year 2011/2012 budget is shown below:

	GENERAL FUND	ENTERPRISE FUND (COUNTRY CLUB)	TOTAL
ESTIMATED REVENUES:			
AD VALOREM TAXES	\$ 9,904,284		\$ 9,904,284
UTILITY SERVICE TAXES	2,154,044		2,154,044
FRANCHISE FEES	1,065,580		1,065,580
SALES & USE TAXES	263,423		263,423
LICENSES AND PERMITS	741,454		741,454
INTERGOVERNMENTAL REVENUE	1,203,524		1,203,524
CHARGES FOR SERVICES	1,898,895	3,848,940	5,747,835
FINES AND FORFEITURES	112,200		112,200
MISCELLANEOUS	174,140	51,755	225,895
TOTAL ESTIMATED REVENUES	\$ 17,517,544	\$ 3,900,695	\$ 21,418,239
EXPENDITURES / EXPENSES:			
GENERAL GOVERNMENT	\$ 2,171,696		\$ 2,171,696
PUBLIC SAFETY	7,489,920		7,489,920
PUBLIC WORKS	4,071,545		4,071,545
COMMUNITY DEVELOPMENT	837,613		837,613
PARKS AND RECREATION	1,768,842		1,768,842
LIBRARY	676,942		676,942
NON DEPARTMENTAL	392,639	39,864	432,503
GOLF		2,227,953	2,227,953
FOOD & BEVERAGE		846,601	846,601
COUNTRY CLUB ADMINISTRATION		106,226	106,226
OPERATING TRANSFERS OUT			0
OTHER	108,347	209,850	318,197
DEBT SERVICE	-	470,201	470,201
TOTAL ESTIMATED EXPENDITURES	\$ 17,517,544	\$ 3,900,695	\$ 21,418,239

** Note: General Fund Budget is based on a millage rate of 6.9723 mils*

Total Budget



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 2011/2012 budget preparation process.

Task	Date
Village Council sets village-wide goals & objectives	Apr 13
Department budget retreat	May 4
Finance sends budget packages to departments	May 13
Department organization charts and narratives (including goals, objectives, performance measures & accomplishments) due	May 20
Department capital item requests and 5 year capital plan due	May 27
Department operating requests & revenue projections due	June 03
Finance compiles department packages	June 06-17
Departmental budget review meetings with Village Manager	June 20- July 01
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	July 05-08
Budget Workshop – Country Club Overview	July 6 & July 13
Budget Workshop – General Fund Overview	July 20

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 28
Departmental Budget Workshops	Aug 1-Aug 31
First public hearing on proposed budget: <ul style="list-style-type: none"> Announce percentage by which computed millage exceeds roll back rate Adopt tentative budget Amendments (if any) Re-compute proposed millage (if amended) 	Sept. 8
Advertise notice of tax increase and proposed operating budget within 15 days of 1 st Public Hearing	Sept. 18
Second public hearing on proposed budget and approval of ordinances for final adoption of ad valorem millage rate and budget 2-5 days after advertisement	Sept. 22
Certification of “TRIM” compliance signed by Village Manager and submitted to Tax Collector, Property Appraiser & Department of Revenue	October 1st
Budget document available for public distribution	October 1st

Through the budget process, an annual budget is developed that integrates priorities and short and long-term goals as established by Council in order to meet the needs and goals of the Village and establish annual resource allocations. These resource decisions address desired quality of service; staffing levels; technology needs, equipment and capital improvements; and programs considered to be priorities by the Village Council. The Village’s fiscal year starts on October 1 and runs through September 30.

The Village's Budget Process can be divided into five phases:

- Policy & Strategy Phase
- Assessment Phase
- Development Phase
- Review Phase
- Adoption Phase

Each phase is described below.

Policy & Strategy Phase

Setting priorities for the Village is one of the most important responsibilities of Village Council and these goals and directives set the tone for the development of the budget. In this phase, Village Council and staff has the opportunity to reassess the goals and objectives within the strategic framework in order to provide direction to the resource allocation and budgetary decision-making process.

Annually, the service priorities and objectives for each fiscal year are evaluated and the long-term financial plan is monitored and updated in order to set direction for the development of the budget that is properly aligned with the broad goals and strategic directives. This includes an assessment of services, capital needs, issues and challenges, opportunities as well as a review of economic trends and financial forecasts.

Assessment Phase

As part of the budget process, departments evaluate performance towards meeting current and past goals and objectives and assess current conditions, programs and needs. Various financial analyses, as well as productivity and staffing analyses, are performed. Programs and services are also reviewed thoroughly to

assess their value and the subsequent priority to the residents of the Village. These internal analyses are necessary to determine service needs and delivery improvements, cost savings and opportunities, and required staffing levels.

Development Phase

Each department's budget package includes forms and instructions to aid in the preparation of their budget requests. The forms contain two prior years' actual data, the current year estimated actual, current year budget, requested amount for the coming year. The departments describe the expenditures on the line item justification form which follows the departmental breakdown of the line items. In addition to requesting dollars, the departments must submit departmental objectives that provide a strategy linked to the Village's overall goals and policy agenda. The departments must also provide current year achievements and organization charts that identify changes from the previous year. The above mentioned items are included in both the proposed and final budget documents.

In a separate package, the departments submit requests for necessary capital outlay and capital improvement projects. Each department submits requests in order of priority. These include cost and description, as well as justification for the need. Capital Improvement Projects (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 the Village must hold a tentative budget and millage hearing. This hearing cannot be held sooner than (10) days following the mailing of notices by the Property Appraiser (August 24th).
- Within fifteen (15) days of the tentative budget and millage hearing the Village must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement, a final hearing adopting the budget and millage is held.
- Upon completion of the public hearings and prior to October 1st, a final operating budget is legally enacted through the passage of an ordinance.
- Within three (3) days after adoption, the Village must certify the adopted millage to the Property Appraiser and Tax Collector.
- Within three (3) days after receipt of final value, as discussed below, the Finance Director completes form DR-422 and returns to the Property Appraiser.
- Within thirty (30) days of final millage and budget adoption, the Village must certify compliance with Section 2000.065 and 200.068, F.S., to the Department of Revenue.

Implementing, Monitoring & Amendment Phase-Budgetary Control

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

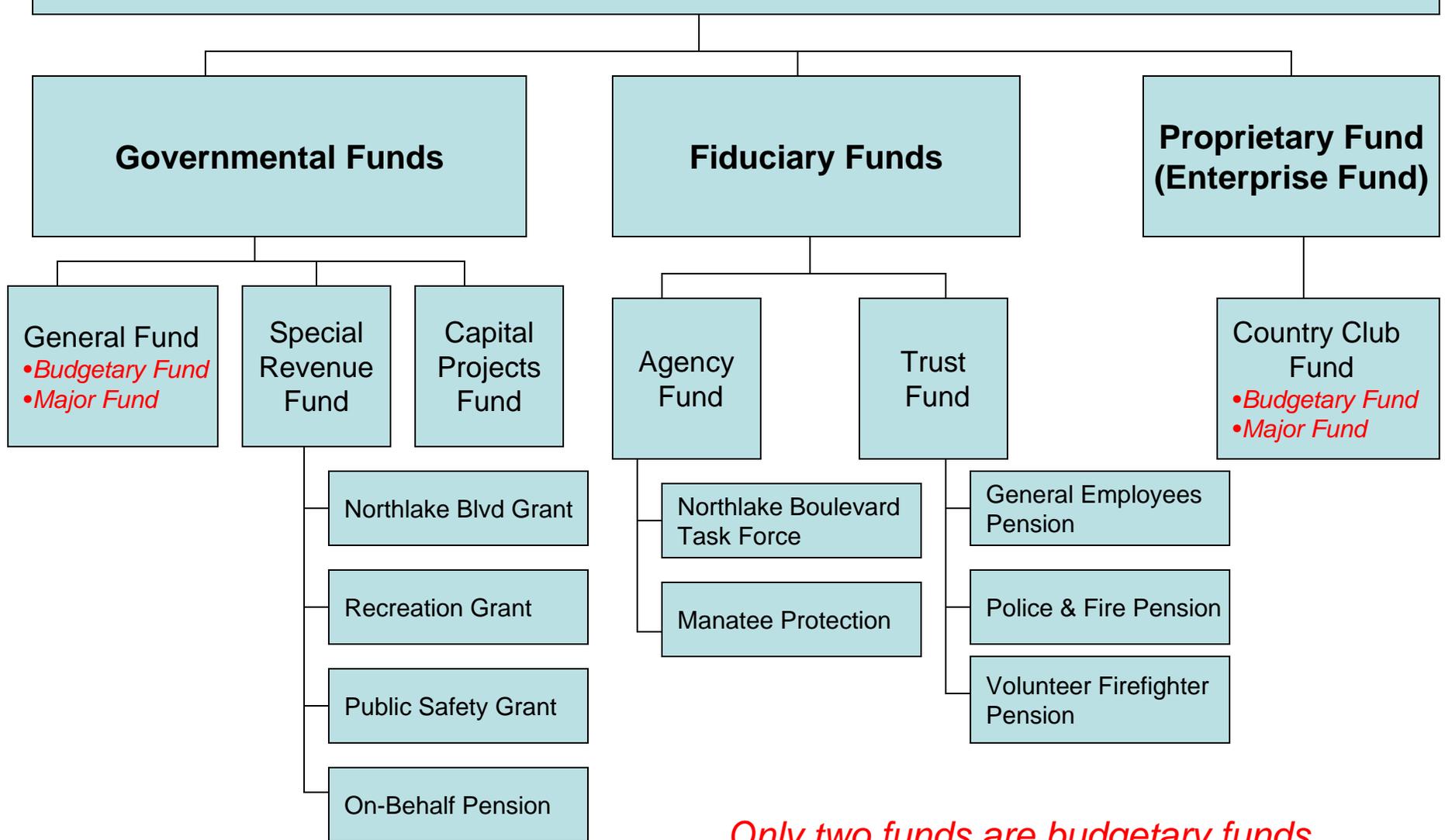
During ongoing monitoring, staff may note that corrective action is needed to help accomplish planned or needed programs and activities and request budget amendments. Changes or amendments to the budgeted amounts at the fund level must be approved by the Village Council; however, the budget may be amended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

Village of North Palm Beach Fund Structure



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

Basis of Presentation, Basis of Budgeting and Budgetary Accounting

Basis of Presentation

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

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

Governmental Fund Types:

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

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

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

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

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

Proprietary Fund Types:

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

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

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

Fiduciary Fund Types:

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

- Trust Funds – To account for assets held by the Village in a trustee capacity. The pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

- Agency Funds – To account for assets held by the Village. The Village retains no equity interest in these funds.

Account Groups:

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

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

Basis of Budgeting

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

Measurement Focus

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

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

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

Basis of Accounting

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

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

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

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

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

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

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

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

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

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

Budgetary Accounting

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

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

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

Financial Policies

Operating Budget Policies:

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

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

Fund Balance and Reserve Policies:

- The Village will establish an adequate fund balance in the General Fund to indicate that it is in sound financial condition. This reserve will be maintained at a minimum level of 35% of current year general fund budgeted expenditures.
- 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 Charter and the Constitution of the State of Florida do not provide for a legal debt limit. However, In making or providing of capital improvements, The Village shall not incur a general obligation debt requiring the full faith and credit and taxing power of the Village that exceeds five (5%) of the property tax base of the Village. ***The Village has no general obligation debt outstanding.***
- The Village will analyze the impact of debt service on total annual fixed costs before any long-term debt is issued.
- 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 Sate of

Florida Statutes, Chapter 280, and “Florida Security for Public Deposits Acts.”

- The Village will insure timely deposit of all collected revenues.
- The Village will maintain a prudent cash management and investment program in order to meet daily cash requirements.
- The Village will follow its adopted investment policy when handling public funds.
- The Village will pool cash from each eligible fund for investment purposes.

Accounting, Auditing & Financial Reporting Policies:

- An independent audit will be performed annually, including the issuance of a management letter.
- The Village administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.
- The Village will produce financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
- The Village Council will be provided monthly with budget reports comparing actual versus budgeted revenue and expense activity.

- The Village will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).
- The Village will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

Capital Improvement Plan Policies:

- The Village will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.
- The Village will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvements will be projected and incorporated into the current and future operating budgets.
- The Village will maintain its physical assets at a level adequate to protect the Village’s capital investment and minimize future maintenance and replacement costs.
- In making or providing of capital improvements, The Village shall not incur a general obligation debt requiring the full faith and credit and taxing power of the Village that exceeds five (5%) of the property tax base of the Village.

Debt Administration

The Village has limited its borrowing to prudent levels that are able to be covered through existing revenue and cash flow projections. The Village utilizes debt financing on large expenditures for capital projects. When establishing debt, there are a number of factors to be considered in the process. These factors include:

- the long-term needs of the Village
- the amount of resources available to repay the debt

There are a few ways for the Village to achieve debt financing. The Council considers the asset's useful life and current economic conditions to determine the appropriate financing instrument. Some financing options available to the Village include:

- bank loan
- lease agreements (capital lease or operating lease)
- issue special revenue bonds (pledged by a specific revenue source and limited by available revenue)
- issue general obligation bonds (require voter referendum approval)

The Village Charter and the Constitution of the State of Florida do not provide for a legal debt limit. However, in regards to capital improvements, the Village has adopted a policy to limit general obligation debt (*debt pledging payment from ad valorem taxes which must be approved by referendum*) to an amount that does not exceed five (5%) percent of the property tax base of the Village. For Fiscal Year 2011-2012 this would amount to \$74.76 million (tax base of

\$1.5 billion) in available general obligation debt. **The Village has no outstanding General Obligation debt.**

The Village's outstanding debt (principal only) as of **September 30, 2010** consists of the following:

General Fund:

The Village's General Fund is debt-free!

Country Club:

Promissory Note	\$ 4,072,544
Promissory Note	17,740
Capital Lease	<u>235,176</u>
Total Country Club	<u>\$ 4,325,460</u>

Total Debt **\$4,325,460**

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

General Fund:

The Village's General Fund is debt free!

Country Club:

The Country Club (Proprietary Fund) has two loans and one capital lease outstanding as of September 30, 2010.

Note 1:

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

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	230,357	164,543	394,900
2012	239,922	154,978	394,900
2013	249,884	145,016	394,900
2014	260,260	134,640	394,900
2015	271,066	123,834	394,900
2016-2020	1,533,804	440,696	1,974,500
2020-2024	1,287,251	106,952	1,394,203
	<u>\$4,072,544</u>	<u>\$1,270,659</u>	<u>\$5,343,203</u>

Note 2:

This note was to refinance an existing loan incurred for the renovation of the Village's Country Club restaurant. Annual debt service requirements to maturity are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	17,740	241	17,981
	<u>\$ 17,740</u>	<u>\$ 241</u>	<u>\$ 17,981</u>

Capital Lease:

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

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	62,093	13,142	75,235
2012	66,150	9,085	75,235
2013 (*)	106,933	1,606	108,539
	<u>\$235,176</u>	<u>\$23,833</u>	<u>\$259,009</u>

(*) The final payment includes a balloon payment of \$96,000.

Fund Balance Overview

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

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

Over past years, the Village has been able to generate healthy reserves through growth management, strategic planning, and cost containment measures. The goal of the Village has been to use surplus reserves in ways that positively affect its financial plan by reducing long-term obligations. The Village does not use surpluses to offset the subsequent year's budget. In other words, surpluses are not relied on as an ongoing source of revenue.

The Governmental Accounting Standards Board (GASB) released Statement 54 – "Fund Balance Reporting and Governmental Fund Type Definitions" on March 11, 2009. The requirements of this statement are intended to improve financial reporting by providing fund balance categories and classifications that will be more easily understood and applied. The categories are more clearly defined to make the nature and extent of the constraints placed on a government's fund balance more transparent by isolating that portion of fund balance that is unavailable to support the following year's budget.

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

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

GASB 54 is effective for the Village's fiscal year 2011 annual financial reports (available in early 2012). This statement impacts only governmental funds; it has no impact on proprietary (enterprise) funds or fiduciary funds.

Fund Balance tables for the General Fund and the Enterprise Fund (two major/budgetary funds) are on the following pages. These tables represent the Village's actual fund balances as of October 01, 2011. The actual fund balances for fiscal year 2010-11 will be available upon completion of the Village's annual audit in early 2012. The reserves shown in these tables are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended.

General Fund:

The fund balance of the general fund, one of the governmental funds, is of significance because it is the primary fund financing most functions of the Village. It is used by rating agencies as a measure of the financial strength of the government. *Note: The fund balances for General Fund are shown with “pre-GASB 54” fund balance classifications. The new reporting categories (in accordance with GASB 54) will be available upon completion of the Village’s annual audit in early 2012.*

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Budget FY 2011	Budget FY 2012
Beginning Balance	\$ 7,312,995	\$ 9,125,550	\$ 9,040,852	\$ 10,621,331	\$ 11,052,909	\$ 11,052,909
Revenues						
Taxes	15,577,511	15,424,638	15,680,749	14,784,908	13,550,692	13,387,331
Licenses & Permits	886,699	1,047,144	880,016	611,400	660,186	741,454
Intergovernmental	1,486,840	1,516,624	1,304,391	1,100,008	1,228,726	1,203,524
Charges for Services	1,082,569	1,268,774	1,678,948	1,664,832	1,840,341	1,898,895
Fines & Forfeitures	132,158	157,022	146,970	135,200	133,300	112,200
Interest	650,022	194,652	(1,346)	85,050	84,027	85,740
Miscellaneous	185,604	137,447	304,595	10,800	8,800	88,400
Total	20,001,403	19,746,301	19,994,323	18,392,198	17,506,072	17,517,544
Expenditures						
General Government	2,347,043	2,308,749	1,979,774	2,623,620	2,683,850	2,672,682
Public Safety	6,444,907	6,775,581	6,822,028	6,961,858	7,229,436	7,489,920
Public Works	4,308,185	4,519,756	4,018,543	4,587,336	4,211,912	4,071,545
Community Development & Planning	756,848	896,532	784,487	801,416	819,557	837,613
Leisure Services	2,741,844	3,215,497	3,051,051	2,394,065	2,561,317	2,445,784
Debt Service	996,136	859,932	1,439,460	688,643	-	-
Total	17,594,964	18,576,047	18,095,343	18,056,938	17,506,072	17,517,544
Excess /Deficiency of Revenues Over/Under Expenditures	2,406,439	1,170,255	1,898,979	335,260	-	-
Other financing sources (uses) Transfer In/Out, etc.	(593,884)	(1,254,952)	(318,500)	(1,568,000)	-	-
Net Change in Fund Balances	1,812,555	(84,698)	1,580,479	(1,232,740)	-	-
Ending Balance	\$ 9,125,550	\$ 9,040,852	\$ 10,621,331	\$ 9,388,591	\$ 11,052,909	\$ 11,052,909
Components of Fund Balance						
Designated/Reserved	945,891	775,339	563,115	609,810	609,810	609,810
Undesignated	8,179,659	8,265,513	10,058,216	10,443,099	10,443,099	10,443,099
Ending Balance	\$ 9,125,550	\$ 9,040,852	\$ 10,621,331	\$ 11,052,909	\$ 11,052,909	\$ 11,052,909
Unreserved Fund Balance as a Percent of General Fund Adopted Budget						
Original Adopted Budget	19,438,633	19,691,948	19,073,192	18,056,938	17,506,072	17,517,544
Unreserved, Undesignated Fund Balance as a Percent of Adopted Budget	42.08%	41.97%	52.73%	57.83%	59.65%	59.62%

Enterprise Fund:

The measure of financial health for the enterprise funds is net assets. Enterprise funds have restricted and unrestricted net assets. So long as net assets are not negative, these funds are self-supporting.

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Budget FY 2011	Budget FY 2012
Beginning Balance	\$ 2,414,988	\$ 2,346,635	\$ 2,695,326	\$ 2,799,026	\$ 2,698,386	\$ 2,698,386
Operating Revenue						
Greens fee/cart rentals/membership fees	2,610,674	2,979,324	2,763,538	2,520,364	2,637,170	2,565,250
Tennis revenues	306,066					
Golf shop revenues	167,161	224,908	208,645	225,699	218,750	281,500
Driving range revenues	192,407	213,103	208,230	174,929	200,227	197,380
Restaurant revenues	118,000	125,677	134,060	244,359	1,000,000	847,710
Miscellaneous	69,216	73,497	90,386	62,229	2,325	-
Total Operating Revenue	3,463,524	3,616,509	3,404,859	3,227,580	4,058,472	3,891,840
Operating Expenses						
Golf course maintenance	1,433,777	1,373,046	1,457,206	1,250,612	1,264,727	1,240,715
Clubhouse grounds	158,224	100,823	102,175	103,377	105,180	108,277
Tennis	322,417					
Golf shop	668,682	600,034	617,313	607,452	756,994	863,461
Food & beverage	50,089	46,608	58,318	452,516	925,048	846,601
Administrative & general	257,824	287,914	288,913	257,590	174,314	106,226
Insurance	100,608	150,166	63,247	56,923	79,000	39,864
Depreciation	391,954	486,651	490,298	476,583	-	-
Total Operating Expense	3,383,575	3,045,242	3,077,469	3,205,053	3,305,263	3,205,144
Non-operating revenues (expenses)						
Interest revenue	43,917	36,431	7,376	14,686	3,500	8,855
Interest expense	(187,070)	(222,237)	(202,061)	(193,153)	-	-
Other revenues		13,609	-	-	-	-
Other expenses					(756,709)	(695,551)
Gain/(Loss) on disposal of fixed assets	(38)	(1,083)	(29,005)	55,300	-	-
Total Non-operating revenues (expenses)	(143,191)	(173,279)	(223,690)	(123,167)	(753,209)	(686,696)
Excess/Deficiency of Revenues Over/ Under Expenses	(63,242)	397,987	103,700	(100,640)	-	-
Operating Transfers Out	(5,111)	(49,296)	-	-	-	-
Change in Net Assets	(68,353)	348,691	103,700	(100,640)	-	-
Ending Balance	\$ 2,346,635	\$ 2,695,326	\$ 2,799,026	\$ 2,698,386	\$ 2,698,386	\$ 2,698,386
Components of Fund Balance						
Invested in Capital Assets, net of related debt	2,195,630	2,492,524	2,364,814	2,295,125	2,295,125	2,295,125
Unrestricted	151,005	202,802	434,212	403,261	403,261	403,261
Ending Balance	\$ 2,346,635	\$ 2,695,326	\$ 2,799,026	\$ 2,698,386	\$ 2,698,386	\$ 2,698,386

Strategic Planning

Strategic Planning is a structured and coordinated approach for developing long-term organizational goals and for developing strategies to accomplish them. It is typically used to facilitate communication, to accommodate divergent interests, and to foster decision making through leadership and consensus building. In municipal government, one of the primary purposes is to set the state for the annual budget process, providing a roadmap for annual resource allocations.

The mission statement provides the foundation for all remaining portions of the strategic planning process:

Mission

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.”

Core Values

The core values of an organization are the values it holds that form the foundation on which it performs its work and conducts itself. They describe how an organization believes it should act, and how those beliefs should be reflected in its actions. The Village of North Palm Beach values...

- ❖ Ethics and Integrity
- ❖ Open Communication
- ❖ Respect for differences

- ❖ Dedication
- ❖ Teamwork
- ❖ Exemplary Customer Service

Strengths, Weaknesses, Opportunities and Threats

Critical to the strategic planning process is the understanding of the forces, both positive and negative, that impact the Village’s ability to achieve its mission.

The Village, as an organization, has certain internal attributes that are recognized as beneficial assets; its strengths. However, the Village also has some internal attributes that are negative; its weaknesses. There are those external forces in the outside world that are beyond the Village’s control or influence. Some of these forces create favorable conditions for achievement of the Village’s mission; they are opportunities. Of course, some of the external forces are contrary, and potentially damaging to the Village’s interests; these are threats.

The internal organizational strengths and external opportunities represent sources of positive achievement and provide a launching point for development of strategies designed to accomplish the Village’s vision: “*To be the greatest place to live under the sun.*”

The internal weaknesses and external threats represent barriers to success but understanding them can also provide inspiration for new strategies.

The results of the Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis are listed on the following page.

SWOT Analysis:

<p><i>Strengths: (Good now: maintain, build, leverage)</i></p> <ul style="list-style-type: none"> ❖ Affluent community ❖ Strong financial reserves ❖ Infrastructure in good condition ❖ Taken steps to reduce costs ❖ Generally supportive residents ❖ Unified Council ❖ High quality staff ❖ Advisory Board/citizen participation ❖ Location/waterways ❖ Tradition – 2nd & 3rd generation residents 	<p><i>Weaknesses: (Bad now: remedy, stop)</i></p> <ul style="list-style-type: none"> ❖ Shrinking tax base ❖ Shrinking sources of non ad-valorem revenues ❖ State budget in the red ❖ State pressures on municipal taxing authority ❖ Limited retail ❖ No anchor or destination ❖ Aged and deteriorated buildings in our business community
<p><i>Opportunities: (Good Future: prioritize, optimize)</i></p> <ul style="list-style-type: none"> ❖ Seek additional funding sources such as service fees and grants ❖ Seek to influence State Legislature ❖ Pursue further cost efficiencies ❖ Improve relationships with business community ❖ Annexation 	<p><i>Threats: (Bad Future: counter)</i></p> <ul style="list-style-type: none"> ❖ Economy in decline ❖ State and County pressure on home-rule authority of municipalities ❖ Increase in unfunded mandates ❖ Increased foreclosures of residential property ❖ Under-funded retirement accounts ❖ Continued devaluation of property values

Long Term Goals

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

- 1. Protect Financial Integrity of the Village in a Difficult Economic Environment**
- 2. Maintain a High Quality of Life in the Village**
- 3. Maintain and improve all Recreational Facilities of the Village**
- 4. Enhance the Spirit and Participation of our Community**
- 5. Improve the Overall Appearance of the Village**

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

Performance Measures

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

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

Conclusion

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

The Village's ongoing strategic planning process is an affirmation and continuation of a vision that started years ago: *"To be the greatest place to live under the sun."*

Long Range Planning

The long-range planning for the Village of North Palm Beach is outlined in the following policy documents:

1. The Comprehensive Plan.
2. The Annual Budget.

The Comprehensive Plan was adopted in 1989, in compliance with the Florida Statutes Chapter 163, Department of Community Affairs. The Plan guides future growth and development and provides an overall vision for the Village. The Plan contains the following elements:

1. Future Land Use
2. Transportation
3. Housing
4. Infrastructure
5. Coastal Management
6. Conservation
7. Recreation and Open Space
8. Intergovernmental Coordination
9. Capital Improvements
10. Public School Concurrency
11. Annexation (Optional Element)

Each element of the plan provides an inventory of existing conditions, an analysis of needs along with goals, objectives and policies to guide the growth of the Village. Levels of Service (LOS) are also established in the comprehensive plan to ensure that infrastructure and services will be available to accommodate new residential and commercial developments. The LOS analysis and resultant capital expenditures are included in the Capital Improvement element which provides the continuity between the goals and objectives of the Comprehensive Plan and the Annual

Budget through the five (5) year Capital Improvement Plan (CIP). The CIP identifies projects and their associated costs and is reviewed and updated annually in both documents.

Long-Term Financial Plan

The Annual Budget contains a five year CIP and an analysis of total projected revenues and expenditures for the same time periods as the CIP. The projections assist management in the planning and allocation of resources to achieve the Village Council goals of maintaining a financially secure municipal government.

The results of the long-range financial plan for the major operating funds (General Fund and Country Club) are provided on the following pages. **The long-range financial plan should not be confused with the Village's budget. The budget is the Village's legal authority for spending. The budget focuses on the near-term future; it is very detailed, and it must be balanced between resources and requirements. In comparison, the long-range financial plan has a longer time-frame, is less detailed and is only used to help management develop budget strategies and prioritize the use of limited resources.**

General Fund:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2013-2016 period
2. Property Taxes will represent approximately 58% of total General Fund revenues
3. Personnel Costs will represent 74% of total General Fund revenues
4. Operating Costs will represent 22% of total General Fund revenues
5. Capital Outlay will represent the totals in the CIP Plan

	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Revenues (Sources):					
Property Taxes	\$ 9,904,284	\$ 10,464,981	\$ 10,778,930	\$ 11,102,298	\$ 11,435,367
Other Revenue	7,613,260	7,578,090	7,805,432	8,039,595	8,280,783
Total Revenue	17,517,544	18,043,070	18,584,362	19,141,893	19,716,150
Expenses (Uses):					
Personnel	13,145,173	13,351,872	13,752,428	14,165,001	14,589,951
Operating	4,005,092	3,969,475	4,088,560	4,211,217	4,337,553
Capital Outlay	258,932	2,089,602	813,032	931,899	63,342
Debt Service	-	-	-	-	-
Reserves/Contingencies	108,347	225,538	232,305	239,274	246,452
Total Expenses	17,517,544	19,636,488	18,886,324	19,547,390	19,237,298
Net Revenue / Expense	\$ -	\$ (1,593,418)	\$ (301,962)	\$ (405,497)	\$ 478,852

Country Club:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2013-2016 period
2. Golf Revenues will represent approximately 75% of total Country Club revenues
3. Personnel Costs will represent 24% of total Country Club revenues
4. Operating Costs will represent 59% of total Country Club revenues
5. Capital Outlay will represent the totals in the CIP Plan

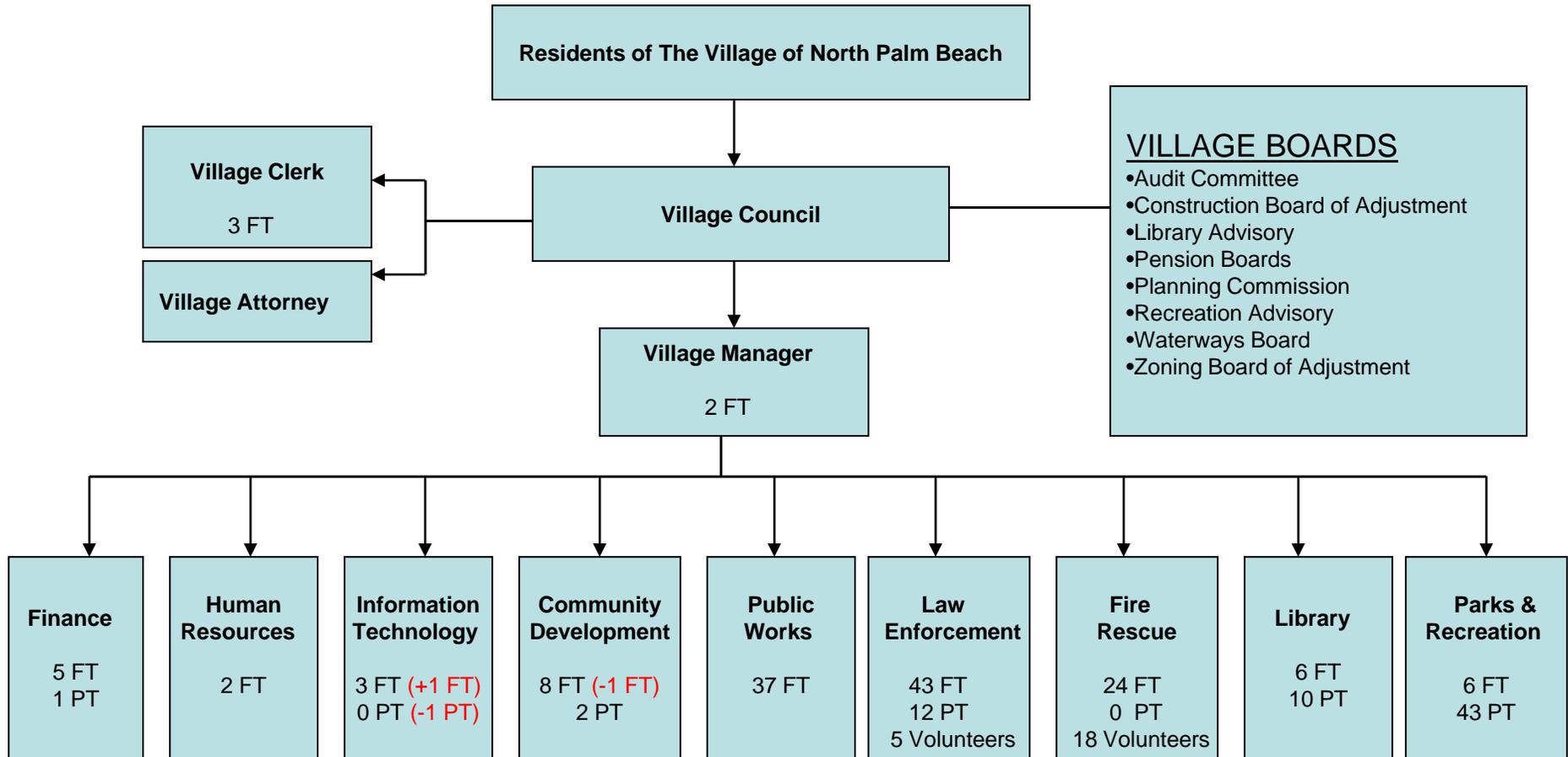
	FY 2012 Budget	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Revenues (Sources):					
Golf	\$ 3,044,130	\$ 3,013,287	\$ 3,103,685	\$ 3,196,796	\$ 3,292,700
Food & Beverage	847,710	996,394	1,026,285	1,057,074	1,088,786
Administration	8,855	8,035	8,276	8,525	8,781
Total Revenue	3,900,695	4,017,716	4,138,247	4,262,395	4,390,267
Expenses (Uses):					
Personnel	912,212	964,252	993,179	1,022,975	1,053,664
Operating	2,292,932	2,370,452	2,441,566	2,514,813	2,590,257
Capital Outlay	15,500	25,000	27,000	25,000	-
Debt Service	470,201	470,201	470,201	470,201	470,201
Reserves/Contingencies	209,850	160,709	165,530	170,496	175,611
Total Expenses	3,900,695	3,990,614	4,097,476	4,203,484	4,289,733
Net Revenue / Expense	\$ -	\$ 27,102	\$ 40,771	\$ 58,910	\$ 100,534



The Village Of North Palm Beach *FY2012 Adopted General Fund Budget*



General Fund Organization Chart FY 2011-2012



<u>Summary:</u>	<u>Change:</u>
139 FT	
68 PT	-1 PT
23 Volunteers	

**The Village of North Palm Beach
General Fund Budget Summary
Fiscal Year 2011-2012 Budget**

	FY 2012 Budget	Original 2011 Budget	% Increase / (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Revenues						
Taxes:						
Ad-Valorem Taxes	9,904,284	\$ 10,222,389	-3.11%	\$ 11,053,128	\$ 11,917,359	\$ 11,915,355
Utility Service Taxes	2,154,044	2,116,249	1.79%	2,261,375	2,239,002	2,018,071
Franchise Fees	1,065,580	934,747	14.00%	1,204,328	1,256,831	1,212,562
Sales & Use Taxes	263,423	\$ 277,307	-5.01%	266,077	267,557	278,649
Licenses & Permits	741,454	658,800	12.55%	910,997	880,016	1,047,144
Intergovernmental	1,203,524	1,228,726	-2.05%	1,269,509	1,304,391	1,516,624
Charges for Services	1,898,895	1,841,727	3.10%	1,937,115	1,678,948	1,268,774
Fines & Forfeitures	112,200	133,300	-15.83%	149,098	146,970	157,022
Interest	85,740	84,027	2.04%	280,218	(1,346)	194,652
Appropriated Fund Balance	80,000	-	0.00%	-	-	-
Miscellaneous	8,400	8,800	-4.55%	278,142	304,595	137,447
Total Revenues:	17,517,544	17,506,072	0.07%	19,609,985	19,994,323	19,746,301
Expenditures						
General Government:						
Village Council	146,354	128,496	13.90%	120,125	122,653	130,801
Village Manger	276,714	308,271	-10.24%	290,024	272,974	282,339
Human Resources	241,358	236,627	2.00%	233,169	217,019	218,821
Finance	533,708	526,897	1.29%	495,766	484,076	425,670
Information Technology	336,789	298,339	12.89%	285,410	282,303	285,872
Village Attorney	170,000	170,000	0.00%	153,356	134,083	122,646
Village Clerk	288,221	280,337	2.81%	273,630	254,655	260,873
General Services-Village Hall	178,552	2,171,696	123,218	95,376	102,892	111,954
Public Safety:						
Law Enforcement	4,595,199	4,416,596	4.04%	4,158,345	3,973,322	4,088,898
Fire Rescue	2,702,252	2,662,206	1.50%	2,541,563	2,709,447	2,555,925
General Services-Public Safety	192,469	7,489,920	150,634	120,930	139,259	130,757
Public Works:						
Public Works Admin	359,349	363,326	-1.09%	343,822	341,232	265,775
Sanitation	1,477,508	1,492,496	-1.00%	1,397,688	1,456,876	1,777,522
Facility Services	631,243	719,552	-12.27%	620,140	616,076	553,459
Streets & Grounds	1,214,467	1,267,345	-4.17%	1,545,841	1,262,278	1,550,082
Vehicle Maintenance	388,978	4,071,545	369,193	350,213	342,081	372,918
Community Development & Planning:						
Community Planning	230,637	222,239	3.78%	217,798	216,708	159,315
Building	488,025	481,185	1.42%	460,089	461,905	581,431
Code Enforcement	118,951	837,613	116,133	96,234	105,874	155,787
Leisure Services:						
Library	676,942	723,231	-6.40%	685,936	767,271	749,874
Recreation	1,000,620	977,780	2.34%	933,273	917,567	960,573
Park Maintenance	-	-	0.00%	-	536,825	980,312
Pool	292,786	384,601	-23.87%	306,581	395,921	248,958
Special Events	87,000	87,000	0.00%	77,666	72,028	94,073
Tennis	388,436	2,445,784	388,705	402,968	361,439	181,707
Reserves & Other:						
Debt service	-	-	0.00%	2,254,384	1,439,460	859,932
Contingency	108,347	218,827	-50.49%	43,162	14,191	81,591
Reserve-Pension	-	-	0.00%	-	-	-
Transfer In/Out	-	-	0.00%	163,490	318,500	1,254,952
Non-Departmental	392,639	500,986	392,838	511,429	94,930	388,182
Total Expenditures	17,517,544	17,506,072	0.07%	19,178,407	18,413,843	19,830,999
Net Revenue Over Expense	\$ -	\$ -		\$ 431,578	\$ 1,580,479	\$ (84,698)

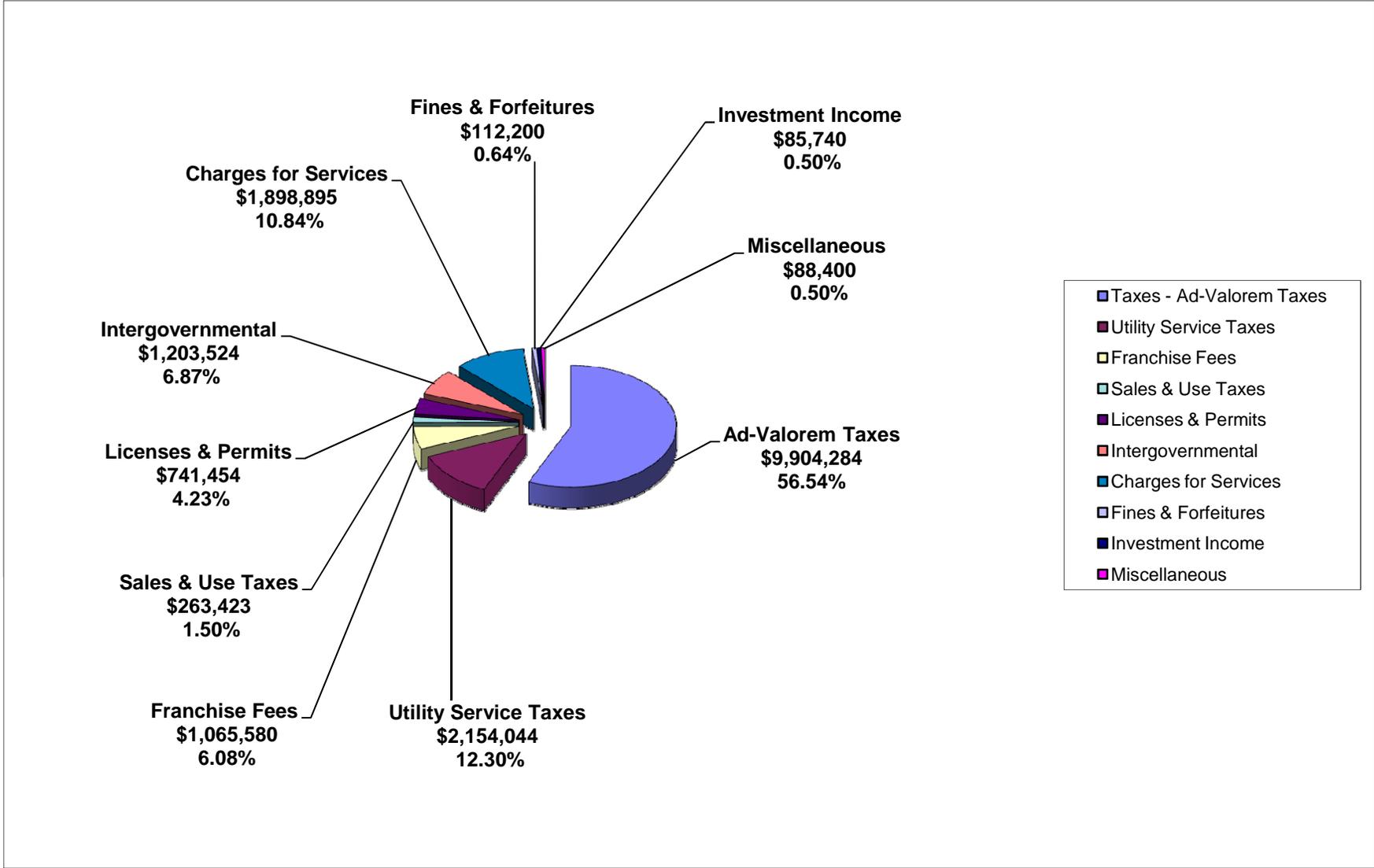


Revenues



VILLAGE OF NORTH PALM BEACH

General Fund Revenues - Fiscal Year 2011 - 2012



Total \$17,517,544

**The Village of North Palm Beach
General Fund Revenue Analysis
Fiscal Year 2011-2012 Budget**

		FY 2012 Budget	Original 2011 Budget	% Increase / (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Taxes:							
Ad-Valorem Taxes		9,904,284	\$ 10,222,389	-3.11%	\$ 11,053,128	\$ 11,917,359	\$ 11,915,355
Franchise Fees:	Electricity	773,453	682,196	13.38%	924,671	999,894	975,594
	Gas	14,918	14,000	6.56%	14,458	13,439	14,114
	Water	277,209	238,551	16.21%	265,199	243,498	222,854
Utility Service Taxes:	Electricity	960,897	940,609	2.16%	1,034,593	934,198	942,223
	Gas	72,176	63,088	14.41%	70,887	56,179	54,679
	Telecommunication	800,965	842,527	-4.93%	852,013	960,085	772,578
	Water	320,006	270,025	18.51%	303,882	288,540	248,592
Sales & Use Taxes	Local Option Taxes	263,423	277,307	-5.01%	266,077	267,557	278,649
		13,387,331	13,550,692	-1.21%	14,784,907	15,680,749	15,424,638
Licenses & Permits:							
Building Permits		501,304	425,000	17.95%	422,104	383,262	566,783
Developer Fees		-	-	0.00%	250,000	250,000	250,000
Occupational Licenses		236,000	230,000	2.61%	236,091	239,831	221,131
Other Licenses, Fees, Permits		4,150	3,800	9.21%	2,802	6,924	9,230
		741,454	658,800	12.55%	910,997	880,016	1,047,144
Intergovernmental							
Shared Revenue	Other Local Units	47,273	41,000	15.30%	96,231	57,852	67,822
State Shared Revenue	Local Govt 1/2 Ct Sales Tax	784,512	819,097	-4.22%	768,743	770,381	872,240
	State Revenue Share Proceeds	330,123	329,660	0.14%	324,037	324,040	332,780
	Other State Shared Revenue	25,716	21,748	18.25%	22,166	21,686	22,321
Other	Other Intergov Revenue	15,900	17,221	-7.67%	58,333	130,432	221,462
		1,203,524	1,228,726	-2.05%	1,269,509	1,304,391	1,516,624
Charges for Services							
Community Development		149,723	157,411	-4.88%	140,345	128,748	125,907
Library		1,400	900	55.56%	1,856	1,205	11,026
Recreation	Pool	181,000	176,000	2.84%	198,474	200,476	100,272
	Recreation	509,500	501,710	1.55%	486,991	435,037	336,293
	Tennis	324,572	323,640	0.29%	360,462	259,917	136,449
Public Safety	Ambulance Fees	275,000	250,000	10.00%	268,554	188,052	195,520
	Other	75,100	53,730	39.77%	75,339	75,912	78,194
Public Works	Solid Waste Collection	365,000	350,000	4.29%	368,376	363,188	249,948
	Other	12,000	24,736	-51.49%	32,773	23,602	32,008
Village Clerk		5,600	3,600	55.56%	3,946	2,810	3,158
		1,898,895	1,841,727	3.10%	1,937,115	1,678,948	1,268,774
Fines & Forfeitures							
Community Development		21,300	21,000	1.43%	20,176	28,825	45,182
Library		10,600	11,800	-10.17%	16,336	12,087	11,518
Public Safety		80,300	100,500	-20.10%	112,586	106,058	100,323
		112,200	133,300	-15.83%	149,098	146,970	157,022
Miscellaneous							
Insurance Refunds		-	-	0.00%	178,244	151,240	11,321
Sales of Surplus		-	-	0.00%	63,810	43,700	52,300
Other		8,400	8,800	-4.55%	36,088	109,654	73,826
		8,400	8,800	-4.55%	278,142	304,595	137,447
Interest							
		85,740	84,027	2.04%	280,218	(1,346)	194,652
Appropriated Fund Balance							
		80,000	-	0.00%	-	-	-
Total Revenues:							
		\$ 17,517,544	\$ 17,506,072	0.07%	\$ 19,609,985	\$ 19,994,323	\$ 19,746,301

General Fund Revenues

\$17,517,544

This section includes a discussion regarding revenue sources for the Village's FY 2011/12 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 \$9,904,284

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 56.54% of the total budget. The taxable property value decreased from \$1.54 billion to \$1.49 billion. At the adopted millage rate of 6.9723 mils, this will generate gross taxes for FY 2011/12 of \$10.4 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$9,904,284.

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, 2011 Palm Beach County notified the Village that the preliminary taxable valuation was \$1,488,343,410. The final taxable valuation received on July 1 showed a valuation of \$1,495,282,994. This includes \$2,946,465 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2011/12, are discussed in the following paragraphs. Please note that the Village's current millage rate is 6.9723 mils.

Methodology for increasing Millage Rate:

As per current tax law (FS 200.185) the Village is required to follow these procedures for FY 2011/12 when setting its millage rate:

7.2240 Mills (Rolled Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 7.2240 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 2012, the millage rate can also increase so that the same amount of revenues is generated. This is precisely what happened in 2012 – the adjusted taxable value (excluding new construction) declined from \$1,546,219,296 to \$1,492,336,529 – resulting in a rolled-forward rate of 7.2240.

Although the 7.2240 mils is higher than the FY 2010/11 rate of 6.9723, it does not have to be advertised as a tax increase because it generates the same revenues as last year.

7.2241 – 8.4175 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 7.2241 and up to 8.4175 mils. However, since this is higher than the rolled-back rate, it must be advertised as a tax increase. The rate is calculated by adjusting the rolled-back rate by the growth in Florida per capita personal income.

8.4176 – 9.2593 Mills (Two-Thirds Vote Maximum Millage Rate):

A super majority vote is required to increase the millage rate by up to 110% of the majority vote maximum rate.

9.2594 – 10.0000 Mills (Unanimous Vote Maximum Millage Rate):

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

Millage Rate Impact:

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

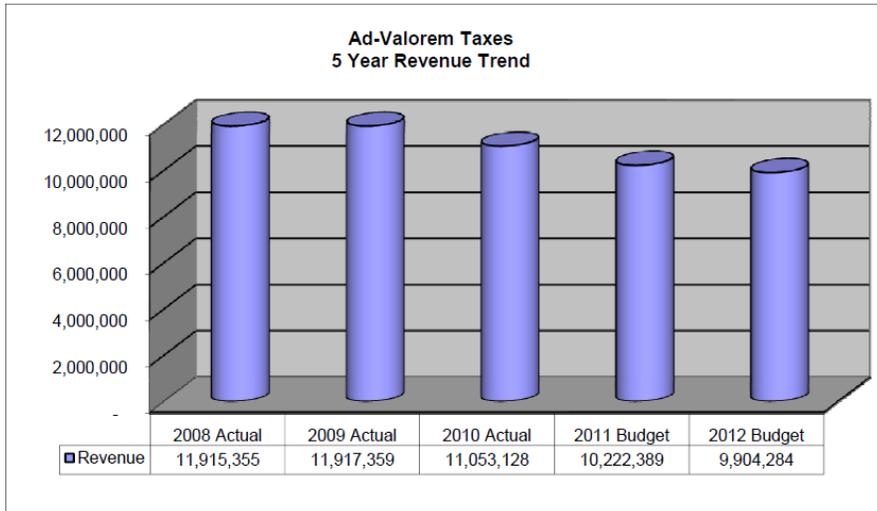
Millage Rate	Description	Ad-Valorem Revenue FY 2011/12	Ad-Valorem Revenue FY 2010/11	Increase (Decrease)
6.9723	Current Millage	9,904,284	10,222,389	(318,105)
7.2240	Rolled-Back Rate	10,261,828	10,222,389	39,439
8.4175	Majority Vote Maximum	11,957,217	10,222,389	1,734,828
9.2593	Two-Thirds Vote Maximum	13,153,010	10,222,389	2,930,621
10.0000	Statutory Maximum	14,205,188	10,968,125	3,982,799

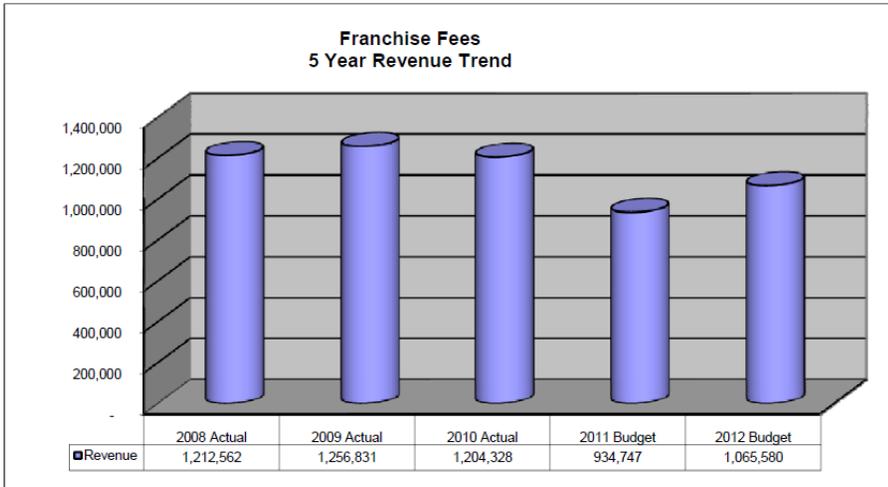
Franchise Fees

\$1,065,580

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 2011/12 franchise fees represent 6.08% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- Electric Franchise Fees (\$773,453):
 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 (\$14,918):
 A thirty year franchise (established by Ordinance No. 11-80 on May 22, 1980 for thirty years) was amended on June 24, 2010 (Ordinance 2010-08). The new agreement requires Florida Public Utilities to pay a franchise fee of 6.5% from the sale of gas to residential customers within the Village’s corporate limits. Payments are received annually from Florida Public Utilities.
- Water Franchise Fees (\$277,209):
 A franchise fee of 5% (less 0.7% administrative fees) from sales of water and sewer was established by Ordinance No. 15-1986 for thirty years. Payments are received monthly from Seacoast Utility Authority.





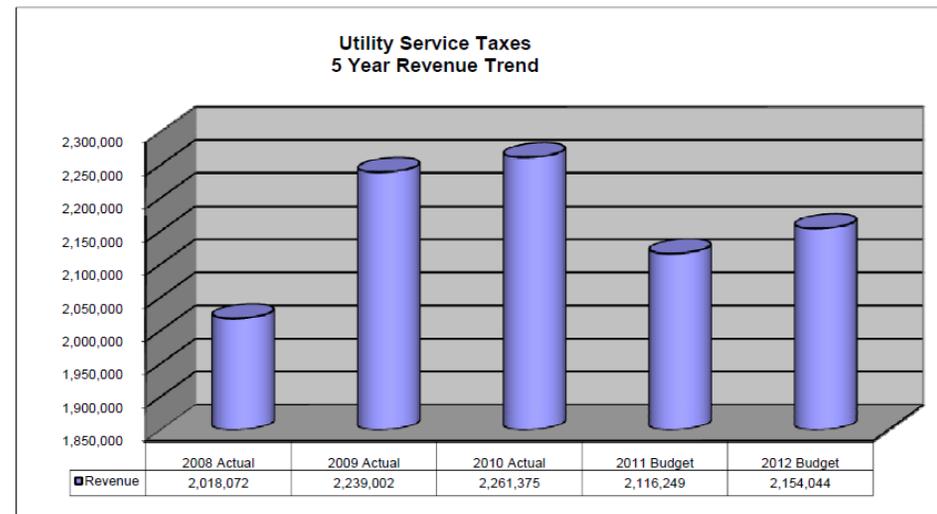
Utility Taxes \$2,154,044

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 12.30% 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 (\$960,897):
The rate is set at 10% of electric sales generated by FPL.
- Water Utility Tax (\$320,006):
The rate is 10% of water service sales generated by Seacoast Utility Authority.
- Telecommunication (\$800,965):
As of 2001 Communications Service Tax (CST) replaced Telecommunications Utility Service Tax, Telecommunications Franchise Fees and Cable TV Franchise Fees. The CST is

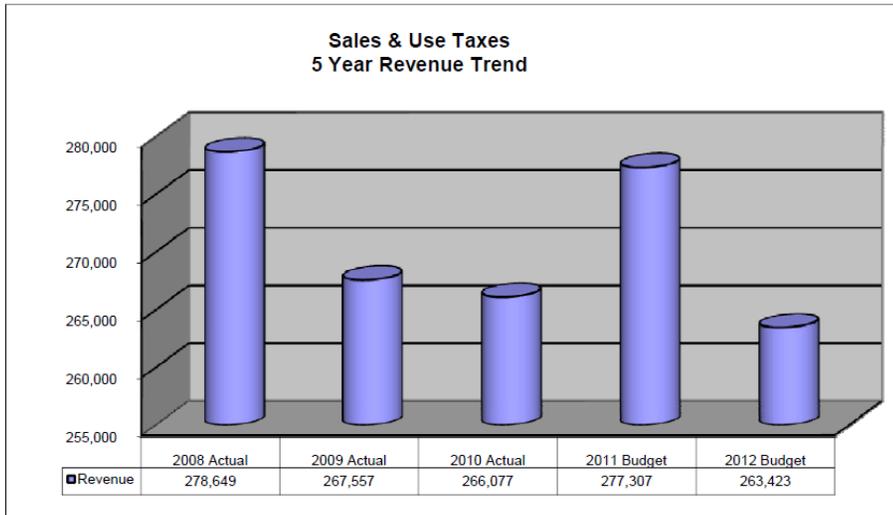
charged at the maximum rate of 5.22% on all local telephone service through all providers on phone calls originating within the Village and terminating within the state. The CST is collected and distributed by the State of Florida. Revenue estimates are projected by the State to be used by local agencies during budget preparation.

- Gas (\$72,176):
The rate is 10% of natural gas sales.



Sales & Use Taxes (Local Option Fuel Taxes) \$263,423

Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.50% of the total General Fund Revenues. The estimates are prepared based on information provided by the Florida Department of Revenue and Palm Beach County.



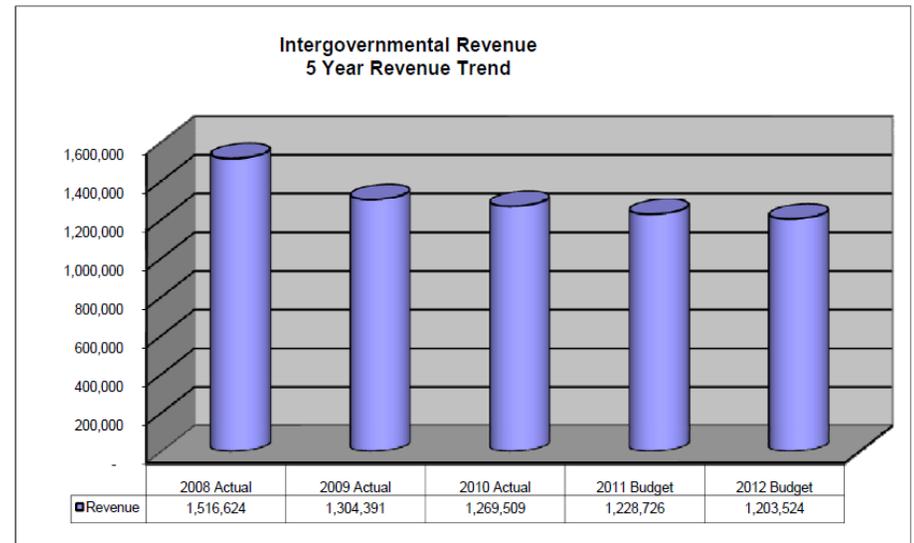
Intergovernmental Revenues

\$1,203,524

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 6.87% of the total General Fund Revenues. The majority of these revenues consist of State Shared Revenues (Local Government Half-Cent Sales Tax, Municipal Revenue Sharing, and Alcoholic Beverage License Fees). Other revenues in this category consist of Federal, State and Local grants and shares of revenue from the county. The budget estimates are provided by the Florida Department of Revenue.

- Local Government Half-Cent Sales Tax (\$784,512):
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 (\$334,717):
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 \$19,669:
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

\$1,898,895

Charges for Services represent 10.84% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$149,723

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

- Village Clerk \$5,600

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

- Public Works \$377,000

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 (\$365,000): Charge to commercial establishments for collection services. Rates are based on type of business at property and square footage.

Reimbursement - Country Club Services (\$12,000): Reimbursement from the Country Club Fund for work performed on building and grounds such as a/c, plumbing, electrical, cleaning/painting, irrigation and custodial.

- Public Safety \$350,100

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

Ambulance Fees (\$275,000): Fee for ambulance transport provided by the Village. The fee applies to residents and non-residents.

Fire Inspection Fees (\$35,000): This fee schedule is detailed in Village Code Article II Sec 12-17. These fees apply to all businesses, commercial and multi-family residential buildings in the Village regardless of ownership.

Alarm Users Permit Fee (\$23,500): All operating alarms require a permit. The fee is \$25 which is collected once a year.

- Recreation \$1,015,072

This department is the largest of the total "Charges for Services" Revenue Category. Within this department, there are various types of charges: Program Fees (including classes, lessons, trips and events), Marina, Memberships, Merchandise Sales, and Rental and or/lease. The major types are described below:

Program Fees \$394,500:

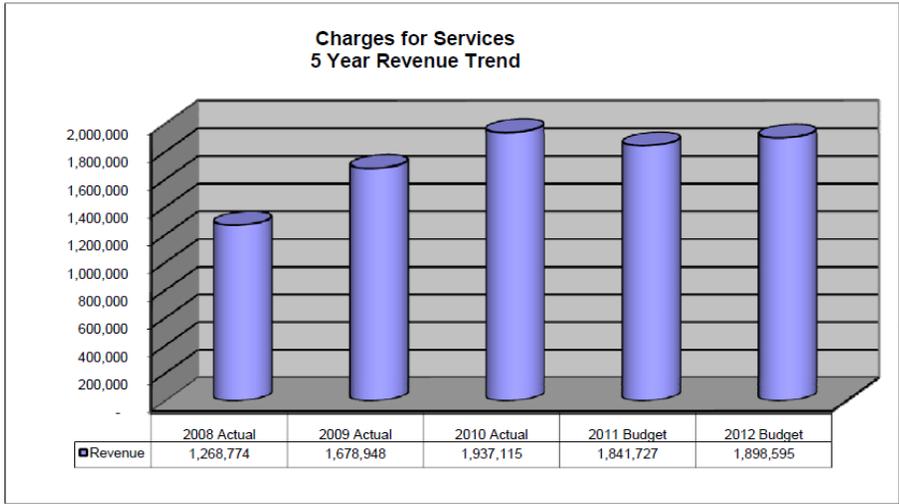
This is the amount paid to participate in various classes, lessons, trips and events for Recreation, Pool and Tennis. The revenues are offset by an expenditure account in the respective department.

Marina \$205,000:

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

Memberships \$102,000:

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

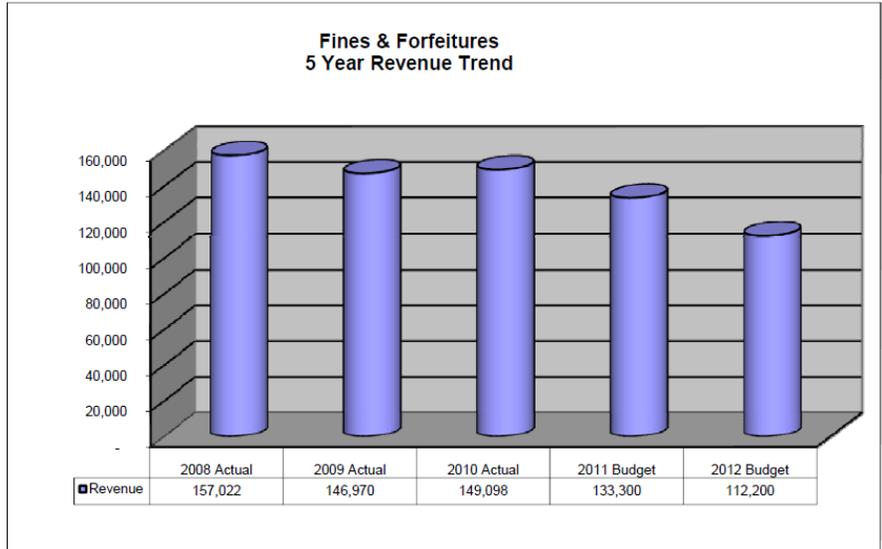


Licenses and Permits \$741,454

Licenses and Permits consist of Building Permits, Village Business Tax Receipts, Contractor Registration, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 4.23% of the total General Fund Revenues. These types of revenues are directly related to the rate of growth and development in the Village.

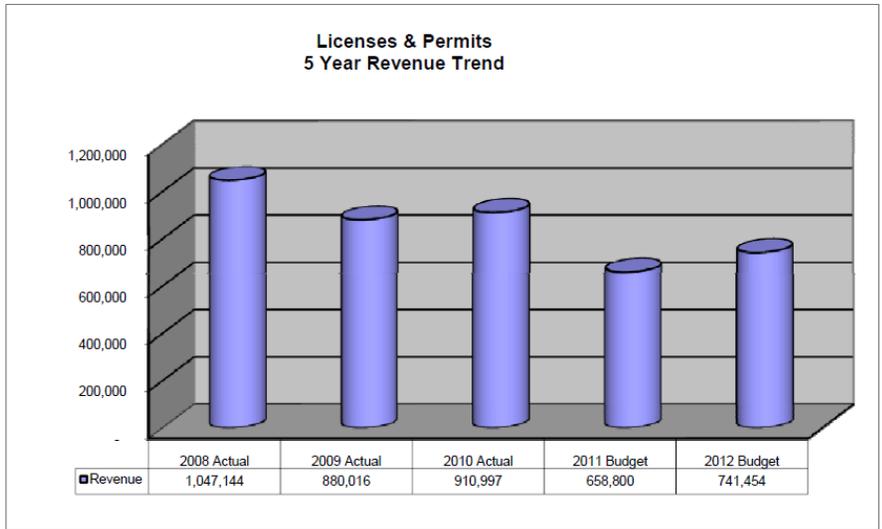
Fines and Forfeitures \$112,200

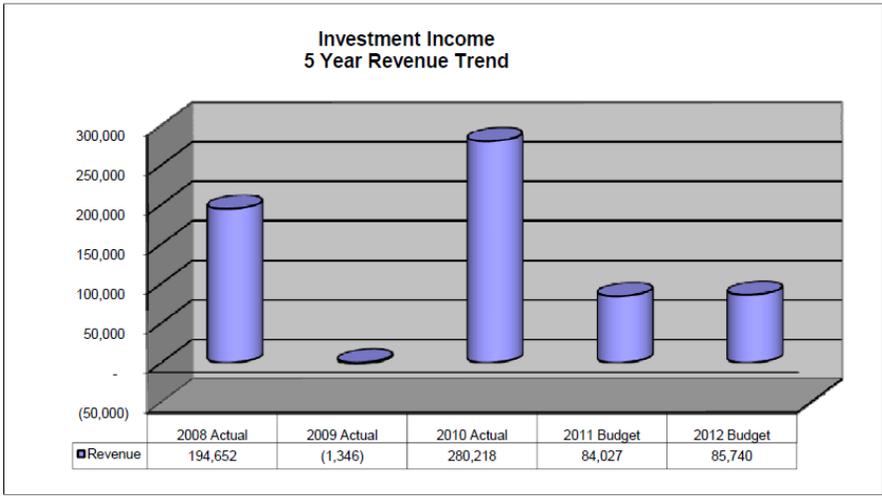
Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.64% of total General Fund revenues. This category was increased due to past experience.



Investment Income \$85,740

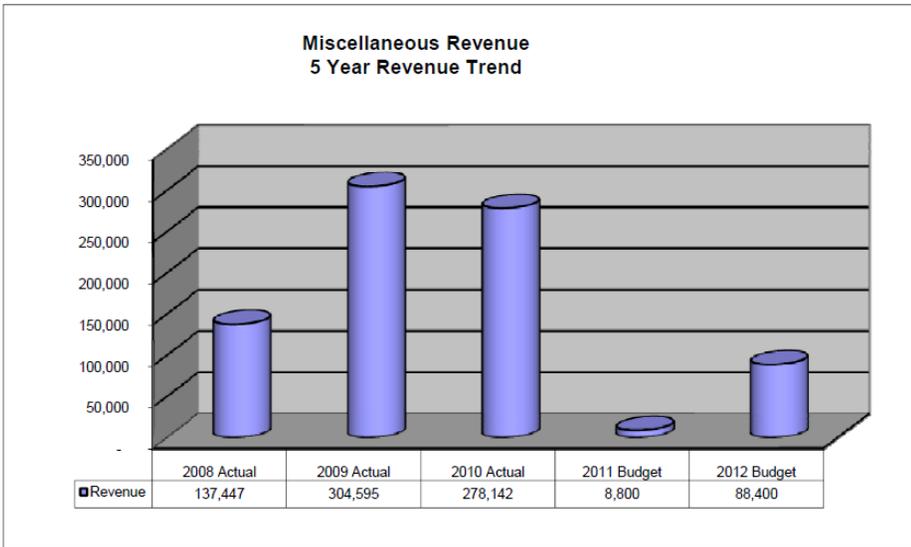
Fund Balances and positive cash flow balances are invested according to the Village's Investment Policies. The interest income is the earnings from these investments. Interest income represents 0.50% of total General Fund Revenues. There is a significant decline in this revenue source due to the downturn in the economy.





Miscellaneous Revenues **\$88,400**

The miscellaneous revenue classification represents 0.50% of total General Fund Revenues. This classification includes items such as public records requests, requests for bid documents, vending machines, NSF fees, insurance refunds, sales of surplus, use of developer contributions, etc. In 2012, the Village plans to utilize \$80,000 of its developer contributions.



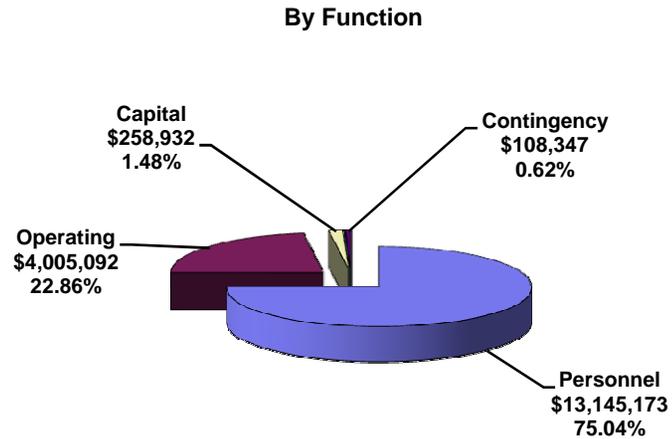
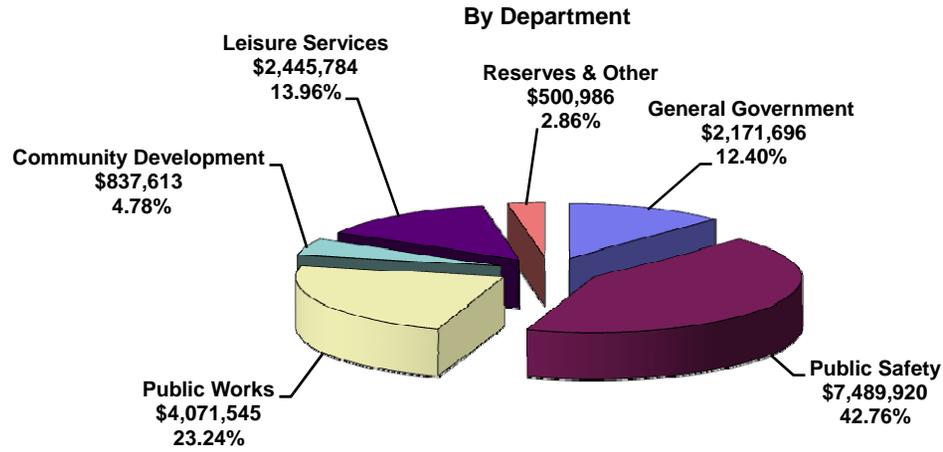


Expenses



VILLAGE OF NORTH PALM BEACH

General Fund Expenditures - Fiscal Year 2011 - 2012



Total \$17,517,544

General Fund Expenditures

\$17,517,544

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 2011/12 General Fund budget, how much of the total budget it comprises, and assumptions used in determining the projections.

Personal Services \$13,145,173:

Employee salary and benefits represent 75.04% of the total General Fund Expenses. These costs are allocated on a per employee basis. Assumptions used in budgeting for the major employee costs are discussed below:

Salaries:

Performance based merit increases for general employees are budgeted at an average of 3.75% based on a 0% - 5% scale. Funding for pay increases for all firefighters and sworn police officers are budgeted in accordance with the established step plan.

Retirement:

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

- General Employees.....19.57%
- Police and Fire Employees20.03%

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

Health Insurance:

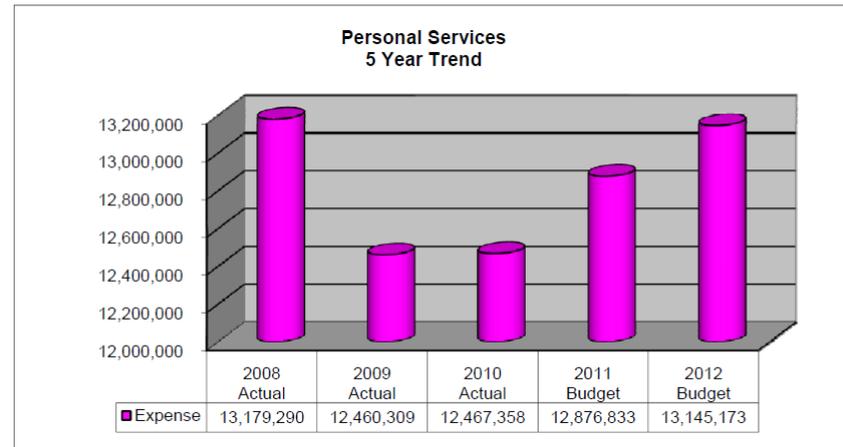
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

FICA:

This item was budgeted at 7.65% of payroll.

Worker's Compensation:

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



Operating Costs

\$4,005,092

Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 22.86% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$817,384
- Utilities \$520,663
- Program Expenses *(offset with Program Revenue)* \$456,750
- Legal Fees \$170,000
- Materials & Supplies \$509,618
- Gas, Oil & Lubricants \$232,063
- Repairs & Maintenance \$217,623
- Solid Waste Disposal \$ 78,455
- Property/General Liability \$392,639
- Professional Services \$ 79,600
- Special Events \$ 87,000

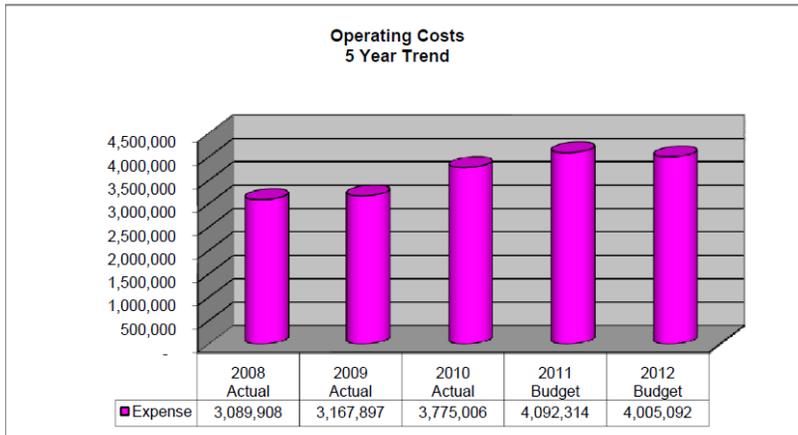
Capital Outlay

\$258,932

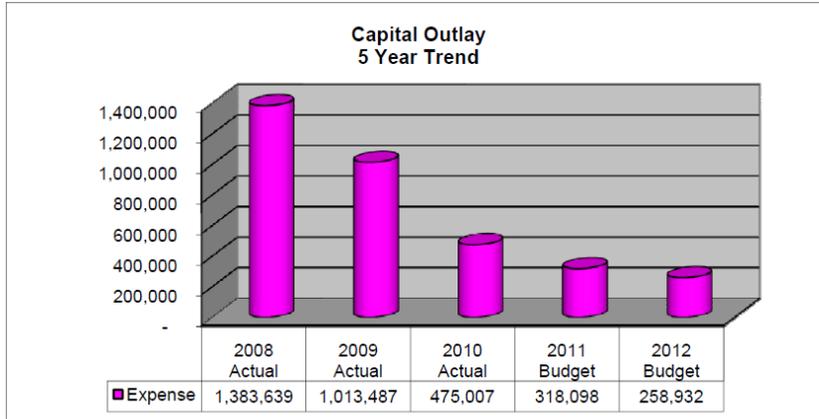
Capital needs and resource availability are assessed annually through a capital planning process that results in a five year capital plan. The five-year capital plan includes:

- 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 2011/12, capital outlay accounts for 1.48% of the overall general fund budget. The capital outlay for FY 2011/12 is summarized below:

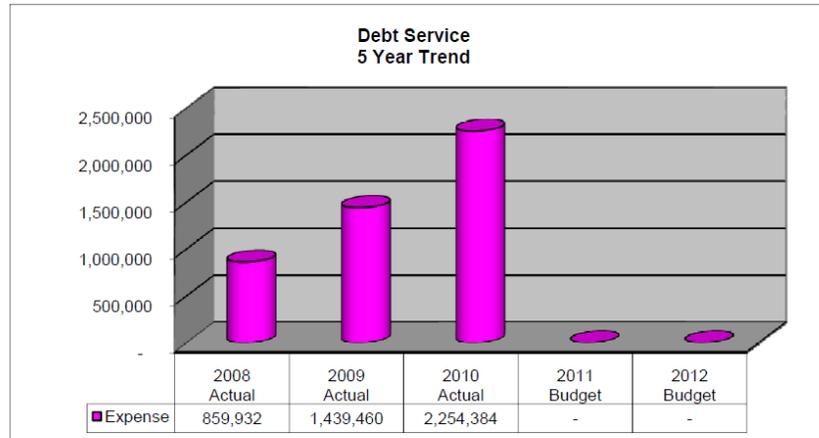


Department	Amount
Information Technology	\$18,750
Public Safety	\$119,082
General Services-Village Hall	\$50,100
Public Works	\$26,000
Parks & Recreation	\$45,000
Total	\$258,932



Debt Service \$0

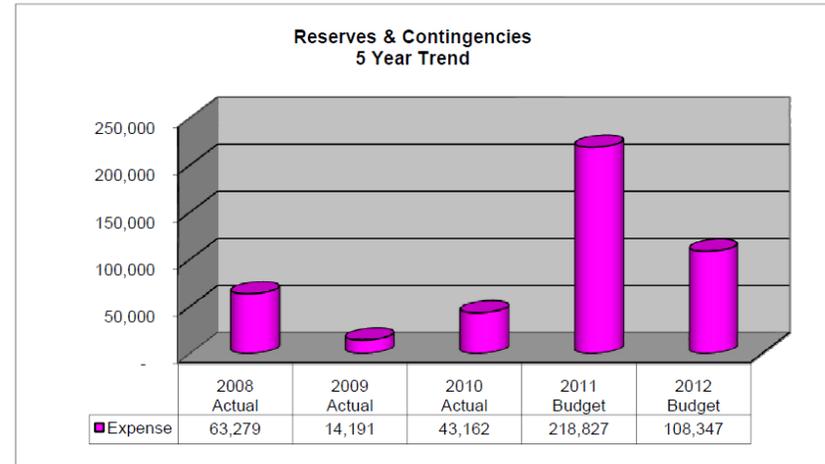
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The Village began accelerating its debt refunding in order to pursue “debt-free status” in 2009. The last outstanding loan instrument was paid off in Fiscal Year 2010 and therefore there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



Reserves & Contingencies \$108,347

Contingency \$108,347

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2011/12 budget, the Contingency category represents 0.62% of the overall general fund budget.



**The Village of North Palm Beach
Fiscal Year 2011-2012 Budget
General Fund Operating Highlights**

<u>Description</u>	<u>Amount</u>
Contractual Services	\$ 817,384
* Street Maintenance Contract (\$130,000)	
* Park Maintenance Contract (\$298,200)	
* Pool - Independent Contractor (\$49,100)	
* Custodial Services (\$106,164)	
* Facility Services - Outside Repairs	
* Various software support agreements, etc.	
Utilities	520,663
* Electricity (\$329,859)	
* Gas (\$24,833)	
* Telephone & Data (\$83,344)	
* Water & Sewer (\$82,627)	
Materials & Supplies	509,618
* Materials & Supplies (\$269,988)	
* Office Supplies (\$39,300)	
* Computer Supplies (\$28,243)	
* Auto Parts Supplies (\$91,000)	
* Library Materials (\$81,067)	
Recreation Program Expenses (offset with Recreation Program Revenues)	456,750
Property/General Liability	392,639
Gas, Oil & Lubricants	232,063
Repairs & Maintenance	217,623
* R & M Automotive (\$60,000)	
* R & M Building & Grounds (\$74,730)	
* R & M Machinery & Equipment (\$33,300)	
* R & M P.A. & Communication Systems (\$25,200)	
* Tree Trimming (\$10,000)	
Legal Fees	170,000
Solid Waste Disposal	78,455
Uniforms	40,880
Travel, Training & Conferences	55,151
Special Events	87,000
Professional Services	79,600
Total Fiscal Year 2011-2012 Operating Costs	\$ 4,005,092

**The Village of North Palm Beach
Fiscal Year 2011-2012 Budget
General Fund Capital Outlay**

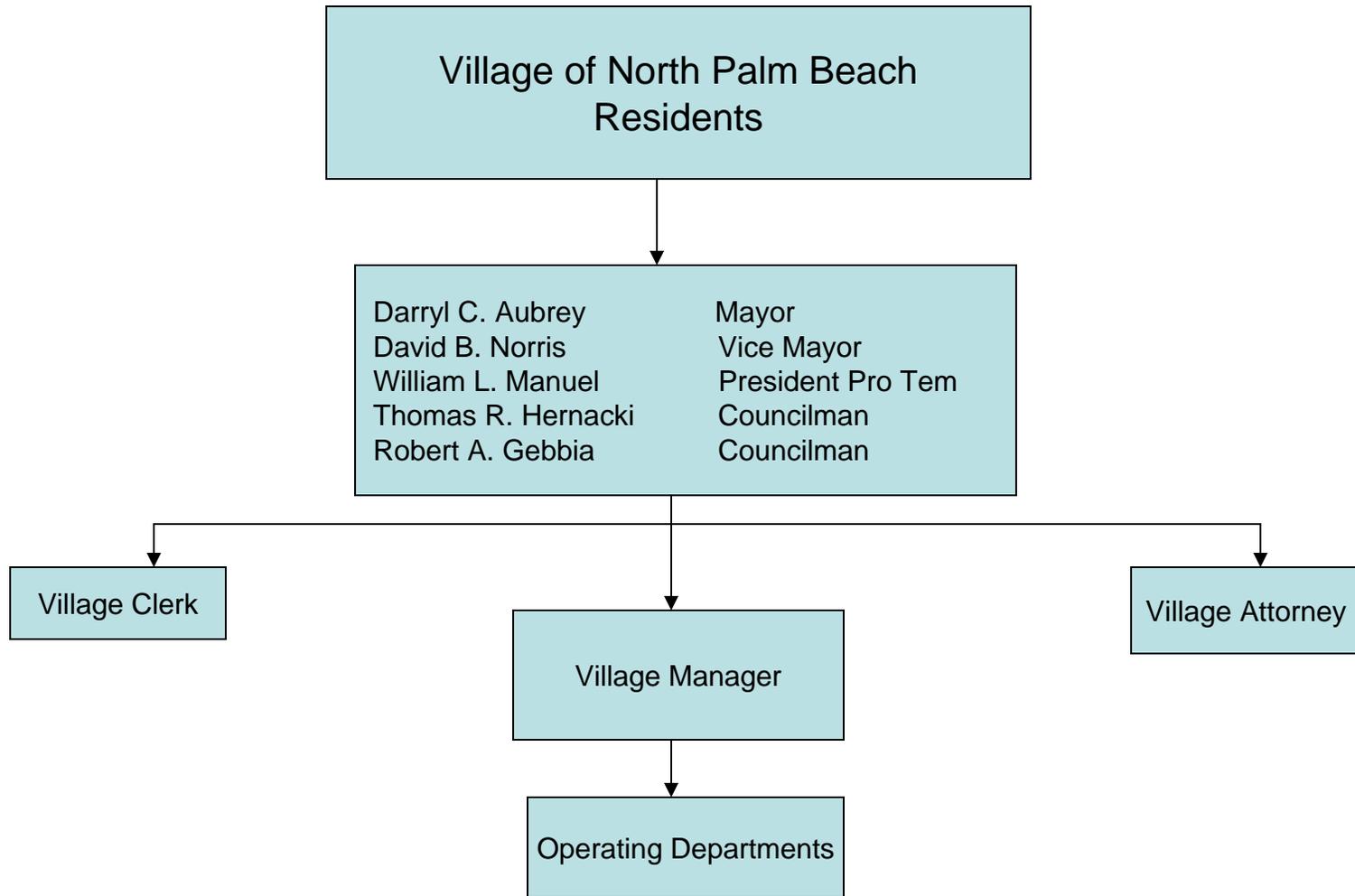
<u>Department</u>	<u>Amount</u>
Information Technology	
Microsoft Office Suite Upgrade	\$ 18,750
Public Works	
"Quick Tip" Dumpster Attachment	26,000
Public Safety	
Vehicle Replacement (2) marked	57,582
A/C Chiller Replacement	61,500
	119,082
General Services - Village Hall	
A/C Chiller Replacement	50,100
Parks & Recreation	
Playground Equipment (*)	45,000
(*) Funded by Developer Contribution	
Total Fiscal Year 2011-2012 Capital Outlay	\$ 258,932



Department Summaries



Village Council



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 (5) 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 Village advisory boards. Councilmen represent the Village on the Florida League of Cities Intergovernmental Relations, and Finance and Taxation Legislative Policy Committees, 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 Treasure Coast Regional Planning Council, the State Attorney Advisory Board, and the Northlake Boulevard Corridor Task Force. Councilmen kept abreast of legislative developments by participating in Legislative Action

Days and face-to-face communication with Federal, State, and local officials.

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

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, Council continued to enact legislation and set policies that meet its goals and objectives, and provide for the health, safety, and welfare of residents, including:

- Voluntary annexation of 4.64 acres of land;
- Establishing a Light Industrial land use classification;
- Creating an ad hoc Business Advisory Committee;
- Sponsoring Business Forums;
- Streamlining the sign approval process;
- Extending the deadlines for properties to comply with Northlake Boulevard Overlay Zoning District requirements;
- Approving Special Use Permits for the establishment of similar uses in a zoning district;
- Establishing standards for vacant lots, portable storage containers, and roll-off dumpsters;
- Establishing additional restrictions on medical and dental offices, clinics, and pharmacies relating to the distribution and sale of controlled substances;
- Installing new street signs Village-wide;
- Pool resurfacing and pool pump room repairs;

- Approving software purchases to allow online viewing of public records, building permits and inspection results; and
- Sponsoring a 2010 Election Forum to inform voters about Federal and State candidates and constitutional amendments.

Goals and Objectives

The Village Council is committed to these goals and objectives:

Goal:

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

Objectives:

- Seek alternative sources of funds including grants.
- Seek to influence the 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 to promote economic development.
- Actively pursue annexation opportunities where and when available.
- Address Pension Fund unfunded liabilities.

Goal:

Maintain a High Quality of Life in the Village

Objectives:

- 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 the overall appearance of the community.
- Enhance communication with residents through mediums such as the Village 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.

Goal:

Maintain and Improve all Recreational Facilities of the Village

Objectives:

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

Goal:

Enhance the Spirit and Participation of our Community

Objectives:

- 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.

Goal:

Improve the Overall Appearance of the Village

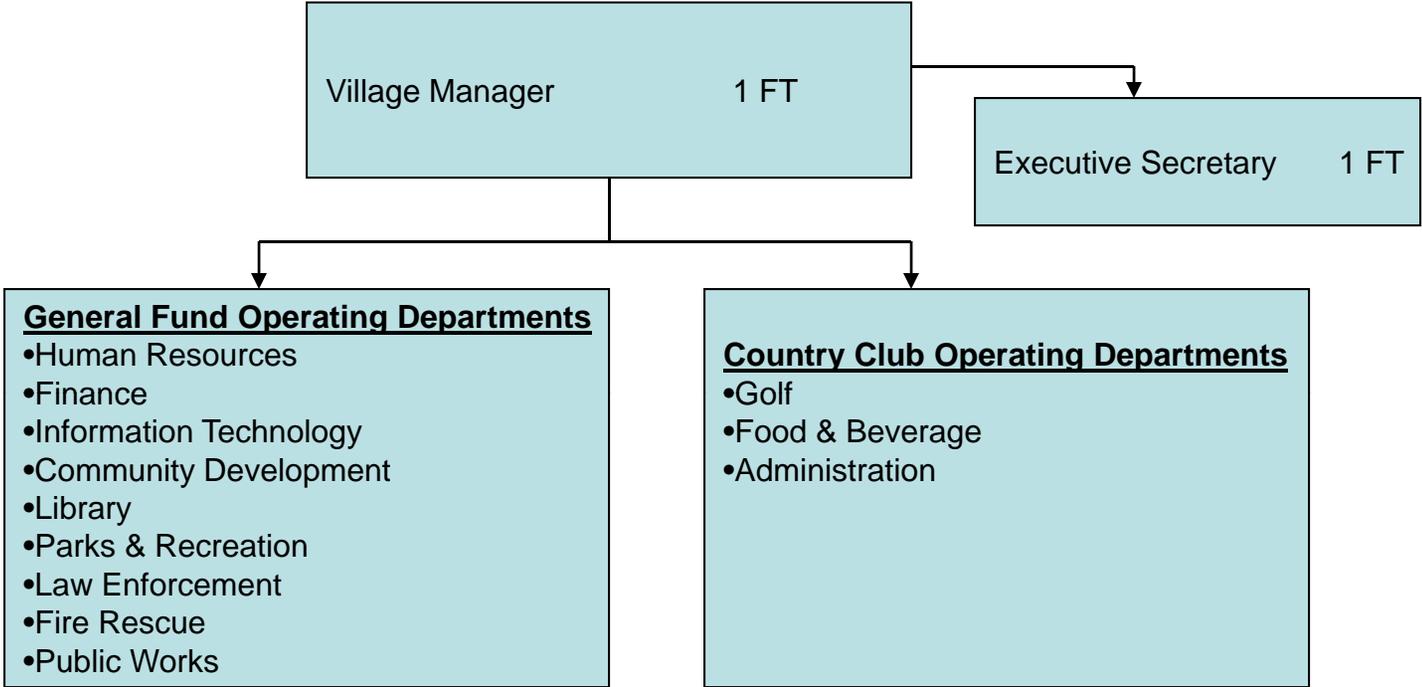
Objectives:

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

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Village Council**

	FY 2012 Budget	Original 2011 Budget	% Increase / (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Personnel						
Salary:						
Regular Pay	\$ 46,800	\$ 46,800	0.00%	\$ 46,800	\$ 46,800	\$ 46,800
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	46,800	-		-	-	-
Benefits:						
Pension	-	-	0.00%	-	-	-
Health Insurance	-	-	0.00%	-	-	-
FICA/Medicare	3,581	3,581	0.00%	3,580	3,580	3,580
Worker's Compensation	71	132	-46.21%	90	288	288
Other	-	-	0.00%	-	-	-
	3,652	-		-	-	-
	\$ 50,452	\$ 50,513	-0.12%	\$ 50,470	\$ 50,668	\$ 50,668
Operating						
Accounting & Auditing	32,872	34,500	-4.72%	31,248	37,178	23,944
Advertising	10,000	8,600	16.28%	7,595	5,930	7,724
Advisory Board Dinner	5,000	5,000	0.00%	5,077	4,394	5,609
Conferences & Seminars	1,975	1,600	23.44%	1,800	1,545	1,150
Contractual Services	1,500	0	0.00%	0	0	0
Council Donations	2,000	3,000	-33.33%	3,000	4,600	17,800
Inspector General Expenses	18,628	0	0.00%	0	0	0
Employee Relations	2,225	1,700	30.88%	2,175	1,050	1,600
Membership & Dues	10,515	10,500	0.14%	10,710	11,053	10,932
Materials & Supplies	500	500	0.00%	727	288	399
Professional Services	5,300	4,500	17.78%	3,517	2,037	3,067
Special Events	0	3,000	-100.00%	0	0	3,744
Travel	5,387	5,083	5.98%	3,805	3,869	4,124
Other Operating Costs	0	-	0.00%	(0)	40	40
	95,902	77,983	22.98%	69,654	71,984	80,132
Capital						
Capital	0	0	0.00%	0	0	0
	0	0	0.00%	0	0	0
Total Expenses	\$ 146,354	\$ 128,496	13.90%	\$ 120,125	\$ 122,653	\$ 130,801

Village Manager



Summary: Change:
2 FT

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 to provide services;
- Preparing agenda materials that foster choices, challenges and opportunities, and solutions from which the Village Council can develop policy decisions and make public service choices; and
- Ensuring that the management of Village services and programs occurs in an efficient and effective manner.

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

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

Accomplishments for Fiscal Year 2010/2011:

1. The Village’s General Fund budget has been reduced by \$2,185,876.00 or 11.1% over the past four (4) years. (\$19,691,948.00 in Fiscal Year 2007/2008 to \$17,506,072.00 adopted in Fiscal Year 2010/2011).
2. Village’s ad-valorem taxes have been reduced by 13.06% or \$1,535,156.00 since Fiscal Year 2007/2008 (\$11,757,545.00 in Fiscal Year 2007/2008 to \$10,222,389.00 adopted in Fiscal Year 2010/2011).
3. The Village’s full-time workforce has been reduced by 36 positions or 19.78% since Fiscal Year 2007/2008 (through outsourcing and redeployment strategies) with absolutely no negative impact upon municipal provided services [182 full-time in Fiscal Year 2007/2008 to 146 full-time in Fiscal Year 2010/2011].
4. The Village’s Public Safety Department, Law Enforcement Division received National Accreditation for the second consecutive rating period (3 years) through C.A.L.E.A.
5. The Village’s Finance Department was the recipient of the Government Finance Officer’s Association – Certificate of Achievement Award for its Certified Annual Financial

Report [with no written comments] and the Distinguished Budget Award for its Budget Document.

New Initiatives

The Country Club will continue to bring about new management challenges in this upcoming Fiscal Year. As a direct result of the struggling economy, the Club has experienced a significant and steady decline in memberships. This was only exacerbated by the material default of two (2) independent restaurant vendors which necessitated the Village stepping in and assuming responsibility for food and beverage service at the Club. This new venture has been embraced as an amenity of the Club but provides little to no relief to those revenue losses.

Improving and strengthening customer service while fostering local neighborhood relationships continues to be a primary focus in the Fiscal Year 2011/2012 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 re-focus, 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 Fiscal Year 2011/2012, 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. Implement and maintain a comprehensive strategic plan.**
 - a. Integrate the Village strategic plan with annual budgeting through a unified process.
- 3. 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.

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

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

5. 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.

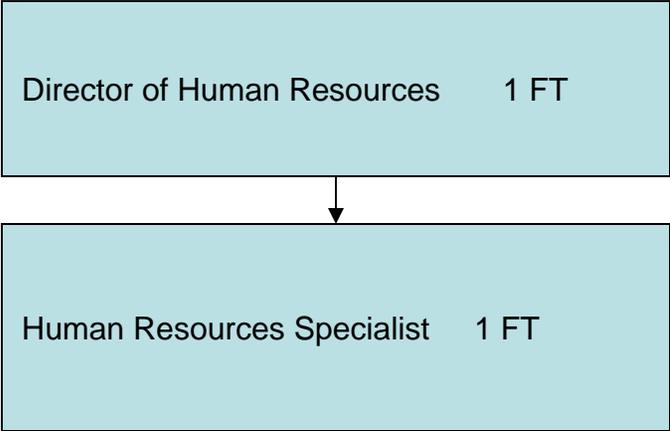
Performance Measures

Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Attended Council Regular meetings, Workshops, and Special meetings	20 Regular 24 Workshops 7 Special	20 Regular 24 Workshops 7 Special	20 Regular 24 Workshops 7 Special
Staffing levels:			
Full-time	145	146	143
Part-time	89	133	125
Adopted Millage Rate	6.9000	6.9723	6.9723
Village Newsletter circulation	104,710	101,400	101,400

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Village Manager

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 189,178	\$ 218,280	-13.33%	\$ 210,279	\$ 197,776	\$ 200,663
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>189,178</u>	-	0.00%	-	-	-
Benefits:						
Pension	29,803	34,167	-12.77%	32,626	29,566	30,839
Health Insurance	22,280	24,822	-10.24%	23,933	19,743	19,477
FICA/Medicare	14,465	16,691	-13.34%	12,328	11,978	12,050
L.T.D. Insurance	979	970	0.93%	960	950	1,035
Life Insurance	864	864	0.00%	864	882	1,024
Worker's Compensation	284	611	-53.52%	403	1,224	1,152
Other	-	-	0.00%	-	-	-
	<u>68,675</u>	-	0.00%	-	-	-
	\$ 257,853	\$ 296,405	-13.01%	\$ 281,393	\$ 262,118	\$ 266,240
Operating						
Advertising	0	0	0.00%	0	0	1,888
Books & Publications	150	150	0.00%	0	0	0
Conferences & Seminars	1,710	740	131.08%	0	0	15
Contractual Services	2,258	300	652.67%	883	484	426
Materials & Supplies	2,500	2,500	0.00%	1,455	965	3,861
Memberships & Dues	2,000	1,000	100.00%	914	620	720
Printing & Binding	500	500	0.00%	198	228	241
Professional Services	950	950	0.00%	1,136	1,193	487
Travel & Training	8,112	0	0.00%	0	0	0
Utilities	481	5,526	-91.30%	3,422	6,711	7,434
Other Operating Costs	200	200	0.00%	623	654	1,027
	<u>18,861</u>	<u>11,866</u>	<u>58.95%</u>	<u>8,631</u>	<u>10,856</u>	<u>16,099</u>
Capital						
Capital	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$ 276,714</u>	<u>\$ 308,271</u>	<u>-10.24%</u>	<u>\$ 290,024</u>	<u>\$ 272,974</u>	<u>\$ 282,339</u>

Human Resources



Summary: Change:
FT=2

Human Resources

Mission Statement

To deliver customer focused services to all Village departments with competency, care, and quality in support of the Village's mission and strategic priorities.

Service Levels Narrative

The Human Resources (HR) Department is a strategic partner with other Village Departments ensuring high levels of service through the recruitment and selection of quality employees and volunteers, through the implementation and maintenance of a well-rounded and competitive benefits package to benefit employee retention and morale, and through training and guidance initiatives in all aspects of Human Resources.

Human Resources works to ensure all other Village departments have the necessary resources and support to best manage their human capital. Centralized benefit administration, background screening, training, collective-bargaining, personnel record-keeping, and workers' compensation case management facilitates uniform application and consideration of State and Federal labor laws and of the Village's Personnel Rules and Regulations.

The Village employs 144 full-time and 124 part-time (both year-round and seasonal) positions. Additionally, the Village offers a comprehensive benefits packet to all full-time staff including: medical and dental insurance; two (2) self-funded pension plans; three (3) 401(a) pension options and deferred compensation with matching through ICMA-RC; an IRS Section 125 Flexible Spending Account program; life and AD&D insurance; long-term disability insurance; supplemental vision and other insurance options; Employee Assistance Program (EAP); and a tuition refund

program. HR is responsible for delivering these programs uniformly and free of discrimination and for ensuring compliance with and meeting applicable reporting requirements for Federal and State healthcare regulations, (i.e., PPACA, COBRA, HIPAA, Medicare, etc.).

Currently the HR Department is staffed with one (1) Director of Human Resources and one (1) full-time Human Resources Specialist. The HR Director oversees and supervises all areas of HR and risk management. This includes providing: oversight; guidance; policy development; fringe benefit management; hiring administration; continuing training and development; and objective investigation and analysis of personnel matters, disciplinary actions, and/or employee complaints to ensure that Village policies are being enforced fairly and consistently.

The HR Director is also the Village's designated Safety Coordinator under its Village Safety Policy. As such, the HR Director chairs all Safety Committee meetings, and ensures OSHA-level standards are met for reporting, accident investigations, and safety improvements.

The primary responsibilities of the Human Resources Specialist include: processing vendor invoices; staff new-hire orientation; assisting with employee and vendor inquiries and issues; and educating employees regarding their rights and responsibilities concerning the benefits offered to them. The HR Specialist also assists the Director with interviews and panel selections, arranging subsequent pre-employment background and physical/drug screenings, fulfilling records requests, and other administrative functions as needed.

HR also maintains the Village's Comprehensive Pay and Classification Plan and position descriptions for all Village jobs. Accordingly, HR conducts market-research on these issues and recommends modifications to Village methods and programs as appropriate.

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

- 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/providers; and
- Coordination of all annual employee performance evaluations.

An agency's workers' compensation experience modification rating (MOD) measures the ratio of expenses to premiums paid and is often used as an indicator of an employer's safety record. The norm would be a rating of 1.0 with ratings over 1.0 indicating a high ratio of workers' compensation expenses (i.e. injury-related payments) and a rating under 1.0 indicating a low ratio of expenses. MOD ratings also affect workers' compensation premiums; with MOD ratings over 1.0 increasing an agency's premiums and ratings under 1.0 discounting them. The Village's MOD was 1.17 in Fiscal Year 2008/2009 and declined sharply (for the better) to .92 in Fiscal Year 2009/2010 where it remained again this year.

The climate of the healthcare industry and provisions of the national healthcare reform bill (PPACA) passed in 2010 have dominated consumer concerns and national news in recent times. HR has partnered with the Village's Agent of Record (and health insurance broker) to keep abreast of the changes in healthcare

regulations, including noticing, coverage, and minimum levels of care requirements. HR also continues to work closely with the Village's broker to negotiate the best pricing for group health insurance with a quality carrier that has a viable network and a balanced benefits package.

Traditionally the Village has offered both an HMO and POS (or PPO) option to its employees to offer a choice of healthcare maintenance programs with a combination of network discounts and in-and out-of-network pricing. The average cost for single (employee-only) coverage has risen steadily for several years. These increases are due to a combination of market-related inflation and the Village's claims experience. With less than 500 full-time employees, the Village is not a large enough employer to be rated by the carriers on claims experience alone; however, keeping a positive claims experience can help to reduce the rate at which premiums increase. Recognizing this, HR will continue to prioritize health and well-being initiatives for the upcoming Fiscal Year including conducting a third annual Employee Wellness & Benefits Fair and promoting voluntary health-risk assessments (HRA's) to all employees and their dependents.

In the area of collective bargaining, the Village recently closed three-year labor contracts with all three (3) unions. Each of the contracts runs through September 30, 2013 and contains a provision to reopen bargaining annually for wages only.

Current Year Accomplishments and New Initiatives

In addition to the projects outlined above, during Fiscal Year 2010/2011, the HR Department also accomplished the following:

- Determined and implemented all HR processes including recruitment, training, hiring, and ongoing payroll related-changes for the newly-established Village Tavern Restaurant; and

- Provided full-scale administrative support to the General Employee Pension Plan Board of Trustees, including assisting with the recruitment, selection, and orientation of two (2) new Trustees.

Additionally, in Fiscal Year 2011/2012 the HR Department plans to:

- Continue to review existing employee insurance plans, benefits levels and methods of implementation in order to lower employer costs; and
- Continue to review and revise existing HR related forms in order to streamline processes (e.g. Personnel Action Form and Employment Application).

Goals and Objectives

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

Council Goal:

Protect the financial integrity of the Village in a difficult economic environment

Department Goal:

Minimize the Village’s exposure to employer-liability issues and maintain excellent employee/employer relations through staff and supervisor knowledge of and compliance with all State and Federal employment laws and Village policies.

Objectives:

- a. Create and implement an annual recurring staff training calendar.
- b. Maintain a competitive Comprehensive Pay and Classification Plan.

- c. Maintain/revise job descriptions for all Village positions and create new ones as required.
- d. Continue to review, update and distribute the Village Policy and Procedure Manual as necessary.
- e. Utilize existing mediums (e.g., email, the Village intranet, and monthly employee newsletter) to issue updates and refreshers regarding State and Federal employment laws.

Department Goal:

Minimize adverse financial impacts to the Village by providing the highest possible levels of employee health, dental, vision, disability, and life insurance, while managing premiums and focusing on improving employee wellness.

Objectives:

- a. Conduct and promote annual Employee Wellness & Benefits Fair and other wellness-related programs to reduce/minimize health insurance costs.
- b. Maintain the “Lunch & Learn” program to educate employees about diet, nutrition and other health-related topics.
- c. Market carrier/insurer wellness initiatives and programs to promote preventative care.
- d. Initiate voluntary health risk assessment (HRA) program to assist employees with meeting their personal wellness goals and ultimately positively impact the Village’s claims experience and premiums.

Maintain a high quality of life in the Village

Department Goal:

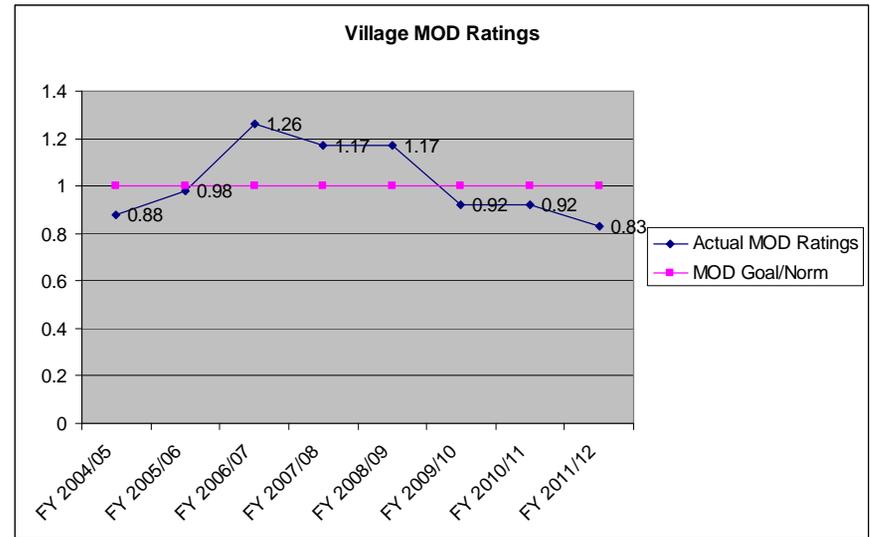
Provide the highest quality customer service and seek to maintain/improve employee job-satisfaction and retention rates through the speedy recruitment of strong employees in the pursuit of excellence throughout the Village.

Objectives:

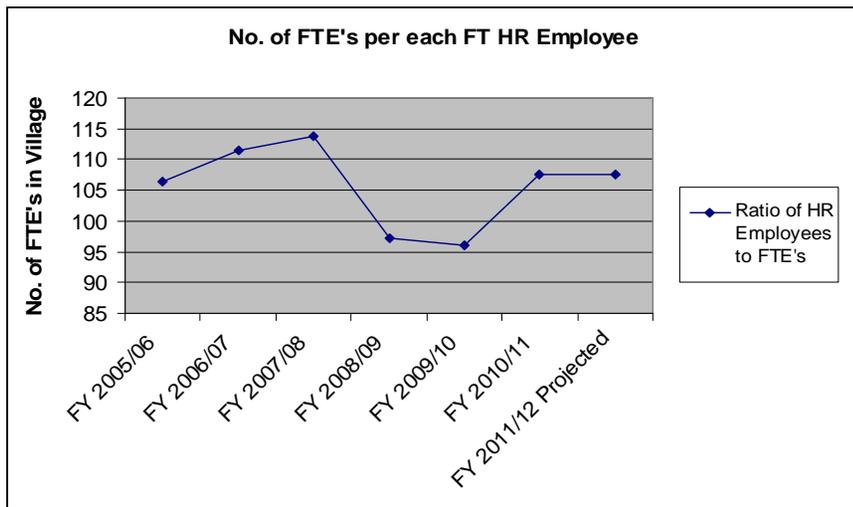
- a. Obtain/maintain high quality, flexible benefit programs that are responsive to employees needs and provide quality and value.
- b. Enhance employees’ comprehension and usage of benefits via educational programs and the Village intranet.

Performance Measures

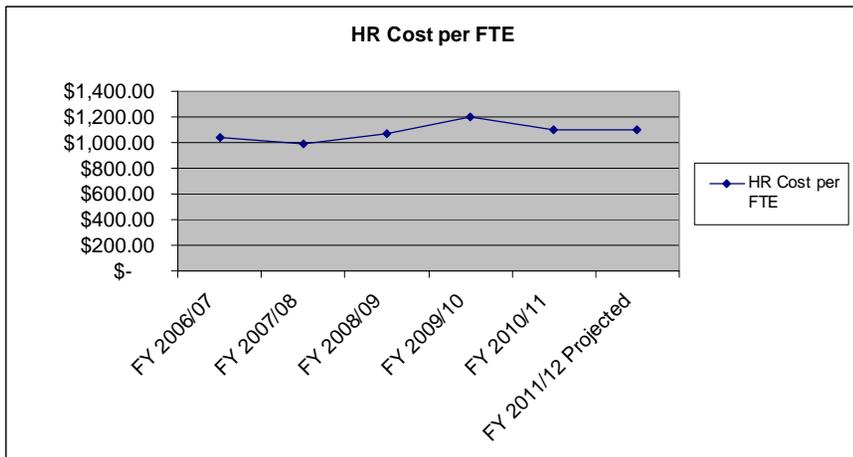
Performance Measure	FY 2010 Actual	FY 2011 Estimated	FY 2012 Projected
Increase the number of training programs offered:			
Supervisory	0	1	2
General knowledge	0	1	2
Percent Change			
Supervisory	N/A	+100%	+100%
General knowledge	N/A	+100%	+100%
Increase the percentage of full-time employees attending at least one (1) HR training session:			
Supervisory Attendees	0	11	14
General knowledge Attendees	0	90	99
Percent Change			
Supervisory	N/A	+1,100%	+36%
General knowledge	N/A	+9,000%	+10%
Increase participation in Employee Wellness & Benefits Fair			
Number of Employees	95	67	75
Number of Vendors	13	18	20
Percent Change			
Employees	N/A	-29%	+12%
Vendors	N/A	+38%	+11%
Increase HRA program participation by 10%			
Number of Employees	N/A	2	10
Percent Change	N/A	+200%	+500%
Increase opportunities for and participation in “Lunch & Learns.”			
Number of Sessions	2	3	4
Av. Number of Participants	6.5	6	6.1
Percent Change			
Number of Sessions	N/A	+50%	+33%
Av. Number of Participants	N/A	-7.7%	+1.7%



As illustrated above, the Village’s workers’ compensation MOD was 1.17 in Fiscal Year 2008/2009 and declined sharply (for the better) to .92 in Fiscal Year 2009/2010 where it remained this year. The Village anticipates maintain a MOD of below 1.0 again for Fiscal Year 2011/2012.

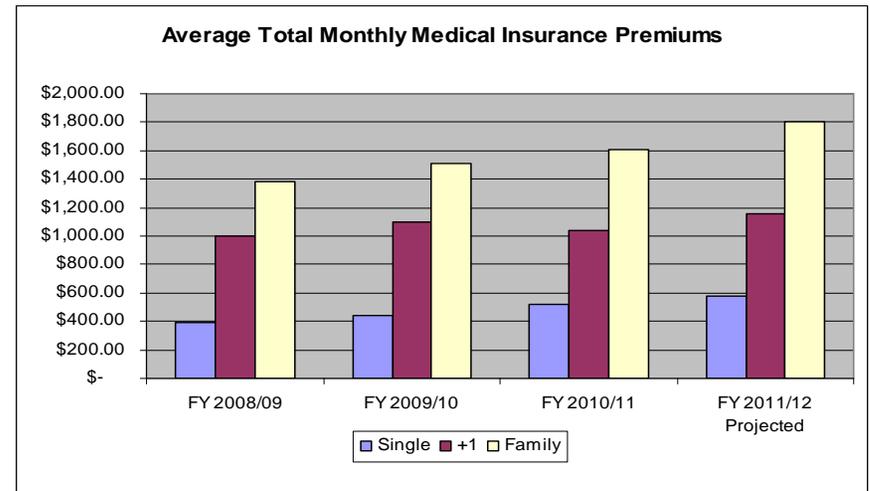


Applying the HR staffing metric of one (1) full-time HR employee per 100 full-time equivalent (FTE) positions being serviced, or 1:100, the Village currently exceeds this standard with a ratio of 1:108. The acquisition of the Village Tavern Restaurant as a Village-operated facility in Fiscal Year 2009/2010 pushed this ratio up from 1:96 with the addition of 45 positions.



HR cost per budgeted FTE dropped slightly in Fiscal Year 2010/2011 over the previous year, which was artificially inflated due to the centralization of some costs under HR (which were

previously recorded in other areas of the budget) and a sharp decline in the number of budgeted FTE's. Since its inception in Fiscal Year 2006/2007, the HR Department's total annual budget has risen by less than \$5,000 (or 2%) and the cost per Village FTE has risen just \$61.15 (or almost 6%).

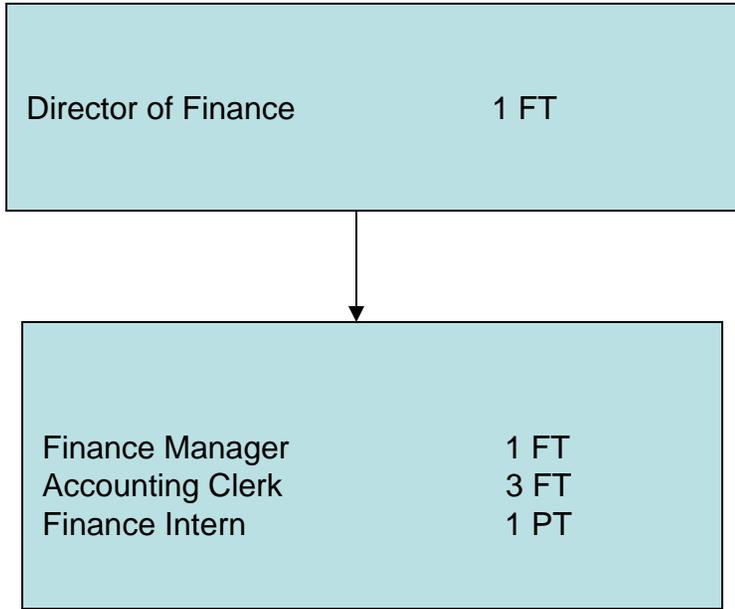


Since Fiscal Year 2008/2009 medical premiums rose an average of 31%. While these increases are influenced by the Village's claims experience, they are more directly attributable to market-related inflation. Nevertheless, the Village continues to prioritize wellness in an effort to maintain a positive claims experience and to reduce the rate at which premiums increase going forward.

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Human Resources

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 143,669	\$ 139,293	3.14%	\$ 134,908	\$ 133,314	\$ 124,810
Overtime Pay	-	-	0.00%	1,675	-	8,917
Part-time Pay	-	-	0.00%	-	-	-
	<u>143,669</u>	-		-	-	-
Benefits:						
Pension	26,094	25,671	1.65%	27,708	28,756	31,454
Health Insurance	32,438	32,185	0.79%	31,720	23,807	15,442
FICA/Medicare	10,983	10,649	3.14%	9,093	9,207	9,655
L.T.D. Insurance	848	822	3.16%	813	783	846
Life Insurance	216	216	0.00%	219	216	301
Worker's Compensation	216	390	-44.62%	257	816	768
Other	-	-	0.00%	-	-	-
	<u>70,795</u>	-		-	-	-
	<u>\$ 214,464</u>	<u>\$ 209,226</u>	<u>2.50%</u>	<u>\$ 206,393</u>	<u>\$ 196,899</u>	<u>\$ 192,194</u>
Operating						
Contractual Services	1,160	1,000	16.00%	789	864	336
Printing & Binding	688	500	37.60%	760	111	1,538
Postage	100	100	0.00%	0	18	116
Employee Assistance Program	4,000	4,200	-4.76%	2,960	3,620	3,620
Employee Physical Exams	2,220	3,500	-36.57%	3,784	0	0
Employee Relations	10,000	10,000	0.00%	9,681	8,767	8,673
Materials & Supplies	843	1,000	-15.70%	1,833	651	5,616
Professional Services	750	2,000	-62.50%	2,792	1,990	3,140
Books, Publications & Subscriptions	3,943	2,100	87.76%	2,044	2,171	1,151
Memberships & Dues	690	500	38.00%	525	558	763
Conferences & Seminars	0	0	0.00%	0	0	0
Travel & Training	2,500	1,847	35.35%	1,338	498	473
Utilities	0	654	-100.00%	268	872	852
Other Operating Costs	0	0	0.00%	(0)	(0)	349
	<u>26,894</u>	<u>27,401</u>	<u>-1.85%</u>	<u>26,776</u>	<u>20,120</u>	<u>26,628</u>
Capital						
Computer Hardware & Software	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u><u>\$ 241,358</u></u>	<u><u>\$ 236,627</u></u>	<u><u>2.00%</u></u>	<u><u>\$ 233,169</u></u>	<u><u>\$ 217,019</u></u>	<u><u>\$ 218,821</u></u>

Finance



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

Finance

Mission Statement

To establish and maintain adequate internal controls that safeguard the Village's assets and ensure they are efficiently and effectively allocated, to help maintain the Village's strong financial condition by maintaining revenue levels that are sufficient to carry out Council priorities and goals, and to support staff in providing citizens with the appropriate service levels that they have come to expect.

Service Levels Narrative

As the largest support department, Finance provides administrative, operational and financial assistance to management, elected officials and the Village's residents. The Department's responsibilities primarily relate to the administration, control and reporting of all Village finances. The Department monitors the Village's fund balances, prepares the Village's annual budget document, invests the Village's excess cash balances, reports on Village grants, and prepares the Village's financial reports – including the Comprehensive Annual Financial Report (“CAFR”). The Village's CAFR has received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association (“GFOA”) for 23 consecutive 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, 2010 is unused and unbudgeted in this proposed budget - remaining at a level of \$10.44 million.

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

The Director is responsible for: preparing and distributing the various financial reports of the Village; overseeing quarterly financial analyses; tracking performance indicators and financial trends; establishing standard operating procedures for the fiscal operation of the Village; tracking payment schedules; securing financing for vehicles and large capital expenditures (e.g., leases, Capital Improvement, etc.), and developing procedures for monitoring and facilitating timely debt payment.

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

The 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.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, the Finance Department achieved the following new initiatives and goals for improvement:

- Facilitated the annual independent audit process resulting in an unqualified opinion with no management letter comments;
- Received the GFOA Distinguished Budget Award for the 2nd consecutive year [**previously this award had not been received since 1995**];
- Completed the update to the Accounting Policies and Procedures Manual for Internal Controls [**this manual had not been updated since 2002**];
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 23rd consecutive year;
- Coordinated cross-training of all major functions to ensure proper coverage of service;
- Integrated electronic Finance records into Laserfiche document imaging system;
- Completed and filed all Federal, State, and local reports on a timely basis; and
- Completed monthly, quarterly and annual reports of Village fiscal affairs.

Goals and Objectives

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

Council Goal:

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

Department Goal:

Maintain the Village's financial systems in conformance with all State and Federal laws, Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Boards (GASB), and the Government Finance Officers Association (GFOA).

Objectives:

- Continue to facilitate the annual audit process ensuring that the Village maintains its compliance with State and Federal agencies, without exception, and that the financial statements are presented fairly and accurately.
- Facilitate the implementation of new accounting and auditing standards, as applicable, issued by the Governmental Accounting Standards Board (GASB).
- Prepare the annual budget meeting GASB requirements and timelines and Florida Truth in Millage (TRIM) regulations.
- Maintain compliance with the GFOA in order to receive the GFOA Distinguished Budget Award and the GFOA Certificate of Achievement Award each year.

Department Goal:

Prepare a balanced budget that effectively addresses the Village's goals, accurately reflects the Village's financial position, provides appropriate information to interested parties, and supports sound financial decisions.

Objectives:

- a. Provide services and reports related to resource allocation, fiscal analysis, and financial forecasting to assist the Village Council, Village Manager, and Village departments in establishing priorities and allocating resources appropriately.
- b. Oversee and report on a timely and accurate basis all budgetary information in the Village’s annual budget to ensure proper management and reporting of the Village’s fiscal resources.
- c. Continue building and refining the Village’s budget information to facilitate a more comprehensive review of the Village’s budget, which contributes to more effective policy discussions and decisions.

Department Goal:

Manage the accounting, budgeting and financial processes, to ensure accuracy, timeliness, and adherence to established practices and guidelines.

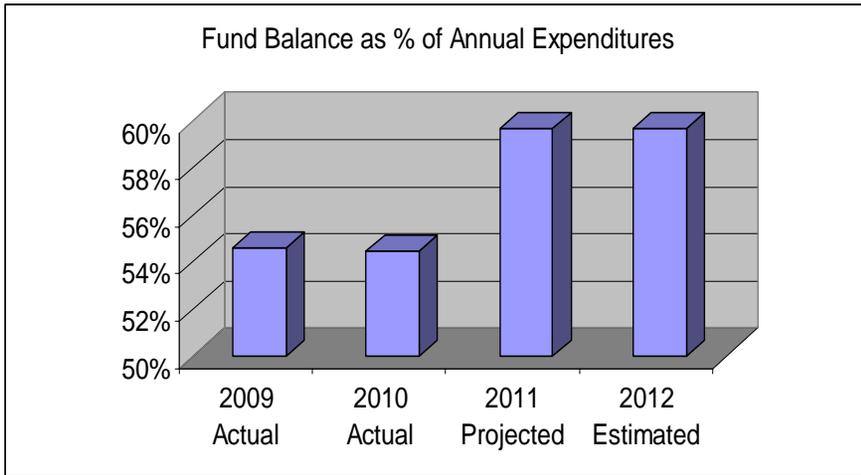
Objectives:

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

Performance Measures

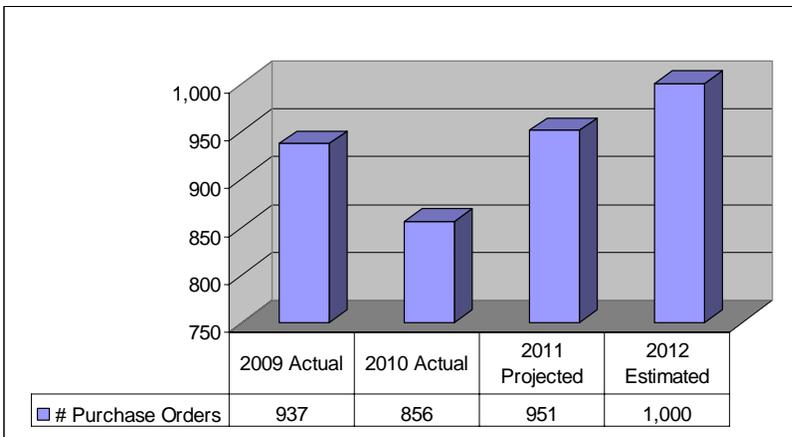
Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Number of Years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	22	23	24
Receive an unqualified audit opinion each year	Yes	Yes	Yes
Number of Management Letter Comments in the audit	0	0	0
Number of Years awarded the “Distinguished Budget Award” by GFOA	1	2	3

The general fund is the chief operating fund of the Village. As a measure of the general fund's liquidity, it is useful to compare the unreserved fund balance to total fund expenditures:

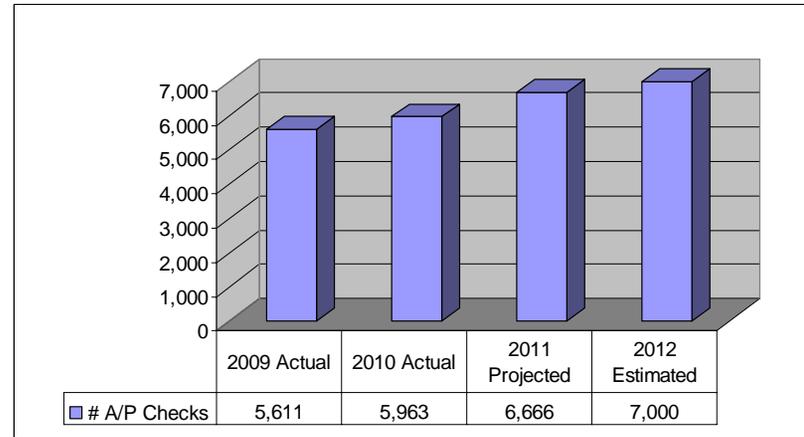


The following charts illustrate some departmental workload indicators.

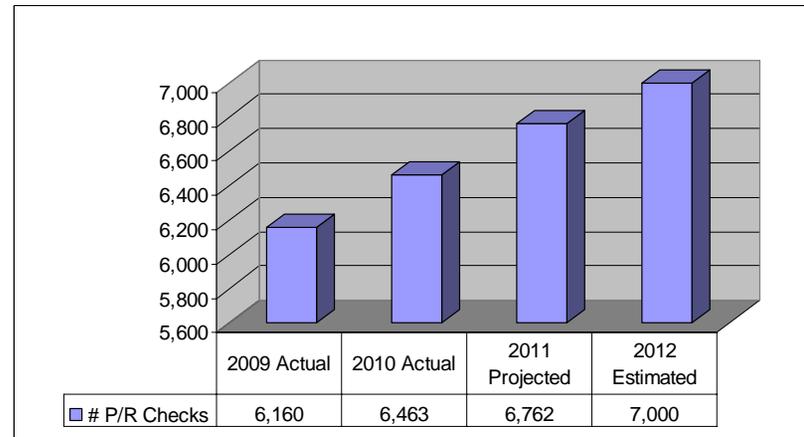
Number of Purchase Orders Issued



Number of Accounts Payable Checks Issued



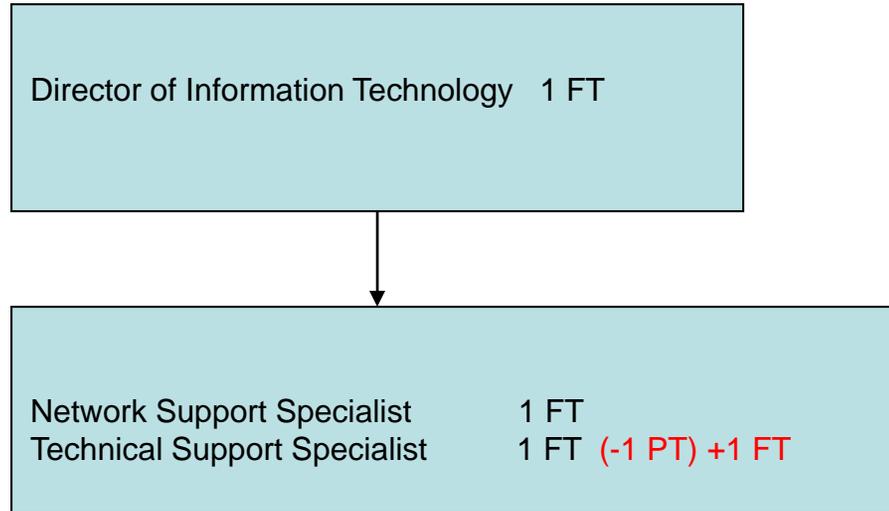
Number of Payroll Checks Issued



The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Finance

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 317,541	\$ 305,223	4.04%	\$ 297,770	\$ 276,700	\$ 261,158
Overtime Pay	9,600	9,600	0.00%	2,678	7,895	5,573
Part-time Pay	<u>10,657</u>	<u>15,917</u>	<u>-33.05%</u>	<u>14,576</u>	<u>14,442</u>	<u>7,159</u>
	337,798					
Benefits:						
Pension	65,780	64,625	1.79%	70,643	71,189	46,862
Health Insurance	50,620	48,257	4.90%	47,573	40,905	38,169
FICA/Medicare	25,821	25,281	2.14%	22,187	21,129	19,750
L.T.D. Insurance	1,872	1,800	4.00%	1,736	1,631	1,718
Life Insurance	540	540	0.00%	537	542	700
Worker's Compensation	507	926	-45.25%	600	1,824	4,116
Other	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	145,140					
	\$ 482,938	\$ 472,169	2.28%	\$ 458,300	\$ 436,257	\$ 385,206
Operating						
Books, Publications & Subscriptions	300	300	0.00%	839	222	169
Conferences & Seminars	700	700	0.00%	115	772	855
Contractual Services	30,000	30,000	0.00%	21,437	29,525	19,085
Materials & Supplies	10,000	10,000	0.00%	7,354	6,786	10,182
Memberships & Dues	370	370	0.00%	463	440	420
Postage	100	100	0.00%	162	199	280
Printing & Binding	4,000	4,000	0.00%	4,117	2,356	2,198
Professional Services	4,200	4,200	0.00%	894	969	0
Travel & Training	1,100	1,100	0.00%	0	1,456	1,561
Utilities	0	3,958	-100.00%	1,941	5,094	4,843
Other Operating Costs	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>144</u>	<u>(0)</u>	<u>871</u>
	50,770	54,728	-7.23%	37,466	47,819	40,464
Capital						
Capital	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0.00%	0	0	0
Total Expenses	<u>\$ 533,708</u>	<u>\$ 526,897</u>	<u>1.29%</u>	<u>\$ 495,766</u>	<u>\$ 484,076</u>	<u>\$ 425,670</u>

Information Technology



Note:

*The part-time **Technical Support Specialist** position has been changed to a full-time position. This change will enable the department to meet the increased demands to the Village IT Infrastructure.*

<u>Summary:</u>	<u>Change:</u>
FT = 3	+1 FT
PT = 0	-1 PT

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 (POS) systems; web programming and design; graphic arts and design; database administration; PBX and VOIP phone system support; and support of all Public Safety Mobile Data solutions.

The IT Department also provides Village residents with online services such as online tee-times and reservations for Golf and Activity registrations with the Parks and Recreation Department. The IT Department is continuing its efforts to provide additional online services to the residents such as online public records requests and checking building permit status. 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;
- Fiber optic and voice cabling; and
- Website and graphic design.

Currently the IT Department is staffed with one (1) Director of Information Technology, one (1) full-time Network Support Specialist, and one (1) 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 IT Director is also responsible for coordinating and planning special IT-related projects with outside vendors and department heads.

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

Personnel Changes

Recently, the IT Department has had a difficult time meeting the increased demands to the Village's IT infrastructure, as illustrated by the Department's list of "Current Year Accomplishments." The proposed budget for Information Technology includes expanding the existing part-time Technical Support Specialist to a full-time, non-exempt, non-union-eligible Technical Support position in order to help to alleviate the workload strains.

The personnel/title changes for Fiscal Year 2011/2012 are as follows:

- Deletion of one (1) part-time Technical Support Specialist position; and
- Addition of one (1) full-time Technical Support Specialist position.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Installation of new Anti Spam software to filter unwanted spam from Village email system;
- Upgrade of bandwidth for Village Library computer lab;
- Design and implementation of the new Country Club brochure to help market the Country Club;
- Installation of new surveillance cameras in the Country Club parking lot;
- Implementation of new Micros POS system in the Village Tavern Restaurant;
- Implementation of CAD email system to alert the Public Safety Dept. Administration of all important calls;
- Upgrade of CAD database to latest version;
- Upgrade of Golftrac POS software to latest release for added features and security;
- Upgrade of Rectrac POS software to latest release for added features and security;
- Implementation of new crash reports for Public Safety to meet new State mandates;
- Installation of new backup server and software to provide more streamlined back up and data restorations for the Village network;

- Upgrade of Public Safety eforms software to provide better features for field officers;
- Upgrade of Fire Pro software to latest version;
- Implementation of web content filtering to protect the Village network from virus attacks;
- Installation of wireless network access in Village Hall Council Chambers;
- Implementation of Apple iPads for the Village Council to streamline Council meetings;
- Design of a new Village Council website for quicker access to all Village Council meeting documents via the Apple iPads; and
- Design and implementation of electronic interdepartmental records request system.

Goals and Objectives

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

Council Goal:

Maintain a High Quality of Life in the Village

Department Goal:

Continue to enhance online services to Village residents.

Objectives:

- a. Provide online polls submission forms to collect suggestions from Village residents.
- b. Use in-house email databases to inform residents of Village events and activities.
- c. Send electronic flyers and newsletters to inform Village residents of special news and events.
- d. Continue to provide computer classes at the North Palm Beach Library.

Council Goal:

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

Department Goal:

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

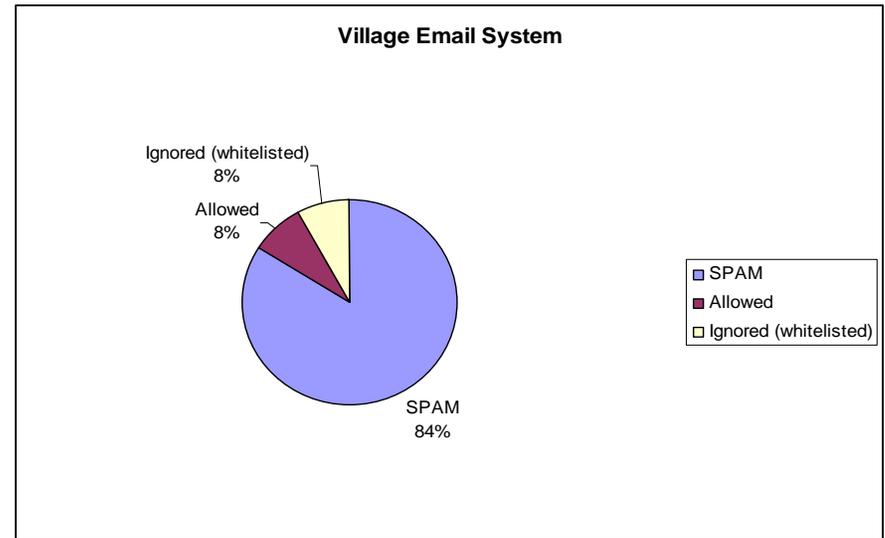
Objectives:

- a. Decrease Village network infrastructure costs.
- b. Reduce downtime of department related systems.
- c. Continue to implement more web-based systems to streamline department workloads and cut costs.

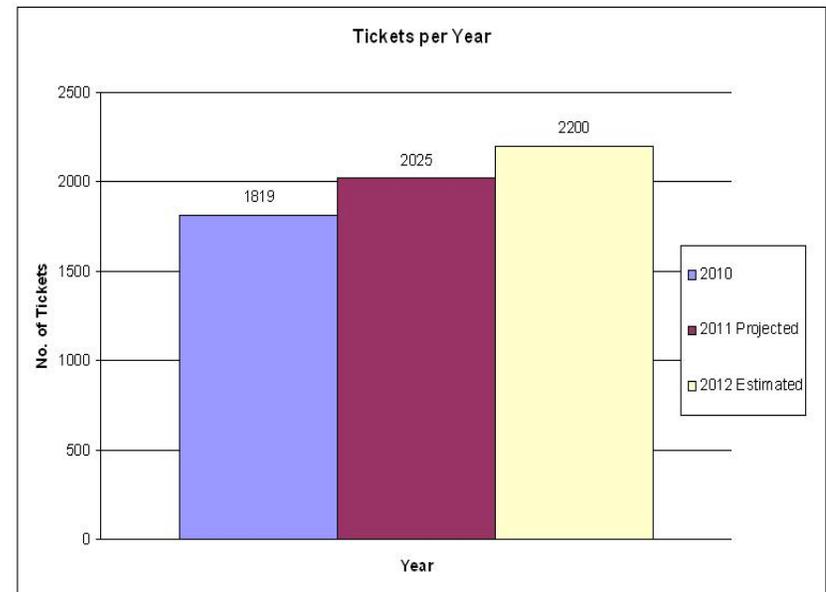
Performance Measures

Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Reduce the number of virus attacks on Village network	3	1	1
Implement a maintenance schedule for Village computers to reduce the amount of hardware related work orders	As needed	Create a monthly schedule to test hardware functionality for each department	Continue with monthly maintenance schedule.
Increase the percentage of work orders completed in 24 hours	8-10	15-20	15-20
Increase number of yearly online suggestion forms.	2	5 or more	5 or more
Obtain more email information from Village residents and increase current database by 10%	200	250	Over 10,000

The graph to the right is a breakdown of all IT desktop related work orders throughout the Village by year (not including special projects and server related issues). The current Fiscal Year is tracking to finish right above 2,000 work orders.



As shown above, 84% of the Village’s email transmissions are spam or virus related. Only 16% of emails sent to the Village are allowed entry, which, in turn, protects Village computers from harmful virus attacks.



The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Information Technology

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 215,867	\$ 173,448	24.46%	\$ 171,033	\$ 164,339	\$ 152,036
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	28,660	-100.00%	18,826	18,326	-
	<u>215,867</u>					
Benefits:						
Pension	37,959	31,203	21.65%	31,893	32,277	32,052
Health Insurance	23,156	17,267	34.11%	17,038	14,653	14,868
FICA/Medicare	16,503	15,452	6.80%	14,115	13,566	11,264
L.T.D. Insurance	1,245	995	25.13%	967	936	977
Life Insurance	324	216	50.00%	216	216	286
Worker's Compensation	324	566	-42.76%	363	1,128	876
Other	-	-	0.00%	-	-	-
	<u>79,511</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 295,378</u>	<u>\$ 267,807</u>	<u>10.30%</u>	<u>\$ 254,450</u>	<u>\$ 245,440</u>	<u>\$ 212,359</u>
Operating						
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	5,800	4,000	45.00%	1,211	1,396	5,336
Materials & Supplies	6,000	5,500	9.09%	4,478	3,315	2,337
Memberships & Dues	0	0	0.00%	0	0	0
Professional Services	6,900	6,900	0.00%	4,600	170	0
Repairs & Maintenance	3,000	3,000	0.00%	4,786	2,445	2,195
Travel & Training	0	0	0.00%	0	0	466
Utilities	961	1,425	-32.56%	10,781	19,972	19,203
Other Operating Costs	0	0	0.00%	(0)	45	0
	<u>22,661</u>	<u>20,825</u>	<u>8.82%</u>	<u>25,855</u>	<u>27,343</u>	<u>29,538</u>
Capital						
Computer Hardware & Software	18,750	9,707	93.16%	5,105	9,520	43,975
	<u>18,750</u>	<u>9,707</u>	<u>93.16%</u>	<u>5,105</u>	<u>9,520</u>	<u>43,975</u>
Total Expenses	<u><u>\$ 336,789</u></u>	<u><u>\$ 298,339</u></u>	<u><u>12.89%</u></u>	<u><u>\$ 285,410</u></u>	<u><u>\$ 282,303</u></u>	<u><u>\$ 285,872</u></u>

Information Technology Capital Outlay

\$18,750

Microsoft Office Suite Upgrade \$18,750

Microsoft plans to terminate any and all support for this product effective July 12, 2011. Also, many agencies have already begun their upgrade to the new version, and because of this, we are unable to open documents from outside agencies without converting them first. The new software will provide Village users with advanced versions of Outlook, Word, Excel, and PowerPoint, as well as compatibility with other government agencies.

Village Attorney

Mission Statement

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

Service Levels Narrative

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

- The firm of Leonard Rubin, P.A. and the Law Office of Glen Torcivia and Associates have served in the capacity of Village Attorney since 2006.
- The firm of James A. Cherof, Esq., has served in the capacity of Village Labor Attorney since 1997.

The Village Attorney's office considers and responds to Village legal requirements and needs. The Village Attorney represents the Village Council and Village Administration in matters of law pertaining to their official duties; prepares and reviews ordinances, resolutions, agreements, contracts, and other documents; advises on statutory matters; and conducts litigation.

The Village Labor Attorney represents the Village Council and Village Administration in Labor Relations and Collective Bargaining.

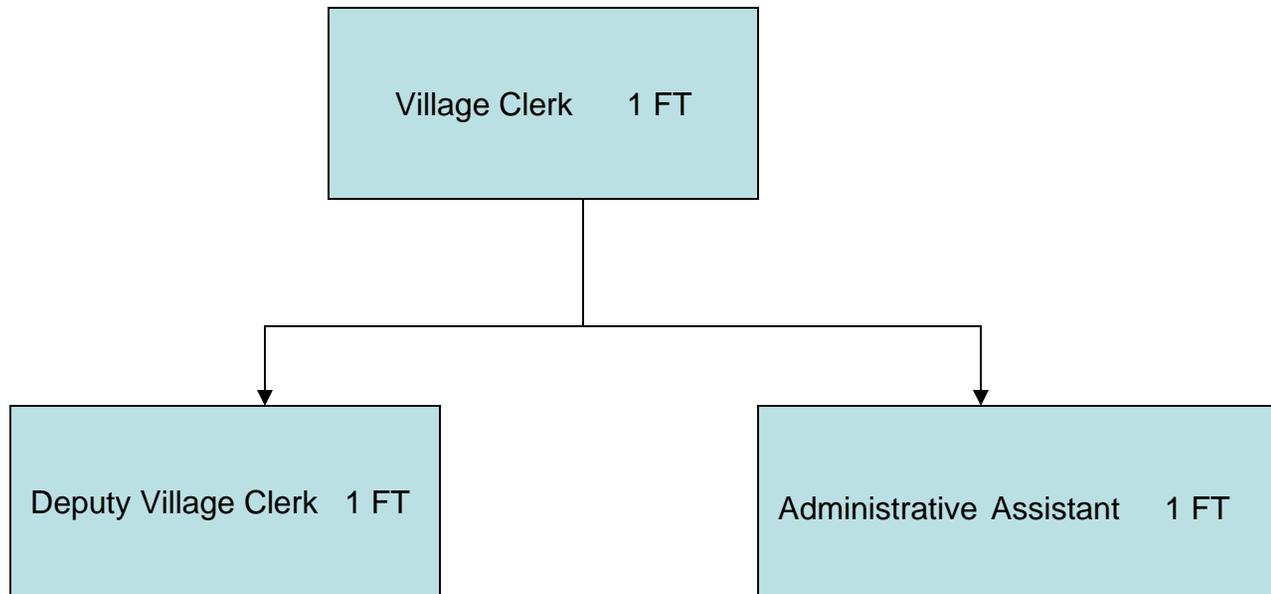
During Fiscal Year 2009/2010, the Village transitioned from a Code Enforcement Board to a Special Magistrate in the enforcement of Village Codes. The Special Magistrate alone now

hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community Development Department. The Special Magistrate is paid from the existing budget for Village Attorney-related services (in lieu of the Attorney serving as legal counsel to the Code Enforcement Board).

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Village Attorney**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Operating						
Legal Services-Village Attorney	120,000	120,000	0.00%	111,540	95,391	88,874
Legal Services-Special	20,000	20,000	0.00%	18,029	19,875	29,777
Legal Services-Labor	30,000	30,000	0.00%	23,787	18,817	3,995
	170,000	170,000	0.00%	153,356	134,083	122,646
Total Expenses	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>0.00%</u>	<u>\$ 153,356</u>	<u>\$ 134,083</u>	<u>\$ 122,646</u>

Village Clerk



<u>Summary:</u> <u>Change</u> FT = 3 PT = 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 provides these services to the Village Council, Administration, and residents:

- Council agenda preparation, compilation, and distribution, including online publication of agendas and backup materials on the Village website;
- Attendance at all Village Council meetings and transcription of minutes;
- Legal advertisement and codification of ordinances;
- Execution and distribution of ordinances, resolutions, agreements, contracts, and proclamations;
- Village election administration;
- Management of Council correspondence;
- Notice of Village Council and advisory board meetings, and collective bargaining sessions through public postings and publication in the Village Newsletter and on the website;
- Code Enforcement Special Magistrate administrative support, including preparation, distribution, filing, and recording of hearing notices, orders, liens, and lien releases;
- Coordination of public records requests;
- Records retention and disposition, including digital imaging of permanent/long-term records and indexing in electronic records database;

- Notary public services;
- Preparation and distribution of informational packets to new Village residents;
- Notification to advisory board members of appointments and term expirations and preparation of associated reports;
- Publication of advisory board vacancies and solicitation of new applicants;
- Publication of public hearing notices and proposed ordinances online; maintenance of online advisory board minutes, election and voter information, announcements, meeting notices, and Community Calendar;
- Issuance of certification of Village liens and assessments in response to real property transactions; and
- Coordination of Support Our Troops program activities, including documentation of donations and expenditures; preparation of flyers and promotional materials; participation in fund-raising, community outreach, and special events; and volunteer support.

The Support Our Troops program is comprised of volunteer program leaders and community volunteers. The Village Clerk is the primary liaison between the community, our adopted military unit, ASA (America Supporting Americans), and our volunteers. Through the dedicated efforts of local volunteers, the Support Our Troops program collected over \$25,000 and shipped over seven (7) tons of donated goods in the last 16 months alone. Donations of funds, goods, and services by generous area residents and businesses make this program successful and self-supporting.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, the Clerk's office implemented the following procedures and initiated the following programs to enhance services to the Council, Administration, and residents:

- Provided public records training to Village departments and collaborated with IT to implement an electronic interdepartmental records request form;
- Developed a public records webpage with an online form for public record requests and links to frequently requested governmental agency information; and collaborated with IT and Administration to provide online search and retrieval of Village public records;
- Collaborated with IT to provide an online suggestion form and made suggestion cards available at Council meetings;
- Prepared flyers advertising advisory board vacancies and targeted potential volunteers through use of Village data;
- Published notice of Council meetings, availability of agendas and backup materials, and advertised advisory board openings, 2010 Election Forum and election information, and Support Our Troops activities in the Village newsletter and through email;
- Created a Support Our Troops database to facilitate retrieval of statistics regarding military units, shipments, donations, expenditures, and volunteers, and created an online calendar of Support Our Troops events;
- Attended and transcribed minutes for 51 Village Council meetings in Fiscal Year 2009/2010, including 20 Regular Sessions, 17 Workshop Session, 7 Budget Workshop Sessions, and 7 Special Sessions; with Fiscal Year 2010/2011 currently on target for similar numbers; and

- Provided administrative support in Fiscal Year 2009/2010 for Code Enforcement Special Magistrate Hearings, including preparation of 74 case files, 7 liens and 7 releases recorded; at Fiscal Year 2010/2011 mid-point, support included preparation of 84 case files, 13 liens and 9 releases recorded.

In Fiscal Year 2009/2010, the Village Attorney and Village Clerk conducted Sunshine Law training and orientation for Village advisory boards. In November 2010, voters approved a measure placing all 38 Palm Beach County municipalities under the jurisdiction of the Palm Beach County Ethics Commission and Inspector General effective June 1, 2011. It is anticipated that Village Advisory Board members will receive training in the Palm Beach County Code of Ethics in the summer of 2011.

Goals and Objectives

The Clerk's office will continue to promote public participation, with a special emphasis on identifying and highlighting volunteer opportunities that involve a short-term commitment. Village volunteers will be recognized with articles and photos in the newsletter and on the website. Administrative support for Code Enforcement Special Magistrate hearings increased in Fiscal Year 2010/2011 and may continue to increase in Fiscal Year 2011/2012, along with a corresponding increase in lien certification requests due to changes in property ownership and registration and maintenance requirements for abandoned/foreclosed properties.

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Encourage resident participation in Village Boards and programs.

Objectives:

- a. Continue to promote volunteer opportunities through the Village newsletter, website, and direct mail notifications.
- b. Recognize volunteers through articles and photos in the Village newsletter and on the website.
- c. Provide short-term commitment opportunities for volunteerism.

Council Goal:

Maintain a high quality of life in the Village

Department Goal:

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

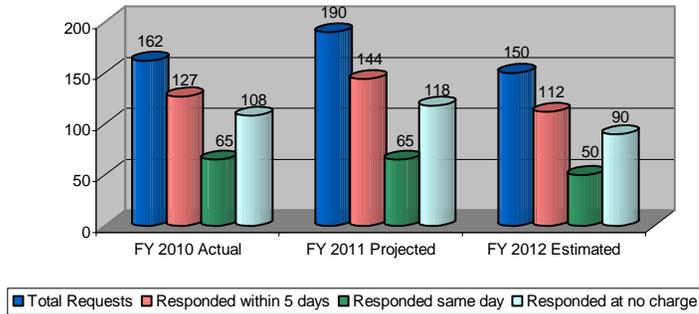
Objectives:

- a. Expand online availability of Village records by increasing digital imaging of permanent/long-term records.
- b. Track suggestions received, responses issued, actions taken, and/or programs initiated.
- c. Continue collaboration with Village Historian to increase online availability of archived historical records.

Performance Measures

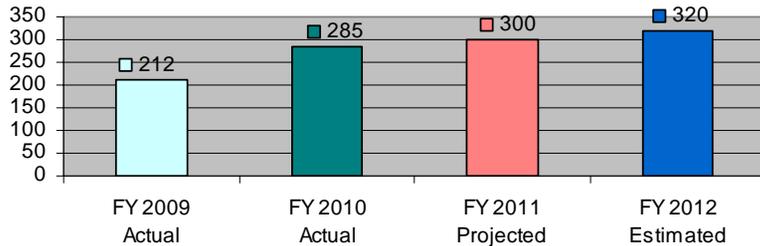
Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Number of newsletter articles, postings, and direct mail notifications regarding volunteer opportunities	89	100	80
Number of applications received for Village Boards	24	23	23
Percentage of public record requests responded to within five (5) business days	127/162 78.40%	144/190 75.79%	112/150 74.66%
Number of online suggestions and/or cards received from public	5	10	20

Public Records Requests



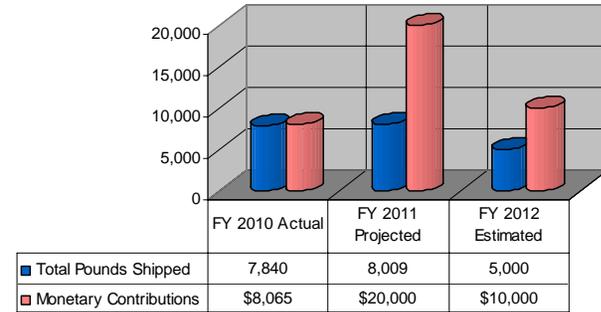
Public Records Requests: in order to provide a uniform, efficient, and responsive procedure for processing public records requests, the Clerk’s office coordinates requests for public records. The public may review or obtain copies of records by contacting the Clerk’s office or the relevant department. Clerk’s office staff ensures that documents are provided to the requestor in a timely manner. Records that are available electronically are provided at no charge via email or online, whenever practicable.

Lien Certifications



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

Support Our Troops Activity



Support Our Troops: Formed in 2006, the North Palm Beach Support Our Troops program consists of local volunteers who ship donated items to the Village’s adopted military units overseas and hold special events throughout the year to raise funds to offset shipping costs to purchase requested items.

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Village Clerk

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 185,931	\$ 177,475	4.76%	\$ 172,044	\$ 161,979	\$ 151,190
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>185,931</u>	-				
Benefits:						
Pension	36,720	35,715	2.81%	39,279	39,812	39,855
Health Insurance	23,156	22,624	2.35%	22,504	19,297	19,598
FICA/Medicare	14,213	13,566	4.77%	12,130	11,442	10,720
L.T.D. Insurance	1,091	1,041	4.80%	998	946	1,000
Life Insurance	324	324	0.00%	324	324	429
Worker's Compensation	279	497	-43.86%	328	972	900
Other	-	-	0.00%	-	-	-
	<u>75,783</u>	-				
	<u>\$ 261,714</u>	<u>\$ 251,242</u>	<u>4.17%</u>	<u>\$ 247,606</u>	<u>\$ 234,773</u>	<u>\$ 223,691</u>
Operating						
Books, Publications & Subscriptions	0	0	0.00%	115	154	103
Conferences & Seminars	195	200	-2.50%	235	185	185
Contractual Services	2,300	2,300	0.00%	1,866	1,779	1,592
Election Expense	17,500	17,000	2.94%	16,084	965	10,305
Materials & Supplies	3,400	4,000	-15.00%	3,732	3,995	5,786
Memberships & Dues	545	405	34.57%	530	490	488
Printing & Binding	500	500	0.00%	530	330	772
Professional Services	100	100	0.00%	101	101	0
Special Events	0	800	-100.00%	0	0	0
Support Our Troops	0	0	0.00%	194	6,923	13,296
Travel & Training	1,067	975	9.44%	736	1,545	1,009
Utilities	0	2,115	-100.00%	1,080	2,492	2,668
Other Operating Costs	900	700	28.57%	821	923	978
	<u>26,507</u>	<u>29,095</u>	<u>-8.89%</u>	<u>26,024</u>	<u>19,882</u>	<u>37,182</u>
Capital						
Capital	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u><u>\$ 288,221</u></u>	<u><u>\$ 280,337</u></u>	<u><u>2.81%</u></u>	<u><u>\$ 273,630</u></u>	<u><u>\$ 254,655</u></u>	<u><u>\$ 260,873</u></u>

General Services - Village Hall

Mission Statement

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

- Village Newsletter
- Village Hall Copier and Postage Machine Rental
- Village Hall Utilities (Telephone, Electric, Water & Sewer)
- General Supplies for Village Hall
- General Fund Property & General Liability Insurance allocation

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
General Services-Village Hall**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Operating						
Historian	1,000	1,000	0.00%	0	1,571	137
Materials & Supplies	4,500	4,500	0.00%	3,916	3,618	6,271
Newsletter	41,012	37,500	9.37%	30,266	34,103	38,329
Postage	35,000	35,000	0.00%	26,266	23,627	27,972
Rental	12,100	12,100	0.00%	6,600	8,426	9,467
Utilities	34,760	33,118	4.96%	28,329	31,491	29,778
Other Operating Costs	80	0	0.00%	0	56	0
	128,452	123,218	4.25%	95,376	102,892	111,954
Capital						
Machinery & Equipment	50,100	0	0.00%	0	0	0
	50,100	0	0.00%	0	0	0
Total Expenses	\$ 178,552	\$ 123,218	44.91%	\$ 95,376	\$ 102,892	\$ 111,954

General Services – Village Hall Capital Outlay

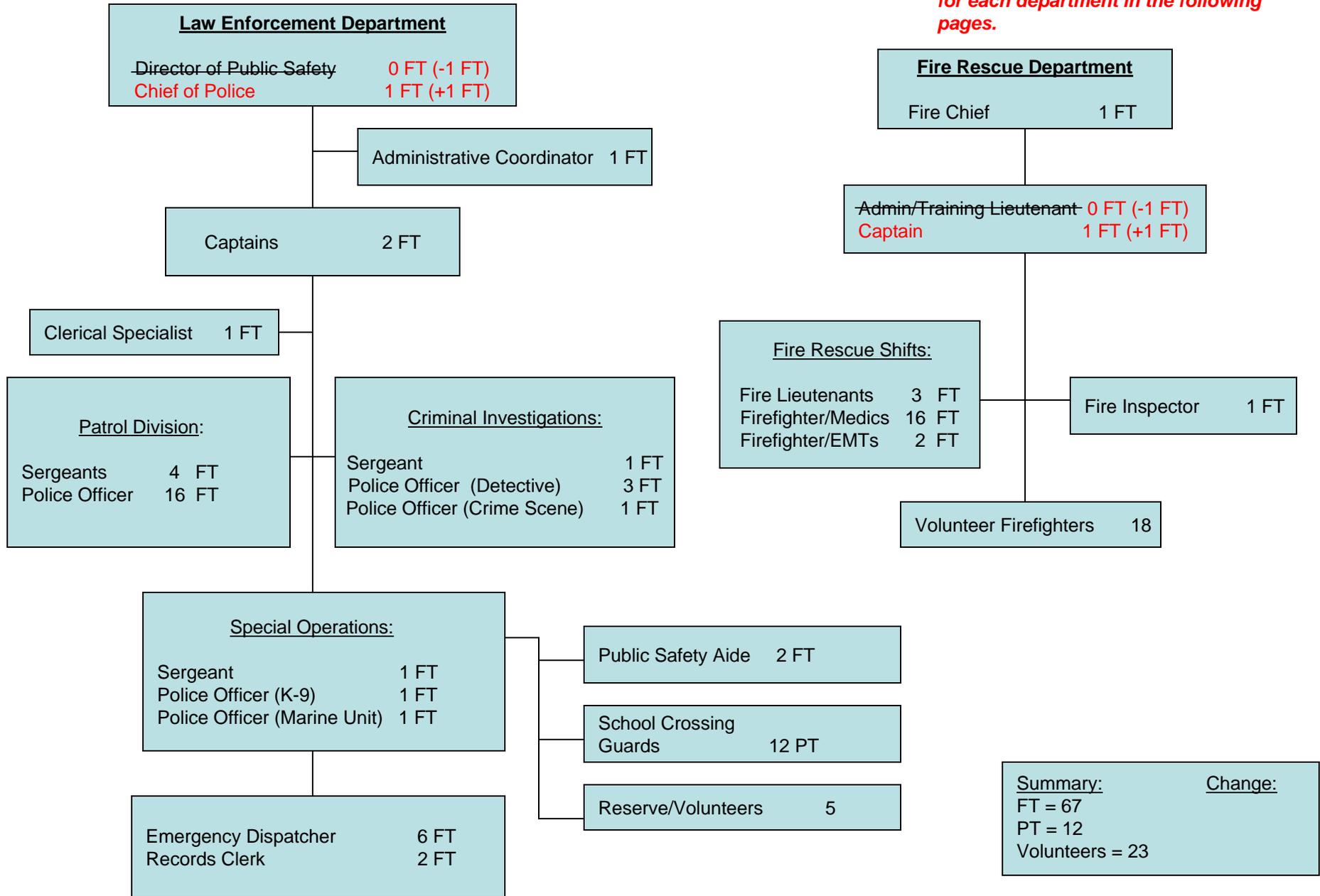
\$50,100

A/C Chiller Replacement \$50,100

This project is located at the Village Hall. The original plan was to replace the coils in the chiller due to excessive deterioration. Upon further investigation it was discovered that the cabinet that houses the unit was severely rusted at the bottom. This portion of the equipment supports the compressors, chiller barrel, coils and electrical components. The estimated cost of the coils replacement alone was \$30,000. The unit is 8 years old. The cost benefit of just replacing the coils isn't warranted at this time.

Public Safety

This is a combined organization chart for Public Safety. Please refer to the organization charts provided for each department in the following pages.



The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Public Safety (combined)

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 4,429,961	\$ 4,195,142	5.60%	\$ 4,101,513	\$ 3,890,749	\$ 3,868,642
Overtime Pay	273,000	319,800	-14.63%	302,581	270,198	321,709
Part-time Pay	<u>51,698</u>	51,698	0.00%	51,162	51,371	43,400
	4,754,659					
Benefits:						
Pension	975,188	853,579	14.25%	818,691	743,507	716,375
Health Insurance	628,731	633,963	-0.83%	598,965	486,928	515,805
FICA/Medicare	363,455	347,495	4.59%	323,600	307,505	308,037
L.T.D. Insurance	25,381	23,822	6.54%	22,640	21,322	23,763
Life Insurance	7,236	7,236	0.00%	7,092	6,927	9,328
Worker's Compensation	97,218	141,825	-31.45%	94,164	308,364	251,892
Other	<u>7,150</u>	6,875	4.00%	8,522	8,808	10,115
	\$ 6,859,018	\$ 6,581,435	4.22%	\$ 6,328,931	\$ 6,095,678	\$ 6,069,066
Operating						
Advertising	250	500	-50.00%	-	802	3,085
Books, Publications & Subscriptions	1,550	1,600	-3.13%	1,283	1,391	2,477
Conferences & Seminars	0	0	0.00%	-	1,045	745
Contractual Services	35,400	50,787	-30.30%	26,493	9,429	7,873
Employee Relations	500	500	0.00%	454	357	726
Gas, Oil & Lubricants	106,514	122,124	-12.78%	97,920	87,793	137,832
Law Enforcement Trust (Operating)	0	0	0.00%	14,088	1,320	1,375
Licenses & Fees	750	2,100	-64.29%	5,988	8,557	15,674
Materials & Supplies	82,838	81,288	1.91%	55,240	62,762	74,684
Memberships & Dues	1,389	1,619	-14.21%	1,299	1,375	1,557
Postage	1,800	1,800	0.00%	1,148	1,151	1,136
Printing & Binding	1,300	1,600	-18.75%	1,453	1,792	2,483
Professional Services	16,400	17,400	-5.75%	15,613	15,254	15,812
Rental	18,150	17,550	3.42%	16,378	17,937	18,088
Repairs & Maintenance	56,893	72,440	-21.46%	37,241	54,349	71,482
Travel & Training	27,640	30,560	-9.55%	22,502	20,451	33,264
Uniforms	23,000	23,000	0.00%	19,409	31,361	35,390
Utilities	126,646	138,884	-8.81%	109,141	126,568	129,015
Volunteer Firefighter Drill Pay	10,800	10,800	0.00%	11,800	11,215	16,975
Other Operating Costs	<u>0</u>	0	0.00%	258	6,263	5,891
	511,820	574,552	-10.92%	437,710	461,169	575,563
Capital						
Automotive	57,582	73,449	-21.60%	54,196	198,900	111,256
Audio, Visual, & Comm. Sys	0	0	0.00%	0	5,992	0
Capital-Law Enforcement Trust	0	0	0.00%	0	7,392	0
Computer Hardware & Software	0	0	0.00%	0	8,850	5,196
Construction & Major Renovation	0	0	0.00%	0	5,840	14,500
Machinery & Equipment	<u>61,500</u>	0	0.00%	0	38,207	0
	119,082	73,449	62.13%	54,196	265,181	130,952
Total Expenses	<u>\$ 7,489,920</u>	<u>\$ 7,229,436</u>	<u>3.60%</u>	<u>\$ 6,820,837</u>	<u>\$ 6,822,028</u>	<u>\$ 6,775,581</u>

Public Safety Capital Outlay

\$119,082

Department: Law Enforcement

Marked Police Vehicle Replacement \$57,582

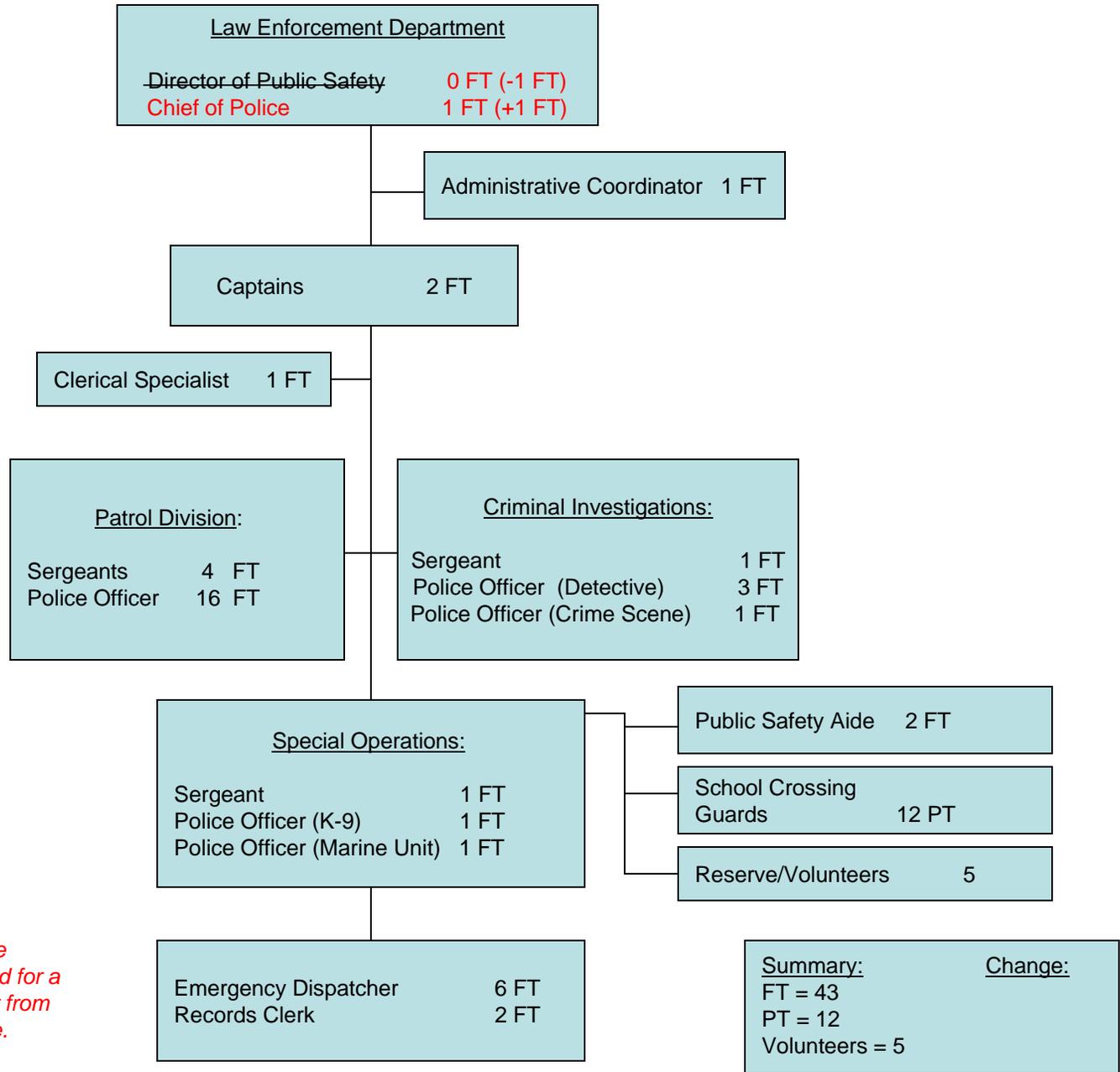
Due to the age, mileage and mechanical condition of patrol unit # 242 (2003 Ford Crown Victoria), and patrol unit # 240 (2004 Ford Crown Victoria) both units are now in need of replacement. I am therefore requesting to purchase two (2) 2012 Ford Taurus marked patrol units based on available government contract pricing. The marked patrol units will arrive fully equipped and decaled at a cost of \$28,791 per unit. Units 240 and 242 will be removed from service and sold as surplus.

Department: General Services-Public Safety

A/C Chiller Replacement \$61,500

During scheduled repairs to the evaporator coils, staff discovered the chiller unit's bottom had rusted out causing components to misalign placing strain on refrigerant lines. Having replaced two of the four compressors over the last two years, this 12 year old unit must now be replaced.

Law Enforcement



Note:

With the shift to "traditional" Police and Fire/Rescue services along with respective disciplined chiefs, there is no longer a need for a Public Safety Director. This is a carryover from an era gone by and is no longer applicable.

<u>Summary:</u>	<u>Change:</u>
FT = 43	
PT = 12	
Volunteers = 5	

Law Enforcement

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. Until recently these services have been treated as one Department under the direction of the Director of Public Safety who also served as the Chief of Police. This structure combined all elements of public safety under one title, but did not recognize the separate missions, goals and expertise of the police and fire rescue services. The proposed budget for Law Enforcement includes the deletion of the exempt, non-union eligible, managerial Director of Public Safety position in favor of an exempt, non-union eligible, managerial Chief of Police position. The position will continue to be in charge of all Law Enforcement resources and personnel and will no longer oversee Fire Rescue resources and personnel.

The Law Enforcement Department consists of thirty-one (31) sworn law enforcement officers, eight (8) communications personnel (two of which serve as Records Clerks), two (2) public safety aides, and two (2) full-time clerical personnel.

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

Organization

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

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

The Police Department consists of two (2) divisions: an Operations Division and an Operations Support Division. Each Division is commanded by a Police Captain who is responsible for overseeing: Patrol; Criminal Investigations; Specialized Units; Professional Standards; Communications; Records; and other administrative duties. The current organizational structure has streamlined internal communications and processes thereby improving responsiveness and overall customer service.

Uniform Patrol

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

Criminal Investigations

Criminal Investigations section consists of one (1) sergeant, three (3) detectives, and one (1) 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 Department's specially trained Public Safety Sergeant is a certified crime prevention practitioner; she is responsible for coordination of community programs, residential and business security surveys, and acts as primary advisor to our Police Explorers.

Training

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

Traffic Safety

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

Traffic Crashes:

- **2009** total is 321
- **2010** total is 304

The Operations Division's efforts have resulted in a decrease in the number of crashes (17 fewer) over the previous year. This was accomplished even with the challenge of ongoing road construction projects which typically have an adverse affect on our goal to further reduce such occurrences.

Enforcement Initiatives:

2009 6,310 citations, 704 warnings
2010 4,951 citations, 775 warnings

Crime Scene

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

Technology

The Department continues to research methods for staff to work “smarter” not necessarily “harder.” The Village Information Technology Department worked with crime prevention officers to deploy surveillance technology at key locations to assist the Department with crime prevention and detection. Each police vehicle is equipped with its own laptop for report writing and easy access to crime and records information. A CAD alert system, which details significant events, was recently added for administration.

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. The department diligently prepared for its first re-accreditation process which occurred in April 2011. The CALEA Assessment Team completed their on-site review and provided an outstanding summary report on our agency. The formal award of National Re-Accreditation will be in July 2011.

Communications

The Department has completed an upgrade project in cooperation with the Village’s Information Technology Department to update and further enhance its own security monitoring ability. Additional security cameras were deployed in several Village property locations as part of this project.

Community Programs:

Explorer Program

The Explorer program is for individuals between the ages of 14 and 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 seven (7) participants.

Police Reserve Program

The Reserve program is for adult individuals who have an interest in serving their community as part of the Law Enforcement Department. Upon successful completion of applicant processing, candidates must attend an Academy and pass a state exam to become certified as Auxiliary (Reserve) Officers. They assist full-time officers in every aspect of their jobs and provide assistance during special events. The program currently has two (2) 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 thirty-one (31) security surveys in 2010.

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-four (34) 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 390 participants enrolled in the CAT program.

Alert Program

Crime and information bulletins are distributed to residents and business owners to notify them of current crime trends and prevention strategies. The philosophy is to create an atmosphere of awareness that reduces the chances of residents and business owners becoming victims of crime. This prevention strategy is accomplished by a park, walk, and talk technique and by distributing flyers, faxes, and e-mail. The Department distributed 4,500 flyers in 2010.

Cell Phones to seniors

Cell phones are collected and then given out to senior citizens throughout the area for emergency use. The Department distributed 75 phones in 2010.

Crime Opportunity Cards

A card is issued to a citizen/vehicle/residence if a law enforcement officer observes the opportunity for a potential crime

to occur (i.e. valuables left in plain view, doors unlocked, etc). This is done in an effort to eliminate the criminal’s opportunity to commit crime and prevent the citizen from becoming a victim.

Gun Lock Program

Free gun locks are given to residents to keep their homes safe through secured firearms. The Department distributed 400 gun locks in 2010.

Crime Prevention Meetings

Officers conduct crime prevention meetings throughout the community to learn and discuss what problems may be occurring and ways to help one another combat crime. This is an open dialogue between all parties involved, finding solutions to issues. This program also helps to organize neighborhoods into Crime Watch groups. The Department conducted 139 meetings in 2010.

Neighborhood Watch Meetings

Preventing crime in the community is a shared responsibility between the police and residents. Neighborhood Watch has been entrusted with the responsibility of empowering Village residents to keep their neighborhoods safe. Safe neighborhoods and crime prevention education of Village residents is the Department’s challenge and goal. The program encourages Village citizens to become actively involved with the department through practicing crime prevention techniques and reporting crime or suspicious activity. The Department attended 62 meetings throughout 2010.

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 Department conducted 55 seminars in 2010.

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 500 children were fingerprinted in 2010.

D.A.R.E. Program

Drug Abuse Resistance Education (D.A.R.E.) is offered in community schools by specially trained officers. In 2010 we graduated 150 sixth grade students from the program.

Adopt-A-Family Program

The North Palm Beach Public Safety Department identified local needy families that were referred by local schools and churches to our program. The goal was to provide these families with food, clothing, gifts, and basic household items during the holiday season. The Department also facilitated contact between these families and charitable organizations that are able to provide sustained support. This project assisted six (6) families and 23 children in 2010.

Personnel Changes

The personnel/title changes for Fiscal Year 2011/2012 are as follows:

- Deletion of one (1) full-time Director of Public Safety position; and
- Addition of one (1) full-time Chief of Police position.

Current Year Accomplishments and New Initiatives

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

During Fiscal Year 2010/2011, the Law Enforcement Department achieved the following new initiatives and improvement goals:

- Successfully completed the Department’s first CALEA national re-accreditation three-year process and on-site inspection;
- Rehabilitated Marked Patrol Fleet – Units now display black and white paint with new pattern (reflective) decals;
- Achieved reduction in Part I Crime;
- Achieved Part I clearance rate of 34% (second year);
- Achieved Traffic Crash Reduction;
- Increased Community Participation/Meetings; and
- Increased Code Enforcement Actions.

Goals and Objectives

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

Council Goal:

Maintain a High Quality of Life in the Village

Department Goal:

Provide for a safe and secure community.

Objectives:

- a. Maintain ratio of UCR Part I crimes reported at current clearance rate (currently exceeds State & PBC average)
- b. Enhance traffic safety for Village residents through education and enforcement efforts to reduce crashes
- c. Increase participation with community groups through meetings, events, and resident participation.

Council Goal:

Improve the Overall appearance of the Village

Department Goal:

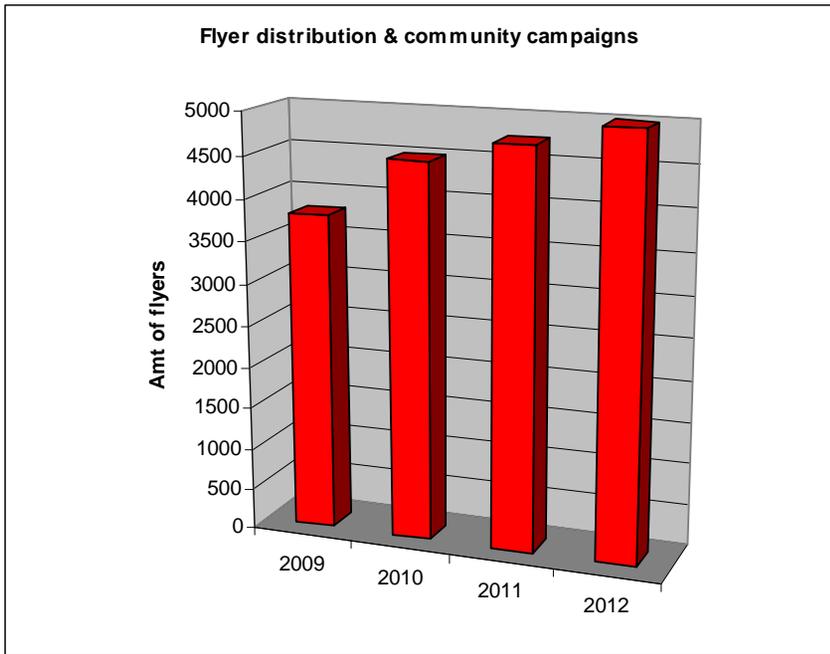
Partner with Community Development and Code Compliance to assist with education and enforcement efforts toward nuisance abatement.

Objectives:

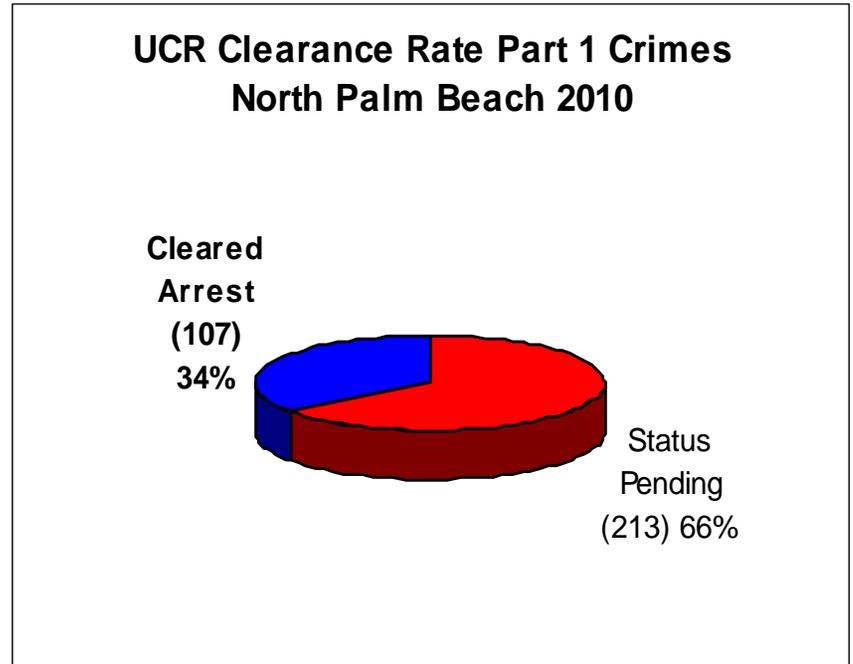
- a. Continued educational efforts with Village residents on code requirements with emphasis on quality of life issues.
- b. Increase Code Compliance on Quality of Life issues.

Performance Measures

Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Increase flyer distribution & community campaigns	4,500	4,750	5,000
Number of code compliance issues	158	175	200
Ratio of UCR Part I crime & clearance	34%	34%	34%
Increase number of citations & warnings issued for traffic stops by 10%	5,756	6,330	6,960
Reduce traffic crash reports by 10%	304	275	250
Increase Number of HOA, Crime Watch, and Community Meetings	276	300	325
Increase Number of Community events attended	31	40	50



Flyer Distribution & Community Campaigns: The chart illustrates the Department’s ongoing community policing efforts through the dissemination of crime prevention and criminal alert information either door to door or at organized events.

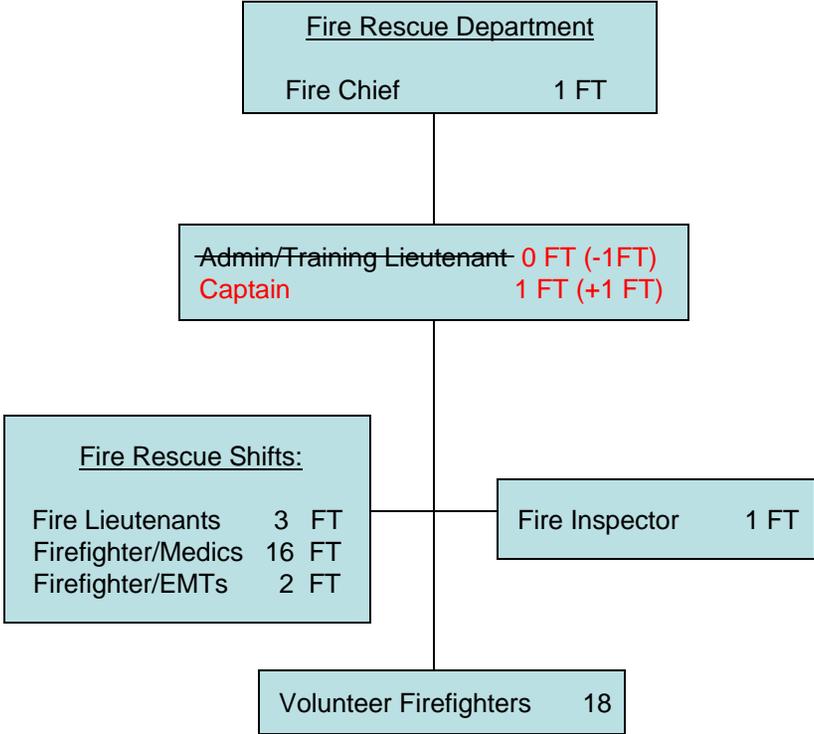


UCR Clearance Rate Part 1 Crimes: This chart represents the total clearance of the Village’s most serious criminal offenses. The Law Enforcement Department has achieved 34% for the second consecutive year which exceeds the State average of approximately 20%.

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Law Enforcement**

	FY 2012 Budget	Original 2011 Budget	% Increase / (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Personnel						
Salary:						
Regular Pay	\$ 2,761,838	\$ 2,618,129	5.49%	\$ 2,552,924	\$ 2,440,956	\$ 2,352,740
Overtime Pay	188,000	188,000	0.00%	163,111	145,055	197,221
Part-time Pay	51,698	51,698	0.00%	51,162	51,371	43,400
	3,001,536					
Benefits:						
Pension	607,203	531,396	14.27%	512,008	460,041	445,823
Health Insurance	413,104	382,596	7.97%	356,729	283,188	308,164
FICA/Medicare	229,432	217,291	5.59%	201,260	192,739	191,213
L.T.D. Insurance	15,728	14,752	6.62%	14,004	13,292	14,633
Life Insurance	4,644	4,644	0.00%	4,545	4,443	5,977
Worker's Compensation	54,600	83,680	-34.75%	55,142	138,876	112,860
Other	7,150	6,875	4.00%	8,522	8,808	10,115
	4,333,397	4,099,061	5.72%	3,919,407	3,738,768	3,682,145
Operating						
Advertising	250	500	-50.00%	0	802	3,085
Books, Publications & Subscriptions	600	500	20.00%	538	418	903
Conferences & Seminars	0	0	0.00%	0	1,045	745
Contractual Services	10,100	24,187	-58.24%	7,839	8,364	7,873
Employee Relations	500	500	0.00%	454	357	726
Gas, Oil & Lubricants	86,500	99,359	-12.94%	78,841	75,442	117,317
Law Enforcement Trust (Operating)	0	0	0.00%	14,088	1,320	1,375
Licenses & Fees	250	500	-50.00%	2,582	1,993	10,698
Materials & Supplies	26,050	28,100	-7.30%	20,949	24,826	30,480
Memberships & Dues	570	800	-28.75%	605	670	812
Printing & Binding	800	800	0.00%	1,058	1,792	2,399
Rental	8,400	7,800	7.69%	5,850	7,150	8,450
Repairs & Maintenance	37,900	47,040	-19.43%	24,056	40,054	52,725
Travel & Training	12,500	14,000	-10.71%	8,857	10,996	16,967
Uniforms	10,000	10,000	0.00%	9,056	13,453	10,707
Utilities	9,800	10,000	-2.00%	9,710	10,061	20,307
Other Operating Costs	0	0	0.00%	258	5,571	4,733
	204,220	244,086	-16.33%	184,742	204,313	290,301
Capital						
Automotive	57,582	73,449	-21.60%	54,196	14,000	111,256
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Capital-Law Enforcement Trust	0	0	0.00%	0	7,392	0
Computer Hardware & Software	0	0	0.00%	0	8,850	5,196
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	0
	57,582	73,449	-21.60%	54,196	30,242	116,452
Total Expenses	\$ 4,595,199	\$ 4,416,596	4.04%	\$ 4,158,345	\$ 3,973,322	\$ 4,088,898

Fire Rescue



Note:

Reorganization of Fire/Rescue service to provide for organizational hierarchy. Removing the **Administrative Lieutenant** from the Union by elevating this position to **Captain** commensurate with expanded duties and responsibilities.

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

Fire Rescue

Mission Statement

The North Palm Beach Fire Rescue Department is committed to providing exceptional life safety services through the delivery of quality, professional fire suppression, emergency medical services, fire code enforcement, and community education.

Service Levels Narrative

The Fire Rescue Department currently consists of: one (1) Fire Chief; one (1) full-time Administrative Fire Rescue Lieutenant; one (1) full-time Fire Inspector; three (3) (shift) Fire Rescue Lieutenants; fifteen (15) Firefighter/Paramedics; three (3) Firefighter/EMT's; and eighteen (18) volunteers.

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

The Administrative Lieutenant serves as training officer and liaison to other fire and EMS organizations. As such, the Administrative Lieutenant represents the department at various countywide association meetings. The Administrative Lieutenant arranges training required to maintain certification and skills and

maintains the training records necessary to comply with County and State laws.

The Fire Inspector is responsible for all annual existing business inspections as well as inspecting new construction for code compliance. In addition, the Fire Inspector reviews all building plans and permits for code compliance.

The Fire Rescue Lieutenants are each assigned a six-personnel shift. Each shift works a 24-hour on duty/48-hour off-duty schedule with each member having an additional scheduled day off every three weeks; this averages to a 48-hour work week. Mandatory minimum daily staffing is five (5) people, with two (2) on an ambulance and three (3) on a fire engine. The Lieutenants are responsible for the day-to-day operations; responding to emergency calls, in-house training drills, apparatus and equipment maintenance, and station maintenance. The Lieutenants are also called upon to provide public/group tours of the fire station and to present fire safety information to school groups and citizen organizations.

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

Personnel Changes

The current command structure of Fire Rescue encompasses the Fire Chief and four (4) Fire Rescue Lieutenants, three (3) of which are assigned to supervise a shift and one (1) who serves as the Administrative Lieutenant with the same supervisory authority as the three (3) shift Lieutenants. This structure creates a “flattened” chain of command that does not clearly define who is next-in-command when the Fire Chief is away. Also, all four (4) Lieutenants are currently union-eligible positions that preclude them from conducting internal investigations and making disciplinary recommendations. Therefore, the Fire Chief is required to conduct all necessary internal investigations and to recommend and carry out discipline without the objectivity of another management point-of-view.

The proposed budget for Fire Rescue includes the deletion of the non-exempt, union-eligible Administrative Lieutenant position in favor of an exempt, non-union Fire Captain position. This new position would alleviate the issues already cited and create a more intuitive and efficient work flow.

The personnel/title changes for Fiscal Year 2011/2012 are as follows:

- Deletion of one (1) full-time Administrative Fire Rescue Lieutenant position; and
- Addition of one (1) full-time Fire Captain position.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, the Fire Rescue Department achieved the following new initiatives and goals for improvement:

- Contracted with a new Medical Director;
- Streamlined and updated EMS Protocols;

- Improved the medical inventory system;
- Replaced all career personnel protective fire clothing using the Assistance to Firefighters Grant;
- Implemented new administrative and tactical Standard Operating Guidelines;
- Received an ALS certification for our Engines from both State and County EMS Offices;
- Received the Residential Fire Safety Institute’s Life Safety Award; and
- Participated in a number of Village and countywide events including our Annual Safety Fair, Heritage Day, a 9/11 Remembrance Ceremony, and Veterans’ Day Ceremony.

Goals and Objectives

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

Council Goal:

Maintain a High Quality of Life in the Village

Department Goal:

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

Objectives:

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

Council Goal:

Enhance the Spirit and Participation of our Community

Department Goal:

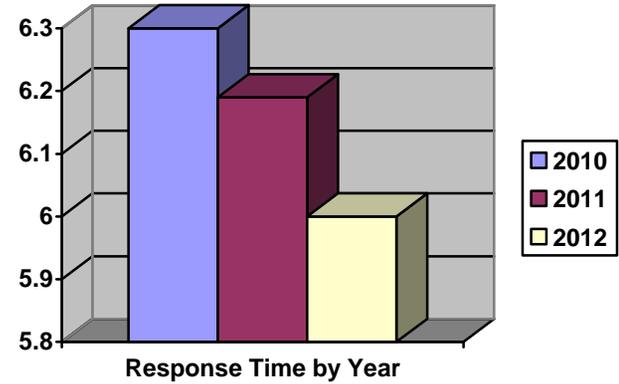
Encourage and improve both resident and business involvement in Village programs and events.

Objectives:

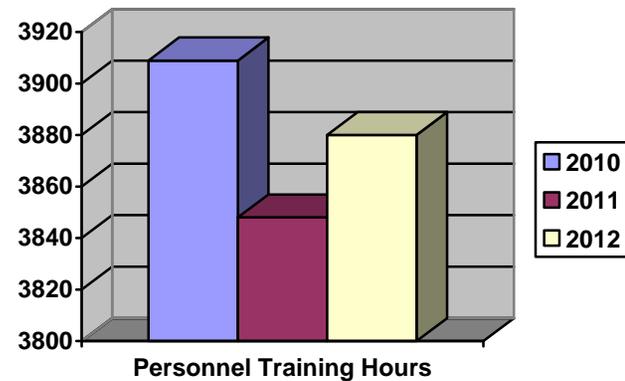
- a. Increase attendance at the Department’s Annual Safety Fair.
- b. Increase the number of Village businesses represented at the Annual Safety Fair.

Performance Measures

Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Village Businesses involved in the Annual Safety Fair	5	6	7
Media advertising for the Annual Safety Fair	3	4	5
8 minute response time 80% of the time	6.3	6.19	6.0
Personnel Training Hours	3,909	3,848	3,880



Response Time: As depicted in the above graph Fire Rescue’s average response time is well below the eight (8) minute county maximum limit and is anticipated to continue to decrease in the future.



Personnel Training Hours: The graph above illustrates the Fire Rescue’s typical training pattern. As employees recertify every other year the amount of training fluctuates to meet these requirements.

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Fire Rescue**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 1,668,123	\$ 1,577,013	5.78%	\$ 1,548,589	\$ 1,449,793	\$ 1,515,902
Overtime Pay	85,000	131,800	-35.51%	139,470	125,143	124,489
Part-time Pay	-	-	0.00%	-	-	-
	<u>1,753,123</u>	-				
Benefits:						
Pension	367,985	322,183	14.22%	306,683	283,467	270,552
Health Insurance	215,627	251,367	-14.22%	242,236	203,740	207,641
FICA/Medicare	134,023	130,204	2.93%	122,340	114,766	116,825
L.T.D. Insurance	9,653	9,070	6.43%	8,636	8,030	9,130
Life Insurance	2,592	2,592	0.00%	2,547	2,484	3,351
Worker's Compensation	42,618	58,145	-26.70%	39,023	169,488	139,032
Other	-	-	0.00%	-	-	-
	<u>772,498</u>	-				
	\$ 2,525,621	\$ 2,482,374	1.74%	\$ 2,409,524	\$ 2,356,910	\$ 2,386,921
Operating						
Books, Publications & Subscriptions	950	1,100	-13.64%	745	972	1,574
Conferences & Seminars	0	0	0.00%	0	0	0
Contractual Services	25,300	26,600	-4.89%	18,654	1,065	0
Gas, Oil & Lubricants	20,014	22,765	-12.08%	19,079	12,351	20,515
Licenses & Fees	500	1,600	-68.75%	3,406	6,564	4,976
Materials & Supplies	56,708	53,188	6.62%	23,462	37,621	43,048
Memberships & Dues	819	819	0.00%	694	705	745
Printing & Binding	500	800	-37.50%	395	0	84
Professional Services	16,400	17,400	-5.75%	15,613	15,254	15,812
Repairs & Maintenance	15,500	13,700	13.14%	13,186	14,295	18,018
Travel & Training	15,140	16,560	-8.57%	13,645	9,455	16,297
Uniforms	13,000	13,000	0.00%	10,354	17,908	24,684
Utilities	1,000	1,500	-33.33%	1,006	1,332	5,119
Volunteer Firefighter Drill Pay	10,800	10,800	0.00%	11,800	11,215	16,975
Other Operating Costs	0	0	0.00%	0	692	1,157
	<u>176,631</u>	<u>179,832</u>	<u>-1.78%</u>	<u>132,039</u>	<u>129,430</u>	<u>169,004</u>
Capital						
Automotive	0	0	0.00%	0	184,900	0
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	38,207	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>223,107</u>	<u>0</u>
Total Expenses	<u>\$ 2,702,252</u>	<u>\$ 2,662,206</u>	<u>1.50%</u>	<u>\$ 2,541,563</u>	<u>\$ 2,709,447</u>	<u>\$ 2,555,925</u>

General Services-Public Safety

Mission Statement

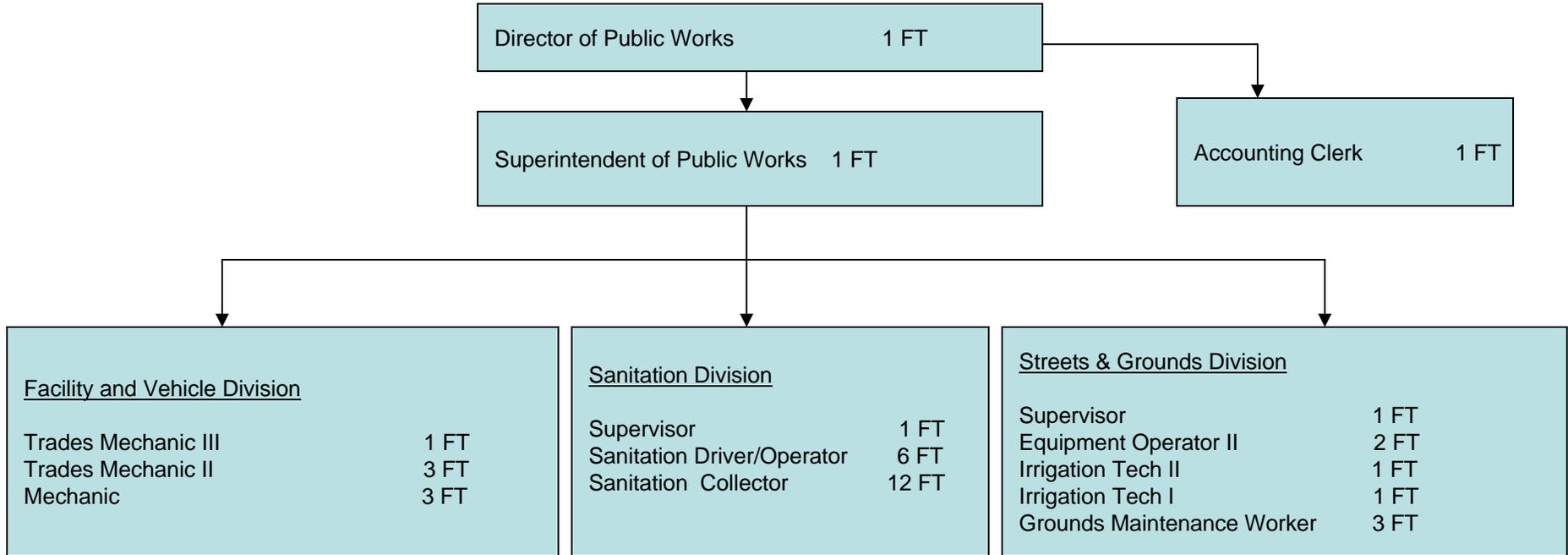
This Division of Public Safety is for the expressed purpose of accounting for expenditures related to the Public Safety Building that cannot be directly associated with or easily identified to Law Enforcement or Fire Rescue. Some of the items accounted for within this Division include the following:

- Public Safety Building Copier and Postage Machine Rental
- Public Safety Building Utilities (Telephone, Electric, Water & Sewer)
- General Supplies for Public Safety
- General Repairs & Maintenance related to the Public Safety Building.

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
General Services-Public Safety**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Operating						
Materials & Supplies	80	0	0.00%	10,829	315	1,156
Postage	1,800	1,800	0.00%	1,148	1,151	1,136
Rental	9,750	9,750	0.00%	10,528	10,787	9,638
Repairs & Maintenance	3,493	11,700	-70.15%	0	0	739
Utilities	115,846	127,384	-9.06%	98,424	115,174	103,589
Other Operating Costs	0	0	0.00%	0	(0)	0
	130,969	150,634	-13.05%	120,930	127,427	116,257
Capital						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	5,992	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	5,840	14,500
Machinery & Equipment	61,500	0	0.00%	0	0	0
	61,500	0	0.00%	0	11,832	14,500
Total Expenses	\$ 192,469	\$ 150,634	27.77%	\$ 120,930	\$ 139,259	\$ 130,757

Public Works



<u>Summary:</u>	<u>Change:</u>
FT= 37	
PT= 0	

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/Grounds 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, one (1) full-time 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 of the Public Works Department, focusing specifically on the Facility & Vehicle Maintenance Division. This Division is comprised of one (1) Trades Mechanic III, three (3) Trades Mechanic II's and three (3) Mechanics.

The Division's Trades Mechanics are responsible for the repair, maintenance and overall appearance of Village buildings and facilities including: Village Hall, Public Safety, the Library, the Community Center, Anchorage Park and Marina, Osborne Park, Lakeside Park, Public Works, the Tennis facility, the Country Club clubhouse, and all Village-owned street lights. The Facility Maintenance staff constructs and assembles furniture, completes minor office remodeling, monitors building operations, performs preventive maintenance and makes repairs to HVAC equipment, electrical, lighting, plumbing, and street lights. Facility staff is also responsible for the appearance (painting and repair) of all Village buildings and assists in the repair of irrigation pump motors.

The Facilities Division also provides general maintenance for the Golf Pro Shop, Restaurant/Lounge and Country Club Administrative offices. These labor charges are then submitted to the Country Club Administration for payment to the Village. No tax dollars are utilized for facilities at the North Palm Beach Country Club that fall within the Enterprise Fund.

The Division's Fleet Maintenance staff maintains and repairs vehicles and equipment utilized by the Public Safety, Community Development, Public Works, and Parks & Recreation Departments to ensure that all Village-owned vehicles are maintained at or above levels recommended by manufacturers. The Village fleet/equipment consists of 100 licensed vehicles and

numerous pieces of off-road and small equipment (i.e. chain saws, generators, grinders, pumps, etc.). This division also maintains various carts used in the driving range operations at the Country Club. Those labor charges are then reimbursed by the Country Club.

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 once a week. The Village's Monday through Friday, 5-days-a-week sanitation service is a unique and expensive level of service when compared to surrounding municipalities.

The Street Maintenance Division is comprised of one (1) Supervisor, two (2) Equipment Operator II's, three (3) Street/Grounds Maintenance Workers, one (1) Irrigation Tech II, and one (1) Irrigation Tech I. 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, including the various parks. This Division also installs new vegetation as part of the Village's revitalization program. Further responsibilities include the replacement of landscape material that is damaged as the result of automobile accidents or vandalism.

Major Fleet Maintenance renovation priorities for the proposed budget include:

- Consolidating 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;
- Developing a street lighting enhancement plan for neighborhood areas without or with limited nighttime lighting. Lighting themes, style, color and materials would enhance safety and improve the Village's identity;
- Continuing the program of purchasing, installing or constructing new signs following Council's chosen design and color theme at Village facilities; and
- Continuing 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 the

Village's current packer trucks have already been retrofitted to accommodate the new wheeled containers. During this coming Fiscal Year the Department will push out for one additional year the purchase of one tandem-axle rear-loading packer truck. Tandem-axle trucks reduce the number of trips to the landfill and the number of 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 to 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; and
- Continue with the very successful outsourcing of the maintenance of all Village parks and 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 affect a much larger area in a shorter amount of time than could ever be accomplished by the Public Works staff.
- Drainage pipe repairs – during the annual NPDES inspections which look at outfalls and catch basins that are integral to the storm water runoff, special attention is paid to the condition and integrity of this complex system.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, the Public Works Department achieved the following new initiatives and goals for improvement:

- Installed 6' illuminated letters at the entrance to the Country Club;
- Repaired pipe joints in system at 313 Lake Circle;
- Repaired the storm water outfall pipe in system at 356 Golfview Road;
- Repaired pipe joints in system at 400 Lighthouse Drive;
- Replaced the storm water drain pipe between the houses located at 825 Cinnamon Road;
- Repaired storm water drain pipe penetrating seawall at 125 Davit Road;
- Overlaid the service alley behind Baer's Furniture; and
- Repaired the seawall on Yacht Club Drive.

Goals and Objectives

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

Council Goal:

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

Department Goal:

Reduction of workers' compensation cases.

Objectives:

- 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.

Department Goal:

Reduction of Solid Waste Disposal Fees.

Objectives:

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

Department Goal:

Reduction of fuel consumption.

Objectives:

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

Council Goal:

Improve the Overall Appearance of the Village
--

Department Goal:

Increase lineal footage of sidewalk repairs.

Objectives:

- 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.

Department Goal:

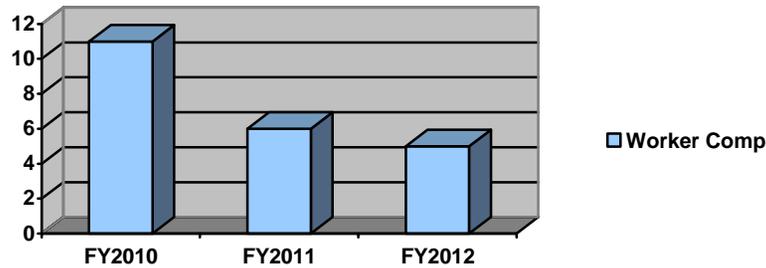
Improve the appearance of medians and Village grounds.

Objectives:

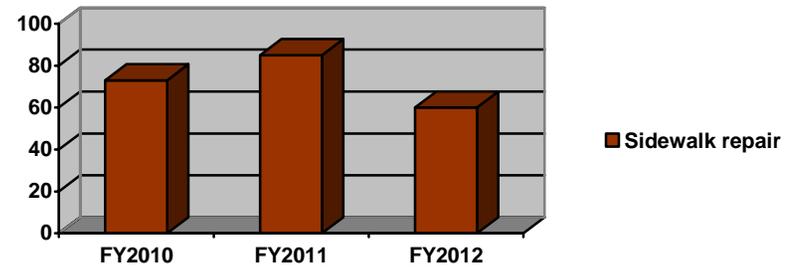
- a. Replacement of dead or damaged vegetation.
- b. Develop planting scheme.
- c. Work closely with landscape contractor to ensure adherence to contract.

Performance Measures

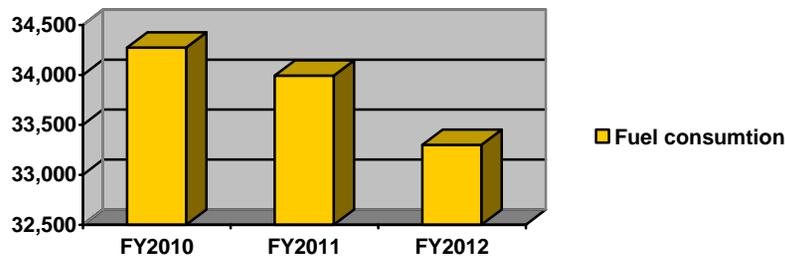
Performance Measure	FY 2010 Actual	FY 2011 Estimated	FY 2012 Projected
Worker Comp cases	11	6	5
Fuel consumption	34,273	33,993	33,300
Sidewalk repair	73	85	60
Number of illicit discharges (NPDES)	7	4	2
Number of missed garbage complaints	105	120	100
Garbage/trash (tons)	8826	8748	8660
Recycled paper (tons)	841	857	874
Recycled glass/plastic (tons)	483	499	514



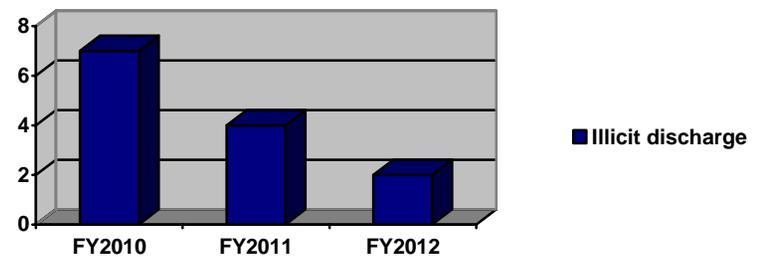
Workers' Compensation Cases: cases related to injuries sustained in the work place. Thorough investigation into each incident provides valuable information that can be utilized in preventative measures in the future.



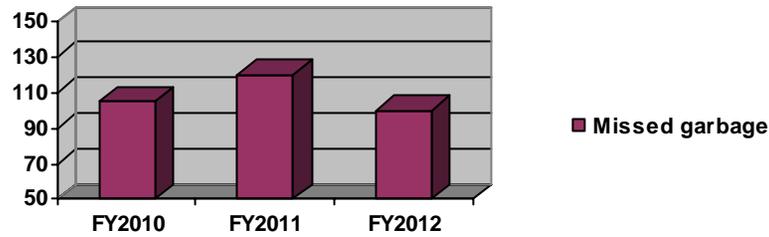
Sidewalk repair: throughout the year staff surveys sidewalks Village-wide and prepares a list of pending repairs. Information submitted by the residents is also included in these estimates. As safety concerns arise, those items are addressed immediately.



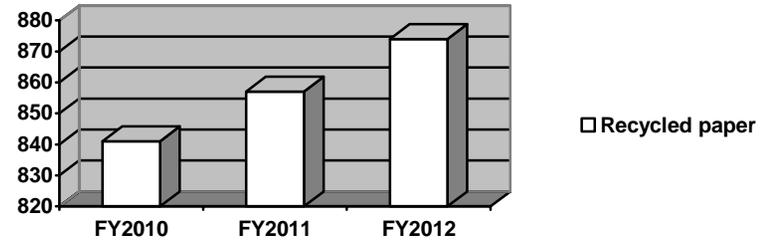
Fuel consumption: amount of fuel consumed by the 38 vehicles and assorted pieces of machinery and equipment assigned to the Public Works Department. Great emphasis is placed on scheduling projects and grouping of employees to minimize trips thereby cutting fuel consumption.



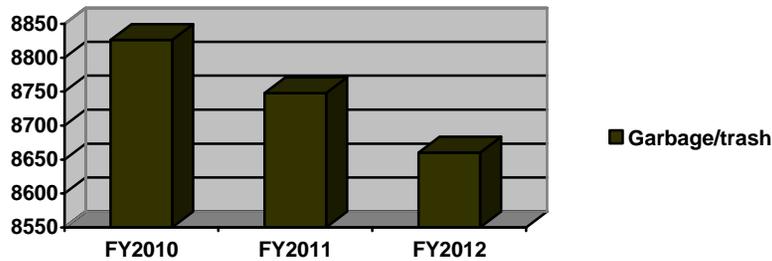
Illicit discharges: this involves the monitoring of all catch basins, outfalls and waterways in the corporate limits of the Village. A concerted effort is put forth to maintain clean water standards throughout the Village's vast storm water collection points and canal systems.



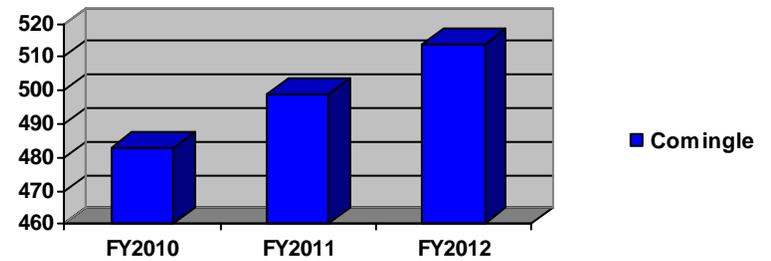
Missed garbage complaints: calls received indicating that a resident’s or business’s garbage was not collected. A number of factors are considered in response to the complaints, such as time of call in relation to the schedule of the crews, location of container and obstructions. All complaints are resolved within 24 hours.



Paper and cardboard recycling: indicators support that more individuals are making a conscientious effort to help to reduce the amount of refuse that eventually ends up at the landfill.



Refuse collected: tons of garbage and trash that is collected on an annual basis. The trend indicating less refuse being collected can be directly linked to both current economic environment and individuals actively participating in recycling programs.



Glass/plastic recycling: indicators support that more individuals are making a conscientious effort to help to reduce the amount of refuse that eventually ends up at the landfill.

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Public Works (combined)

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 1,668,438	\$ 1,636,959	1.92%	\$ 1,602,353	\$ 1,551,692	\$ 1,691,079
Overtime Pay	16,750	16,750	0.00%	19,442	11,783	12,362
Part-time Pay	-	-	0.00%	-	-	-
	<u>1,685,188</u>	<u>-</u>				
Benefits:						
Pension	348,017	348,506	-0.14%	381,249	379,608	398,203
Health Insurance	384,511	384,822	-0.08%	380,505	334,403	382,265
FICA/Medicare	128,778	126,369	1.91%	113,189	110,422	121,187
L.T.D. Insurance	9,777	9,591	1.94%	9,183	8,999	10,900
Life Insurance	3,996	3,996	0.00%	3,950	4,073	6,153
Worker's Compensation	76,176	125,867	-39.48%	85,616	253,044	279,720
Other	-	3,253	-100.00%	28,580	12,910	-
	<u>951,255</u>	<u>3,253</u>				
	<u>\$ 2,636,443</u>	<u>\$ 2,656,113</u>	<u>-0.74%</u>	<u>\$ 2,624,068</u>	<u>\$ 2,666,932</u>	<u>\$ 2,901,869</u>
Operating						
Advertising	1,400	1,400	0.00%	1,155	1,156	1,156
Contractual Services	645,200	661,200	-2.42%	573,479	176,846	132,833
Employee Relations	100	100	0.00%	-	-	-
Equipment Rental	3,600	2,800	28.57%	6,897	676	466
Gas, Oil & Lubricants	114,998	112,530	2.19%	94,988	90,213	128,813
Licenses & Fees	600	600	0.00%	1,131	679	981
Materials & Supplies	239,400	241,100	-0.71%	223,600	201,667	222,333
Memberships & Dues	400	400	0.00%	450	255	300
NPEDS Permitting	15,000	15,000	0.00%	10,643	16,528	19,197
Postage	250	220	13.64%	239	225	106
Printing & Binding	200	200	0.00%	178	464	181
Professional Services	2,000	4,000	-50.00%	93	2,591	4,106
Repairs & Maintenance	131,700	133,100	-1.05%	120,390	58,556	83,761
Solid Waste Disposal	78,455	103,000	-23.83%	45,815	50,198	77,174
Uniforms	13,630	13,430	1.49%	12,716	11,854	13,219
Utilities	162,169	181,719	-10.76%	166,577	152,296	119,016
Other Operating Costs	0	0	0.00%	4,616	1,422	1,628
	<u>1,409,102</u>	<u>1,470,799</u>	<u>-4.19%</u>	<u>1,262,966</u>	<u>765,625</u>	<u>805,269</u>
Capital						
Automotive	0	0	0.00%	19,804	0	154,044
Capital	0	0	0.00%	2,640	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	85,000	-100.00%	345,116	555,767	658,575
Machinery & Equipment	26,000	0	0.00%	3,111	30,220	0
	<u>26,000</u>	<u>85,000</u>	<u>-69.41%</u>	<u>370,671</u>	<u>585,987</u>	<u>812,619</u>
Total Expenses	<u><u>\$ 4,071,545</u></u>	<u><u>\$ 4,211,912</u></u>	<u><u>-3.33%</u></u>	<u><u>\$ 4,257,705</u></u>	<u><u>\$ 4,018,543</u></u>	<u><u>\$ 4,519,756</u></u>

Public Works Capital Outlay

\$26,000

Department: Sanitation

“Quick Tip” Dumpster Attachment \$26,000

This project entails the purchase of an attachment that is connected to the hopper located at the rear of a packer truck. It allows for larger containers and protects the limbs of the collector. With the recommendation of holding off the purchase of a new packer truck for another year, we are looking into new ways or devices to enhance our collection capabilities and reducing our workers' compensation incidents.

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Public Works Administration**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 230,038	\$ 228,896	0.50%	\$ 222,456	\$ 209,956	\$ 154,704
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>230,038</u>	-		-	-	-
Benefits:						
Pension	45,358	46,028	-1.46%	49,819	50,450	35,684
Health Insurance	28,340	26,807	5.72%	26,555	22,639	15,109
FICA/Medicare	17,587	17,499	0.50%	15,493	14,984	11,298
L.T.D. Insurance	1,329	1,322	0.53%	1,274	1,205	1,004
Life Insurance	324	324	0.00%	324	324	362
Worker's Compensation	1,662	2,949	-43.64%	1,950	14,988	14,460
Other	-	-	0.00%	-	-	-
	<u>94,600</u>	-		-	-	-
	\$ 324,638	\$ 323,825	0.25%	\$ 317,871	\$ 314,546	\$ 232,622
Operating						
Contractual Services	7,200	7,200	0.00%	6,332	6,557	6,127
Employee Relations	100	100	0.00%	0	0	0
Gas, Oil & Lubricants	0	0	0.00%	30	365	667
Licenses & Fees	0	0	0.00%	906	500	500
Materials & Supplies	2,000	2,000	0.00%	1,724	1,817	2,813
Memberships & Dues	400	400	0.00%	450	255	300
Postage	250	220	13.64%	239	225	106
Printing & Binding	200	200	0.00%	178	464	181
Repairs & Maintenance	0	0	0.00%	52	469	1,286
Uniforms	300	300	0.00%	491	101	402
Utilities	24,261	29,081	-16.57%	15,549	15,718	748
Other Operating Costs	0	0	0.00%	(0)	217	977
	<u>34,711</u>	<u>39,501</u>	<u>-12.13%</u>	<u>25,951</u>	<u>26,686</u>	<u>14,107</u>
Capital						
Automotive	0	0	0.00%	-	-	19,046
Computer Hardware & Software	0	0	0.00%	-	-	-
Construction & Major Renovation	0	0	0.00%	-	-	-
Machinery & Equipment	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>19,046</u>
Total Expenses	<u>\$ 359,349</u>	<u>\$ 363,326</u>	<u>-1.09%</u>	<u>\$ 343,822</u>	<u>\$ 341,232</u>	<u>\$ 265,775</u>

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Facility Services

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 189,737	\$ 183,945	3.15%	\$ 180,686	\$ 258,873	\$ 241,406
Overtime Pay	1,500	1,500	0.00%	1,489	2,472	981
Part-time Pay	-	-	0.00%	-	-	-
	<u>191,237</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	40,266	39,929	0.84%	45,148	59,610	43,530
Health Insurance	39,165	41,085	-4.67%	40,413	56,446	56,484
FICA/Medicare	14,615	14,172	3.13%	12,275	18,097	17,194
L.T.D. Insurance	1,116	1,082	3.14%	1,038	1,464	1,587
Life Insurance	432	432	0.00%	413	729	985
Worker's Compensation	4,757	7,707	-38.28%	5,710	26,652	25,788
Other	-	-	0.00%	12,964	-	-
	<u>100,351</u>	<u>-</u>		<u>12,964</u>	<u>-</u>	<u>-</u>
	\$ 291,588	\$ 289,852	0.60%	\$ 300,137	\$ 424,343	\$ 387,955
Operating						
Contractual Services	200,000	200,000	0.00%	153,327	46,426	18,130
Equipment Rental	1,600	800	100.00%	6,593	676	0
Gas, Oil & Lubricants	9,100	12,400	-26.61%	8,796	8,355	10,521
Licenses & Fees	200	200	0.00%	75	75	125
Materials & Supplies	39,500	42,500	-7.06%	43,093	41,203	62,632
Repairs & Maintenance	59,600	59,600	0.00%	56,006	42,406	55,063
Solid Waste Disposal	28,455	28,000	1.63%	25,044	23,416	16,867
Uniforms	1,200	1,200	0.00%	1,319	1,711	1,738
Other Operating Costs	0	0	0.00%	196	314	428
	<u>339,655</u>	<u>344,700</u>	<u>-1.46%</u>	<u>294,449</u>	<u>164,583</u>	<u>165,505</u>
Capital						
Automotive	0	0	0.00%	19,804	0	0
Capital	0	0	0.00%	2,640	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	85,000	-100.00%	0	0	0
Machinery & Equipment	0	0	0.00%	3,111	27,149	0
	<u>0</u>	<u>85,000</u>	<u>-100.00%</u>	<u>25,555</u>	<u>27,149</u>	<u>0</u>
Total Expenses	<u>\$ 631,243</u>	<u>\$ 719,552</u>	<u>-12.27%</u>	<u>\$ 620,140</u>	<u>\$ 616,076</u>	<u>\$ 553,459</u>

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Vehicle Maintenance**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 130,511	\$ 125,393	4.08%	\$ 121,565	\$ 115,234	\$ 172,878
Overtime Pay	1,500	1,500	0.00%	652	1,308	625
Part-time Pay	-	-	0.00%	-	-	-
	<u>132,011</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	27,966	27,509	1.66%	30,659	31,861	42,188
Health Insurance	17,096	17,267	-0.99%	17,038	14,732	28,830
FICA/Medicare	10,088	9,696	4.04%	8,712	8,323	12,320
L.T.D. Insurance	768	738	4.07%	699	675	1,146
Life Insurance	324	324	0.00%	324	324	572
Worker's Compensation	2,400	4,006	-40.09%	2,627	8,196	12,564
Other	-	-	0.00%	-	-	-
	<u>58,642</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 190,653	\$ 186,433	2.26%	\$ 182,276	\$ 180,654	\$ 271,122
Operating						
Contractual Services	3,000	3,000	0.00%	2,144	2,953	2,644
Gas, Oil & Lubricants	2,795	4,030	-30.65%	3,117	3,090	4,701
Licenses & Fees	400	400	0.00%	150	104	356
Materials & Supplies	142,800	126,500	12.89%	124,242	110,178	74,009
Repairs & Maintenance	48,000	47,500	1.05%	27,424	108	0
Uniforms	1,130	1,130	0.00%	919	1,064	1,075
Utilities	200	200	0.00%	9,942	9,835	9,329
Other Operating Costs	0	0	0.00%	(0)	0	(0)
	<u>198,325</u>	<u>182,760</u>	<u>8.52%</u>	<u>167,938</u>	<u>127,332</u>	<u>92,113</u>
Capital						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	34,095	9,683
Machinery & Equipment	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>34,095</u>	<u>9,683</u>
Total Expenses	<u>\$ 388,978</u>	<u>\$ 369,193</u>	<u>5.36%</u>	<u>\$ 350,213</u>	<u>\$ 342,081</u>	<u>\$ 372,918</u>

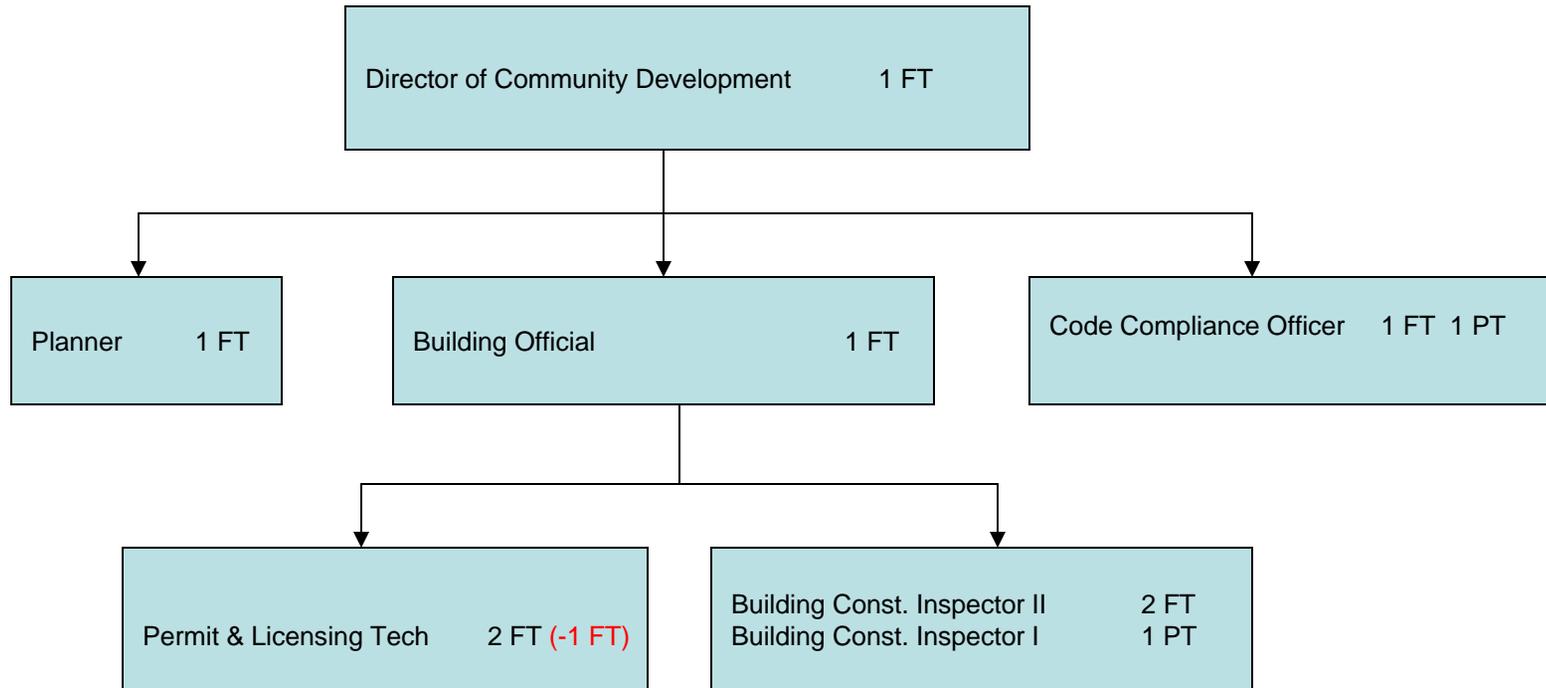
The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Sanitation

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 780,406	\$ 768,185	1.59%	\$ 750,025	\$ 719,220	\$ 769,923
Overtime Pay	10,750	10,750	0.00%	15,230	6,508	8,739
Part-time Pay	-	-	0.00%	-	-	-
	791,156					
Benefits:						
Pension	163,782	164,465	-0.42%	180,597	175,469	194,179
Health Insurance	221,068	218,059	1.38%	215,022	189,049	210,552
FICA/Medicare	60,451	59,516	1.57%	53,318	51,234	55,216
L.T.D. Insurance	4,589	4,517	1.59%	4,343	4,210	5,022
Life Insurance	2,052	2,052	0.00%	2,061	2,057	3,112
Worker's Compensation	53,260	88,535	-39.84%	59,278	174,060	179,328
Other	-	217	-100.00%	4,483	12,910	-
	505,202					
	\$ 1,296,358	\$ 1,316,296	-1.51%	\$ 1,284,358	\$ 1,334,716	\$ 1,426,071
Operating						
Advertising	1,400	1,400	0.00%	1,155	1,156	1,156
Contractual Services	0	0	0.00%	0	0	0
Gas, Oil & Lubricants	81,250	77,500	4.84%	66,632	66,200	92,970
Materials & Supplies	14,100	14,100	0.00%	13,228	13,472	37,331
Repairs & Maintenance	0	0	0.00%	0	7,577	17,012
Solid Waste Disposal	50,000	75,000	-33.33%	20,771	26,782	60,306
Uniforms	8,400	8,200	2.44%	7,374	6,703	7,492
Other Operating Costs	0	0	0.00%	4,170	270	186
	155,150	176,200	-11.95%	113,330	122,160	216,453
Capital						
Automotive	0	0	0.00%	0	0	134,998
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	26,000	0	0.00%	0	0	0
	26,000	0	0.00%	0	0	134,998
Total Expenses	\$ 1,477,508	\$ 1,492,496	-1.00%	\$ 1,397,688	\$ 1,456,876	\$ 1,777,522

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Streets & Grounds

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 337,746	\$ 330,540	2.18%	\$ 327,620	\$ 248,409	\$ 352,168
Overtime Pay	3,000	3,000	0.00%	2,071	1,495	2,018
Part-time Pay	-	-	0.00%	-	-	-
	<u>340,746</u>					
Benefits:						
Pension	70,645	70,575	0.10%	75,027	62,216	82,622
Health Insurance	78,842	81,604	-3.38%	81,477	51,536	71,290
FICA/Medicare	26,037	25,486	2.16%	23,390	17,784	25,159
L.T.D. Insurance	1,975	1,932	2.23%	1,830	1,445	2,141
Life Insurance	864	864	0.00%	828	639	1,122
Worker's Compensation	14,097	22,670	-37.82%	16,051	29,148	47,580
Other	-	3,036	-100.00%	11,133	-	-
	<u>192,460</u>					
	\$ 533,206	\$ 539,707	-1.20%	\$ 539,426	\$ 412,672	\$ 584,100
Operating						
Contractual Services	435,000	451,000	-3.55%	411,676	120,910	105,932
Equipment Rental	2,000	2,000	0.00%	305	0	466
Gas, Oil & Lubricants	21,853	18,600	17.49%	16,412	12,203	19,954
Materials & Supplies	41,000	56,000	-26.79%	41,313	34,997	45,548
NPEDS Permitting	15,000	15,000	0.00%	10,643	16,528	19,197
Professional Services	2,000	4,000	-50.00%	93	2,591	4,106
Repairs & Maintenance	24,100	26,000	-7.31%	36,907	7,995	10,400
Uniforms	2,600	2,600	0.00%	2,613	2,275	2,512
Utilities	137,708	152,438	-9.66%	141,086	126,744	108,938
Other Operating Costs	0	0	0.00%	250	621	36
	<u>681,261</u>	<u>727,638</u>	<u>-6.37%</u>	<u>661,299</u>	<u>324,864</u>	<u>317,090</u>
Capital						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	345,116	521,672	648,891
Machinery & Equipment	0	0	0.00%	0	3,071	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>345,116</u>	<u>524,743</u>	<u>648,891</u>
Total Expenses	<u>\$ 1,214,467</u>	<u>\$ 1,267,345</u>	<u>-4.17%</u>	<u>\$ 1,545,841</u>	<u>\$ 1,262,278</u>	<u>\$ 1,550,082</u>

Community Development



Note:

*As a result of the economic downturn and overall decline in building activity, one (1) fulltime **Permit & Licensing Tech** position has been eliminated. This position has been held “vacant” and unfunded for the past two years.*

<u>Summary:</u>	<u>Change:</u>
FT=8	-1 FT
PT=2	

Community Development

Mission Statement

To provide the highest level of customer service to our residents and to work in partnership to promote our local businesses for a more sustainable community.

Service Levels Narratives

The Community Development Department is a full-service department responsible for planning and zoning, building and code compliance. The Department's responsibilities primarily relate to: enforcing State and local regulations; issuing building permits; business tax receipts and registrations; and maintaining the community's overall appearance.

The Community Development Administration consists of the Director of Community Development and one (1) full-time Planner. The Director oversees and supervises all areas of the Community Development Department. This includes providing oversight, guidance to the staff, project management, budgetary controls, and maintaining customer service levels to the Village Administration and the public. The Director also enforces the Village's Comprehensive Plan to ensure proper growth and redevelopment within the Village to maintain the "*small town feeling*."

The Planner is responsible for handling all new development and redevelopment, future annexations, site plan approvals, re-zoning, comprehensive plan amendments, zoning compliance, and any other State or local required amendments. This includes providing support to the Village Council, Planning Commission, Zoning Board of Adjustment, Construction of Board of Adjustment, and serving as a liaison to the ad hoc Business Advisory Committee.

The Building Division consists of one (1) full-time Building Official, one (1) part-time Building Construction Inspector I, two (2) full-time Building Construction Inspector II's and two (2) full-time Permit & Licensing Technician positions. The Building Official is responsible for overseeing the day-to-day operations of the Building Division, including: plan review, providing technical support to the contractors and homeowners, and maintaining budgetary controls. The Building Inspectors are responsible for conducting daily inspections pertaining to the permitted projects within the Village. The Inspectors also work closely with contractors and homeowners to provide guidance to complete projects in a timely and professional manner. The Permit & Licensing Technicians are responsible for processing and issuing building permits, scheduling inspections, scanning and maintaining lot files, and issuing business tax receipts and registrations. This includes preparing the necessary financial reports and daily deposits.

The Code Compliance Division consists of one (1) full-time and one (1) part-time Code Compliance Officer positions. The Code Compliance Officers work in partnership with the residents and local businesses by seeking and developing voluntary compliance instead of relying solely on enforcement through punitive measures. This includes educating the public about the importance of obtaining proper permits and hiring licensed contractors for all home and business improvements. The Code Compliance Officers are responsible for case preparation, evidence gathering and presentation of violation cases before the Code Enforcement Special Magistrate. Administrative duties include written correspondence, property ownership and code research, and tracking compliance through ongoing data management and reporting.

Personnel Changes

The personnel/title changes for Fiscal Year 2011/2012 are as follows:

- Deletion of one (1) unfunded full-time Permit & Licensing Technician position.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, the Community Development Department has accomplished a significant amount of special projects including:

- Implementation of a Development Review Committee (DCR) to expedite commercial new development and redevelopment process;
- Established guidelines for undeveloped and formerly developed properties within residential and commercial districts;
- Reduced the minimum Commercial Planned Unit Development (CPUD) size requirement from two and one-half (2.5) acres to one (1) acre and implemented Industrial Planned Unit Development guidelines;
- Amended the Comprehensive Plan to address the Light Industrial Area and established Zoning District permitted uses and guidelines;
- Completed the Voluntary Annexation of eight (8) properties within the newly established Light Industrial Area;
- Implemented standards for portable storage containers and roll-off construction dumpsters for commercial and residential areas;
- Implemented additional restrictions on medical and/or dental offices, clinics and pharmacies related to the distribution and sale of controlled substances;

- Purchased and implemented new Community Development software including an online payment option for permits and business tax receipts;
- Amended the Village sign code to allow individual signs for multi-tenant occupancy projects to be exempt from Planning Commission approval;
- Streamlined the process for realtors to close expired building permits on for-sale properties; and
- Expedited the business tax receipt process for applicants by having the fire inspector provide a completed Palm Beach County application during the required Fire Department inspection.

Goals and Objectives

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

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Enhance the quality of life by increasing customer service during the permitting and inspection process.

Objectives:

- a. Provide a streamlined process for permitting.
- b. Provide inspection-scheduling flexibility for contractors and homeowners to expedite projects on time.
- c. Establish an electronic submittal for commercial projects.
- d. Reduce bulk record storage and turn around time for record requests.
- e. Change the configuration of the Building Division offices to be more customer service friendly and to help expedite the permitting process.
- f. Update inspection checklists for accuracy and consistency.

Council Goal:

Protect the financial integrity of the Village in a difficult economic environment

Department Goal:

Work with the business community to encourage economic redevelopment.

Objectives:

- a. Continue to promote the local business community.
- b. Encourage sustainable economic growth and development in future annexation area(s).
- c. Improve the Business Forum by increasing the frequency of meetings to quarterly, by collaborating with other local governmental agencies, and seeking grant-funding opportunities.
- d. Create a visionary plan for the Village’s Future Annexation area along Ellison Wilson Road.
- e. Review zoning codes and make recommendations to Village Council for ordinance changes.

Council Goal:

Improve the overall appearance of the Village

Department Goal:

To affirm and uphold the community aesthetic standards through consistent application of the Village Code in cooperation with residents and businesses alike.

Objectives:

- a. Continue to be pro-active in obtaining voluntary code compliance prior to issuing written violations.
- b. Maintain the Village’s property values and general appearance.
- c. Decrease the number of Code Enforcement cases brought before the Special Magistrate through education and alternative methods.

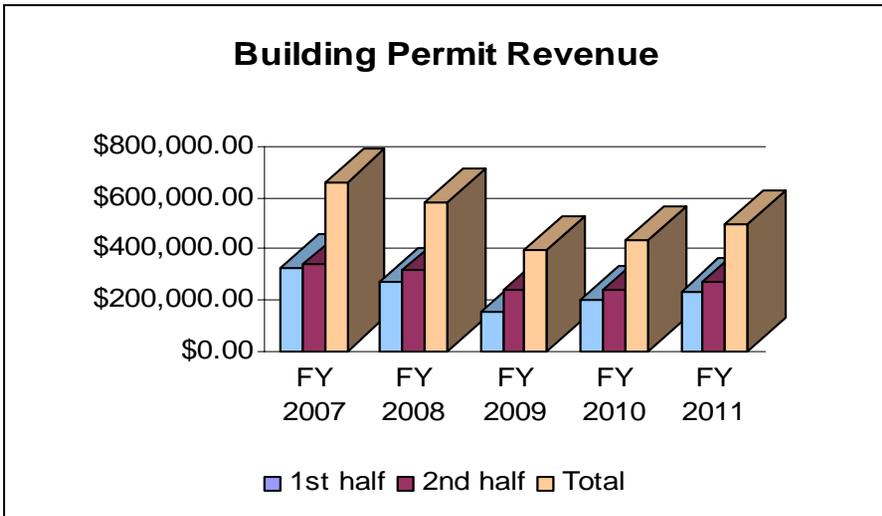
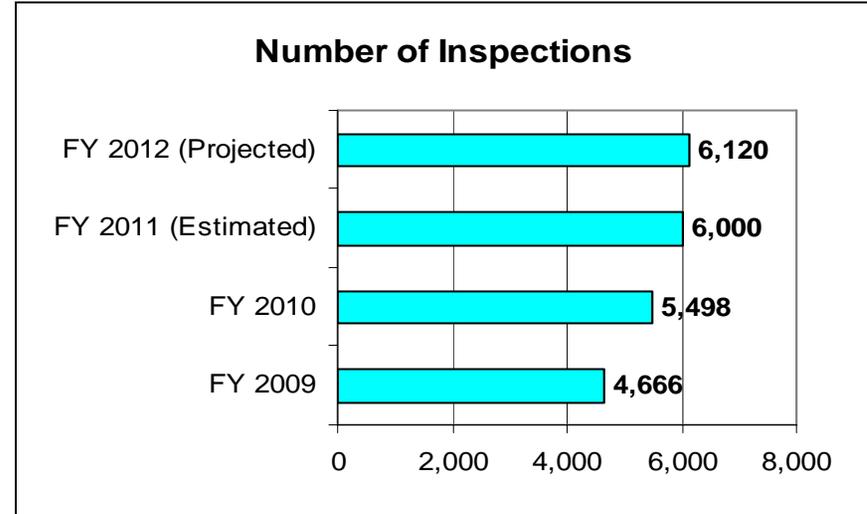
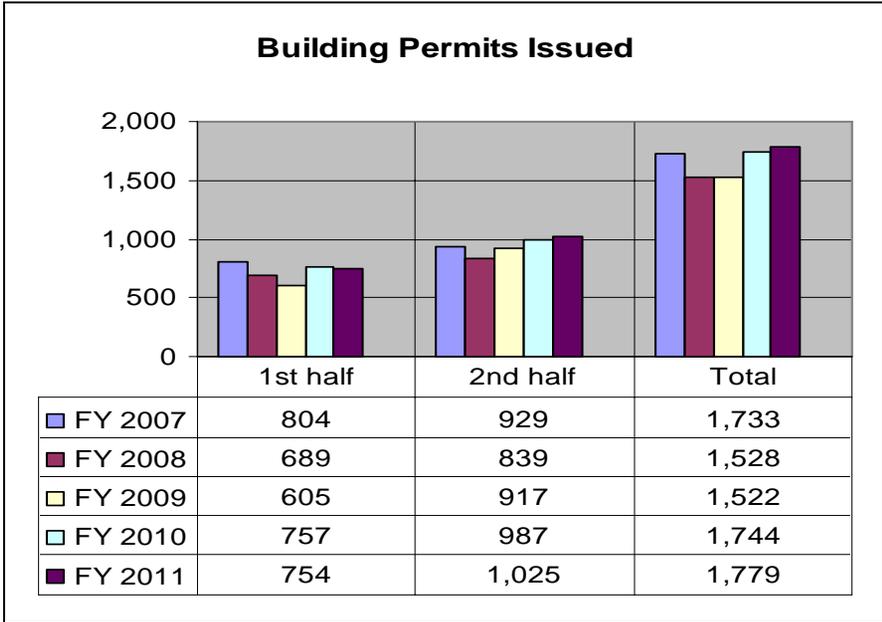
- d. Continue pro-active investigation of potential vacant and/or abandoned properties.

Performance Measures

Performance Measures	FY 2010 Actual	FY2011 Projected	FY 2012 Estimated
Increase number of Inspections	5,498	6,000	6,120
Increase number of building permits issued	1,744	1,779	1,815
Increase number of new businesses	91	108	120
Increase number of business forums	1	1	2
Number of Code Enforcement Special Magistrate Cases	49	54	50
Increase voluntary Code compliance	N/A	N/A	100

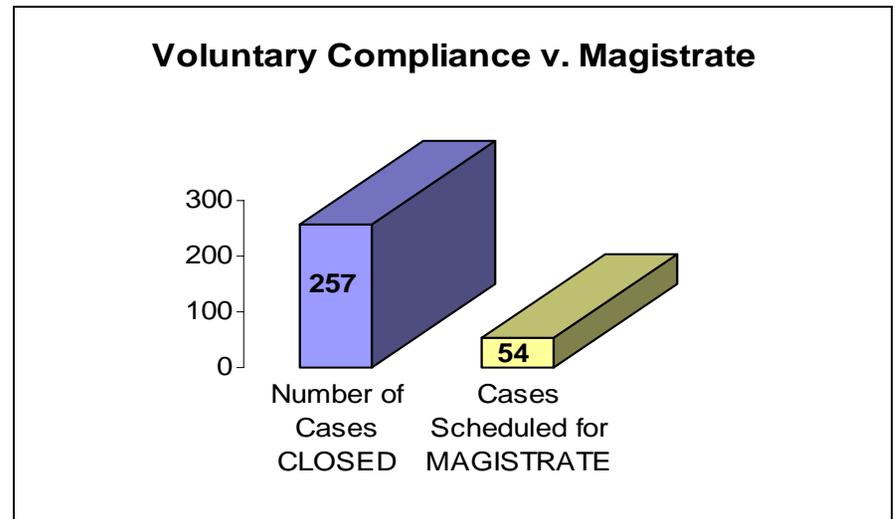
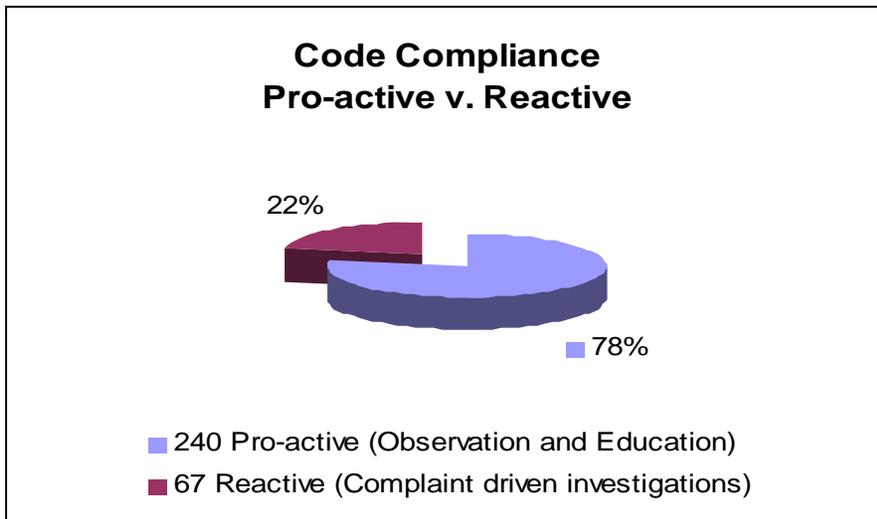
Building Permits: More building permits are issued during the second-half of the Fiscal Year each year. Building permits, inspections and revenues are all anticipated to increase in Fiscal Year 2011/2012 based on commercial redevelopment.

Number of Inspections: Total permits declined in Fiscal Years 2007/2008 and 2008/2009 due to the effects of the economic downturn on the construction industry but have risen steadily last year and this year and are projected to increase again next year.



Code Compliance Cases: The charts below illustrate the Code Officers' collaborative efforts to gain voluntary compliance through education and alternative code methods in turn reducing the number of Magistrate Hearings.

Note: The performance measurement period shown is from October 1, 2010 to May 1, 2011. The Code Compliance Division will continue to track these figures on a yearly basis going forward.



**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Community Development(combined)**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 497,303	\$ 481,601	3.26%	\$ 470,794	\$ 436,775	\$ 452,158
Overtime Pay	-	-	0.00%	-	-	24
Part-time Pay	<u>54,276</u>	54,528	-0.46%	31,067	36,966	27,556
Benefits:						
Pension	94,738	93,259	1.59%	88,457	87,698	101,932
Health Insurance	98,805	98,886	-0.08%	97,206	78,714	87,884
FICA/Medicare	42,163	40,981	2.88%	35,806	34,050	34,560
L.T.D. Insurance	2,904	2,812	3.27%	2,713	2,514	2,874
Life Insurance	864	864	0.00%	864	837	1,265
Worker's Compensation	5,530	9,678	-42.86%	6,037	43,188	43,212
Other	<u>-</u>	<u>1,071</u>	<u>-100.00%</u>	<u>8,525</u>	<u>10,725</u>	<u>7,150</u>
	\$ 796,583	\$ 783,680	1.65%	\$ 741,469	\$ 731,466	\$ 758,614
Operating						
Advertising	3,500	2,500	40.00%	3,329	2,020	1,633
Books, Publications & Subscriptions	1,672	600	178.67%	808	666	1,275
Comp Plan Amendments	3,000	3,000	0.00%	2,500	9,000	6,500
Conferences & Seminars	400	400	0.00%	360	50	810
Contractual Services	11,145	3,200	248.28%	3,960	14,677	18,334
Developer Fees	0	0	0.00%	-	-	-
Engineering Fees	0	0	0.00%	0	0	105
Gas, Oil & Lubricants	6,851	7,290	-6.02%	6,984	6,323	9,696
Materials & Supplies	2,500	2,500	0.00%	2,575	1,847	9,559
Memberships & Dues	992	1,400	-29.14%	985	832	982
Printing & Binding	600	550	9.09%	424	303	2,375
Professional Fees	5,000	5,000	0.00%	5,985	9,025	0
Repairs & Maintenance	0	625	-100.00%	84	1,167	3,323
Small Business Grant	0	0	0.00%	0	0	0
Travel & Training	2,650	2,700	-1.85%	875	1,442	4,675
Uniforms	1,100	1,400	-21.43%	752	458	1,135
Utilities	1,620	4,712	-65.62%	2,581	4,405	20,030
Other Operating Costs	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>450</u>	<u>804</u>	<u>1,322</u>
	41,030	35,877	14.36%	32,652	53,020	81,752
Capital						
Automotive	0	0	0.00%	0	0	50,696
Computer Hardware & Software	0	0	0.00%	0	0	5,470
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0.00%	0	0	56,166
Total Expenses	<u>\$ 837,613</u>	<u>\$ 819,557</u>	<u>2.20%</u>	<u>\$ 774,121</u>	<u>\$ 784,487</u>	<u>\$ 896,532</u>

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Community Planning**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 142,018	\$ 136,326	4.18%	\$ 132,470	\$ 126,052	\$ 90,481
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	-	-	0.00%	-	-	-
	<u>142,018</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	25,554	24,843	2.86%	25,940	25,930	21,188
Health Insurance	32,438	32,185	0.79%	31,606	27,159	21,971
FICA/Medicare	10,857	10,422	4.17%	9,374	8,966	6,381
L.T.D. Insurance	835	801	4.24%	773	738	577
Life Insurance	216	216	0.00%	216	216	210
Worker's Compensation	213	382	-44.24%	252	768	828
Other	-	-	0.00%	-	-	-
	<u>70,113</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 212,131</u>	<u>\$ 205,175</u>	<u>3.39%</u>	<u>\$ 200,630</u>	<u>\$ 189,829</u>	<u>\$ 141,636</u>
Operating						
Advertising	3,500	2,500	40.00%	3,329	1,567	561
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Comp Plan Amendments	3,000	3,000	0.00%	2,500	9,000	6,500
Conferences & Seminars	0	0	0.00%	0	50	250
Contractual Services	2,900	1,000	190.00%	978	2,263	960
Developer Fees	0	0	0.00%	0	0	0
Engineering Fees	0	0	0.00%	0	0	105
Gas, Oil & Lubricants	2,236	2,211	1.13%	2,222	1,885	2,390
Materials & Supplies	400	400	0.00%	360	305	2,093
Memberships & Dues	550	700	-21.43%	532	492	517
Printing & Binding	200	100	100.00%	93	71	351
Professional Services	5,000	5,000	0.00%	5,985	9,025	0
Repairs & Maintenance	0	100	-100.00%	0	770	1,161
Small Business Grant	0	0	0.00%	0	0	0
Travel & Training	0	0	0.00%	0	6	1,326
Utilities	720	2,053	-64.93%	1,144	1,446	1,350
Other Operating Costs	0	0	0.00%	25	(0)	114
	<u>18,506</u>	<u>17,064</u>	<u>8.45%</u>	<u>17,168</u>	<u>26,879</u>	<u>17,679</u>
Capital						
Computer Hardware & Software	0	0	0.00%	0	0	0
	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$ 230,637</u>	<u>\$ 222,239</u>	<u>3.78%</u>	<u>\$ 217,798</u>	<u>\$ 216,708</u>	<u>\$ 159,315</u>

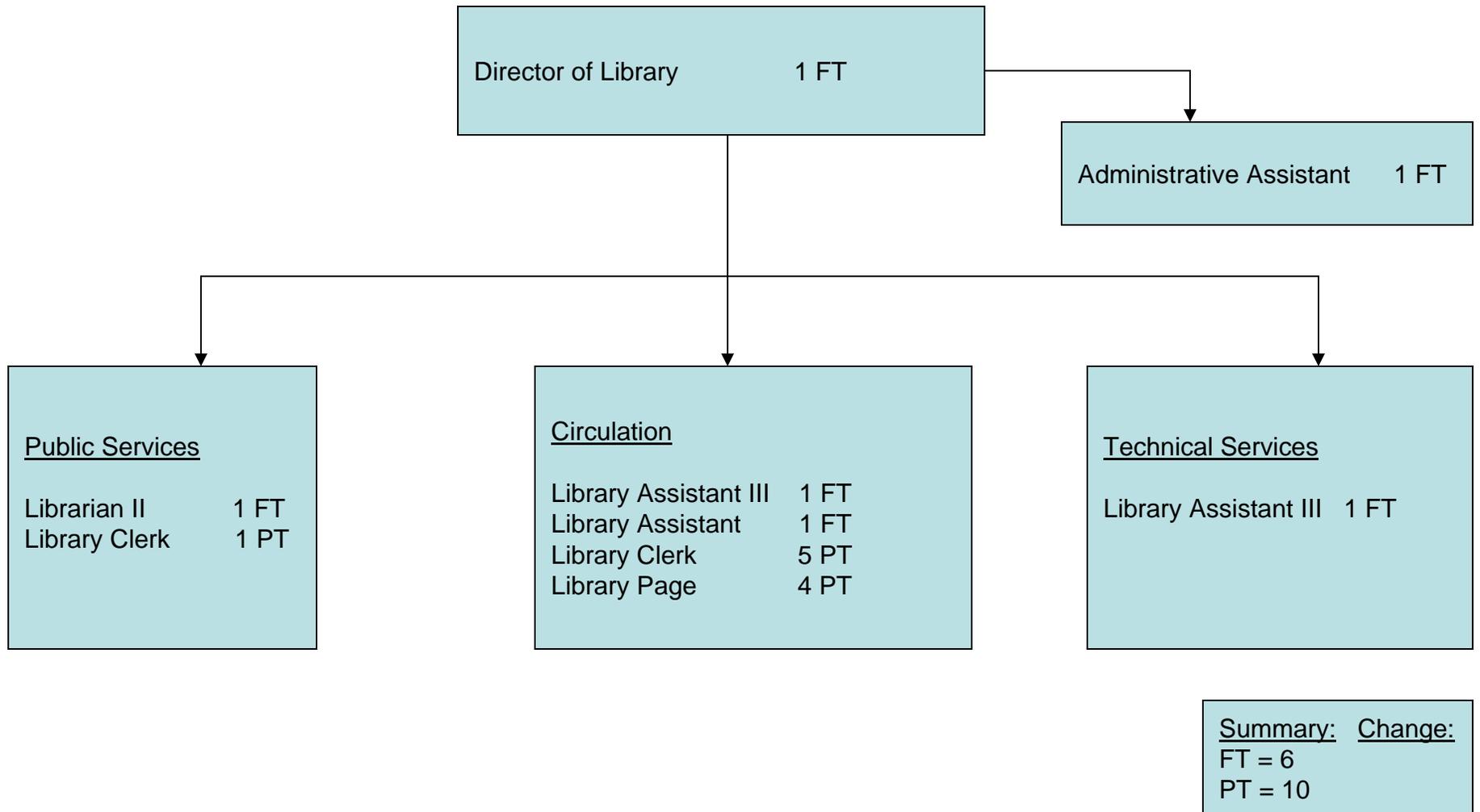
The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Building

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 300,081	\$ 292,881	2.46%	\$ 287,412	\$ 262,051	\$ 277,155
Overtime Pay	-	-	0.00%	-	-	24
Part-time Pay	<u>31,137</u>	<u>31,389</u>	<u>-0.80%</u>	<u>31,067</u>	<u>29,215</u>	<u>27,556</u>
Benefits:						
Pension	57,675	57,232	0.77%	49,789	48,507	61,660
Health Insurance	50,148	50,608	-0.91%	49,797	37,976	43,410
FICA/Medicare	25,318	24,786	2.15%	23,045	21,220	22,278
L.T.D. Insurance	1,750	1,708	2.46%	1,650	1,497	1,779
Life Insurance	540	540	0.00%	540	513	778
Worker's Compensation	4,072	7,153	-43.07%	4,802	32,652	31,296
Other	<u>-</u>	<u>477</u>	<u>-100.00%</u>	<u>1,048</u>	<u>7,150</u>	<u>7,150</u>
	\$ 470,721	\$ 466,774	0.85%	\$ 449,150	\$ 440,781	\$ 473,086
Operating						
Advertising	0	0	0.00%	0	453	1,072
Books, Publications & Subscriptions	1,672	600	178.67%	808	666	1,275
Conferences & Seminars	400	400	0.00%	0	0	245
Contractual Services	6,045	1,700	255.59%	2,191	12,020	17,130
Gas, Oil & Lubricants	2,730	3,011	-9.33%	2,702	2,297	3,341
Materials & Supplies	2,000	2,000	0.00%	1,955	1,542	5,546
Memberships & Dues	387	600	-35.50%	378	215	365
Printing & Binding	300	300	0.00%	245	233	1,483
Repairs & Maintenance	0	400	-100.00%	84	335	1,388
Travel & Training	2,250	2,300	-2.17%	875	868	2,088
Uniforms	800	1,100	-27.27%	578	165	259
Utilities	720	2,000	-64.00%	1,124	2,082	16,779
Other Operating Costs	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>249</u>	<u>1,207</u>
	17,304	14,411	20.07%	10,939	21,124	52,179
Capital						
Automotive	0	0	0.00%	-	-	50,696
Computer Hardware & Software	0	0	0.00%	-	-	5,470
Construction & Major Renovation	0	0	0.00%	-	-	-
Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0.00%	0	0	56,166
Total Expenses	<u>\$ 488,025</u>	<u>\$ 481,185</u>	<u>1.42%</u>	<u>\$ 460,089</u>	<u>\$ 461,905</u>	<u>\$ 581,431</u>

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Code Enforcement

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 55,204	\$ 52,394	5.36%	\$ 50,913	\$ 48,673	\$ 84,522
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	<u>23,139</u>	23,139	0.00%	-	7,751	-
	78,343					
Benefits:						
Pension	11,509	11,184	2.91%	12,728	13,261	19,083
Health Insurance	16,219	16,093	0.78%	15,803	13,579	22,503
FICA/Medicare	5,988	5,773	3.72%	3,386	3,864	5,901
L.T.D. Insurance	319	303	5.28%	290	279	519
Life Insurance	108	108	0.00%	108	108	277
Worker's Compensation	1,245	2,143	-41.90%	983	9,768	11,088
Other	<u>-</u>	594	-100.00%	7,477	3,575	-
	35,388					
	\$ 113,731	\$ 111,731	1.79%	\$ 91,688	\$ 100,857	\$ 143,892
Operating						
Books, Publications & Subscriptions	0	0	0.00%	0	0	0
Conferences & Seminars	0	0	0.00%	360	0	315
Contractual Services	2,200	500	340.00%	792	395	244
Gas, Oil & Lubricants	1,885	2,068	-8.85%	2,060	2,142	3,965
Materials & Supplies	100	100	0.00%	260	0	1,920
Memberships & Dues	55	100	-45.00%	75	125	100
Printing & Binding	100	150	-33.33%	87	0	541
Repairs & Maintenance	0	125	-100.00%	0	62	773
Travel & Training	400	400	0.00%	0	568	1,260
Uniforms	300	300	0.00%	174	293	876
Utilities	180	659	-72.69%	312	877	1,901
Other Operating Costs	<u>0</u>	0	0.00%	425	554	(0)
	5,220	4,402	18.58%	4,545	5,017	11,894
Capital						
Automotive	0	0	0.00%	-	-	0
Computer Hardware & Software	0	0	0.00%	-	-	-
Construction & Major Renovation	0	0	0.00%	-	-	-
Machinery & Equipment	<u>0</u>	0	0.00%	0	0	0
	0	0	0.00%	0	0	0
Total Expenses	<u>\$ 118,951</u>	<u>\$ 116,133</u>	<u>2.43%</u>	<u>\$ 96,234</u>	<u>\$ 105,874</u>	<u>\$ 155,787</u>

Library



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 (2) electronic catalog computers and the children’s library has two (2) computers with educational software and games for children. The Library has a Computer Lab downstairs with sixteen (16) computers available for public use—all of which have genealogy, Microsoft Office and Internet access. The Library has WI-FI throughout the building.

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.

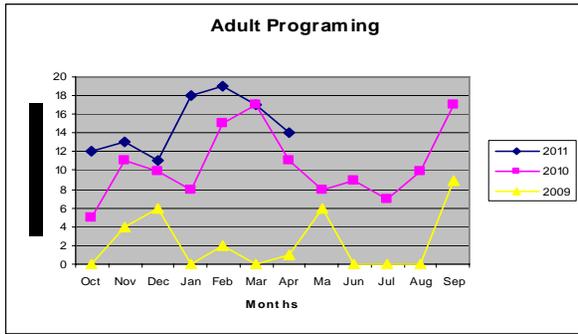
Library Trends	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Anticipated	FY 2011/12 Projected
Materials in collection	35,681	38,858	40,500	43,134
Materials circulated	102,315	134,858	100,018	105,018
Cardholders (new & renewals)	8,443	9,406	10,298	11,186
Inter-library Loan (ILL)	356	720	480	504
Internet usage	48,131	60,581	59,537	62,513

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.

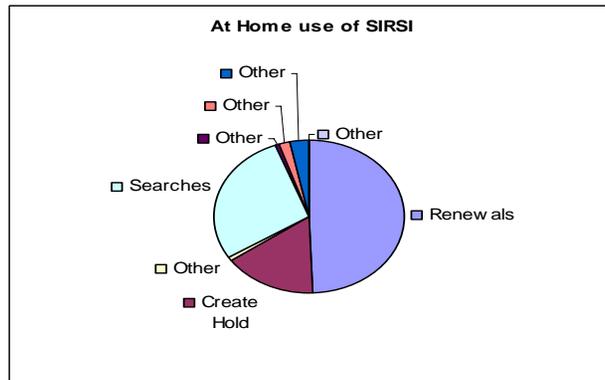
Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, the Library achieved the following new initiatives and goals for improvement:

- By encouraging local business to offer free programs for Library patrons the Library anticipates at the end of the year a 35% increase in Adult Programming.

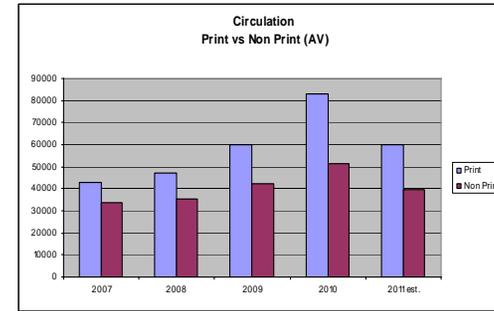


- During the summer of 2010 the Library enlisted 17 teen volunteers to assist with the children’s summer reading program. The Library anticipates from 20 to 25 teen volunteers during the summer of 2011. To better serve this population the Library opened a Young Adult Department in FY2011.
- The Library installed the new circulation and cataloging software (SIRSI) in July of 2010. Patrons have access to more self-services such as renewals and requests and are able to manage their accounts online. It is anticipated that 2,241 self-service tasks will be performed from home in the current Fiscal Year.



- The Library established a Facebook page to relay current information on library services and programs and encouraged feed back. It is anticipated that 4,056 users will have visited the site in the current Fiscal Year.

- The Library conducted a survey of users to determine the need for providing e-books. Half of the respondents own at least one e-Book reader. In Fiscal Year 2010/2011 non-print items accounted for 40% of the Library’s circulation.



- The Library instituted a weekly program for instructing new and old patrons on “Getting the Most Out of Your Library Card.”
- In Fiscal Year 2010/2011 the Library improved the DSL speed of the public access computers by 22% and increased the number of computer classes by 22%.

Goals and Objectives

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

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Enhance the spirit and participation of the Library patrons.

Objectives:

- Continue encouraging local businesses to offer free programs for Library patrons (i.e. tax advice, legal advice, etc.).
- Continue utilizing teen volunteers to assist with the children’s summer reading program and to develop more active teen programming.
- Increase library program brochures for distribution around the Village.

Department Goal:

Maintain a high quality of Library services.

Objectives:

- a. Increase self-services with new library automation (i.e. email alerts, news, renewals, and requests).
- b. Improve communication and responsiveness by actively utilizing a suggestion box both in-house and online.
- c. Enhance communication with residents through social networking sites (i.e. Facebook, Twitter)
- d. Enhance computer lab facilities and training classes

Performance Measures

Performance Measure	FY 2010 Actual	FY 2011 Anticipated	FY 2012 Projected
Increase use of self services	776	2,148	2,362
Increase number of suggestions/comments	N/A	104	156
Increase # of computer classes & attendance	Classes 17 Attendance 384	Classes 22 Attendance 440	Classes 30 Attendance 600
Increase program attendance	Adult 1,314 Child 6,330 Teen 0	Adult 1,860 Child 3,580 Teen 75	Adult 1,943 Child 3,759 Teen 150
Increase teen volunteer applicants	17	20	23
Increase circulation	134,858	100,018*	105,018

*Circulation was anticipated to decrease due to the reopening of the Palm Beach County Library System's Palm Beach Gardens Branch.

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Library**

	FY 2012 Budget	Original 2011 Budget	% Increase / (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Personnel						
Salary:						
Regular Pay	\$ 269,137	\$ 276,870	-2.79%	\$ 255,544	\$ 273,681	\$ 335,356
Overtime Pay	-	-	0.00%	-	10	-
Part-time Pay	<u>105,120</u>	103,516	1.55%	102,698	83,949	85,168
	374,257					
Benefits:						
Pension	48,692	50,073	-2.76%	48,756	55,140	71,617
Health Insurance	41,860	65,466	-36.06%	52,603	51,427	56,344
FICA/Medicare	28,589	29,058	-1.61%	26,247	26,013	30,433
L.T.D. Insurance	1,585	1,631	-2.82%	1,429	1,569	2,073
Life Insurance	648	648	0.00%	603	630	992
Worker's Compensation	6,463	10,397	-37.84%	7,089	20,232	18,792
Other	-	1,283	-100.00%	-	7,020	-
	<u>127,837</u>					
	\$ 502,094	\$ 538,942	-6.84%	\$ 494,971	\$ 519,670	\$ 600,775
Operating						
Books, Publications & Subscriptions	405	410	-1.22%	404	943	36
Contractual Services	26,941	29,964	-10.09%	52,646	23,700	10,725
Library Collections:						
Audio Visual Materials	17,500	22,500	-22.22%	21,329	24,293	20,621
Books	34,650	40,650	-14.76%	33,787	36,052	36,505
Electronic Resources	18,917	3,500	440.49%	3,623	3,370	2,980
Magazines	3,000	3,000	0.00%	2,830	2,782	4,030
Reference Materials	7,000	11,000	-36.36%	10,114	9,350	9,481
Library Gift Account	0	0	0.00%	2,314	2,018	293
Licenses & Fees	275	250	10.00%	250	250	250
Materials & Supplies	11,800	9,800	20.41%	11,397	15,480	13,216
Postage	1,600	1,600	0.00%	2,050	1,363	890
Rental	6,000	5,496	9.17%	5,563	3,748	3,197
Repairs & Maintenance	17,530	9,500	84.53%	1,447	0	7,275
Conferences & Seminars	290	0	0.00%	254	510	710
Memberships & Dues	415	425	-2.35%	395	280	360
Travel & Training	175	500	-65.00%	4,848	1,181	2,944
Utilities	28,350	35,052	-19.12%	28,053	31,454	31,065
Other Operating Costs	0	0	0.00%	(0)	839	184
	<u>174,848</u>	<u>173,647</u>	<u>0.69%</u>	<u>181,304</u>	<u>157,613</u>	<u>144,761</u>
Capital						
Capital	0	0	0.00%	0	13,615	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	10,642	-100.00%	9,661	76,373	4,339
Machinery & Equipment	0	0	0.00%	0	0	0
	<u>0</u>	<u>10,642</u>	<u>-100.00%</u>	<u>9,661</u>	<u>89,988</u>	<u>4,339</u>
Total Expenses	<u>\$ 676,942</u>	<u>\$ 723,231</u>	<u>-6.40%</u>	<u>\$ 685,936</u>	<u>\$ 767,271</u>	<u>\$ 749,874</u>

Parks & Recreation

Director of Parks & Recreation 1 FT

***Marina Wet Dry Storage, Camps,
I.C. Programs and Instructions, and Special Events***

Recreation/Program Coordinator	1 FT
Recreation Supervisor	2 FT
Recreation Assistants	4 PT
Youth Art Instructor	1 PT
Camp Counselor	10 PT
Event Coordinator	1 PT

***Anchorage, Osborne, Lakeside, Community Center,
Pool and Tennis***

Parks / Facilities Manager	1 FT
Recreation Supervisor	1 FT
Recreation Assistants	7 PT
Pool Lifeguard	20 PT

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

Parks & Recreation Department

Mission Statement

To maintain quality parks and facilities; to preserve open/natural spaces and to provide leisure opportunities to residents of all ages through comprehensive recreational programs and services, designed to enhance the mind, body and soul.

Park Resources

- Community Center - 1200 Prosperity Farms Road
Features a multi-purpose ball field, batting cages, sand volleyball court, fitness trail, tot lot, full gymnasium, performance stage, three (3) outdoor basketball courts, concession stand, and picnic area.
- Osborne Park - 715 Prosperity Farms Road
Features a multi-purpose building, six (6) three-wall racquetball courts, two (2) outdoor basketball courts, tot lot, two (2) batting cages, two (2) baseball fields, concession stand, and picnic area.
- Anchorage Park - 603 Anchorage Drive
Features two (2) multi-purpose buildings, tot lot, two (2) dog parks, two (2) tennis courts, large open field area, two (2) baseball fields, four (4) sand volleyball courts, picnic areas, eight (8) gazebos, two (2) fishing piers, jogging trail, restrooms, dry storage area, wet slips, boat wash, and boat ramp.
- Lakeside Park -East end of Lighthouse Drive
Features an outdoor basketball court, picnic pavilion, tiki hut, sand volleyball court, beachfront area, walking trail, 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 (3) wading pools.
- Tennis Center - 951 US Highway 1
Features ten (10) lighted Har-Tru courts with tennis facility, pro shop and pavilion

Programming

The Parks & Recreation Department offers a wide variety of activities, classes, workshops, and leisure opportunities for all ages. Classes, workshops, clinics, and lectures are offered by 45+ independent contractors. Winter, Spring and Summer Camp programs are conducted for youths 4 – 13 years of age. Activities are also offered on days the public schools are not in session.

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

Special Events

The Parks & Recreation Department offers a wide spectrum of special events throughout the year from January's Car Show & Shine to the July 4th fireworks to the Holiday Lights Trolley rides. The Department also offers seasonal events as well as activities

special to the Village such as our annual Heritage Day, Puppy Love, garage sales and Arts & Crafts Festival.

Sports

Adult recreational sports league opportunities are offered including softball, volleyball, and basketball. Youth recreational basketball, volleyball 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. The North Palm Beach Swim Club trains and holds county-wide competitions at the Village Pool.

Revenues

- Arts and Crafts
The Village retains all registration fees for all Department-sponsored and run Arts and Crafts classes.
- Facility Usage Fees
All users of Village facilities and fields are charged a rental fee.
- Heritage Day
The Village retains all sponsor monies and ticket fees.
- Marina Revenues
The Village retains fees from wet and dry storage and marina decals.

- Pool Revenues
The Village retains all membership, rental, and daily fees as well as partial fees obtained from swim training and private lessons.
- Program Activity Fees
All non-resident users of Village programs and youth leagues are charged at a higher rate.
- Summer/Spring Camps
The Village retains all Camp registration fees.
- Tennis Revenue
The Village retains all membership, rental, and guest fees as well as partial fees obtained from clinics and private lessons.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2010/2011, the Parks & Recreation Department achieved the following new initiatives and goals for improvement:

Parks & Recreation

- The overall appearance of Village parks/facilities continues to improve;
- Heritage Day vendor participation increased by 50%;
- Improved Park signage;
- Participated in park safety inspection and implemented changes to both parks and marina based on results;
- Added the “Shine and Show” car show to the special events calendar (attendance was approximately 1,500);
- Created co-ed Flag Football League;
- Gazebo and Tiki rentals increased;
- Created non-profit and school rates for facility usage;
- Collaborated with schools to develop “Movie in the Park” sponsorship opportunities;
- Improved customer service;

- Developed new sponsorship brochure; and
- Implemented bi-monthly direct marketing of events and activities via Constant Contact/department E-News to over 3,000 contacts.

Village Pool

- Installed a Thor-Guard lightening detection system;
- Resurfaced the interior of the pool with aggregate finish;
- Renovated the pool pump room;
- Added additional an water aerobics class;
- New roofs placed on tiki huts;
- Purchased Turnmaster pro boards to increase lap swim lanes; and
- Created a summer membership and enhanced membership benefits.

Tennis Facility

- Conducted customer service and key messaging training with all part time staff and pros;
- Increased the number of women’s teams from 5 to 7;
- Installed a new well to increase pump pressure for court irrigation;
- Increased tennis member events by 50%;
- Executed new maintenance contract and saved 25% over Fiscal Year 2010/2011;
- Increased evening participation by forming round-robin leagues; and
- Created ladies and men’s member – guest tournaments.

Anchorage Park Marina

- Resurfaced dry storage areas;
- Painted ramps and floating docks;
- Treated floating docks to prevent slipping;
- Participated in safety inspection; and
- Improved wet slip designation.

Goals and Objectives

In the coming year, the Parks & Recreation Department plans to achieve the following goals and objectives:

Council Goal:

Enhance the spirit and participation of our community

Department Goal:

Increase local business and community participation in recreation events.

Objectives:

- a. Increase business participation at Heritage Festival by 25%.
- b. Increase sponsor contact visits by 25%.
- c. Partner with Community Development Department to increase business participation.
- d. Participate in local Chamber of Commerce meetings to cultivate business relationships and partnerships.
- e. Offer new family overnight camping event to generate interaction with the community and other Village departments,

Increase the use of parks and facilities by local businesses/organizations

Objectives:

- a. Market recreation facilities to local businesses as a meeting space.
- b. Market to condominiums/organizations as an annual meeting space.

Council Goal:

Maintain and improve all Recreational Facilities of the Village

Department Goal:

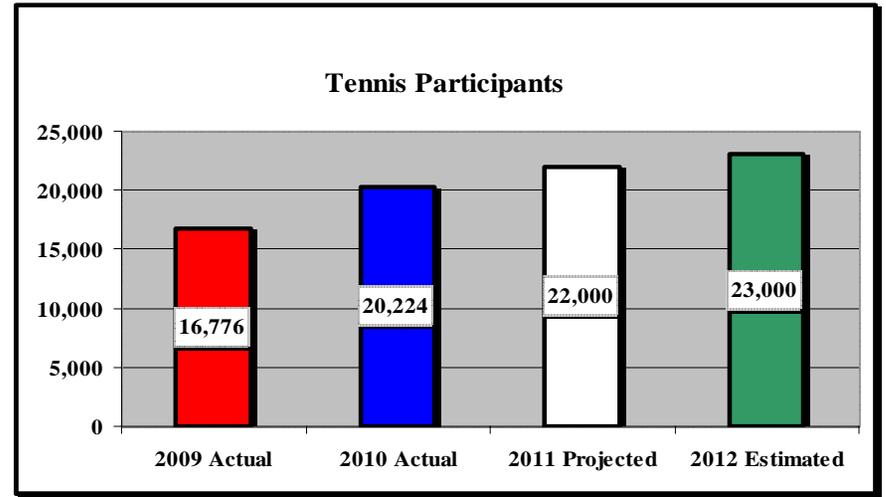
Develop an on-going maintenance and facility safety program.

Objectives:

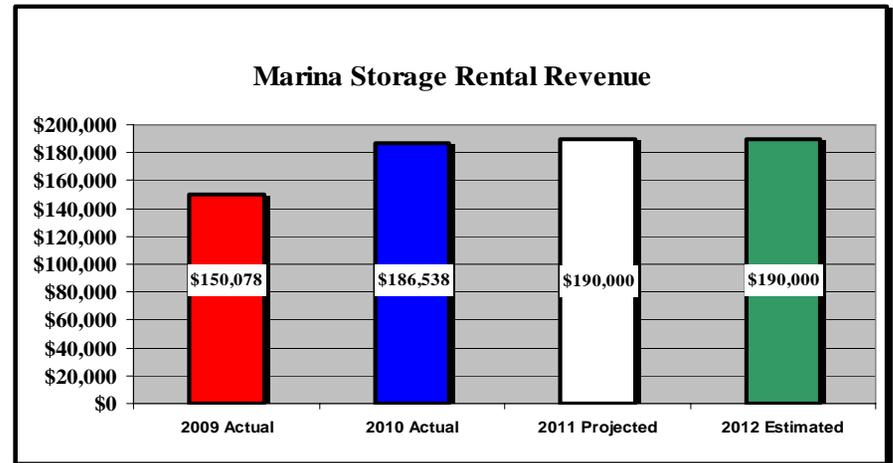
- a. Implement use of monthly facility safety check lists at each recreation location (parks & facilities).
- b. Train staff on how to identify potential safety issues.
- c. Appoint staff member to serve on Village Safety committee.

Performance Measures

Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Increase facility rental by 10%	\$40,000	\$40,000	\$40,000
Increase daily usage memberships by 5%	120 – Pool 192 - Tennis	130 – Pool 200 - Tennis	135 – Pool 200 - Tennis
Increase business participation by 10%	40	45	50
Increase school/organization participation by 10%	8	10	12

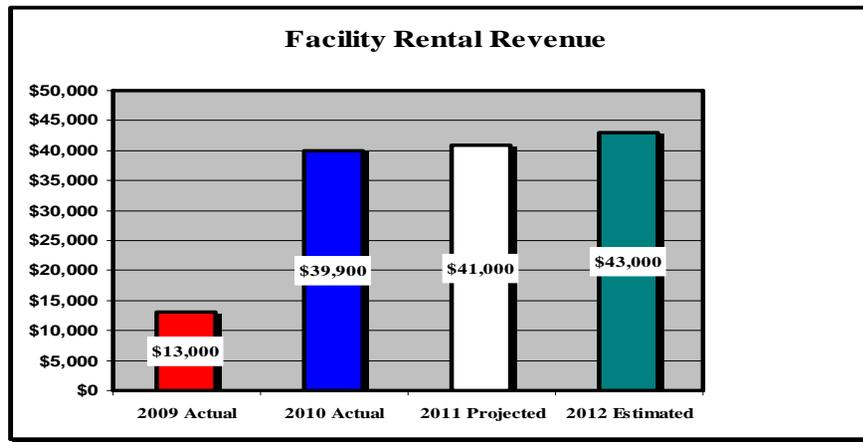


Tennis Participants: Court play increased after the 2009 facility renovations. The facility may be reaching capacity limits with only ten (10) courts, especially during the weekday morning times. Court play numbers were obtained through daily court registration sheets.



Marina Storage Rental Revenues: This chart shows the revenues generated by both dry and wet storage at the Anchorage

Park marina. The marina showed a slight decline in revenues due to the economy and the lack of larger dry spaces. The turnover of storage owners also creates a loss in revenue due to the downtime while the owner is reselling the open space. At the present time there are some openings for 15' and 20' spaces and waiting lists for 25' spots and above and all wet slips.



Facility Rental Revenue: This chart shows the increase of outside businesses, schools and organizations that are using Village facilities. The Village fee plan was implemented in 2010 and has been a complete success for both the Village and the other parties involved. Included in these revenue figures are the rental fees for: the Community Center; the Osborne Park Recreation building; the Anchorage Park Activities building; and the fee permits for the gazebos at Anchorage and Lakeside Parks.

The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Parks & Recreation (combined)

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 357,445	\$ 349,681	2.22%	\$ 355,595	\$ 441,909	\$ 762,049
Overtime Pay	10,000	10,000	0.00%	4,955	8,805	14,532
Part-time Pay	<u>232,325</u>	215,771	7.67%	233,247	235,626	219,244
	599,770					
Benefits:						
Pension	74,025	73,945	0.11%	73,516	108,571	197,163
Health Insurance	56,025	54,792	2.25%	53,017	76,250	138,548
FICA/Medicare	45,780	43,920	4.23%	43,353	49,800	71,834
L.T.D. Insurance	2,096	2,050	2.24%	2,029	2,576	4,611
Life Insurance	648	648	0.00%	657	968	2,307
Worker's Compensation	9,717	18,364	-47.09%	12,835	55,224	103,104
Other	<u>175</u>	130	34.62%	102	40,681	5,215
	\$ 788,236	\$ 769,301	2.46%	\$ 779,305	\$ 1,020,408	\$ 1,518,607
Operating						
Advertising	2,500	2,000	25.00%	949	1,119	1,482
Books, Publications & Subscriptions	0	0	0.00%	96	91	-
Charge Card Fee	10,700	5,410	97.78%	8,796	6,296	4,202
Conferences & Seminars	250	0	0.00%	-	28	100
Contractual Services	55,680	59,000	-5.63%	58,902	325,712	12,558
Developer Fees Expense	35,000	0	0.00%	-	-	-
Gas, Oil & Lubricants	3,700	3,157	17.20%	2,531	6,060	16,314
Licenses & Fees	250	250	0.00%	250	250	200
Materials & Supplies	64,250	59,200	8.53%	47,214	79,678	96,797
Memberships & Dues	1,650	1,250	32.00%	535	619	925
Merchandise	0	0	0.00%	1,858	420	-
Postage	1,050	850	23.53%	793	983	568
Printing & Binding	500	500	0.00%	968	3,344	175
Professional Services	38,000	49,350	-23.00%	46,993	52,105	14,357
Program Expense	456,750	446,750	2.24%	493,930	419,017	127,135
Repairs & Maintenance	8,500	9,500	-10.53%	5,705	31,335	50,081
Special Events	87,000	87,000	0.00%	77,666	72,028	94,073
Travel & Training	1,000	500	100.00%	91	199	1,831
Uniforms	3,150	2,900	8.62%	1,924	2,376	5,110
Utilities	165,676	201,868	-17.93%	155,373	180,705	178,018
Other Operating Costs	<u>0</u>	0	0.00%	1,232	18,197	12,671
	935,606	929,485	0.66%	905,807	1,200,561	616,597
Capital						
Automotive	0	19,000	-100.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	2,844
Construction & Major Renovation	0	90,000	-100.00%	35,375	39,015	282,740
Developer Fees Expense-Capital	45,000	0	0.00%	0	0	0
Furniture & Fixtures	0	7,500	-100.00%	0	0	4,320
Machinery & Equipment	0	22,800	-100.00%	0	15,107	6,725
Playground & Outside Equipment	<u>0</u>	0	0.00%	0	8,688	33,790
	45,000	139,300	-67.70%	35,375	62,810	330,419
Total Expenses	<u>\$ 1,768,842</u>	<u>\$ 1,838,086</u>	<u>-3.77%</u>	<u>\$ 1,720,488</u>	<u>\$ 2,283,780</u>	<u>\$ 2,465,623</u>

Parks & Recreation Capital Outlay

\$45,000

Department: Recreation

Lakeside Park Playground Equipment \$45,000

Replace the existing playground equipment at Lakeside Park with a new playground system that will be ADA accessible. The equipment at the park is old and rundown and in great need of a facelift. The tot lot is the most highly used playground in the Village.

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Park Maintenance**

For Reference Only. Maintenance component was transferred to Public Works (Streets & Grounds) in 2010.

	FY 2012 Budget	Original 2011 Budget	% Increase / (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Personnel						
Salary:						
Regular Pay	\$ -	\$ -	0.00%	\$ -	\$ 58,352	\$ 371,592
Overtime Pay	-	-	0.00%	-	597	4,934
Part-time Pay	-	-	0.00%	-	538	-
Benefits:						
Pension	-	-	0.00%	-	15,540	97,096
Health Insurance	-	-	0.00%	-	23,110	90,122
FICA/Medicare	-	-	0.00%	-	3,903	26,389
L.T.D. Insurance	-	-	0.00%	-	377	2,093
Life Insurance	-	-	0.00%	-	212	1,233
Worker's Compensation	-	-	0.00%	-	8,328	34,044
Other	-	-	0.00%	-	39,000	-
	\$ -	\$ -	0.00%	\$ -	\$ 149,957	\$ 627,503
Operating						
Contractual Services	0	0	0.00%	0	312,986	0
Gas, Oil & Lubricants	0	0	0.00%	0	3,908	13,250
Materials & Supplies	0	0	0.00%	0	17,135	29,845
Repairs & Maintenance	0	0	0.00%	0	15,011	22,913
Uniforms	0	0	0.00%	0	535	1,871
Utilities	0	0	0.00%	0	10,958	5,723
Other Operating Costs	0	0	0.00%	0	444	700
	0	0	0.00%	0	360,978	74,303
Capital						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	25,890	278,506
Furniture & Fixtures	0	0	0.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	0	0
Playground & Outside Equipment	0	0	0.00%	0	0	0
	0	0	0.00%	0	25,890	278,506
Total Expenses	\$ -	\$ -	0.00%	\$ -	\$ 536,825	\$ 980,312

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Recreation & Special Events**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 314,343	\$ 308,236	1.98%	\$ 307,077	\$ 263,550	\$ 286,815
Overtime Pay	10,000	10,000	0.00%	4,553	7,726	9,588
Part-time Pay	<u>104,538</u>	<u>100,955</u>	<u>3.55%</u>	<u>118,124</u>	<u>126,938</u>	<u>107,425</u>
Benefits:						
Pension	66,937	67,102	-0.25%	67,108	71,935	79,835
Health Insurance	44,990	42,900	4.87%	42,342	33,797	35,455
FICA/Medicare	32,756	32,013	2.32%	30,990	28,761	29,176
L.T.D. Insurance	1,845	1,809	1.99%	1,801	1,536	1,837
Life Insurance	540	540	0.00%	558	432	661
Worker's Compensation	6,939	13,619	-49.05%	9,511	37,944	53,064
Other	<u>-</u>	<u>21</u>	<u>-100.00%</u>	<u>-</u>	<u>217</u>	<u>2,261</u>
	\$ 582,888	\$ 577,195	0.99%	\$ 582,066	\$ 572,835	\$ 606,117
Operating						
Advertising	2,000	1,500	33.33%	949	1,119	1,169
Books, Publications & Subscriptions	0	0	0.00%	96	91	0
Charge Card Fee	3,200	2,250	42.22%	4,275	3,354	2,332
Conferences & Seminars	250	0	0.00%	0	28	100
Contractual Services	4,680	6,000	-22.00%	14,078	12,725	12,558
Developer Fee Expense	27,000	0	0.00%	0	0	0
Gas, Oil & Lubricants	3,700	3,157	17.20%	2,531	2,151	3,064
Materials & Supplies	26,200	21,650	21.02%	14,894	16,542	24,627
Memberships & Dues	1,200	800	50.00%	500	443	785
Postage	900	700	28.57%	793	905	472
Printing & Binding	250	250	0.00%	718	567	175
Program Expense	179,750	178,750	0.56%	161,776	157,549	127,135
Repairs & Maintenance	1,500	4,500	-66.67%	0	841	1,051
Special Events	87,000	87,000	0.00%	77,666	72,028	94,073
Travel & Training	1,000	500	100.00%	91	199	1,831
Uniforms	1,750	1,500	16.67%	1,321	997	1,475
Utilities	119,352	152,528	-21.75%	113,204	129,178	130,737
Other Operating Costs	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>605</u>	<u>8,705</u>	<u>3,586</u>
	459,732	461,085	-0.29%	393,498	407,424	405,171
Capital						
Automotive	0	19,000	-100.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	2,844
Construction & Major Renovation	0	0	0.00%	35,375	0	0
Developer's Fee Expense-Capital	45,000	0	0.00%	0	0	0
Furniture & Fixtures	0	7,500	-100.00%	0	0	0
Machinery & Equipment	0	0	0.00%	0	9,336	6,725
Playground & Outside Equipment	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>33,790</u>
	45,000	26,500	69.81%	35,375	9,336	43,359
Total Expenses	\$ 1,087,620	\$ 1,064,780	2.15%	\$ 1,010,939	\$ 989,595	\$ 1,054,646

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Tennis**

	<u>FY 2012 Budget</u>		<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel							
Salary:							
Regular Pay	\$ 42,602		\$ 40,945	4.05%	\$ 39,593	\$ 37,357	\$ 32,049
Overtime Pay	-		-	0.00%	402	481	-
Part-time Pay	44,801	87,403	33,314	34.48%	25,834	21,842	34,928
Benefits:							
Pension	7,088		6,843	3.58%	5,921	5,589	4,786
Health Insurance	11,035		11,892	-7.21%	10,454	4,530	3,750
FICA/Medicare	6,675		5,672	17.68%	4,870	4,547	5,104
L.T.D. Insurance	251		241	4.15%	227	219	211
Life Insurance	108		108	0.00%	108	108	127
Worker's Compensation	1,815		3,114	-41.71%	1,870	2,544	2,976
Other	-	26,972	-	0.00%	-	1,464	2,954
	\$ 114,375		\$ 102,129	11.99%	\$ 89,278	\$ 78,681	\$ 86,886
Operating							
Advertising	500		500	0.00%	0	0	313
Charge Card Fee	7,000		2,800	150.00%	3,481	2,437	1,688
Contractual Services	1,900		3,900	-51.28%	1,155	0	0
Gas, Oil & Lubricants	0		0	0.00%	0	0	0
Materials & Supplies	15,300		15,300	0.00%	9,587	12,143	19,712
Memberships & Dues	250		250	0.00%	35	35	140
Postage	150		150	0.00%	0	78	96
Printing & Binding	250		250	0.00%	250	2,777	0
Professional Services	38,000		49,350	-23.00%	46,993	52,105	14,357
Program Expense	187,400		180,000	4.11%	235,933	162,303	0
Repairs & Maintenance	5,500		4,000	37.50%	1,920	10,126	23,439
Tennis Merchandise	0		0	0.00%	1,858	420	0
Uniforms	400		400	0.00%	62	217	305
Utilities	17,411		17,876	-2.60%	12,256	11,607	20,689
Other Operating Costs	0		0	0.00%	159	8,263	5,529
	274,061		274,776	-0.26%	313,690	262,512	86,267
Capital							
Automotive	0		0	0.00%	0	0	0
Computer Hardware & Software	0		0	0.00%	0	0	0
Construction & Major Renovation	0		0	0.00%	0	5,786	4,234
Furniture & Fixtures	0		0	0.00%	0	0	4,320
Machinery & Equipment	0		11,800	-100.00%	0	5,771	0
Playground & Outside Equipment	0		0	0.00%	0	8,688	0
	0		11,800	-100.00%	0	20,246	8,554
Total Expenses	\$ 388,436		\$ 388,705	-0.07%	\$ 402,968	\$ 361,439	\$ 181,707

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Pool**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Personnel						
Salary:						
Regular Pay	\$ 500	\$ 500	0.00%	\$ 8,925	\$ 82,651	\$ 71,593
Overtime Pay	-	-	0.00%	-	-	10
Part-time Pay	<u>82,986</u>	<u>81,502</u>	1.82%	89,290	86,309	76,890
83,486						
Benefits:						
Pension	-	-	0.00%	487	15,507	15,447
Health Insurance	-	-	0.00%	221	14,812	9,222
FICA/Medicare	6,349	6,235	1.83%	7,493	12,588	11,165
L.T.D. Insurance	-	-	0.00%	-	444	469
Life Insurance	-	-	0.00%	(9)	216	286
Worker's Compensation	963	1,631	-40.96%	1,454	6,408	13,020
Other	<u>175</u>	<u>109</u>	60.55%	102	-	-
7,487						
	\$ 90,973	\$ 89,977	1.11%	\$ 107,962	\$ 218,935	\$ 198,102
Operating						
Charge Card Fee	500	360	38.89%	1,040	505	182
Contractual Services	49,100	49,100	0.00%	43,669	0	0
Developer Fee Expense	8,000	0	0.00%	0	0	0
Gas, Oil & Lubricants	0	0	0.00%	0	0	0
Licenses & Fees	250	250	0.00%	250	250	200
Materials & Supplies	22,750	22,250	2.25%	22,733	33,858	22,613
Memberships & Dues	200	200	0.00%	0	141	0
Program Expense	89,600	88,000	1.82%	96,221	99,165	0
Repairs & Maintenance	1,500	1,000	50.00%	3,785	5,356	2,677
Uniforms	1,000	1,000	0.00%	540	626	1,460
Utilities	28,913	31,464	-8.11%	29,913	28,962	20,869
Other Operating Costs	<u>0</u>	<u>0</u>	0.00%	468	784	2,855
	201,813	193,624	4.23%	198,619	169,647	50,856
Capital						
Automotive	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Construction & Major Renovation	0	90,000	-100.00%	0	7,338	0
Furniture & Fixtures	0	0	0.00%	0	0	0
Machinery & Equipment	0	11,000	-100.00%	0	0	0
Playground & Outside Equipment	<u>0</u>	<u>0</u>	0.00%	0	0	0
	0	101,000	-100.00%	0	7,338	0
Total Expenses	<u>\$ 292,786</u>	<u>\$ 384,601</u>	<u>-23.87%</u>	<u>\$ 306,581</u>	<u>\$ 395,921</u>	<u>\$ 248,958</u>

Reserves & 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

**The Village of North Palm Beach
Fiscal Year 2011-2012 General Fund Adopted Budget
Reserves & Other**

	<u>FY 2012 Budget</u>	<u>Original 2011 Budget</u>	<u>% Increase / (Decrease) over 2011 Budget</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>	<u>Actual 09/30/08</u>
Debt Service						
Debt Service	\$ -	\$ -	0.00%	\$ 2,254,384	\$ 1,439,460	\$ 859,932
Reserves & Contingencies						
Transfer to Other Funds	0	0	0.00%	163,490	318,500	1,254,952
Council Contingency	86,678	175,061	-50.49%	21,000	400	58,244
Village Manager Contingency	21,669	43,766	-50.49%	22,162	13,791	5,035
Reserve-General Employees Pension	0	0	0.00%	0	0	0
Other Operating Costs	0	0	0.00%	0	0	18,313
	<u>108,347</u>	<u>218,827</u>	<u>-50.49%</u>	<u>206,652</u>	<u>332,691</u>	<u>1,336,544</u>
Non-Departmental						
Property/General Liability Insurance	392,639	392,838	-0.05%	511,429	94,930	388,182
Total Expenses	<u>\$ 500,986</u>	<u>\$ 611,665</u>	<u>-18.09%</u>	<u>\$ 2,972,465</u>	<u>\$ 1,867,081</u>	<u>\$ 2,584,657</u>



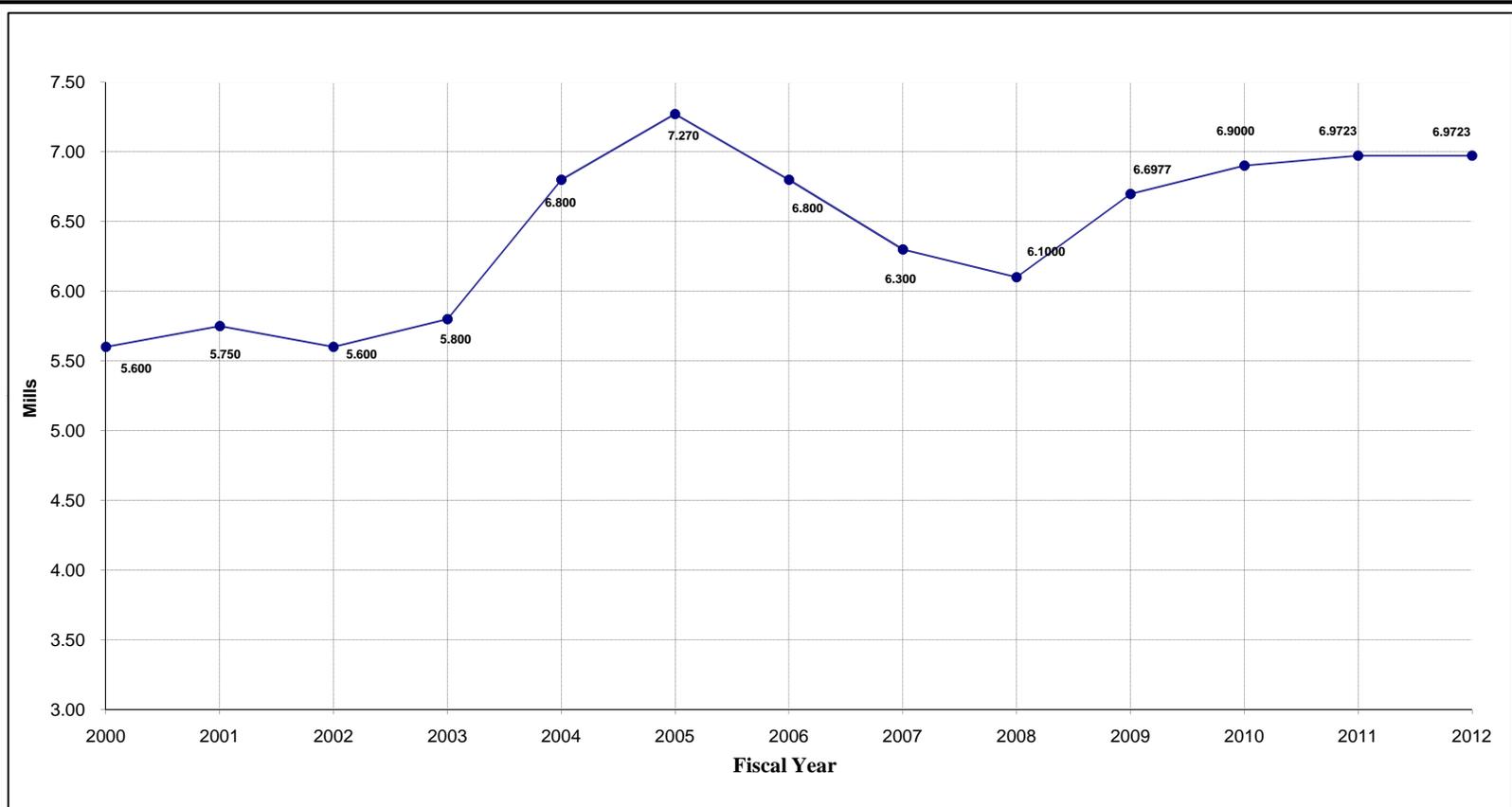
General Fund Charts & Graphs



VILLAGE OF NORTH PALM BEACH
Taxable Value and Ad- Valorem Tax Revenue
Fiscal Year 2011-2012

	2010-2011 ADOPTED BUDGET	2011-2012 ADOPTED BUDGET	Amount Increase (+) Decrease (-) over Prior Year	% Increase (+) Decrease (-) over Prior Year																																		
GROSS ASSESSED VALUE:	\$ 1,543,308,420	\$ 1,495,282,994	\$ (48,025,426)	-3.11%																																		
BUDGETARY TAXABLE VALUE (95%):	1,466,142,999	1,420,518,844	-45,624,155	-3.11%																																		
OPERATING MILLAGE:	6.9723	6.9723	-	0.00%																																		
ESTIMATED AD VALOREM TAX REVENUE:	10,222,389	9,904,284	-318,105	-3.11%																																		
<ul style="list-style-type: none"> • 2010 - 2011 Millage Rate = 6.9723 mils • Roll Back Millage Rate for 2011 - 2012 = 7.2240 mils • 2011 - 2012 Millage Rate = 6.9723 mils • Increase from 2010 - 2011 Millage Rate = 0.0000 mils • % increase/decrease over Roll Back Rate -3.48% 																																						
<table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th colspan="4" style="text-align: center; background-color: yellow;">MILLAGE TABLE</th> </tr> </thead> <tbody> <tr> <td style="width: 15%;">1.00 MIL</td> <td style="width: 5%;">=</td> <td style="width: 5%;">\$</td> <td style="width: 75%; text-align: right;">1,420,519</td> </tr> <tr> <td>.75 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">1,065,389</td> </tr> <tr> <td>.50 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">710,260</td> </tr> <tr> <td>.25 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">355,130</td> </tr> <tr> <td>.10 MIL</td> <td>=</td> <td>\$</td> <td style="text-align: right;">142,052</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; background-color: yellow;">MILLAGE OPTIONS</th> </tr> </thead> <tbody> <tr> <td style="width: 70%;">Roll Back Rate:</td> <td style="text-align: right;">7.2240</td> </tr> <tr> <td>Majority Vote:</td> <td style="text-align: right;">8.4175</td> </tr> <tr> <td>2/3 Vote:</td> <td style="text-align: right;">9.2593</td> </tr> <tr> <td>Statutory Max:</td> <td style="text-align: right;">10.0000</td> </tr> </tbody> </table>					MILLAGE TABLE				1.00 MIL	=	\$	1,420,519	.75 MIL	=	\$	1,065,389	.50 MIL	=	\$	710,260	.25 MIL	=	\$	355,130	.10 MIL	=	\$	142,052	MILLAGE OPTIONS		Roll Back Rate:	7.2240	Majority Vote:	8.4175	2/3 Vote:	9.2593	Statutory Max:	10.0000
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VILLAGE OF NORTH PALM BEACH
Millage Rates 2000 - 2012

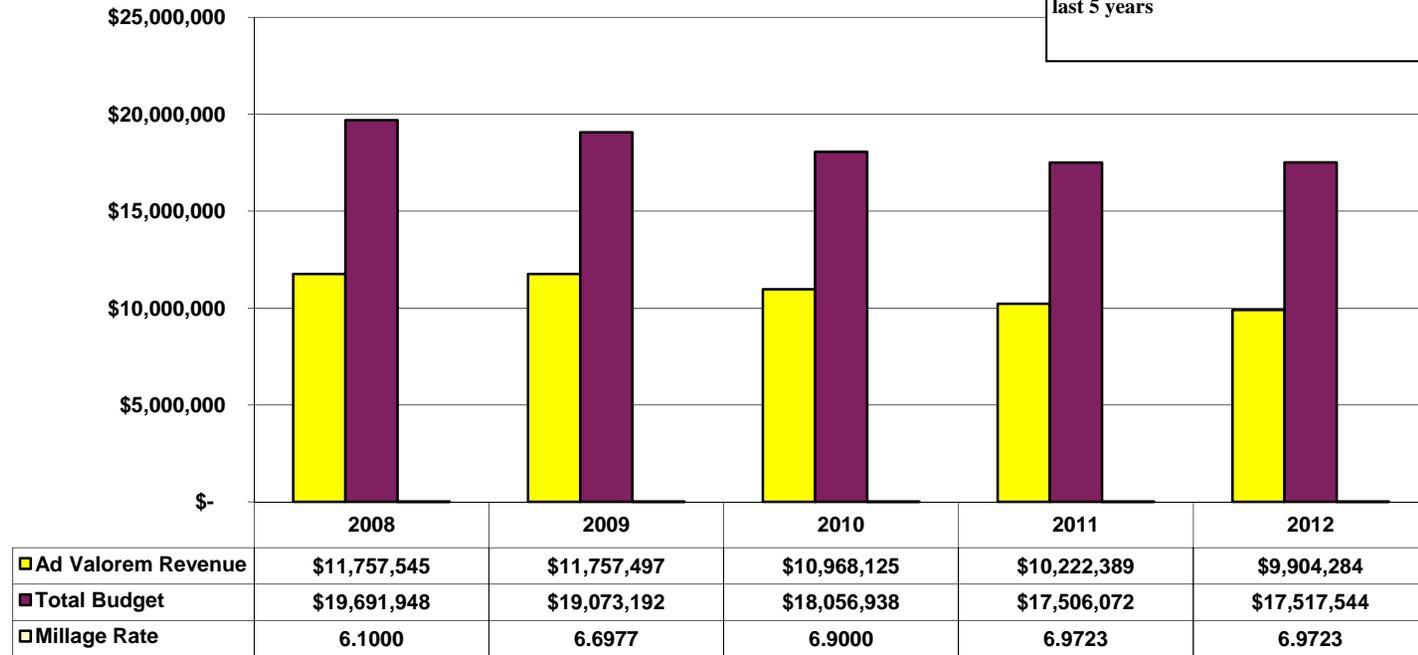


Fiscal Year	Millage Rate	Fiscal Year	Millage Rate	Fiscal Year	Millage Rate
2000	5.6000	2005	7.2700	2010	6.9000
2001	5.7500	2006	6.8000	2011	6.9723
2002	5.6000	2007	6.3000	2012	6.9723
2003	5.8000	2008	6.1000		
2004	6.8000	2009	6.6977		

Village of North Palm Beach

Ad-Valorem and Budget Last 5 years

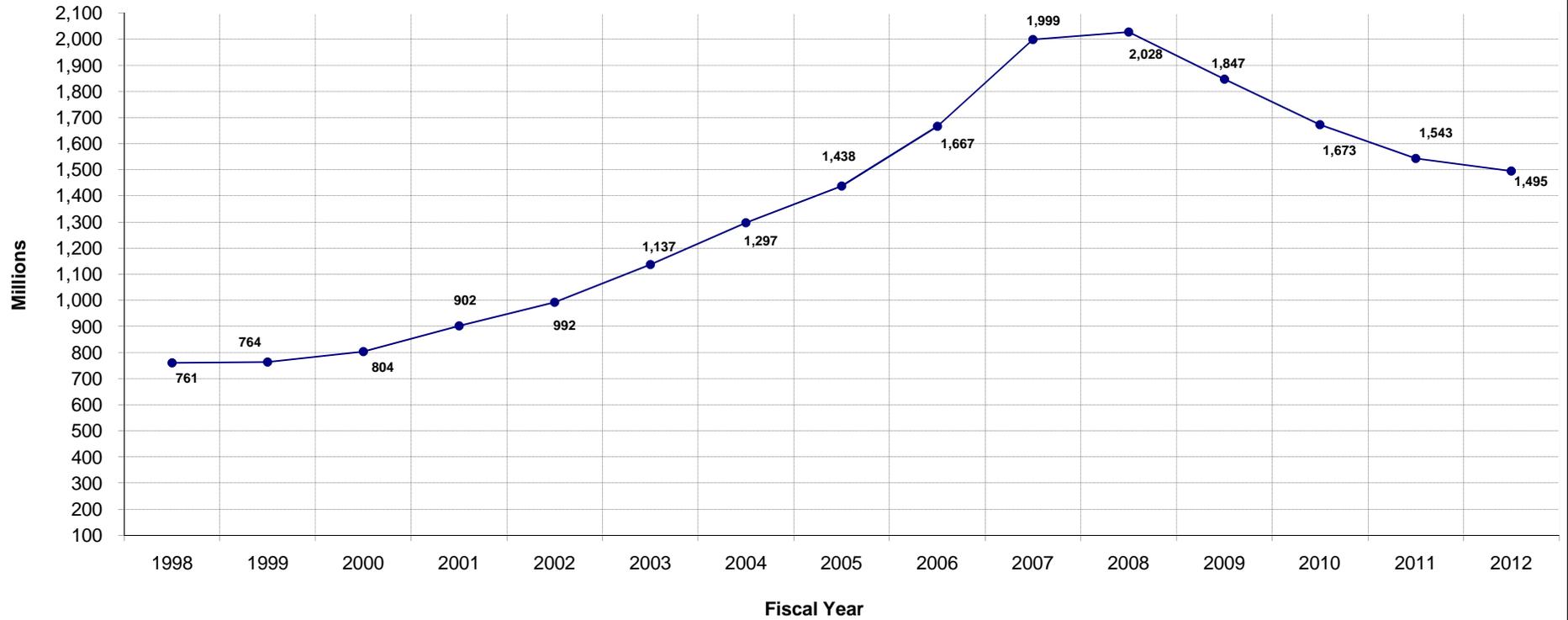
* Tax Reduction of \$1,853,261 over last 5 years
* Budget Reduction of \$2,174,404 over last 5 years



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

FISCAL YEAR	ASSESSED VALUE	TAXABLE	MILLAGE RATE	TOTAL TAXES	PERCENT BUDGET	TOTAL BUDGET	PERCENT INCREASE
		VALUATION (95% of Assessed Value)					
2000-2001	901,813,310	856,722,645	5.750	4,926,155	35.32%	13,947,270	40.20%
2001-2002	992,018,426	942,417,505	5.600	5,277,538	40.64%	12,986,918	-6.89%
2002-2003	1,137,570,526	1,080,692,000	5.800	6,268,014	45.00%	13,565,749	4.46%
2003-2004	1,297,803,114	1,232,912,958	6.800	8,383,808	61.00%	13,741,933	1.30%
2004-2005	1,438,036,209	1,366,134,399	7.270	9,931,797	63.70%	15,591,492	13.46%
2005-2006	1,667,949,738	1,584,552,251	6.800	10,774,955	59.73%	18,038,400	15.69%
2006-2007	1,999,331,298	1,899,364,733	6.300	11,965,998	61.56%	19,438,633	7.76%
2007-2008	2,028,911,987	1,927,466,388	6.1000	11,757,545	59.71%	19,691,948	9.17%
2008-2009	1,847,845,205	1,755,452,945	6.6977	11,757,497	61.64%	19,073,192	-3.14%
2009-2010	1,673,245,674	1,589,583,390	6.9000	10,968,125	60.74%	18,056,938	-5.33%
2010-2011	1,543,308,420	1,466,142,999	6.9723	10,222,389	58.39%	17,506,072	-3.05%
2011-2012	1,495,282,994	1,420,518,844	6.9723	9,904,284	56.54%	17,517,544	0.07%

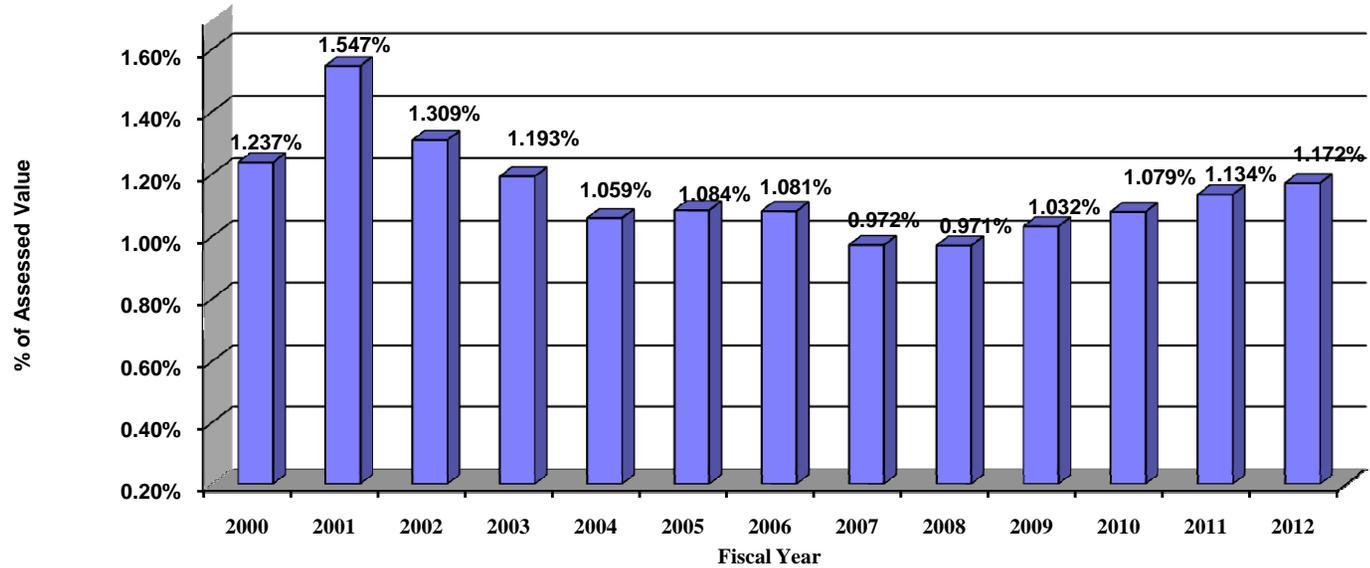
**VILLAGE OF NORTH PALM BEACH
Property Assessed Valuations 1998 - 2012**



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	2011	1,543,308,420
2002	992,018,426	2007	1,999,331,298	2012	1,495,282,994

VILLAGE OF NORTH PALM BEACH

General Fund Expenditures as a Percent of Assessed Value 2000 - 2012



Fiscal Year	Appropriation	Assessed Value	Percent
2000	9,948,036	803,891,323	1.237%
2001	13,947,270	901,813,310	1.547%
2002	12,986,918	992,018,426	1.309%
2003	13,565,749	1,137,570,526	1.193%
2004	13,741,933	1,297,803,114	1.059%
2005	15,591,492	1,438,036,209	1.084%
2006	18,038,400	1,667,949,738	1.081%
2007	19,438,633	1,999,331,298	0.972%
2008	19,691,948	2,028,911,987	0.971%
2009	19,073,192	1,847,845,205	1.032%
2010	18,056,938	1,673,245,674	1.079%
2011	17,506,072	1,543,308,420	1.134%
2012	17,517,544	1,495,282,994	1.172%



General Fund Fee Schedule



NORTH PALM BEACH FEE SCHEDULE

**General Services
Fiscal Year 2011-2012**

	<u>Fees</u>
<u>Library</u>	
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
<u>Finance</u>	
NSF Checks:	
\$25.00 (face value of check does not exceed \$50.00)	
\$30.00 (face value of check does not exceed \$300.00)	
\$40.00 (face value of check exceeds \$300.00 or 5% whichever is greater)	
<u>Public Works</u>	
Annual Commercial Disposal Fee (calculated by occupancy category and square foot of building as determined by Solid Waster Authority)	0.068
Low Density	0.181
Medium	0.967
High	
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
<u>Clerk's Office</u>	
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	\$20.00

	<u>Fees</u>
	Actual Cost
Zoning Map (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 record requested to be inspected or copied requires <u>more than 30 minutes</u> of clerical and/or supervisory assistance to research, locate, review for confidential information, copy, refile, oversee the review of, print and/or use of information technology resources, there will be a special service fee which is the hourly rate (excluding benefits) of the individual providing the public record.	

**North Palm Beach Fee Schedule
Code Compliance and Community Planning
Fiscal Year 2011-2012**

Code Compliance	
<u>Description:</u>	<u>Fee:</u>
Annual Abandoned Property Registration Fee	\$150.00
Code Citation Fees:	
First Violation	\$25.00
Second Violation	\$100.00
Third Violation	\$150.00
Fourth Violation (Mandatory appearance before the Special Magistrate)	
Planning & Zoning	
<u>Description:</u>	<u>Fee:</u>
Zoning Variances	\$200.00
Sign Variances	\$150.00
Comprehensive Plan Amendments application fee	\$300.00
Voluntary Annexation application fee	\$200.00
Rezoning (amendments, modify, supplement or repeal)	\$300.00
Planned Unit Development (PUD)	\$100.00 per acre of fraction thereof
Temporary Banner Fee (each)	\$10.00
Portable Storage Containers & Roll-off Construction Dumpsters (Permit)	\$25.00
Portable Storage Containers & Roll-off Construction Dumpsters (Permit Renewal)	\$10.00

**North Palm Beach Fee Schedule
Building Department
Fiscal Year 2011-2012**

<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 Twp-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 2011-2012**

<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.
State of Florida Surcharge Fee (f/n/a Radon Surcharge Fee)	3% of building permit fee (\$4.00 min)
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
Non-Domincile Business Registration	\$25.00

**Village of North Palm Beach
FY 2011-2012 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 veterinary	\$ 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 2011-2012 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 2011-2012 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 2011-2012 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 2011-2012 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 2011-2012 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

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

TRANSFER FEE

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

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

NORTH PALM BEACH FEE SCHEDULE

**Public Safety
Fiscal Year 2011-2012**

	Fees
<u>Public Safety</u>	
Bicycle Registration	\$ 1.00
Accident Reports-per one-sided page	\$ 0.15
Accient Report-two-side page	\$ 0.20
Accident Report-CD	\$ 5.00
Fingerprinting-Village Resident	\$ 2.00
Fingerprinting-Employment in the Village	\$ 4.00
False Alarm-Residences	\$ 50.00
False Alarm-Businesses	\$ 100.00
Alarm Permit Account (New & Renewal)	\$ 25.00
Parking Fines	\$ 25.00
Parking Fines-No decal for marina parking	\$ 50.00
Parking Fines-Second Violation	\$ 100.00
Water Restriction-1st Violation	Warning
Water Restriction-2nd Violation	\$ 25.00
Outside Services (Special Details)	\$ 42.02
Forfiture Revenue	Varies
<u>Emergency Medical Services Fees</u>	
Basic Life (per transport)	\$ 495.00
Advanced Life Support Level One (per transport)	\$ 545.00
Advanced Life Support Level Tow (per transport)	\$ 600.00
*plus \$8.00 per mile	
Fire/Rescue (Special Details)	\$ 42.02

	Fees
<u>Annual Fire Inspection Fees</u>	
Assembly:	
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 or 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
Re-inspection Fee (All)	\$ 25.00
Tent & Temporary Structures	\$ 35.00
<u>Plan Review Fees</u>	
Inspection & Plan Review Fee (based on improvement cost)	\$2.25 per \$1,000 (\$50.00 min)
Civil Drawing Review Fee	\$ 50.00
Hood (excluding fire suppression system)	\$ 75.00
Re-Inspections/Extra Inspections:	
First	No charge
Second	\$ 100.00
Third	\$ 150.00
Fourth and subsequent	\$ 200.00
Any unproductive trip	\$ 75.00

NORTH PALM BEACH FEE SCHEDULE

Recreation Facilities/Programs

Fiscal Year 2011-12

	Fees	Sales Tax	Total Fee		Fees	Sales Tax	Total Fee
Community Center (Hourly)				Pool Membership Fees (Annual)			
Resident Gymnasium (3 hr minimum)	\$ 75.00	\$ 4.50	\$ 79.50	Resident Family	\$ 345.00	\$ 20.70	\$ 365.70
Non-Resident Gymnasium (3 hr minimum)	\$ 150.00	\$ 9.00	\$ 159.00	Non-Resident Family	\$ 468.00	\$ 28.08	\$ 496.08
Resident after hours building charge	\$ 100.00	\$ 6.00	\$ 106.00	Resident Single	\$ 175.00	\$ 10.50	\$ 185.50
Non-Resident after hours building charge	\$ 250.00	\$ 15.00	\$ 265.00	Non-Resident Single	\$ 260.00	\$ 15.60	\$ 275.60
After hours staff charge	\$ 25.00	\$ -	\$ 25.00	Summer Family (6 months)	\$ 200.00	\$ 12.00	\$ 212.00
School non-profit Charge	\$ 25.00	\$ 1.50	\$ 26.50	Junior (17 & under)	\$ 95.00	\$ 5.70	\$ 100.70
Anchorage Park Activities Bldg (Hourly)				Resident Masters (training)	\$ 115.00	\$ 6.90	\$ 121.90
Resident Room A	\$ 25.00	\$ 1.50	\$ 26.50	Non-Resident Masters (training)	\$ 160.00	\$ 9.60	\$ 169.60
Non-Resident Room A	\$ 35.00	\$ 2.10	\$ 37.10	Pool Fees (Daily)			
Resident Room B (2 hr minimum)	\$ 35.00	\$ 2.10	\$ 37.10	Adult	\$ 4.72	\$ 0.28	\$ 5.00
Non-Resident Room B (2 hr minimum)	\$ 60.00	\$ 3.60	\$ 63.60	Child (13 & under)	\$ 2.83	\$ 0.17	\$ 3.00
Resident after hours building charge				Child (3 & under)	Free	Free	Free
Resident after hours building charge	\$ 100.00	\$ 6.00	\$ 106.00	Tiki Hut #1 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
Non-Resident after hours building charge	\$ 200.00	\$ 12.00	\$ 212.00	Tiki Hut #2 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
After hours staff charge	\$ 25.00	\$ -	\$ 25.00	Tennis Membership Fees (Annual)			
Resident Anchorage Exercise Room				Resident Family	\$ 498.00	\$ 29.88	\$ 527.88
Resident Anchorage Exercise Room	\$ 25.00	\$ 1.50	\$ 26.50	Non-Resident Family	\$ 665.00	\$ 39.90	\$ 704.90
Non-Resident Anchorage Exercise Room	\$ 35.00	\$ 2.10	\$ 37.10	Resident Single	\$ 388.00	\$ 23.28	\$ 411.28
Resident Anchorage Art Room	\$ 25.00	\$ 1.50	\$ 26.50	Non-Resident Single	\$ 498.00	\$ 29.88	\$ 527.88
Non-Resident Anchorage Art Room	\$ 35.00	\$ 2.10	\$ 37.10	Resident Junior (17 & under)	\$ 89.00	\$ 5.34	\$ 94.34
Resident Anchorage Meeting Room	\$ 20.00	\$ 1.20	\$ 21.20	Non-Resident Junior (17 & under)	\$ 104.00	\$ 6.24	\$ 110.24
Non-Resident Anchorage Youth Art Room	\$ 30.00	\$ 1.80	\$ 31.80	Summer single	\$ 200.00	\$ 12.00	\$ 212.00
Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00	Guest Fees (members)	\$ 7.00	\$ 0.42	\$ 7.42
Non-Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 100.00	\$ 6.00	\$ 106.00	Guest Fees (non-members)	\$ 10.00	\$ 0.60	\$ 10.60
Osborne Park (Hourly)				Marina Fees (Annual)			
Resident Recreation Building (2 hr minimum)	\$ 50.00	\$ 3.00	\$ 53.00	Dry Storage			
Non-Resident Recreation Building (2 hr minimum)	\$ 150.00	\$ 9.00	\$ 159.00	15 feet & under	\$ 600.00	\$ 36.00	\$ 636.00
Resident Ballfield Lights (2 hr minimum)	\$ 25.00	\$ 1.50	\$ 26.50	16 - 20 feet	\$ 650.00	\$ 39.00	\$ 689.00
Non-Resident Ballfield Lights (2 hr minimum)	\$ 50.00	\$ 3.00	\$ 53.00	21 - 25 feet	\$ 700.00	\$ 42.00	\$ 742.00
Lakeside Park (Hourly)				26 - 30 feet	\$ 750.00	\$ 45.00	\$ 795.00
Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00	31 - 35 feet	\$ 800.00	\$ 48.00	\$ 848.00
Non-Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 100.00	\$ 6.00	\$ 106.00	36 & over	\$ 850.00	\$ 51.00	\$ 901.00
Sports Programs (Per/League)				Wet Storage (Annual)			
Resident Youth Basketball	\$ 65.00	\$ -	\$ 65.00		\$ 1,886.00	\$ 113.16	\$ 1,999.16
Non-Resident Youth Basketball	\$ 75.00	\$ -	\$ 75.00	Ramp Decal (Annual)			
Resident Youth Soccer	\$ 65.00	\$ -	\$ 65.00		\$ 60.00	\$ 3.60	\$ 63.60
Non-Resident Youth Soccer	\$ 75.00	\$ -	\$ 75.00	Temporary Day Launch Permit (res. Only)	\$ 10.00	0.6	\$ 10.60
Resident Youth Flag Football	\$ 65.00	\$ -	\$ 65.00	Marina Fees (Annual)			
Non-resident Youth Flag Football	\$ 75.00	\$ -	\$ 75.00	Dry Storage			
Coed Softball (per team)	\$ 250.00	\$ -	\$ 250.00	15 feet & under	\$ 600.00	\$ 36.00	\$ 636.00
Men's Over 40 Basketball (per team)	\$ 500.00	\$ -	\$ 500.00	16 - 20 feet	\$ 650.00	\$ 39.00	\$ 689.00
Men's Softball (per team)	\$ 500.00	\$ -	\$ 500.00	21 - 25 feet	\$ 700.00	\$ 42.00	\$ 742.00
				26 - 30 feet	\$ 750.00	\$ 45.00	\$ 795.00
				31 - 35 feet	\$ 800.00	\$ 48.00	\$ 848.00
				36 & over	\$ 850.00	\$ 51.00	\$ 901.00

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).

3) Non profit 501C organizations and local schools will be charged at the Resident rates

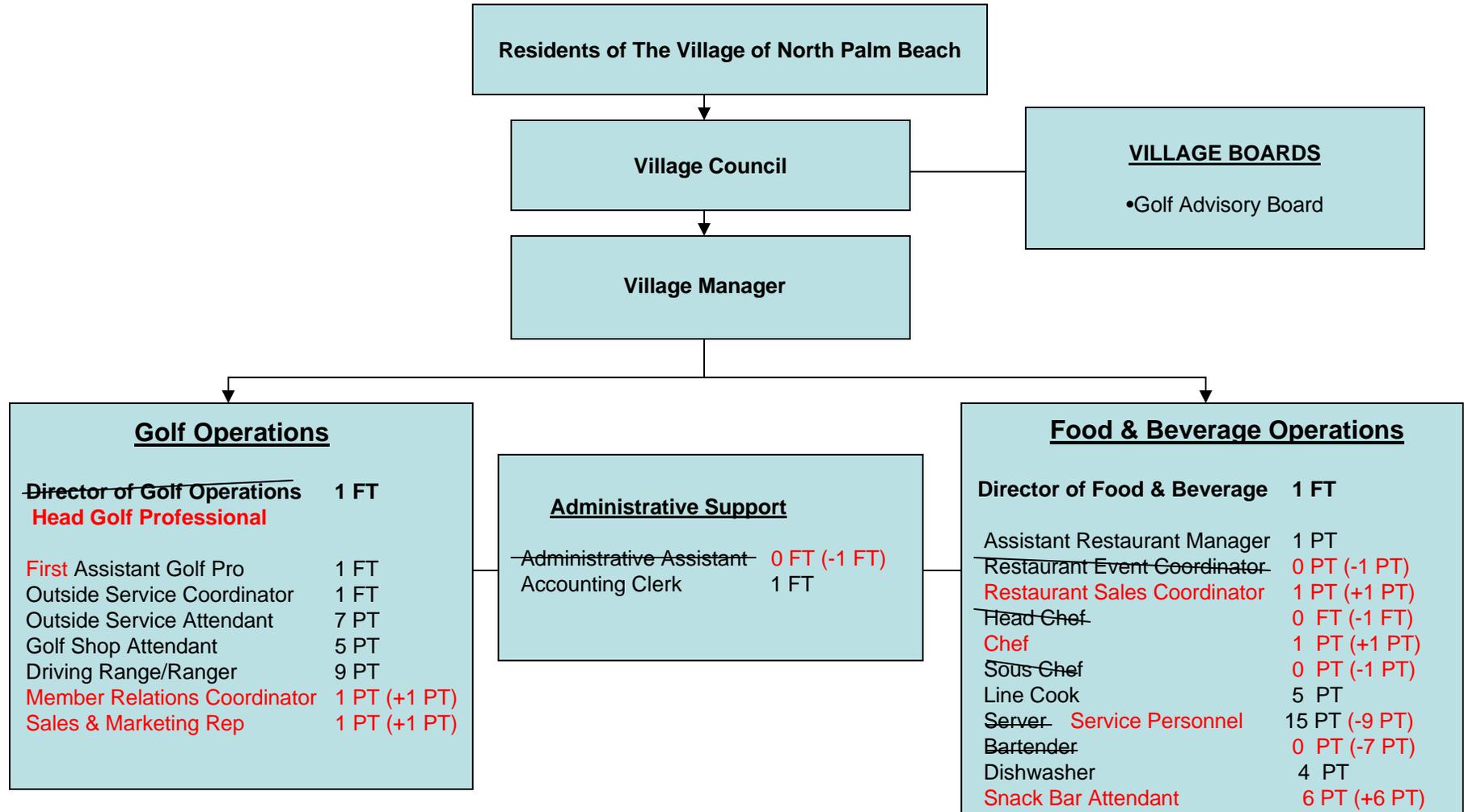


The Village Of North Palm Beach

FY2012 Adopted Country Club Budget



Country Club Organization Chart



Note:

The personnel changes in the **Country Club Budget** are a result of reorganization both in the **Golf and Food & Beverage** areas. Golf operations, with the elimination of the fulltime administrative position gained two part-time positions, one specializing in member relations and the other in sales and marketing. In the F&B section, a shift in operating strategies allowed for an overall workforce reduction. In all, the NPBCC budget realized a reduction in two (2) fulltime and eight (8) part-time positions. These changes will maximize our ability to achieve both operational efficiency and profitability.

Summary:	Change:
FT=5	-2 FT
PT=56	-8 PT

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 (5) sets of tees so each golfer may challenge the course in a manner that is equal to their individual game. The course will play up to 7,071 yards at a par 71. A putting green is located by hole number one and a pitching/chipping green is located by hole number 15 for golfers to perfect their "short game." The club also has a members-only short game area on the north side of the maintenance facility.

Club golf operations are open seven (7) days-a-week offering individual, group and clinic instruction from on-staff PGA professionals, monthly tournaments for all levels of skill and experience, and a lighted driving range. The golf shop offers a variety of soft goods, golf accessories and clubs for sale.

The Golf Operation is headed up by the Head Golf Professional. He is assisted by one (1) full-time First Assistant Golf

Professional, one (1) full-time Outside Service Coordinator, one (1) part-time Member Relations Coordinator, one (1) part-time Sales & Marketing Representative, seven (7) part-time Outside Service Attendants, nine (9) part-time Ranger/Driving Range Attendants, and five (5) part-time Golf Shop Attendants. The operation also has one (1) full-time Accounting Clerk located in the Finance Department 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 is outsourced to International Golf Maintenance (IGM) of Orlando, Florida. This partnership allows a higher level of conditioning on the Nicklaus "Signature" course layout and realizes a significant monetary savings to the Village. The maintenance of the buildings falls under the supervision of the Public Works Department. Outsourcing the maintenance of the golf course and having Public Works oversee the clubhouse maintenance is the most prudent and fiscally responsible way to operate the facility.

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

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

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

Personnel Changes – Golf Operations

The personnel/title changes for Fiscal Year 2011/2012 are as follows:

- Addition of one (1) part-time Member Relations Coordinator position;
- Addition of one (1) part-time Sales & Marketing Representative position;
- Title change from “Assistant Golf Professional” to “First Assistant Golf Professional” for one (1) full-time position;
- Deletion of one (1) full-time Administrative Assistant position; and
- Title change from “Director of Golf Operations” to “Head Golf Professional” for one (1) full-time position.

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

Note: Historically the Food & Beverage operation has been contracted out to an outside vendor. In May of 2010, the Village assumed the daily operations for the North Palm Beach Country Club restaurant.

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

North Palm Beach Country Club “Village Tavern” Restaurant, Bar and Banquet operations are conducted by Village staff under the direction of the Director of Food & Beverage. The Director of F&B is the only full-time employee within the F&B operation.

The remaining restaurant employees work part-time (less than 30 hours per week) and are comprised of: fifteen (15) F&B Service Personnel; four (4) Dishwashers; one (1) F&B Sales Coordinator; six (6) Snack Bar Attendants; five (5) Line Cooks; one (1) F&B Chef; and one (1) F&B Assistant Manager.

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

Quality food service that is accessible and reasonably priced is a cornerstone of the Restaurant operation. The “Village Tavern” serves freshly prepared, high quality, popular casual cuisine that is targeted to appeal to a variety of consumers, tastes and budgets. The “Snack Bar,” located adjacent to the Pool deck, services both the patrons of the pool as well as golfers seeking to purchase quick food and beverage items. A separate snack bar menu catering to those venues is available.

Beverage Cart services are provided for the Golf Course as well as the Country Club Tennis Center. Cart service provides a variety of snack and beverage options including alcoholic beverages.

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

The Banquet Room is available for business meetings, parties, and special events. Food and beverage services are available and are coordinated through the F&B operation. Banquet services are critical to the overall success of the F&B Division. The facility fulfills a niche within the community by offering a great atmosphere, beautiful setting, quality food, and great service at an affordable cost. The F&B Division will focus its marketing efforts

in the upcoming Fiscal Year to exploit this market in the Northern Palm Beach County area.

Personnel Changes – Food and Beverage (F&B)

The personnel/title changes for Fiscal Year 2011/2012 are as follows:

- Deletion of a combination of sixteen (16) Server and Bartender positions;
- Title change from “Bartender” and “Server” to “F&B Service Personnel” for remaining fifteen (15) part-time positions;
- Addition of one (1) part-time F&B Sales Coordinator position;
- Addition of six (6) Snack Bar Attendant part-time positions;
- Reclassification of five (5) Line Cook part-time positions from pay grade 10 to pay grade 13;
- Deletion of one (1) part-time Sous Chef position;
- Addition of one (1) part-time F&B Chef position;
- Title change from “Assistant Restaurant Manager” to “F&B Assistant Manager” for one (1) part-time position;
- Deletion of one (1) part-time Restaurant Event Coordinator position; and
- Deletion of one (1) full-time Head Chef position.

Current Year Accomplishments and New Initiatives

During FY 2010/2011, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Improved the accessibility of the Professional Staff to the members and guests by relocating our offices to the golf shop;
- Planted 29 Palatka Holly trees throughout the property, most notably between the driving range and 10th fairway

and between the 1st and 2nd fairways. These trees not only look fantastic but they help frame and separate the holes and driving range;

- Added beds of coquina and cord grass throughout the course and driving range. These areas have helped to define and separate their respective holes while adding a consistently natural look to the property;
- Continued to transition numerous bunkers from Bahia to Bermuda grass to allow for better playability for our golfers;
- Simplified the Golf Shop merchandise operation by offering the most in demand items from the leading manufacturers; also have added progressive products that have broadened the customer base;
- Expanded the member tournament program and established mixed events in the afternoons/evenings incorporating both the Golf and F&B operations. Increased participation by offering a wide variety of unique formats and contests;
- Enhanced the instructional program with more formalized programs for juniors and women and added more technologically advanced teaching techniques that have simplified and improved the learning process; and
- Magnified the Club’s reach to customers through a variety of marketing and advertising tools including: a more current and interactive website, tee time booking accessibility on Golfnow.com, building an email database, flyers, advertisements in publications, and capitalizing on other networking resources such as other Village departments.

Goals and Objectives

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

Council Goal:

Maintain and improve all Recreational Facilities of the Village

Department Goal:

Enhance membership status by making golf memberships more valuable.

Objectives:

- a. Increase the overall number of golf memberships.
- b. Promote the Club through “brand” marketing.
- c. Increase the number of golf events for members.

Department Goal:

To afford “Village Tavern” customers a positive dining and entertainment experience through the delivery of quality food and service and to provide a destination restaurant/bar that exudes an environment that is welcoming to both members and guests.

Objectives:

- a. Continue to develop a service-based company whose primary goal is to exceed customers’ expectations!
- b. Generate enough cash flow to pay all salaries as well as to grow the business.
- c. Increase participation in club activities for the Pool, Tennis and Golf.

Council Goal:

Enhance the Spirit and Participation of our Community

Department Goal:

Increase outside events and activities during the summer season to increase year round usage.

Objectives:

- a. Increase outside tournaments and outings including F&B opportunities.

- b. Grow junior, beginner and ladies programs with camps and clinics focusing on year-round residents.
- c. Highlight events/activities available through the Country Club website, Village newsletter, newspaper and other progressive advertising outlets.

Council Goal:

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

Department Goal:

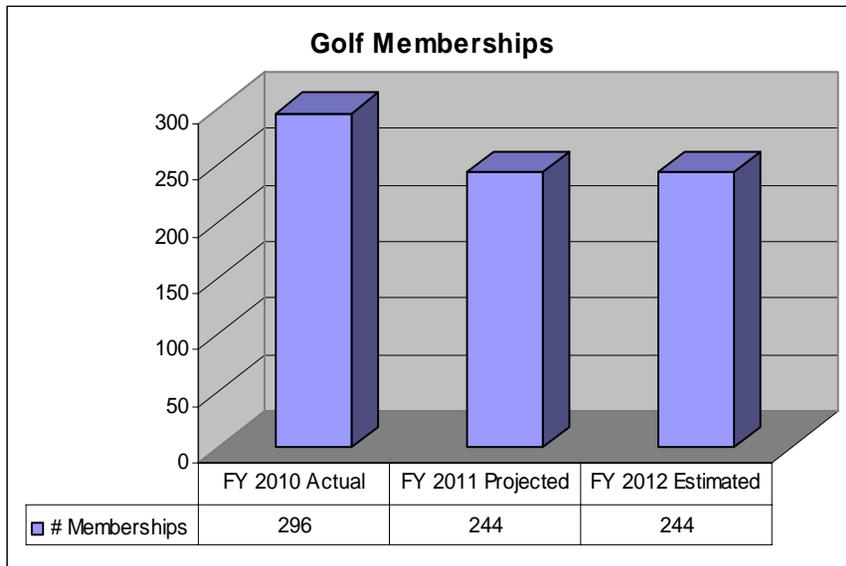
To establish the banquet facilities as the definitive location for quality affordable parties/events in Northern Palm Beach County through targeted marketing and a greater focus on securing recurring banquet events.

Objectives:

- a. Maintain and grow a sustainable F&B business through repeat banquet clientele with an emphasis on recurring events (i.e. corporate events, holiday parties, etc.).
- b. Market the use of the NPBCC Banquet facility for weddings, birthday parties, bar and bat mitzvahs, and other individual, special events.
- c. Conduct/hold a high-profile event that integrates use of the banquet facility with the Village’s targeted efforts to increase/improve business development within the community (e.g. a business-expo).

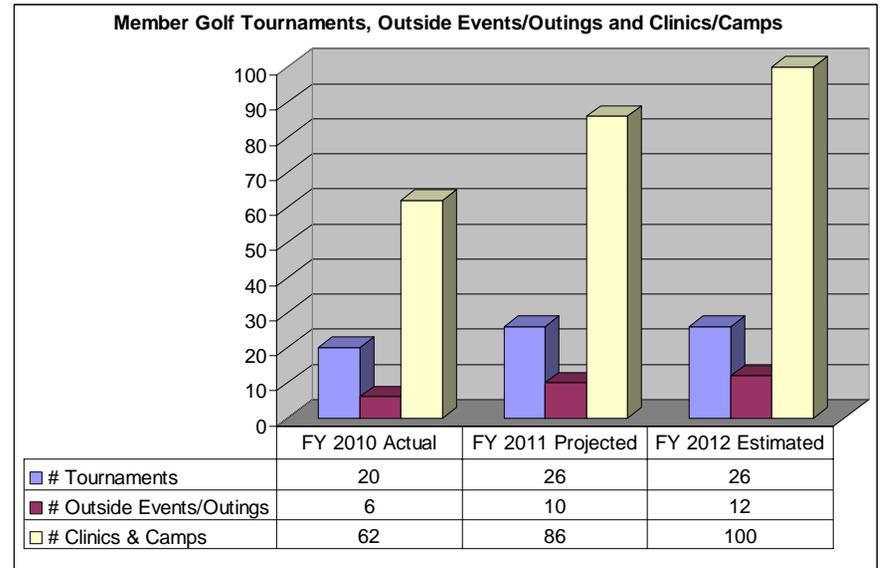
Performance Measures

Performance Measure	FY 2010 Actual	FY 2011 Projected	FY 2012 Estimated
Number of Golf Memberships	296	244	244
Number of Member Golf Tournaments	20	26	26
Number of Outside Events/Outings	6	10	12
Number of Clinics and Camps (Juniors, Members, etc.)	62	86	100
Special events held at NPBCC Banquet room	30	200	220



Golf Memberships: The number of golf members is a good indicator of the Club’s overall health as roughly 45% of total play

is from members. Also, since most members renew at the beginning of the Fiscal Year, memberships produce a substantial amount of revenue at the start of the Fiscal Year which helps to cover operating expenses throughout the year.



Member Tournaments and Events: These numbers reflect the improvements being made to the Club. Adding member golf tournaments increases the value of a golf membership, thereby increasing the number of golf memberships. The Club has also been successful in increasing the Club’s visibility and, in turn, revenue by offering more outside events/outings, clinics and camps.

**The Village of North Palm Beach
Country Club Budget Summary
Fiscal Year 2011-2012 Budget**

	Fiscal Year 2011-2012 Budget				Original	% Increase /	Actual	Actual	Actual
	Golf	F & B	Admin	Total	FY 2011 Budget	(Decrease) over 2011 Budget	9/30/2010	9/30/2009	9/30/2008
REVENUES									
Driving Range	\$ 197,380			\$ 197,380	\$ 200,227	-1.42%	\$ 174,929	\$ 208,230	\$ 213,103
Membership	664,970			664,970	783,350	-15.11%	753,349	910,249	1,071,758
Cart Rental	1,019,820			1,019,820	1,017,060	0.27%	960,599	998,584	1,007,706
Walking Fees	41,560			41,560	40,760	1.96%	45,215	39,910	32,515
Greens Fees	836,500			836,500	784,000	6.70%	753,886	816,059	863,046
Lessons	100,000			100,000	36,000	177.78%	49,365	21,622	22,275
Tournament Proceeds	-			0	10,000	-100.00%	3,470	508	21,790
Merchandise Sales	137,000			137,000	140,000	-2.14%	133,324	133,386	138,512
Special Events/Camps	4,000			4,000	8,000	-50.00%	200	12,204	4,218
Food & Beverage-Lease Operation		-		0	0	0.00%	28,241	192,735	175,753
Liquor Sales		256,622		256,622	300,000	-14.46%	84,145	-	-
Food & Beverage Sales		591,088		591,088	700,000	-15.56%	158,839	-	-
Sales of Surplus			-	0	0	0.00%	124,000	0	0
Interest Earnings			8,855	8,855	3,500	153.00%	14,686	7,376	36,431
Other	42,900	-	-	42,900	39,075	9.79%	82,016	71,372	65,833
Total Revenues	3,044,130	847,710	8,855	3,900,695	4,061,972	-3.97%	3,366,265	3,412,235	3,652,941
EXPENSES									
Personnel:									
Salary & Benefits	511,412	338,948	61,852	912,212	925,199	-1.40%	715,637	558,813	521,249
Operating:									
Accounting & Auditing	-	-	7,000	7,000	8,000	-12.50%	5,187	6,512	5,986
Charge Card Fees	51,000	11,798	0	62,798	51,000	23.13%	52,262	51,284	48,024
Contractual Services	1,191,888	27,388	4,139	1,223,415	1,220,208	0.26%	1,214,879	1,297,245	1,257,611
Entertainment	-	12,500	0	12,500	12,500	-39.32%	11,032	0	0
Rental-Equipment/Uniform, etc.	3,000	17,300	3,500	23,800	38,960	-38.91%	19,120	113,737	113,503
Legal Fees			7,500	7,500	10,000	-25.00%	11,652	2,488	3,623
Lessons	40,000	-	0	40,000	9,600	316.67%	14,580	5,684	8,927
Marketing & Advertising	36,000	8,040	6,000	50,040	60,000	-16.60%	47,634	41,869	41,699
Materials & Supplies	54,369	31,250	4,000	89,619	61,000	46.92%	81,934	36,893	39,884
Merchandise	108,000	308,285	0	416,285	432,000	-3.64%	184,527	112,418	105,496
Repairs & Maintenance	32,164	12,901	0	45,065	36,850	22.29%	52,748	17,388	19,692
Solid Waste Disposal	6,899	6,899	0	13,798	13,245	4.18%	12,040	9,866	0
Utilities	159,421	61,692	5,735	226,848	282,536	-19.71%	207,725	238,622	204,514
Other Operating Costs	18,300	9,600	6,500	34,400	57,065	-39.72%	40,590	31,106	52,505
Capital:									
Capital Outlay	15,500	-	0	15,500	75,809	-79.55%	36,972	15,951	5,250
Debt & Other:									
Debt Service	394,901			394,901	424,901	-7.06%	471,149	506,548	494,759
Golf Cart Lease	75,300			75,300	75,300	0.00%	160,626	71,157	71,157
Insurance-Property & General Liability			39,864	39,864	79,000	-49.54%	56,923	63,247	150,166
Contingency			209,850	209,850	180,699	16.13%	0	0	373,471
Total Expenses	2,698,154	846,601	355,940	3,900,695	4,061,972	-3.97%	3,397,216	3,180,826	3,517,516
Revenues over (under) expenses				\$ -	\$ -		\$ (30,952)	\$ 231,409	\$ 135,425
Rounds				50,000	50,000	0.00%	50,210	50,910	52,318

Village of North Palm Beach Country Club

FY 2011-2012 Budget Highlights

Number of Memberships	287
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Target Number of Rounds	50,000
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Operating Highlights:

*Golf Course Maintenance Contract	1,153,888
*Cost of Food & Beverage Merchandise	308,285
*Utilities	226,848
*Cost of Golf Merchandise	108,000
*Materials & Supplies	89,619
*Charge Card Fees	62,798
*Marketing & Advertising	50,040
*Repairs & Maintenance	45,065
*Property/General Liability	39,864

Total Fiscal Year 2011-2012 Operating Costs	<u><u>\$ 2,292,932</u></u>
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Capital Highlights:

*Golf Launch Monitor	15,500
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Total Fiscal Year 2011-2012 Capital Outlay	<u><u>\$ 15,500</u></u>
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Country Club Capital Outlay

\$15,500

Department: Golf

Golf Launch Monitor \$15,500

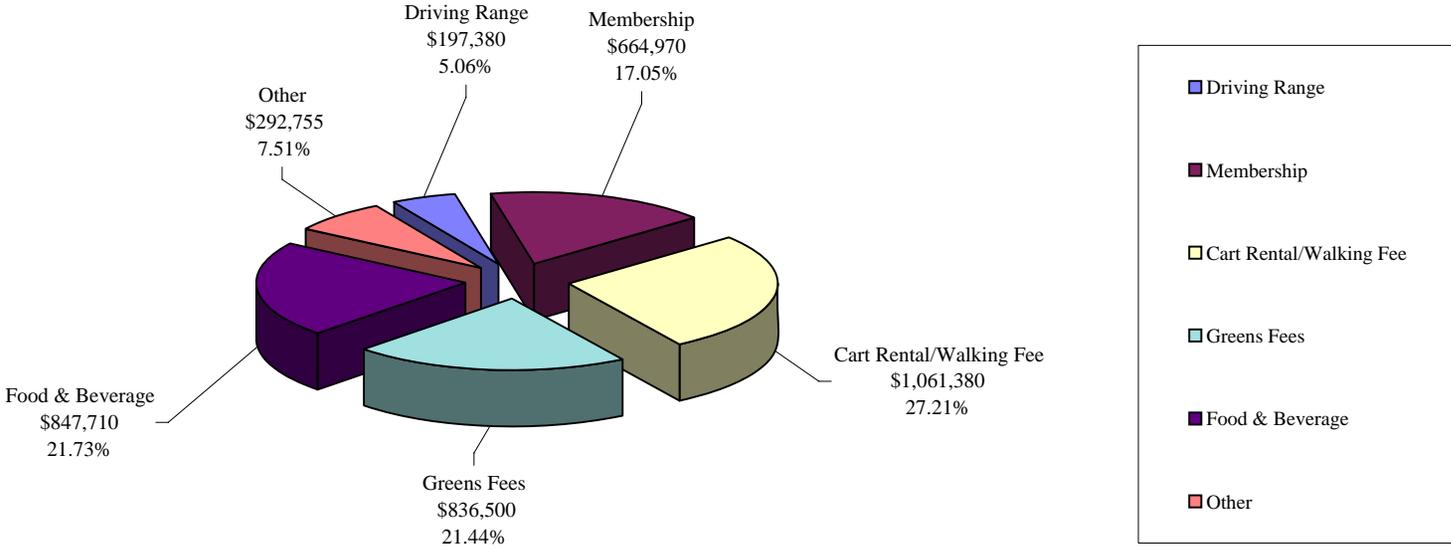
The Golf Operation would like to purchase a launch monitor. This portable machine will afford us the opportunity to properly fit customers with the correct equipment. As a result, we would be able to sell more clubs and have people playing better golf. Combining the launch monitor with two golf club fitting carts will give us all of the necessary information needed to put the customer into the perfect equipment for their game. The launch monitor would also help improve our teaching ability and should yield an increase in lesson revenue. The addition of this high tech equipment will give us the most modern advancement in club fitting while bringing in more revenue and an improved perception of our facility.



Revenues



**VILLAGE OF NORTH PALM BEACH COUNTRY CLUB
Revenues - Budget Year 2011 - 2012**



Total \$3,900,695

Country Club Revenues

\$3,900,695

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 2011/12 Country Club Budget. The major source of Country Club revenues (approx 71%) 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 Golf Revenue Estimates:

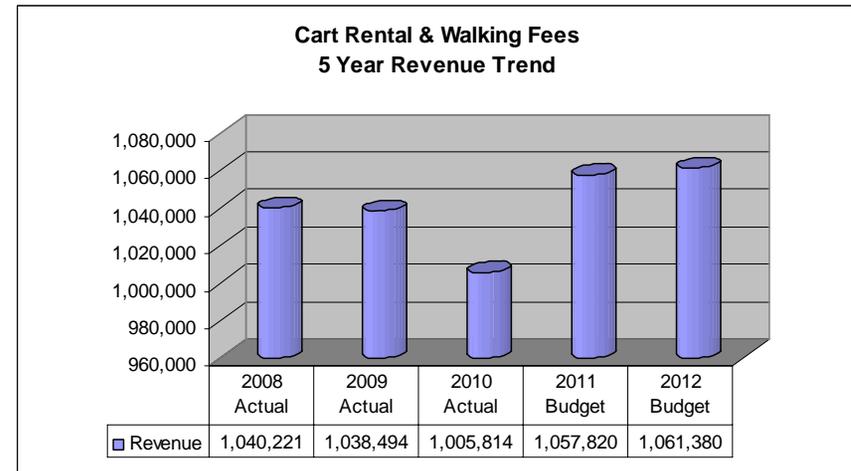
- 50,000 anticipated rounds
- 287 memberships

Cart Rental/Walking Fee **\$1,061,380**

This class of revenue represents 27.21% of the overall Country Club Revenues. The calculation is based on anticipated rounds:

Average cart fee per round played (excluding walkers)
 (\$22.17 x 46,000) = \$1,019,820

Walking Fees (\$10.39 x 4,000 rounds) = \$41,560

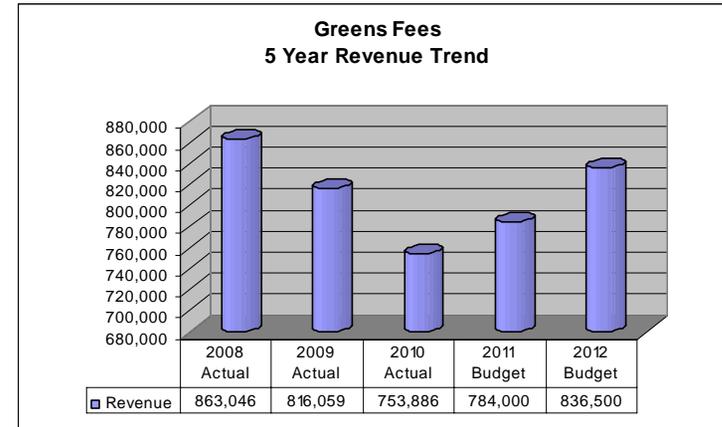
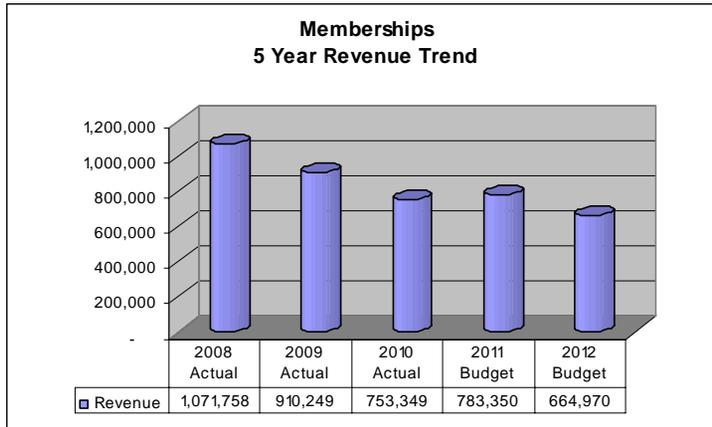


Membership **\$664,970**

Golf Memberships represent 17.05% of total Country Club Revenues and are based on type of membership:

Resident	150 memberships	\$373,485
Non-Resident	77 memberships	265,100
Summer	43 memberships	21,285
Junior	17 memberships	5,100
Golf Plus	6 memberships	Included in above

Total **\$664,970**



Greens Fees \$836,500

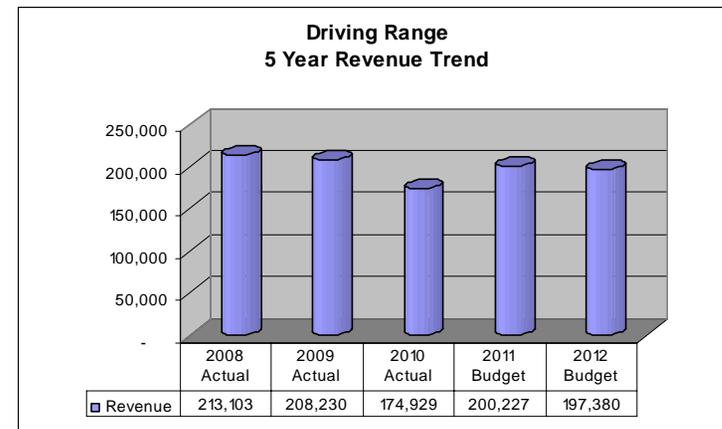
Greens Fees represent 21.44% of total Country Club Revenues and are calculated based on seasons:

Fall	10/10-11/13	\$54,120
Pre-Winter	11/14-12/18	70,018
Shoulder	12/19-01/29	133,670
High	01/30-04/08	267,901
Spring	04/09-05/06	80,184
Summer	10/01-10/09 and 05/07-09/30	165,779

Total \$836,500

Driving Range \$197,380

Driving Range revenue represents 5.06% of total Country Club Revenues are based on a 3 year average.

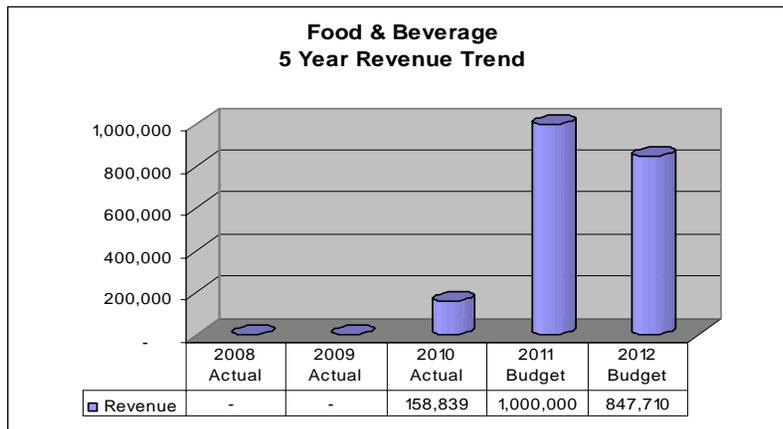


Food & Beverage

\$847,710

Historically, the Food & Beverage operation has been contracted out to an outside vendor. In May of 2010, the Village assumed the daily operations for the North Palm Beach Country Club Restaurant. Revenue from the Food & Beverage operation represents 21.73% of total Country Club Revenues and is calculated based on the current year sales average:

Food & Beverage (non-alcoholic) Sales	\$591,088
Liquor Sales	256,622
Total	\$847,710



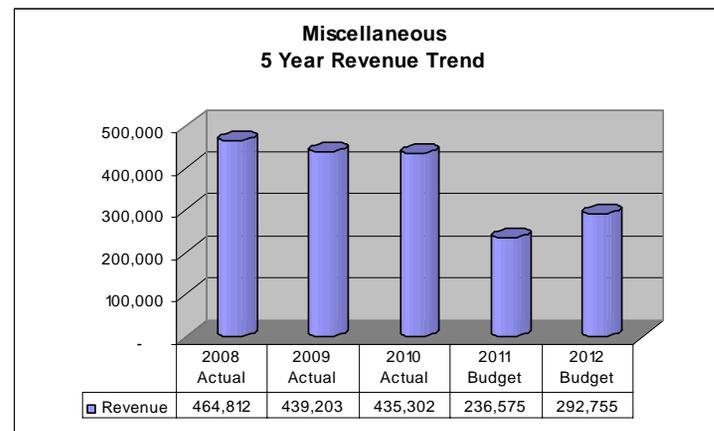
Miscellaneous

\$292,755

Miscellaneous Revenue represents 7.51% of total Country Club Revenues and includes the following:

Golf Merchandise Sales	\$137,000
Special Events/Camps	4,000
Interest Earnings	8,855
Rental-Golf Clubs	27,000
Rental-Lockers	1,500
Rental-Bag Room	10,000
Golf Handicap Service	900
Golf Ball Retrieval	3,500
Golf Lessons	100,000

Total	\$292,755
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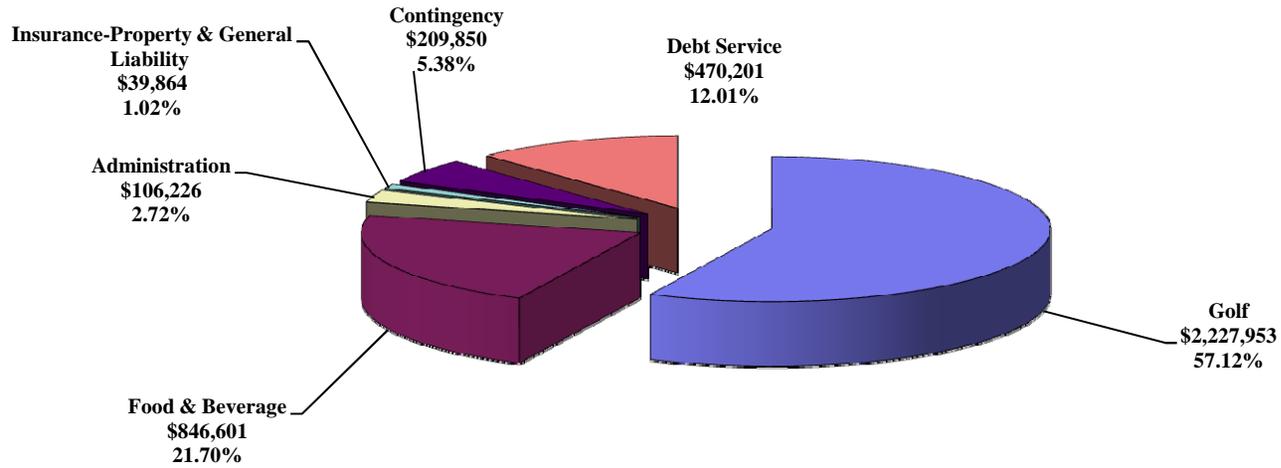
Expenses



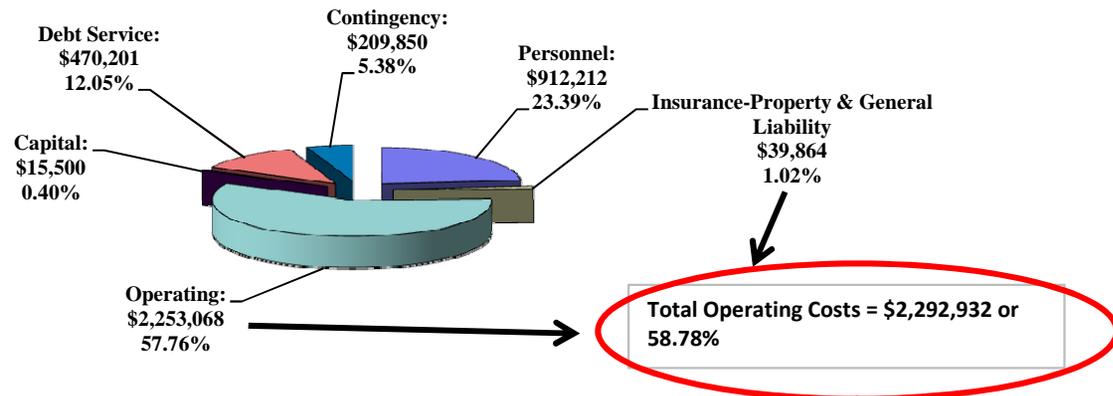
VILLAGE OF NORTH PALM BEACH COUNTRY CLUB

Expenses - Budget Year 2011 - 2012

By Department



By Function



Total \$3,900,695

Country Club Expenses

\$3,900,695

This section includes a discussion regarding appropriations for the Village’s FY 2011/12 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 \$912,212

Employee salary and benefits represent 23.39% of the total Country Club Expenses. These costs are allocated on a per employee basis. Assumptions used in budgeting for the major employee costs are discussed below:

Salaries:

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

Retirement:

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

General Employees.....19.57%

The ICMA pension employer contributions were budgeted at 15%.

Health Insurance:

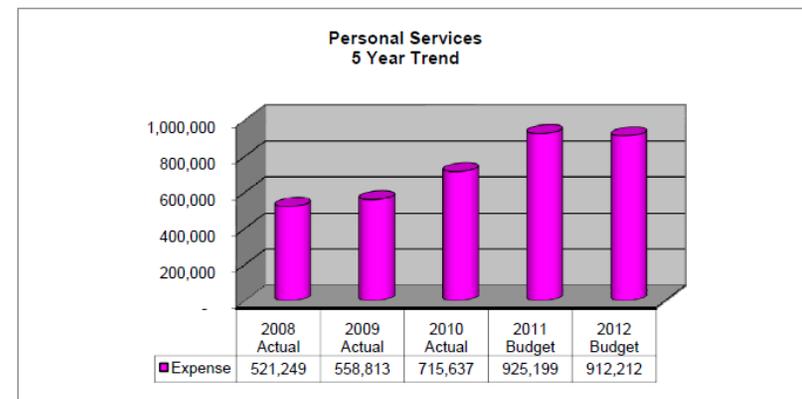
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

FICA:

This item was budgeted at 7.65% of payroll.

Worker’s Compensation:

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

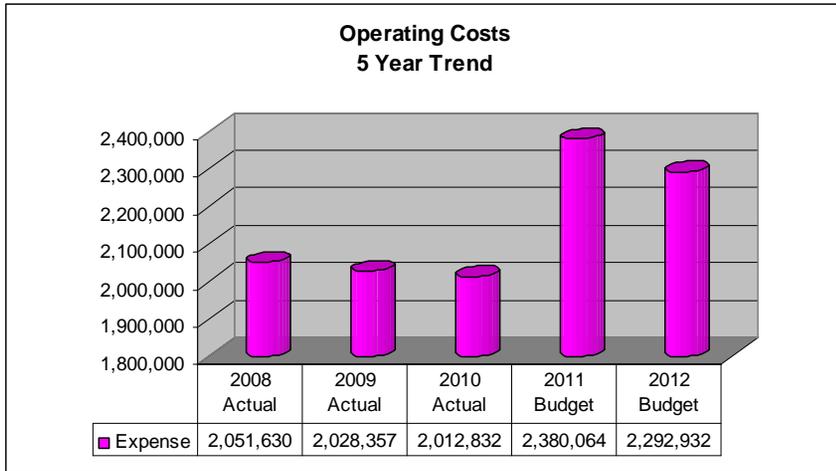


Operating Costs

\$2,292,932

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 58.78% of the overall Country Club Expenses. Some highlights of operating costs are listed below:

- Golf Course Maintenance Contract \$1,153,888
- Cost of Food & Beverage Merchandise 308,285
- Utilities 226,848
- Cost of Golf Merchandise 108,000
- Materials & Supplies 89,619
- Charge Card Fees 62,798
- Marketing & Advertising 50,040
- Repairs & Maintenance 45,065
- Property/General Liability 39,864



Capital Outlay

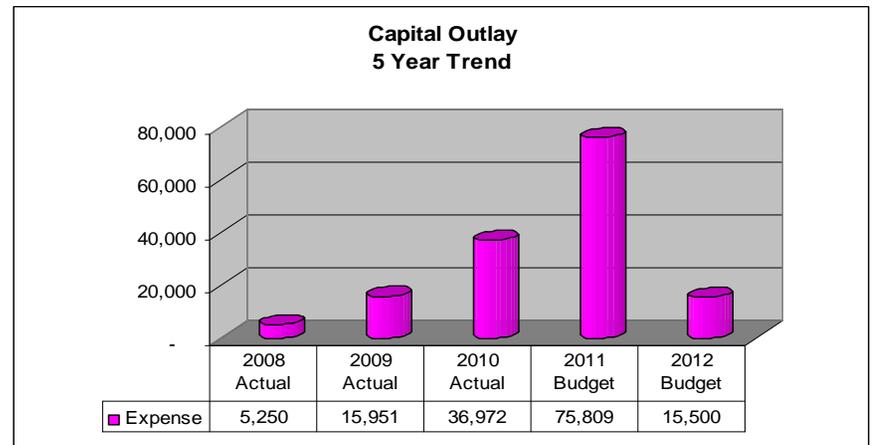
\$15,500

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 2011/12, capital outlay accounts for 0.40% of the overall Country Club budget. The capital outlay for FY 2011/12 is budgeted as follows:

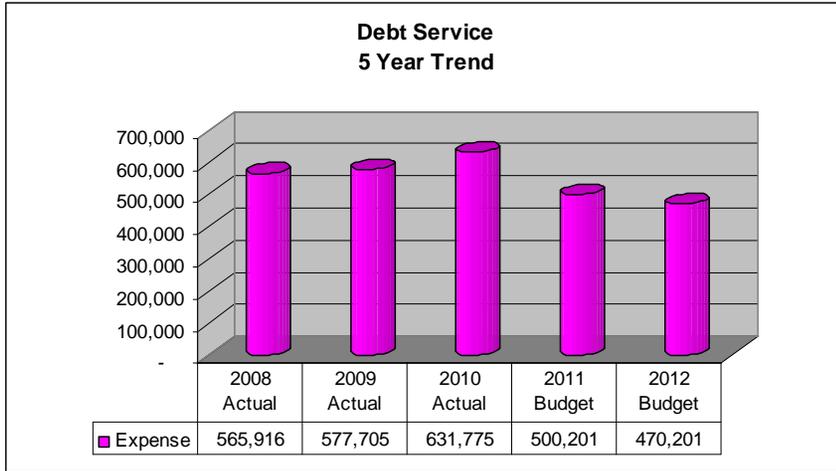
<u>Department</u>	<u>Description</u>	<u>Amount</u>
Golf Shop	Golf Launch Monitor	\$ 15,500
Total		\$ 15,500



Debt Service

\$470,201

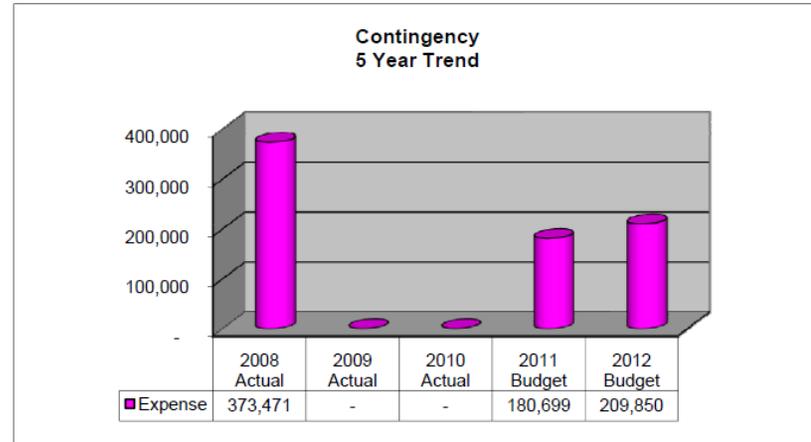
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2011/12 debt service budget represents 12.05% of the overall Country Club budget. The Country Club has one loan and a capital lease outstanding.



Contingency

\$209,850

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2011/12 budget, this reserve represents 5.38% of the total budget.





Department Summaries



**The Village of North Palm Beach
Fiscal Year 2011-2012 Country Club Adopted Budget
Golf Summary**

	FY 2012 Budget	Original 2011 Budget	% Increase (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Personnel						
Salary:						
Regular Pay	\$ 115,138	\$ 121,827	-5.49%	\$ 61,378	\$ 56,492	\$ 60,967
Overtime Pay	5,200	5,200	0.00%	1,423	4,378	3,311
Lessons	40,000	15,000	166.67%	24,960	16,214	12,123
Part-time Pay	<u>248,023</u>	<u>193,309</u>	28.30%	214,098	204,233	183,304
Benefits:						
Pension	20,103	24,372	-17.52%	9,299	11,039	13,391
Health Insurance	28,340	27,440	3.28%	25,519	15,694	10,212
FICA/Medicare	31,184	25,602	21.80%	22,705	21,275	19,679
L.T.D. Insurance	643	683	-5.86%	352	408	453
Life Insurance	324	324	0.00%	216	214	305
Worker's Compensation	4,299	6,694	-35.78%	4,005	10,728	9,516
Other	<u>18,158</u>	<u>4,050</u>	348.35%	3,297	-	568
	\$ 511,412	\$ 424,501	20.47%	\$ 367,253	\$ 340,674	\$ 313,829
Operating						
Advertising & Marketing	36,000	36,000	0.00%	16,382	16,185	20,576
Books & Publications	100	100	0.00%	-	-	-
Charge Card Fee	51,000	46,000	10.87%	44,957	46,396	43,222
Club Relations	1,500	3,000	-50.00%	541	599	748
Conferences & Seminars	1,000	500	100.00%	-	-	-
Contractual Services	1,191,888	1,192,388	-0.04%	1,180,821	1,292,325	1,254,671
Rental-Equipment/Golf Club	3,000	3,000	0.00%	8,714	110,116	110,846
Gas, Oil & Lubricants	-	-	0.00%	-	-	-
Golf Handicap Expense	3,000	4,400	-31.82%	3,724	3,461	5,329
Lessons	40,000	9,600	316.67%	14,580	5,684	8,927
Materials & Supplies	54,369	42,500	27.93%	36,587	40,222	43,331
Memberships & Dues	2,500	1,000	150.00%	344	459	956
Merchandise	108,000	112,000	-3.57%	85,549	112,418	105,496
Printing & Binding	4,000	6,000	-33.33%	3,564	3,435	3,898
Professional Services	1,000	1,000	0.00%	4,112	2,118	2,088
Repairs & Maintenance	32,164	24,550	31.01%	35,779	16,540	17,994
Solid Waste Disposal	6,899	6,623	4.17%	6,020	4,934	-
Special Events / Camps	500	500	0.00%	-	-	1,970
Travel	300	300	0.00%	-	-	-
Uniforms & Shoes	4,400	4,000	10.00%	1,671	2,889	2,718
Utilities	159,421	208,939	-23.70%	150,795	178,241	151,593
Other Operating Costs	<u>-</u>	<u>-</u>	0.00%	49	-	-
	1,701,041	1,702,400	-0.08%	1,594,188	1,836,020	1,774,363
Capital						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Furniture & Fixtures	0	0	0.00%	0	0	5,250
Construction & Major Renovation	0	68,309	-100.00%	2,668	11,152	0
Machinery & Equipment	<u>15,500</u>	<u>-</u>	0.00%	7,246	4,799	-
	15,500	68,309	-77.31%	9,914	15,951	5,250
Debt & Other						
Debt Service	394,901	424,901	-7.06%	471,149	506,548	494,759
Golf Cart Lease	<u>75,300</u>	<u>75,300</u>	0.00%	160,626	71,157	71,157
	470,201	500,201	-6.00%	631,775	577,705	565,916
Total Expenses	<u>\$ 2,698,154</u>	<u>\$ 2,695,411</u>	<u>0.10%</u>	<u>\$ 2,603,129</u>	<u>\$ 2,770,348</u>	<u>\$ 2,659,357</u>

North Palm Beach Country Club - FY2012 Membership Fees

		FY2012	FY2011	Difference	Special Offers or Notes
Resident	Single	\$2,205.00	\$2,205.00	0%	Installment Plans: Pay a 3% Administration Fee
	Family	\$3,360.00	\$3,360.00	0%	
Non-Resident	Single	\$3,200.00	\$3,200.00	0%	Installment Plans: Pay a 3% Administration Fee
	Family	\$4,300.00	\$4,300.00	0%	
Golf Plus Resident (Golf, Tennis & Pool)	Single	\$2,477.00	\$2,477.00	0%	Installment Plans: Pay a 3% Administration Fee
	Family	\$3,770.00	\$3,770.00	0%	
Golf Plus Non-Resident (Golf, Tennis & Pool)	Single	\$3,567.00	\$3,567.00	0%	Installment Plans: Pay a 3% Administration Fee
	Family	\$4,877.00	\$4,877.00	0%	
N.P.B Business	Single	\$2,650.00	\$2,650.00	0%	Eligibility: Non-Residents owning a business or rental property within the Village.
	Family	\$3,750.00	\$3,750.00	0%	
Juniors	Resident	\$300.00	\$300.00	0%	Junior Golfer Pass prices will be the same for Residents and Non-Residents.
	Non-Resident	\$300.00	\$300.00	0%	
Summer	Option A: (Cart Fees Only)	\$495.00	\$495.00	0%	Restrictions: No Charging Privileges. Option B is limited to Monday-Thursday ANYTIME and after 11:00AM Friday-Sunday (or pay a cart fee).
	Option B: (Includes Cart Fees)	\$995.00	\$995.00	0%	
Unlimited Golf Cart Program	Single	\$3,000.00	\$3,000.00	N/A	Allows Members an "All-Inclusive" option where they pre-pay for all cart fees and there are no per play charges.
	Each Additional	\$2,750.00	\$2,750.00	N/A	
Corporate	Silver (Par)	\$10,000.00	\$10,000.00	N/A	Silver allows up to four named individuals employed at a company to join under one membership. Gold and Platinum are same program but also gives company 50 and 100 pre-paid rounds respectively (Greens Fee, Cart Fee & Tax) which can be used for other employees, clients or guests. Additional individuals may be added for \$2,500 each.
	Gold (Birdie)	\$14,000.00	\$14,000.00	N/A	
	Platinum (Eagle)	\$17,500.00	\$17,500.00	N/A	
	Each Additional	\$2,500.00	\$2,500.00	N/A	



North Palm Beach Country Club Golf Club Membership & Rates - FY2012

Golf Memberships

Resident	Single	Regular	111	ea. @ \$2,205.00 =	\$244,755.00
	Family	Regular	34	ea. @ \$3,360.00 =	\$114,240.00
	Junior		8	ea. @ \$300.00 =	\$2,400.00
Non-Resident	Single		60	ea. @ \$3,200.00 =	\$192,000.00
	Family		16	ea. @ \$4,300.00 =	\$68,800.00
	Junior		9	ea. @ \$300.00 =	\$2,700.00
Business			0	ea. @ \$2,650.00 =	\$0.00

Based Upon FY2011 Memberships	238	Total	\$624,895.00
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Summer Memberships (May 1 - September 30)	43	@ \$495.00 =	\$21,285.00
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\$664,970.00

Golf Plus Memberships (Golf, Tennis & Pool)

Resident	Single	Regular	2	ea. @ \$2,477.00 =	\$4,954.00
		<i>Golf Portion Only (ea. @ \$2,205)</i>			\$4,410.00
	Family	Regular	3	ea. @ \$3,770.00 =	\$11,310.00
		<i>Golf Portion Only (ea. @ \$3,360)</i>			\$10,080.00
Non-Resident	Single	Regular	0	ea. @ \$3,567.00 =	\$0.00
		<i>Golf Portion Only (ea. @ \$3,200)</i>			\$0.00
	Family	Regular	1	ea. @ \$4,877.00 =	\$4,877.00
		<i>Golf Portion Only (ea. @ \$4,300)</i>			\$4,300.00

	6	Total	\$18,790.00
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Grand Total	287	\$664,970.00
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Resident Card Holder and Guest of Member Discount 15%

Greens Fees: **See 2011/2012 Recommended Rates**

CART RENTAL			
		<u>18-Holes</u>	<u>9-Holes</u>
Cart Fees:	Member	\$22.00	\$11.00
	Non-Member	\$26.00	\$13.00
WALKING FEE			
Walking Fees:	Member ONLY	\$12.00	\$8.00

Anticipated Rounds: **50,000**

North Palm Beach Country Club 2011-2012 Walk In Rates

Season	Time	18-Hole Rates		9-Hole Rates ³	
		Weekday ¹ Rate	Weekend ² Rate	Weekday ¹ Rate	Weekend ² Rate
Fall Season (Oct. 10 - Nov. 13)	Early Morning	\$59.00	\$69.00	\$35.00	\$41.00
	Morning	\$59.00	\$69.00	\$35.00	\$41.00
	Mid-Day	\$49.00	\$59.00	\$29.00	\$35.00
	Twilight*	\$39.00	\$45.00	N/A	N/A
Pre-Winter Season (Nov. 14 - Dec. 18)	Early Morning	\$75.00	\$85.00	\$45.00	\$51.00
	Morning	\$75.00	\$85.00	\$45.00	\$51.00
	Mid-Day	\$65.00	\$75.00	\$39.00	\$45.00
	Twilight*	\$50.00	\$55.00	N/A	N/A
Shoulder Season (Dec. 19 - Jan. 29)	Early Morning	\$89.00	\$99.00	\$53.00	\$59.00
	Morning	\$89.00	\$99.00	\$53.00	\$59.00
	Mid-Day	\$79.00	\$89.00	\$47.00	\$53.00
	Twilight*	\$49.00	\$59.00	N/A	N/A
High Season (Jan. 30 - Apr. 8)	Early Morning	\$99.00	\$99.00	\$59.00	\$59.00
	Morning	\$99.00	\$109.00	\$59.00	\$65.00
	Mid-Day	\$85.00	\$89.00	\$51.00	\$53.00
	Twilight*	\$55.00	\$59.00	N/A	N/A
Spring Season (Apr. 9 - Apr. 30)	Early Morning	\$75.00	\$85.00	\$45.00	\$51.00
	Morning	\$75.00	\$85.00	\$45.00	\$51.00
	Mid-Day	\$65.00	\$75.00	\$39.00	\$45.00
	Twilight*	\$49.00	\$59.00	N/A	N/A
Summer Season (Oct. 1 - Oct 9 & May 1 - Sep. 30)	Early Morning	\$45.00	\$55.00	\$27.00	\$33.00
	Morning	\$45.00	\$55.00	\$27.00	\$33.00
	Mid-Day	\$39.00	\$49.00	\$23.00	\$29.00
	Twilight*	\$32.00	\$35.00	N/A	N/A

* Twilight = After 2:00pm October 10, 2012 - March 11, 2012 and After 3:00pm March 12, 2012 - October 7, 2012

¹ Weekday = Monday - Thursday

² Weekend = Friday - Sunday & Holidays

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

The Village of North Palm Beach
Fiscal Year 2011-2012 Country Club Adopted Budget
Food & Beverage Summary

	FY 2012 Budget	Original 2011 Budget	% Increase (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Personnel						
Salary:						
Regular Pay	\$ 61,049	\$ 102,368	-40.36%	\$ 43,701	\$ -	\$ -
Overtime Pay	-	-	0.00%	-	-	-
Part-time Pay	212,307	214,426	-0.99%	80,873	-	-
	273,356					
Benefits:						
Pension	9,769	16,669	-41.39%	6,224	-	-
Health Insurance	16,219	21,936	-26.06%	8,404	-	-
FICA/Medicare	20,857	24,170	-13.71%	11,144	-	-
L.T.D. Insurance	324	567	-42.86%	253	-	-
Life Insurance	108	216	-50.00%	99	-	-
Worker's Compensation	3,708	7,867	-52.87%	3,274	-	-
Other	14,607	-	0.00%	-	-	-
	65,592	-	0.00%	-	-	-
	\$ 338,948	\$ 388,219	-12.69%	\$ 153,971	\$ -	\$ -
Operating						
Advertising / Marketing	8,040	18,000	-55.33%	16,302	-	-
Charge Card Fee	11,798	-	0.00%	2,309	-	-
Contractual Services	27,388	20,320	34.78%	27,794	-	-
Entertainment	12,500	20,600	-39.32%	11,032	-	-
Rental-Equipment/Linen/Uniform	17,300	32,660	-47.03%	6,995	-	-
Gas, Oil & Lubricants	100	100	0.00%	42	-	-
Licenses & Fees	5,200	5,200	0.00%	3,704	-	-
Materials & Supplies	31,250	25,000	25.00%	53,292	-	-
Merchandise	308,285	320,000	-3.66%	98,978	-	-
Professional Services	600	-	0.00%	720	-	-
Repairs & Maintenance	12,901	12,300	4.89%	16,832	848	1,699
Solid Waste Disposal	6,899	6,622	4.18%	6,020	4,932	-
Utilities	61,692	65,062	-5.18%	50,472	52,538	44,909
Other Operating Costs	3,700	10,965	-66.26%	4,053	-	-
	507,653	536,829	-5.43%	298,545	58,318	46,608
Capital						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Automotive	0	7,500	-100.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	9,973	0	0
Furniture & Fixtures	0	0	0.00%	9,990	0	0
Dining Room Tables & Chairs	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
China, Glass, Silverware, etc.	0	0	0.00%	0	0	0
Machinery & Equipment	-	-	0.00%	7,095	-	-
	0	7,500	-100.00%	27,058	0	0
Total Expenses	\$ 846,601	\$ 932,548	-9.22%	\$ 479,574	\$ 58,318	\$ 46,608

The Village of North Palm Beach
Fiscal Year 2011-2012 Country Club Adopted Budget
Administration

	FY 2012 Budget	Original 2011 Budget	% Increase (Decrease) over 2011 Budget	Actual 09/30/10	Actual 09/30/09	Actual 09/30/08
Personnel						
Salary:						
Regular Pay	\$ 33,943	\$ 69,486	-51.15%	\$ 134,496	\$ 147,569	\$ 132,849
Overtime Pay	1,000	1,000	0.00%	1,358	-	196
Part-time Pay	-	-	0.00%	-	-	-
	34,943	-	0.00%	-	-	-
Benefits:						
Pension	5,954	13,831	-56.95%	21,082	20,222	23,174
Health Insurance	10,774	21,936	-50.88%	24,326	28,255	24,081
FICA/Medicare	2,670	5,385	-50.42%	9,658	10,546	9,340
L.T.D. Insurance	200	410	-51.22%	659	743	802
Life Insurance	108	216	-50.00%	288	306	392
Worker's Compensation	53	215	-75.35%	1,134	3,660	3,252
Other	7,150	-	0.00%	1,411	6,838	13,335
	61,852	112,479	-45.01%	194,413	218,139	207,420
Operating						
Accounting & Auditing	7,000	8,000	-12.50%	5,187	6,512	5,986
Charge Card Fee	-	5,000	-100.00%	4,995	4,889	4,802
Contractual Services	4,139	7,500	-44.81%	6,264	4,920	2,940
Rental-Copier	3,500	3,300	6.06%	3,411	3,621	2,656
Marketing & Advertising	6,000	6,000	0.00%	14,950	25,685	21,123
Materials & Supplies	4,000	5,500	-27.27%	3,675	4,253	5,867
Memberships & Dues	-	100	-100.00%	767	674	-
Postage	4,000	5,000	-20.00%	2,385	4,461	5,163
Printing & Binding	2,500	2,500	0.00%	1,851	1,403	913
Repairs & Maintenance	-	-	0.00%	137	-	-
Uniforms & Shoes	-	400	-100.00%	-	-	-
Utilities	5,735	8,535	-32.81%	6,458	7,843	8,011
Legal Fees	7,500	10,000	-25.00%	11,652	2,488	3,623
Other Operating Costs	-	-	0.00%	1,444	4,025	19,409
	44,374	61,835	-28.24%	63,177	70,774	80,493
Capital						
Audio, Visual, & Comm. Sys	0	0	0.00%	0	0	0
Computer Hardware & Software	0	0	0.00%	0	0	0
Furniture & Fixtures	0	0	0.00%	0	0	0
Construction & Major Renovation	0	0	0.00%	0	0	0
Machinery & Equipment	-	-	0.00%	-	-	-
	0	0	0.00%	0	0	0
Debt & Other						
Contingency	209,850	180,699	16.13%	0	0	373,471
Insurance-Property & General Liability	39,864	79,000	-49.54%	56,923	63,247	150,166
	249,714	259,699	-3.84%	56,923	63,247	523,637
Total Expenses	\$ 355,940	\$ 434,013	-17.99%	\$ 314,513	\$ 352,160	\$ 811,551



Comprehensive Pay Plan



Village of North Palm Beach

TO: Honorable Mayor and Council
FROM: Jamie Titcomb, Village Manager
DATE: September 22, 2011
SUBJECT: Comprehensive Pay and Classification Plan
Fiscal Year 2011/2012

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, 2011. 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, 2011.

Pay Plan Recommendations

This year’s Pay Plan includes:

- Provides for an average 3.75% performance-based merit increases (0% to 5%) for FPE-eligible and non-union personnel;
- Provides for negotiated step-plan increases for PBA and IAFF-eligible employees as negotiated in their collective bargaining agreements;

- Provides no COLA/market-based adjustment;
- Provides for annual employer pension contributions; and
- Provides for monthly employer and employee health/dental insurance contributions.

Recommended Personnel Changes:

The Pay Plan reflects proposed changes in Village employment positions including as follow:

Additions:

- Add one (+1) F&B Sales Coordinator part-time position (pay grade 6);
- Add six (+6) Snack Bar Attendant part-time positions (pay grade 6);
- Add one (+1) Member Relations Coordinator part-time position (pay grade 14);
- Add one (+1) F&B Chef part-time position (pay grade 17); and
- Add one (+1) Sales & Marketing Representative part-time position (pay grade 18).

Additions / Deletions:

- Add one (+1) Technical Support Specialist f/t position (pay grade 22) / Delete one (-1) Technical Support Specialist p/t position (pay grade 22);
- Add one (+1) Fire Captain full-time position (pay grade 34) / Delete one (-1) Administrative Fire Rescue Lieutenant full-time position (Step Plan); and
- Add one (+1) Chief of Police full-time position (pay grade 44) / Delete one (-1) Director of Public Safety full-time position (pay grade 44).

Deletions:

- Delete sixteen (-16) Server and Bartender part-time positions (combined) (pay grade 3);

- Delete one (-1) Sous Chef part-time position (pay grade 13);
- Delete one (-1) unfunded Permit & Licensing full-time position (pay grade 18);
- Delete one (-1) Administrative Assistant full-time position (pay grade 20);
- Delete one (-1) Restaurant Event Coordinator part-time position (pay grade 22); and
- Delete one (-1) Head Chef full-time position (pay grade 26).

Other Changes:

- Title Change from “Bartender” and “Server” to “F&B Service Personnel” for fifteen (15) part-time positions (pay grade 3);
- Reclassify five (5) Line Cook part-time positions from pay grade 10 to pay grade 13;
- Title Change from “Assistant Golf Professional” to “First Assistant Golf Professional” for one (1) full-time position (pay grade 18);
- Title Change from “Assistant Restaurant Manager” to “F&B Assistant Manager” for one (1) part-time position (pay grade 22); and
- Title Change from “Director of Golf Operations” to “Head Golf Professional” for one (1) full-time position (pay grade 29).

Summary of Personnel Changes:

The net change in Village employment positions is provided below:

Fiscal Year	Full-time positions	Part-time positions
2011	146	133
2012	144	124
Net change	-2 positions	-9 positions

Pension:

The Village’s annual employer contribution decreased for the General Employee Pension Plan and increased for the Police & Fire Pension Plan for Fiscal Year 2011/2012. The Village’s ICMA-RC pensions remain constant at an employer contribution of 15%.

Last year, the Village’s required employer contribution for the General Employee Pension Plan was 15.78% and the Village voluntarily contributed 4.22% to help “catch-up” funding of the plan, which combined came to 20.00%. For Fiscal Year 2011/2012, the Village’s annual required employer contribution is 19.57%, or down by 0.43% (with no “catch-up” funded). For the Police & Fire Pension Plan the required annual employer contribution for Fiscal Year 2011/2012 increased from 17.86% to 20.03%, or up by 2.17%.

All budgeted plan contributions are outlined below:

- For General Employees Pension Plan:

Employer contribution	19.57%
Employee contribution	6.0%
- For Police and Fire Pension Plan:

Employer contribution	20.03%
Employee contribution	2.0%
- For ICMA-RC Pension Plan :

Employer contribution	15%
Employee contribution	3%, 5%, 10% or 15%

Health / Dental Insurance:

The Village Administration worked with our insurance broker to secure the most advantageous renewals possible for the Village and its employees. The Village obtained an initial renewal estimate of a 6.87% premium increase which was negotiated down to 4.0% by our

brokers. In the end, the Village was able to secure a 12-month renewal with Humana at just a 2% premium increase for continuation of the existing medical insurance program for the Fiscal Year 2011/2012 by moving to Humana for its dental insurance as well. Increases in medical insurance are driven by both on the Village's individual claims experience rating and the increasing costs within the health care industry as a whole, especially in light of recent healthcare reform legislation mandating greater benefits to larger sections of the population (i.e. no out-of-pocket life-time maximums, no pre-existing condition exclusions, and parity between medical and mental health/substance abuse benefits).

As mentioned, the Village is making a change in dental insurance carriers away from Guardian Life Insurance Co. to Humana in FY 2011/2012. The Village has been with Guardian for two (2) years and, during that time, the premiums increased with each renewal and customer service issues experienced by staff increased as well. The renewal rates for Guardian came in at +4.0% for the HMO plan and +27.8% for the PPO plan, for a net increase of \$14,486 for FY 2011/2012.

In order to maintain the highest quality of benefits affordable for its employees, the Village Administration felt it necessary to secure quotes for comparable coverage from multiple carriers. Humana came back with the closest match in current benefits levels, pricing, and provider networks for Palm Beach, Martin and St. Lucie counties and, by moving to Humana dental, the Village was able to reduce its medical insurance renewal from 4% to 2% – for a savings of over thirty (30) thousand dollars. Humana's dental rates came in at +18.5% for the HMO plan and +10.0% for the PPO plan, for a net increase of \$9,214 for FY 2011/2012.

With single coverage, for both the health and dental insurance plans, the lower cost plan is paid entirely by the Village. For employee plus one (health insurance only) and the family coverage options (for health and dental insurance), the lower cost plan is paid 80% by the Village and the balance by the employee. Employees choosing higher cost

plan options will pay 100% of the cost difference between the higher and lower cost plans.

Projected monthly employee costs are as follow:

Health Insurance:

Humana HMO Plan	
Employee Only Coverage	\$ 0.00 per month
Employee + One Coverage	\$ 98.19 per month
Employee + Family Coverage	\$206.20 per month
Humana POS Plan	
Employee Only Coverage	\$ 75.60 per month
Employee + One Coverage	\$249.16 per month
Employee + Family Coverage	\$440.20 per month

Dental Insurance:

Humana HMO Plan	
Employee Only Coverage	\$ 0.00 per month
Employee + Family Coverage	\$ 5.44 per month
Humana PPO Plan	
Employee Only Coverage	\$20.80 per month
Employee + Family Coverage	\$65.18 per month

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

Health Insurance:

Humana HMO Plan	
Employee Only Coverage	\$ 490.95 per month
Employee + One	\$ 981.89 per month
Employee + Family Coverage -	\$1,521.93 per month

Humana POS Plan	
Employee Only Coverage	\$ 566.55 per month
Employee + One	\$1,132.86 per month
Employee + Family Coverage	\$1,755.93 per month

Dental Insurance:

Humana HMO Plan	
Employee Only Coverage	\$14.09 per month
Employee + Family Coverage	\$41.29 per month

Humana PPO Plan	
Employee Only Coverage	\$ 34.89 per month
Employee + Family Coverage	\$101.03 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.

**FISCAL YEAR 2011/2012
VILLAGE OF NORTH PALM BEACH
COMPREHENSIVE PAY AND
CLASSIFICATION PLAN**

SECTION 1. ESTABLISHMENT

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

SECTION 2. DEVELOPMENT OF PAY RANGES

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

SECTION 3. APPLICABILITY

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

SECTION 4. IMPLEMENTATION

The new pay plan will be implemented October 1, 2011. No general (non-union) employees will receive a cost of living adjustment (COLA) effective October 1, 2011. The pay range (grade) of each General Employee shall remain the same as Fiscal Year 2010/2011, as reflected in the attached classification plan. Bargaining unit employees shall receive base wage increases only in accordance with their collective bargaining agreement.

SECTION 5. HIRING PAY RATES

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

SECTION 6. MERIT INCREASE

All employees of the Village of North Palm Beach, except as provided elsewhere, shall be eligible for a merit increase on their employee anniversary date. The anniversary date shall be defined as the employee's entry date into his/her present position. After the one (1) year period in their present position, employees shall be eligible for a merit increase, as defined herein, and shall be eligible at their annual anniversary date every year from that time forward.

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

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

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

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

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

SECTION 7. PROMOTIONS, DEMOTIONS, TRANSFERS, AND RECLASSIFICATIONS

In the event of a promotion to a higher pay range (grade), employees will be placed in the new position’s pay range (grade) at a base pay level that does not exceed more than 10% of the base pay level they occupy in their current pay range not to exceed the pay range maximum. Upon the written recommendation of the Department Director and written approval by the Village Manager, an employee that is within two (2) months of their existing anniversary / annual review date may receive a merit increase prior to the implementation of their recommended promotion. Bargaining unit employees shall

receive promotional increases in accordance with their respective collective bargaining agreement, unless otherwise negotiated.

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

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

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

SECTION 8. PART-TIME PAY & MERIT INCREASE

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

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

Seasonal part-time employees (scheduled during a 12-month period work for less than 46 weeks), who have worked during the past season and return for the upcoming season, may be eligible for a merit increase at the beginning of the upcoming season, when prior

employment ended due to Village operational direction. Those employees who leave employment prior to the end of the season and may later be rehired by the Village, are considered new employees and not eligible for a merit increase upon their rehire date.

SECTION 9. OVERTIME/COMPENSATORY TIME

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

SECTION 10. WORK ASSIGNMENTS – HIGHER PAY GRADE

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

SECTION 11. BENEFIT ELIGIBILITY

Employees in full-time, budgeted positions [regularly scheduled to work thirty (30) or more hours per week or an excess of 1,560 hours within the fiscal year] are eligible for participation in the Village's pension plans, health and dental insurance, long-term disability insurance, and employer paid life insurance programs according to the requirements of these plans/programs.

Permanent part-time employees [who work less than thirty (30) hours per week or less than 1,560 hours per fiscal year] are not eligible to participate in the Village's pension plans, health and dental insurance, long-term disability insurance, employer paid life insurance programs, and sick leave incentive programs.

SECTION 12. MISCELLANEOUS BENEFITS/INCENTIVES

Pension Contributions – The Village's annual required employer pension contributions for General Employee Pension employees will be 19.57% of payroll, 20.03% of payroll for Police & Fire Pension employees, and 15% of payroll for ICMA-RC Pension employees. The definition and limitations of earnings shall be as outlined in each respective Village Pension Plan.

457 Deferred Compensation Contributions – The Village will match a non-union, full-time employee's 457 Deferred Compensation plan through ICMA-RC based on a contribution rate of 50-cents for every dollar of employee contribution – up to a monthly Village contribution limit of \$60 mo. (\$720 yr.) and paid on a bi-weekly basis. Bargaining unit employees shall receive deferred compensation accordance with their respective collective bargaining agreement, unless otherwise negotiated.

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

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

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

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

- Certifications requiring an examination and continuing education - \$1,000
- Certifications requiring continuing education and no examination - \$1,000
- Certification requiring an examination with no continuing education - \$500

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

Health/Dental Insurance Benefit - For all full-time employees, the Village will pay full cost of the lower-cost single coverage and 80% of the lower-cost employee plus one (+1) for health insurance and family coverage for health and dental insurance. Employees shall pay all costs above the Village payment of above coverage including any increased premium expense of the higher-cost health/dental plans the employee may choose to select. Employees will have health and dental insurance premiums taken through the payroll process on a twice monthly basis.

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

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 currently provides for three (3) free counseling sessions per year for each employee or qualified dependent.

Village of North Palm Beach

PAY RANGES - FISCAL YEAR 2011/2012

Includes 0% COLA Adjustment effective 10/1/2011*

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

(P/T positions shown with F/T annual rate for categorization purposes only; P/T and F/T non-exempt positions are paid hourly as worked)

New position for Fiscal Year 2011/2012
 Revised Salary Range for Fiscal Year 2011/2012
 Step Plan (shown for categorization purposes; complete ranges in CBA's)

Title change in Fiscal Year 2011/2012
 Grade # reclassified in Fiscal Year 2011/2012 (salary range unchanged)
 Position eliminated in Fiscal Year 2011/2012

# PT	# FT	Title	Union	Grade	FLSA	Hourly rate			Annual rate (F/T)		
						Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	0	Bartender (PT)	NUPT	3		\$4.2900	\$5.3411	\$6.4688	\$8,923	\$11,110	\$13,455
15	0	F&B Service Personnel (PT)	NUPT	3		\$4.2900	\$5.3411	\$6.4688	\$8,923	\$11,110	\$13,455
0	0	Server (PT)	NUPT	3		\$4.2900	\$5.3411	\$6.4688	\$8,923	\$11,110	\$13,455
10	0	Camp Counselor (PT) (Seasonal)	NUPT	6		\$7.3100	\$9.0680	\$10.9915	\$15,205	\$18,861	\$22,862
4	0	Dishwasher (PT)	NUPT	6		\$7.3100	\$9.0680	\$10.9915	\$15,205	\$18,861	\$22,862
1	0	F&B Sales Coordinator (PT)	NUPT	6		\$7.3100	\$9.0680	\$10.9915	\$15,205	\$18,861	\$22,862
4	0	Library Page (PT)	NUPT	6		\$7.3100	\$9.0680	\$10.9915	\$15,205	\$18,861	\$22,862
7	0	Outside Service Attendant (PT)	NUPT	6		\$7.3100	\$9.0680	\$10.9915	\$15,205	\$18,861	\$22,862
6	0	Snack Bar Attendant (PT)	NUPT	6		\$7.3100	\$9.0680	\$10.9915	\$15,205	\$18,861	\$22,862
9	0	Driving Range / Ranger (PT)	NUPT	8		\$8.3251	\$10.3938	\$12.6133	\$17,316	\$21,619	\$26,236
0	0	Line Cook (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
11	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
5	0	Line Cook (PT)	NUPT	13		\$11.0398	\$13.8148	\$16.7051	\$22,963	\$28,735	\$34,747
0	0	Sous Chef (PT)	NUPT	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
1	0	Member Relations Coordinator (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	2	Street Maintenance Worker	FPE	15		\$12.1386	\$15.2018	\$18.3808	\$25,248	\$31,620	\$38,232

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 - FISCAL YEAR 2011/2012

Includes 0% COLA Adjustment effective 10/1/2011*

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

(P/T positions shown with F/T annual rate for categorization purposes only; P/T and F/T non-exempt positions are paid hourly as worked)

New position for Fiscal Year 2011/2012
 Revised Salary Range for Fiscal Year 2011/2012
 Step Plan (shown for categorization purposes; complete ranges in CBA's)

Title change in Fiscal Year 2011/2012
 Grade # reclassified in Fiscal Year 2011/2012 (salary range unchanged)
 Position eliminated in Fiscal Year 2011/2012

# PT	# FT	Title	Union	Grade	FLSA	Hourly rate			Annual rate (F/T)		
						Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
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
1	0	F&B Chef (PT)	NUPT	17		\$13.4678	\$16.8200	\$20.3467	\$28,013	\$34,986	\$42,321
0	0	Assistant Golf Professional	NU	18		\$14.1035	\$17.6299	\$21.3292	\$29,335	\$36,670	\$44,365
0	1	First Assistant Golf Professional	NU	18		\$14.1035	\$17.6299	\$21.3292	\$29,335	\$36,670	\$44,365
0	2	Permit & Licensing Technician	FPE	18		\$14.1035	\$17.6299	\$21.3292	\$29,335	\$36,670	\$44,365
1	0	Sales & Marketing Rep. (PT) (Golf)	NUPT	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
0	1	Irrigation Technician II	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	5	Accounting Clerk	NU	20		\$15.5492	\$19.4219	\$23.6987	\$32,342	\$40,398	\$49,293
0	2	Administrative Assistant	NU	20		\$15.5492	\$19.4219	\$23.6987	\$32,342	\$40,398	\$49,293
1	0	Event Coordinator (PT)	NUPT	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	6	Emergency Dispatcher	PBA	Step plan		\$15.9566	\$19.7662	\$24.3305	\$33,190	\$41,114	\$50,607
0	3	Recreation Supervisor	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	0	Assistant Restaurant Manager (PT)	NUPT	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

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 - FISCAL YEAR 2011/2012

Includes 0% COLA Adjustment effective 10/1/2011*

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

(P/T positions shown with F/T annual rate for categorization purposes only; P/T and F/T non-exempt positions are paid hourly as worked)

New position for Fiscal Year 2011/2012
 Revised Salary Range for Fiscal Year 2011/2012
 Step Plan (shown for categorization purposes; complete ranges in CBA's)

Title change in Fiscal Year 2011/2012
 Grade # reclassified in Fiscal Year 2011/2012 (salary range unchanged)
 Position eliminated in Fiscal Year 2011/2012

# PT	# FT	Title	Union	Grade	FLSA	Hourly rate			Annual rate (F/T)		
						Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
1	0	Code Compliance Officer (PT)	NUPT	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
1	0	F&B Assistant Manager (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
0	0	Restaurant Event Coordinator (PT)	NUPT	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	1	Technical Support Specialist	NU	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
0	0	Technical Support Specialist (PT)	NUPT	22		\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
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
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	3	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	0	Head Chef	NU	26		\$20.8084	\$26.0110	\$31.7334	\$43,281	\$54,103	\$66,006
0	1	Sanitation Supervisor	NU	26		\$20.8084	\$26.0110	\$31.7334	\$43,281	\$54,103	\$66,006
0	1	Street Maintenance Supervisor	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	15	Firefighter / Paramedic	IAFF	Step plan		\$22.4630	\$27.8260	\$34.8475	\$46,723	\$57,878	\$72,483

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 - FISCAL YEAR 2011/2012

Includes 0% COLA Adjustment effective 10/1/2011*

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

(P/T positions shown with F/T annual rate for categorization purposes only; P/T and F/T non-exempt positions are paid hourly as worked)

New position for Fiscal Year 2011/2012
 Revised Salary Range for Fiscal Year 2011/2012
 Step Plan (shown for categorization purposes; complete ranges in CBA's)

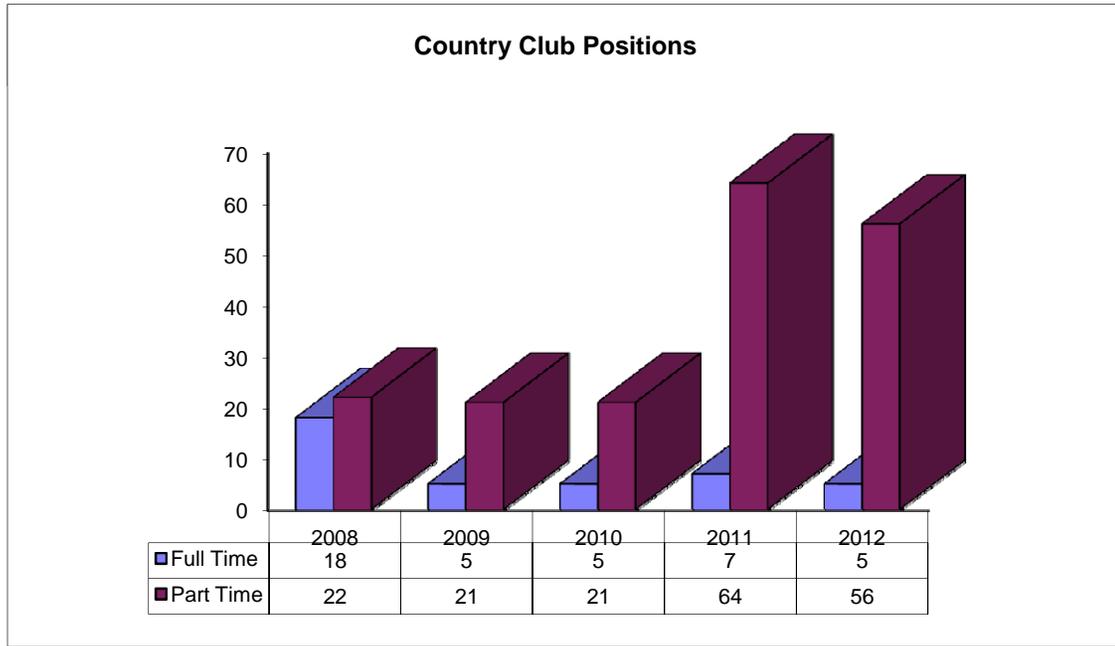
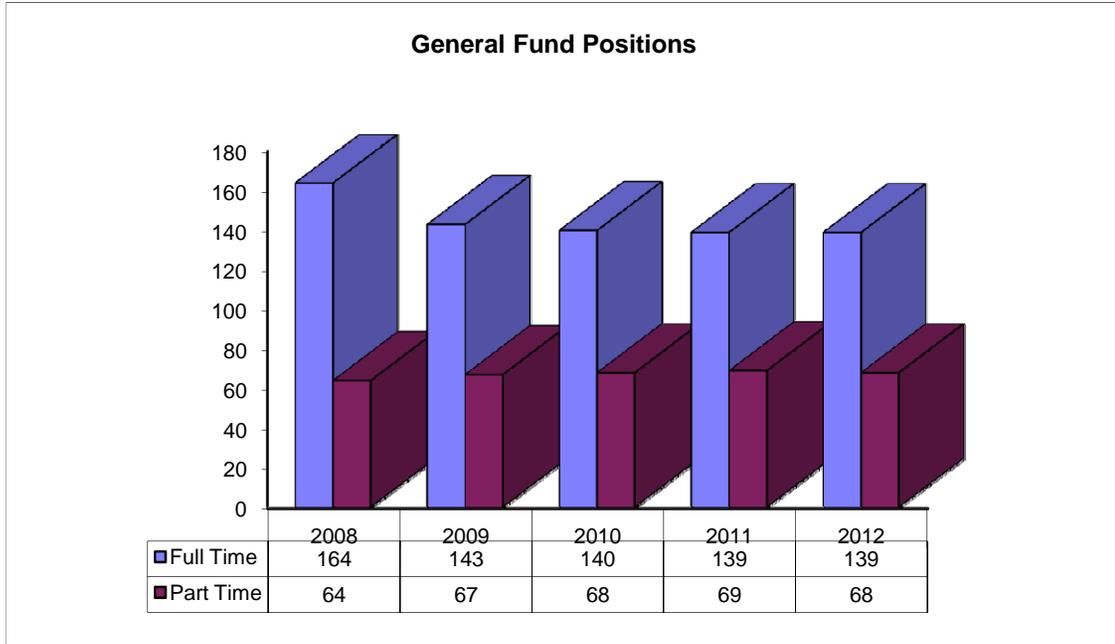
Title change in Fiscal Year 2011/2012
 Grade # reclassified in Fiscal Year 2011/2012 (salary range unchanged)
 Position eliminated in Fiscal Year 2011/2012

# PT	# FT	Title	Union	Grade	FLSA	Hourly rate			Annual rate (F/T)		
						Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	1	Network Support Specialist	NU	28	E	\$22.9473	\$28.7279	\$35.6062	\$47,730	\$59,754	\$74,061
0	1	Director of Food & Beverage	NU	29	E	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	\$77,668
0	0	Director of Golf Operations	NU	29	E	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	\$77,668
0	1	Head Golf Professional	NU	29	E	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	\$77,668
0	1	Superintendent of Public Works	NU	29	E	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	\$77,668
0	1	Finance Manager	NU	32	E	\$27.9188	\$34.9124	\$43.2941	\$58,071	\$72,618	\$90,052
0	3	Fire Rescue Lieutenant	IAFF	Step plan		\$27.9833	\$32.3939	\$38.4117	\$58,205	\$67,379	\$79,896
0	6	Sergeant	PBA	Step plan		\$28.1621	\$32.9115	\$38.4191	\$58,577	\$68,456	\$79,912
0	1	Fire Captain	NU	34	E	\$36.0459	\$39.7410	\$44.4738	\$74,975	\$82,661	\$92,506
0	2	Police Captain	NU	34	E	\$36.0459	\$39.7410	\$44.4738	\$74,975	\$82,661	\$92,506
0	1	Director of Human Resources	NU	36	E	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Director of Information Technology	NU	36	E	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Director of Library	NU	36	E	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Director of Parks and Recreation	NU	36	E	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Village Clerk	NU	36	E	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Building Official	NU	38	E	\$30.7510	\$38.4388	\$48.4375	\$63,962	\$79,953	\$100,750
0	1	Director of Community Development	NU	40	E	\$32.3114	\$40.3456	\$50.8661	\$67,208	\$83,919	\$105,802
0	1	Director of Public Works	NU	40	E	\$32.3114	\$40.3456	\$50.8661	\$67,208	\$83,919	\$105,802
0	1	Fire Chief	NU	40	E	\$32.3114	\$40.3456	\$50.8661	\$67,208	\$83,919	\$105,802
0	1	Director of Finance	NU	42	E	\$39.3055	\$49.0741	\$62.8307	\$81,755	\$102,074	\$130,688
0	1	Chief of Police	NU	44	E	\$45.4330	\$56.7620	\$72.7152	\$94,501	\$118,065	\$151,248
0	0	Director of Public Safety	NU	44	E	\$45.4330	\$56.7620	\$72.7152	\$94,501	\$118,065	\$151,248

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 Five Year Position Summary



VILLAGE OF NORTH PALM BEACH
Full-Time Equivalent Village Government Employees by Function
LAST TEN FISCAL YEARS (*)
Unaudited

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Number of Employees:										
General Government										
Village Manager - Full-Time	1	1	1	1	1	1	1	1	1	1
Assistant Village Manager - Full-Time	1	1	1	0	0	0	0	0	0	0
Systems Specialist										
Full-Time	1	1	1	2	2	2	2	2	2	3
Part-time	0	0	0	0	0	0	1	1	1	0
Executive Secretary - Full-Time	1	1	1	1	1	1	1	1	1	1
Human Resources - Full-Time	0	0	0	2	2	2	2	2	2	2
Village Clerk - Full-Time	3	3	3	3	3	3	3	3	3	3
Finance										
Full-time	5	5	5	5	5	5	5	5	5	5
Part-Time	0	0	0	0	0	1	1	1	1	1
Public Works										
Full-time	61	61	62	54	47	48	38	37	37	37
Part-Time	8	8	6	3	0	0	0	0	0	0
Public Safety										
Full-time	66	66	61	66	68	68	67	67	67	67
Part-Time	14	14	15	14	13	12	11	12	12	12
Community Development and Planning										
Full-time	0	0	0	0	9	10	9	9	9	8
Part-Time	0	0	0	0	1	1	2	2	2	2
Leisure Services										
Library										
Full-time	9	9	8	7	7	7	6	6	6	6
Part-Time	7	7	7	8	8	8	10	10	10	10
Recreation										
Full-time	6	6	5	15	15	17	9	7	6	6
Part-Time	14	14	15	31	39	42	42	42	43	43
Other Government - Country Club										
Full-time	25	25	24	18	19	18	5	5	7	5
Part-Time	27	27	27	24	25	22	21	21	64	56
Total Number of Employees Budgeted FY Ending	249	249	242	254	265	268	236	234	279	268

* Variance exists due to the employment of seasonal and part-time employees

Source: Village of North Palm Beach Budget Report



Capital Improvements Plan



Capital Improvement Plan

INTRODUCTION

Municipal government provides needed and desired services to the public and in order to provide these services, the Village must furnish and maintain capital facilities and equipment. This is accomplished through the use of a Capital Improvement Plan (CIP).

The CIP is a five year projection of future improvements to existing facilities, the acquisition of land and buildings, construction of new facilities and major equipment purchases. This includes the regular replacement of equipment such as vehicles and computer hardware/software. The Village Council adopts the five year plan as a part of the annual budgeting process. **The first year of the plan is then formally adopted as part of the Annual Budget for the current year; it is the only year for which funding may legally be appropriated.** Future years' funding requirements are identified, but are not authorized.

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

Capitalization Threshold Table:

	<u>Tracking and Inventory</u>	<u>Capitalize and Depreciate</u>
Land	\$1	Capitalize only
Land improvements	\$1	\$25,000
Building	\$1	\$50,000
Building Improvements	\$1	\$50,000
Construction in Progress	\$1	Capitalize only
Machinery & Equipment	\$1,000	\$5,000
Vehicle	\$1,000	\$5,000
Infrastructure	\$50,000	\$250,000

Capital outlays of \$10,000 or more are included in the CIP.

The plan places projects **valued at \$10,000 or more** in priority order, and schedules the projects for funding and implementation. As presented, it is a five-year forecast that allows the Village to plan ahead for its new capital and renewal and replacement needs.

Programming capital requirements over time can promote better use of the Village’s financial resources, reduce costs and assist in the coordination of public and private development. Careful management of its assets keeps the Village poised for flexible and responsive strategic planning that allows the Village to proactively prepare the groundwork for capital projects so when funding opportunities arise, a plan is ready to be implemented. By looking

beyond year-to-year budgeting and projecting what, where, when and how capital investments should be made, capital planning enables the Village to maintain an effective level of service for the present and future population.

THE CAPITAL IMPROVEMENT PLAN (CIP)

The result of this continuing planning process is the CIP, which is the Village's five-year roadmap for creating, maintaining, and funding present and future capital requirements. The CIP serves as a planning instrument in conjunction with the Village Comprehensive Plan and the Village Council's Goals to identify needed capital projects and coordinate the financing and timing of improvements in a way that maximizes the return to the public. It provides a planned systematic approach to utilizing the Village financial resources in the most responsive and efficient manner to meet its service and facility needs. It serves as the "blueprint" for the future of the community and is a management and planning tool.

The underlying strategy of the CIP is to plan for capital expenditures necessary for the safe and efficient provision of public services in accordance with Village policies and objectives adopted in the Village's Comprehensive Plan. It involves conducting needs assessments and allowing for flexibility to take advantage of opportunities for capital investment. Capital planning decisions are made based on an analysis of each project which includes: cost versus benefits, capital renewal strategies, repair-versus-replacement costs and new service demands. A critical element of a balanced CIP is the provision of funds to both preserve or enhance existing facilities and provide new assets to respond to changing service needs.

While the program serves as the long range plan, it is reviewed and revised annually in conjunction with the budget. Projects and their scopes are subject to change as the needs of the community become more defined and projects move closer to final implementation. Priorities may be changed due to funding opportunities or circumstances that cause a more rapid deterioration of an asset. Projects may be revised for significant costing variances.

The adoption of the CIP is neither a commitment to a particular project nor a limitation to a particular cost. As a basic tool for scheduling anticipated capital projects, it is a key element in planning and controlling future capital financing. When adopted, the CIP provides the framework for the Village's management team and the Village Council with respect to investment planning, project planning and managing any debt.

CIP REVIEW

The Village Manager is responsible for reviewing capital project requests and providing recommendations to the Village Council. Each department submits requests for its capital funding requirements to the Village Manager. These requests could be for something as minor as the purchase of a piece of equipment to the complete rebuild/new installation of a piece of infrastructure. The Village Manager, along with the Finance Director and Department Head, conduct an in-depth analysis of the impact of the CIP on cash flow and financial obligations, as well as the Village's ability to finance, process, design and ultimately maintain projects. The fiscal impact for each individual project (including future maintenance and replacement costs), is also analyzed. The overall goal is to develop CIP recommendations that:

- Preserve the past, by investing in the continued upgrade of Village assets and infrastructure;
- Protect the present with improvements to Village facilities and infrastructure;
- Plan for the future.

CIP CRITERIA & CATEGORIES

The CIP is developed through input by professional staff, citizens of North Palm Beach, and elected Village officials. There are typically more proposals than can be funded in the five-year CIP period, so the projects are evaluated and ranked in order of priority according to the following guidelines:

- a) Whether the proposed project is financially feasible, in terms of its impact upon Village budget potential;
- b) Whether the project is needed to protect public health and safety, to fulfill the Village’s legal commitment to provide facilities and services, or to preserve, achieve full use of, or increase the efficiency of existing facilities;
- c) Whether the project represents a logical extension of facilities and services within a designated Village Planning Area; and
- d) Whether or not the proposed project is consistent with plans of State agencies and the South Florida Water Management.

Further, the projects are broken down into the following categories:

1. The project is urgent and/or mandated, and must be completed quickly. The Village could face severe consequences if the project is delayed, possibly impacting the public health, safety, and welfare of the community, or

having a significant impact on the financial well being of the Village. The project must be initiated or financial/opportunity losses will result.

2. The project is important and addressing it is necessary. The project impacts safety, law enforcement, public health, welfare, economic base, and/or quality of life in the community.
3. The project would enhance the quality of life and would provide a benefit to the community. Completion of the project would improve the community providing cultural, recreational, and/or aesthetic effects.
4. The project would be an improvement to the community, but need not be completed within a five-year CIP.

Based on the criteria and category, the project is either included in the CIP or excluded.

CIP POLICIES

- The Village will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.
- The Village will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvements will be projected and incorporated into the current and future operating budgets.

- The Village will maintain its physical assets at a level adequate to protect the Village’s capital investment and minimize future maintenance and replacement costs.
- In making or providing of capital improvements, The Village shall not incur a general obligation debt requiring the full faith and credit and taxing power of the Village that exceeds five (5%) of the property tax base of the Village. For Fiscal Year 2012, this amounts to \$74.76 million. The Village has no general obligation debt.

CIP FINANCING/FUNDING ALTERNATIVES

Capital improvements may be funded by a variety of means depending on the nature of the project, availability of funds, and the policies of Village Council. Financing decisions are made based on established Village policies and available financing options directly related to project timing and choice of revenue sources. The funding methodology for the CIP is reliant upon available resources including regular operating funds, funds from grants and user fees, useful life of the improvement, and sharing the costs between current and future users. While some projects can be delayed until funds from existing revenues are available, others cannot. The Village explores all options such as ad valorem taxes, grants, developer contributions, user fees, bonds, loans, and undesignated reserves to fund improvements. The following financing sources are available to fund the CIP:

- Ad Valorem Taxes: The Village does not use these funds as a debt security due largely to the required electoral approval (voter referendum) prior to issuance. Property taxes are

directly linked to the assessed value of individual property, not to the consumption of specific goods and services.

- Non-Ad Valorem Revenues: These types of revenues can be pledged to support various types of bond issues. Such bonds are similar to general obligation bonds in that proceeds are often used for general government purposes and repayment is unrelated to the revenue generating capacity of the project being financed. However, unlike general obligation bonds, non-ad valorem revenue bonds are payable solely from revenues derived from the pledged revenue (such as sales tax, local option fuel tax, and the guaranteed portion of municipal sharing).
- User Fees and Charges: These revenues include a variety of license and permit fees, facility and program fees, and fines. They are rarely used as debt security for non-Enterprise Fund capital projects, but could be a source of direct funding of a small capital improvement.
- Enterprise Fund User Fees: These revenues are derived from self-supporting business enterprises (Country Club) which provide services in return for compensation. The enterprise revenue used to secure debt is commonly termed “net-revenue” consisting of gross revenues less operating costs.
- Note: A written, short-term promise to repay a specified amount of principal and interest on a certain date, payable from a defined source of anticipated revenue. Usually notes mature in one year or less. Rarely used by the Village.

- Commercial Paper: Generally defined as short term, unsecured promissory notes issued by organizations of recognized credit quality, usually a bank. Rarely used by the Village.
- Grant: Contribution or gift of cash or other asset from another government to be used or expended for a specific purpose, activity or facility.
- Developer Contributions: Monies paid by developers in lieu of land dedications. These contributions are used for parks and recreational purposes.
- Undesignated Reserves: Unrestricted funds remaining from prior years which are available for appropriation and expenditure.
- Bond: An issuer's obligation to repay a principal amount on a certain date (maturity date) with interest at a stated rate. Bonds are distinguishable from notes in that notes mature in a much shorter time period.

General Obligation Bonds: A bond secured by the full faith and credit of the Village's ad valorem taxing power. **These are not used by the Village due to the requirement for a voter referendum.**

Revenue Bonds: Bonds payable from a specific revenue source, not the full faith and credit of an issuer's taxing power and require no electoral approval. Pledged revenues are often generated by the operating or project being financed.

The administrative ability to seek and utilize the best possible source, or combination of sources, from the various alternatives for financing Capital Improvements can maximize the Village's Capital Improvement Plan, saving the cost of inefficiencies, which occur from not adequately addressing capital needs. The future development, growth and general well being of our citizens is directly related to an affordable and realistic Capital Improvement Plan.

THE CIP SCHEDULE AND PROJECT LISTS

The CIP includes a comprehensive listing of all projects contained in the Five-Year CIP. Detailed project request forms are contained in the plan for those projects included in the first year of the CIP. These request forms list the capital item to be undertaken or purchased, the estimated impact on the operating budget, and the method of financing the project.

Projects included in the CIP were evaluated based on the criteria mentioned above. Application of these criteria ensures that each project recommended for Council consideration does indeed support the policy objectives of the Village's long-term planning documents and identifies a basis for scheduling and allocation of resources.

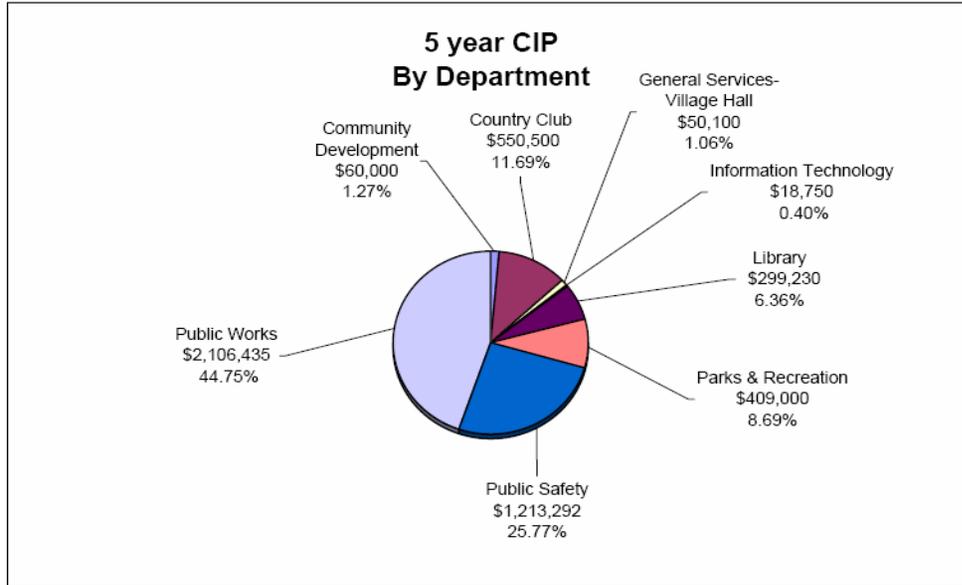
The Fiscal Year 2012-2016 CIP recommends a total investment of \$4.71 million in the Village of North Palm Beach's capital facilities and equipment during a five-year period. The first year (2012) is the most active and important year of the CIP. The remaining four years of the CIP lists the capital projects that will be done in the future and their estimated cost. **The total budget (which will be included in the departmental capital outlay allocation in**

the Annual Budget) for capital improvements in FY 2012 is \$274,432, comprised of the following projects:

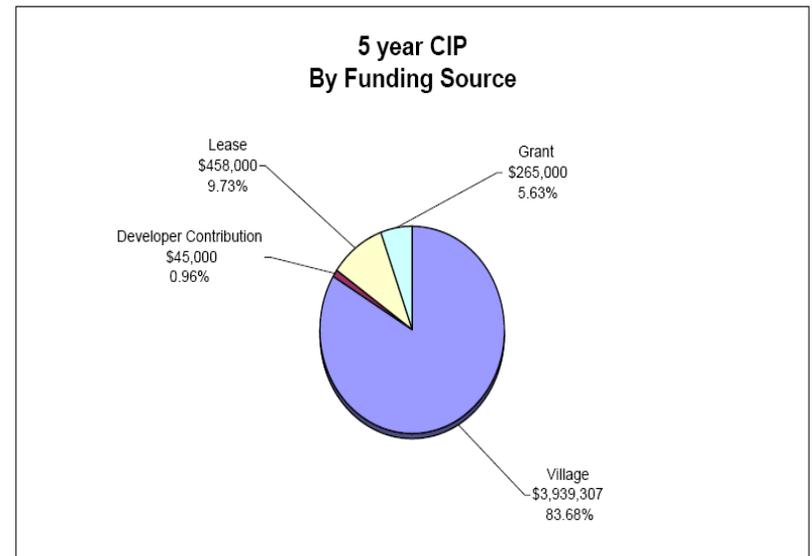
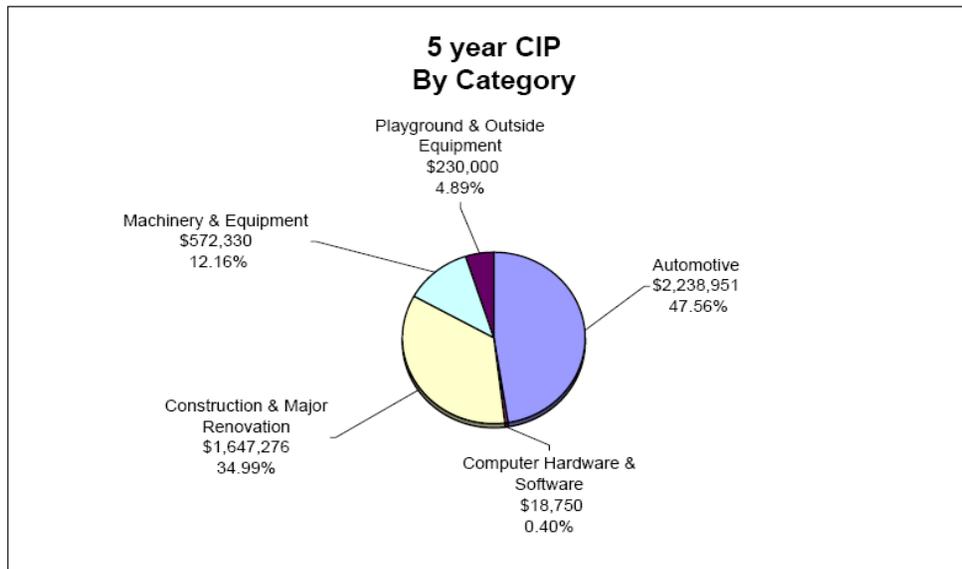
- Playground Equipment \$ 45,000
- A/C Chiller Replacement (2) \$ 111,600
- Vehicle Replacement (2) \$ 57,582
- “Quick-Tip” Dumpster Attachment \$ 26,000
- Microsoft Office Suite Upgrade \$ 18,750
- Golf Launch Monitor \$ 15,500

The five year CIP is presented in the following pages along with the detailed capital project request forms for the first year of the plan.

**Village of North Palm Beach
Five Year CIP Summary
Fiscal Year 2012 - 2016**



**Total 5 Year CIP
\$4,707,307**



**Village of North Palm Beach
5 Year Capital Improvement Plan Summary
FY 2012-2016**

Cost by CIP Year	FY 2012 Budget Year (Year # 1)	FY 2013 (Year # 2)	FY 2014 (Year # 3)	FY 2015 (Year # 4)	FY 2016 (Year # 5)	Total
Category / Department						
Automotive:						
Community Development		60,000				\$ 60,000
Country Club		458,000	27,000			\$ 485,000
Public Safety	57,582	248,280	190,031	407,557	63,342	\$ 966,792
Public Works		231,000	242,909	214,250		\$ 688,159
Parks & Recreation		39,000				\$ 39,000
						\$ -
Subtotal Automotive:	57,582	1,036,280	459,940	621,807	63,342	\$ 2,238,951
Machinery & Equipment:						
General Services-Village Hall	50,100					\$ 50,100
Country Club	15,500			25,000		\$ 40,500
Library		54,230				\$ 54,230
Public Safety	61,500	135,000	50,000			\$ 246,500
Public Works	26,000	15,000	50,000			\$ 91,000
Parks & Recreation		90,000				\$ 90,000
						\$ -
Subtotal Machinery & Equipment	153,100	294,230	100,000	25,000	-	\$ 572,330
Construction & Major Renovation:						
Library		245,000				\$ 245,000
Public Works		767,092	280,092	280,092		\$ 1,327,276
Parks & Recreation		50,000				\$ 50,000
Country Club		25,000				\$ 25,000
						\$ -
Subtotal Construction & Major Renovation	-	1,087,092	280,092	280,092	-	\$ 1,647,276
Computer Hardware & Software:						
Information Technology	18,750					\$ 18,750
						\$ -
Subtotal Computer Hardware & Software	18,750	-	-	-	-	\$ 18,750
Playground & Outside Equipment:						
Parks & Recreation	45,000	155,000	-	30,000		\$ 230,000
						\$ -
Subtotal Playground & Outside Equipment	45,000	155,000	-	30,000	-	\$ 230,000
Estimated Total Cost	\$ 274,432	\$ 2,572,602	\$ 840,032	\$ 956,899	\$ 63,342	\$ 4,707,307
Funding Source	FY 2012 Budget Year (Year # 1)	FY 2013 (Year # 2)	FY 2014 (Year # 3)	FY 2015 (Year # 4)	FY 2016 (Year # 5)	Total
Village	229,432	1,849,602	840,032	956,899	63,342	\$ 3,939,307
Grant		265,000				\$ 265,000
Lease		458,000				\$ 458,000
Developer Contributions	45,000					\$ 45,000
Estimated Total Funding	\$ 274,432	\$ 2,572,602	\$ 840,032	\$ 956,899	\$ 63,342	\$ 4,707,307



Department Summaries



**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: <u>General Fund</u>			Department: <u>Community Development</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<i>Automotive:</i>								\$ -
Sport Utility Vehicle	2006 (1); 2008 (1)	7 Years / 100k miles		20,000				\$ 20,000
S10 Pickup	2000 (1); 2002 (1); 2009 (2)	7 Years / 100k miles		40,000				\$ 40,000
								\$ -
<i>Subtotal Automotive</i>			-	60,000	-	-	-	\$ 60,000
<i>Computer Hardware & Software:</i>								\$ -
New Software	2011							\$ -
<i>Subtotal Computer Hardware & Software</i>			-	-	-	-	-	\$ -
Estimated Total Cost			\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Funding Source			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Village			-	60,000	-			\$ 60,000
Grant								\$ -
Other								\$ -
Estimated Total Funding			\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact; Vehicle Replacement

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: <u>General Fund</u>		Department: <u>General Services Village Hall</u>		Division: <u>N/A</u>				
Cost by CIP Year			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Description			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Current Inventory		Estimated Life						
<i>Machinery & Equipment:</i>								
A/C Chiller Replacement	2003	10 years	50,100					\$ 50,100
								\$ -
Subtotal Machinery & Equipment			50,100	-	-	-	-	\$ 50,100
Estimated Total Cost			\$ 50,100	\$ -	\$ -	\$ -	\$ -	\$ 50,100
Funding Source			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Village			50,100	-	-	-	-	\$ 50,100
Grant								\$ -
Other								\$ -
Estimated Total Funding			\$ 50,100	\$ -	\$ -	\$ -	\$ -	\$ 50,100

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
Capital Request Form
FY 2011-2012**

Fund:	<u>General</u>	Department:	<u>General Services Village Hall</u>																				
Project Title:	<u>A/C Replacement</u>	Division:	<u>N/A</u>																				
Description/Detail:	<u>Replace 40 ton a/c chiller for village hall airconditioning system.</u>																						
Capital Category (Check Appropriate):																							
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																					
<input type="checkbox"/>	Present equipment obsolete																						
<input checked="" type="checkbox"/>	Replace worn-out equipment																						
<input type="checkbox"/>	Improve procedures, records, etc.																						
<input type="checkbox"/>	Increased safety																						
<input type="checkbox"/>	Construction/Major Improvement																						
<input type="checkbox"/>	Other (Please specify)																						
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;"><u>Per Unit</u></th> <th style="width: 10%;"></th> <th style="width: 20%; text-align: center;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">50,100.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">50,100.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right;">\$ 50,100.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">\$ 50,100.00</td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	50,100.00	\$	50,100.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 50,100.00	\$	\$ 50,100.00
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	50,100.00	\$	50,100.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 50,100.00	\$	\$ 50,100.00																				
		Estimated Useful Life in Years: _____																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village Lease																				
		<input type="checkbox"/>	Grant Developer Fees																				
		<input type="checkbox"/>	Debt Service Other																				
Operating Impact:		Other Comment:																					

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: <u>General Fund</u>			Department: <u>Information Technology</u>			Division: <u>N/A</u>		
Cost by CIP Year			FY 2012 Budget Year (Year # 1)	FY 2013 (Year # 2)	FY 2014 (Year # 3)	FY 2015 (Year # 4)	FY 2016 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Computer Hardware & Software:</i>								
Microsoft Office Suite Upgrade to Office 2010	Office 2003	5 years	18,750					\$ 18,750
								\$ -
Subtotal Computer Hardware & Software			18,750	-	-	-	-	\$ 18,750
Estimated Total Cost			\$ 18,750	\$ -	\$ -	\$ -	\$ -	\$ 18,750
Funding Source			FY 2012 Budget Year (Year # 1)	FY 2013 (Year # 2)	FY 2014 (Year # 3)	FY 2015 (Year # 4)	FY 2016 (Year # 5)	Total
Village			18,750	-	-	-	-	\$ 18,750
Grant								\$ -
Other								\$ -
Estimated Total Funding			\$ 18,750	\$ -	\$ -	\$ -	\$ -	\$ 18,750

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
Capital Request Form
FY 2011-2012**

Fund:	<u>General Fund</u>	Department:	<u>Information Technology</u>																				
Project Title:	<u>Office Suite upgrade</u>	Division:	<u>N/A</u>																				
Description/Detail:	<u>End user Office package upgrade</u>																						
Capital Category (Check Appropriate):																							
<input type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input checked="" type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>75</u>																					
<input checked="" type="checkbox"/>	Present equipment obsolete																						
<input type="checkbox"/>	Replace worn-out equipment																						
<input type="checkbox"/>	Improve procedures, records, etc.																						
<input type="checkbox"/>	Increased safety																						
<input type="checkbox"/>	Construction/Major Improvement																						
<input type="checkbox"/>	Other (Please specify)																						
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;"><u>Per Unit</u></th> <th style="width: 10%;"></th> <th style="text-align: center;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">250.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">18,750.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right;">\$ 250.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">\$ 18,750.00</td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	250.00	\$	18,750.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 250.00	\$	\$ 18,750.00
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	250.00	\$	18,750.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 250.00	\$	\$ 18,750.00																				
		Estimated Useful Life in Years: <u>5</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>																						
		\$ 18,750.00	Village																				
			Lease																				
			Grant																				
			Developer Fees																				
			Debt Service																				
			Other																				
Operating Impact:		Other Comment:																					

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: <u>General Fund</u>			Department: <u>Library</u>			Division: <u>N/A</u>		
Cost by CIP Year			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<i>Construction & Major Renovation:</i>								
			-					\$ -
Roof replacement		30-39 years		145,000				\$ 145,000
Replace lobby windows		40 years		100,000				\$ 100,000
								\$ -
Subtotal Construction & Major Renovation			-	245,000	-	-	-	\$ 245,000
<i>Machinery & Equipment:</i>								
Replace A/C Handlers		10-15 years		54,230				\$ 54,230
Subtotal Machinery & Equipment			-	54,230	-	-	-	\$ 54,230
Estimated Total Cost			-	299,230	-	-	-	\$ 299,230
Funding Source			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Village			-	299,230	-	-	-	\$ 299,230
Grant								\$ -
Other								\$ -
Estimated Total Funding			-	299,230	-	-	-	\$ 299,230

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: <u>General Fund</u>			Department: <u>Public Safety</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Description			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Description	Current Inventory	Estimated Life						
Automotive:								
Fire Engine	2003 (2)	20 years						\$ -
Yukon	2004 (1)	10 years			35,000			\$ 35,000
Suburban	2002 (1)	10 years		35,000				\$ 35,000
Support Truck	1987 (1)	30 years						\$ -
S-10 Pick-Up Truck	2002 (1)	10 years		20,000				\$ 20,000
Quintuplet Fire Apparatus	1996 (1)	20 years						\$ -
Ambulance	2003 (1) 2010 (1)	5 years				185,000		\$ 185,000
Patrol / Vehicles	2011 (1); 2010 (3); 2008 (1); 2007 (5); 2006 (1); 2005 (4); 2004 (1); 2003 (1)	7 years or 100,000 miles	57,582	120,924	30,231	151,155	31,671	\$ 391,563
Patrol Boat	1999 (1)	15 years			75,000			\$ 75,000
Undercover Vehicles	2011 (2); 2008 (3); 2007 (1); 2005 (1); 2004 (1)	7 years or 100,000 miles	-	44,356	23,800	71,402		\$ 139,558
Replacement Boat Engines	2009 (2)	3-6 years			26,000			\$ 26,000
Marine Unit Truck	2002 (1)	7 years or 100,000 miles		28,000				\$ 28,000
K-9 Vehicles	2008 (1)	7 years or 100,000 miles					31,671	\$ 31,671
Crime Scene Vehicle	1996 (1)	25 years						\$ -
Subtotal Automotive:			57,582	248,280	190,031	407,557	63,342	\$ 966,792
Machinery & Equipment:								
Breathing Air Compressor	1999 (1)	20 years						\$ -
Cardiac Monitor/Defibrillator	2009 (2)	5 years			50,000			\$ 50,000
Self-contained Breathing Apparatus	2001 (25)	12 years		100,000				\$ 100,000
Hydraulic Exstriction Tools	1979 (1)	15 years						\$ -
Thermal Imaging Camera	2002 (2)	10 years		35,000				\$ 35,000
Replace 60 Ton A/C Chiller	1999	10-12 years	61,500					\$ 61,500
Radio Room A/C	2010	10-12 years						\$ -
800 MHZ Radio System	2008	10 years						\$ -
Subtotal Machinery & Equipment			61,500	135,000	50,000	-	-	\$ 246,500
Construction & Major Renovation:								
Subtotal Construction & Major Renovation			-	-	-	-	-	\$ -
Estimated Total Cost			\$ 119,082	\$ 383,280	\$ 240,031	\$ 407,557	\$ 63,342	\$ 1,213,292
Funding Source								
Village			119,082	383,280	240,031	407,557	63,342	\$ 1,213,292
Grant								\$ -
Other								\$ -
Estimated Total Funding			\$ 119,082	\$ 383,280	\$ 240,031	\$ 407,557	\$ 63,342	\$ 1,213,292

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
Capital Request Form
FY 2011-2012**

Fund:	<u>General Fund</u>	Department:	<u>Public Safety</u>
Project Title:	<u>Vehicle Replacement</u>	Division:	<u>Law Enforcement</u>
Description/Detail:	<u>Vehicle Replacement</u>		
Capital Category (Check Appropriate):			
<input type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input checked="" type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
Purpose of Expenditure (Check Appropriate):		Cost:	
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested:	<u>2</u>
<input type="checkbox"/>	Present equipment obsolete		
<input type="checkbox"/>	Replace worn-out equipment		
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price	<u>Per Unit</u> <u>Total</u>
<input type="checkbox"/>	Increased safety	Plus: Installation or other costs	28,791.00 \$ 57,582.00
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount	- \$ -
<input type="checkbox"/>	Other (Please specify)	Net Purchase Cost	<u>\$ 28,791.00 \$ 57,582.00</u>
		Estimated Useful Life in Years:	<u>7 years</u>
Replaced item(s):		Funding Source (List Amount):	
<u>Item</u>	<u>Disposition Method</u>	\$ 57,582.00	Village Lease
240	Auction		Grant Developer Fees
242	Auction		Debt Service Other
Operating Impact:		Other Comment:	
No operating impact		Marked Ford Taurus	

**Village of North Palm Beach
Capital Request Form
FY 2011-2012**

Fund:	<u>General</u>	Department:	<u>Public Safety</u>																				
Project Title:	<u>Air conditioning</u>	Division:	<u>General Services Public Safety Building</u>																				
Description/Detail:	<u>Replace 60 ton a/c chiller</u>																						
Capital Category (Check Appropriate):																							
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																					
<input type="checkbox"/>	Present equipment obsolete																						
<input checked="" type="checkbox"/>	Replace worn-out equipment																						
<input type="checkbox"/>	Improve procedures, records, etc.																						
<input type="checkbox"/>	Increased safety																						
<input type="checkbox"/>	Construction/Major Improvement																						
<input type="checkbox"/>	Other (Please specify)																						
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;"><u>Per Unit</u></th> <th style="width: 10%;"></th> <th style="width: 20%; text-align: center;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">61,500.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">61,500.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right;">\$ 61,500.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">\$ 61,500.00</td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	61,500.00	\$	61,500.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 61,500.00	\$	\$ 61,500.00
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	61,500.00	\$	61,500.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 61,500.00	\$	\$ 61,500.00																				
		Estimated Useful Life in Years: <u>10</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village Lease																				
		<input type="checkbox"/>	Grant Developer Fees																				
		<input type="checkbox"/>	Debt Service Other																				
Operating Impact:		Other Comment:																					
		Scheduled to replace evaporator coils in unit and discovered bottom of unit has rusted out and components were becoming misaligned placing strain on refrigerant lines. Have replaced two of the four compressors over the last two years.																					

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: <u>General Fund</u>			Department: <u>Public Works</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2012 Budget Year (Year # 1)	FY 2013 (Year # 2)	FY 2014 (Year # 3)	FY 2015 (Year # 4)	FY 2016 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
Automotive:								
3/4 Ton Truck (1/2 Ton)	2002 (1)	10 years		22,500				\$ 22,500
3/4 Ton Utility Vehicle	2007 (1)	7 years			26,000			\$ 26,000
Bucket Truck	2000 (1)	12 years			53,000			\$ 53,000
Colorado	2006 (1)	10 years						\$ -
Dodge 2500 RAM	2002 (1); 2006 (1); 2010 (1)	10 years		26,000				\$ 26,000
Dump Truck	2006 (1)	12 years						\$ -
F350 Truck	1995 (1)	20 years				24,000		\$ 24,000
F450 Crew Cab Truck	2000 (1)	12 years				31,500		\$ 31,500
Garbage Trucks	2001 (1); 2002 (1); 2004 (1); 2006 (1); 2007 (2); 2009 (1)	10 years		154,500	163,909			\$ 318,409
Lighting Loader	2003 (1)	7 years				125,000		\$ 125,000
Ram 3500 Flatbed	2007(1)	15 years						\$ -
S-10 Pick-Up	2000 (1); 2001 (1)	7 years / 12 years		28,000				\$ 28,000
Small Dump Truck	2000 (1)	12 years				33,750		\$ 33,750
Subtotal Automotive:			-	231,000	242,909	214,250	-	\$ 688,159
Construction & Major Renovation:								
Asphalt Overlay-Streets	2011	10 years		280,092	280,092	280,092		\$ 840,276
Asphalt Overlay-PW Parking Lot		15 years		32,000				\$ 32,000
Country Club Parking Lot (60%)	2011	10 years						\$ -
Fuel Tank Replacement	2007	20 years						\$ -
Perimeter wall around PW	2011	20 years						\$ -
Re-roof storage building		20 years		55,000				\$ 55,000
Service Alley Wall		20 years		400,000				\$ 400,000
Southwest Neighborhood - new sidewalks (*)	(*) See note	20 years						\$ -
								\$ -
Subtotal Construction & Major Renovation			-	767,092	280,092	280,092	-	\$ 1,327,276
Machinery & Equipment:								
"Quick Tip" Dumpster Attachment		10 years	26,000					\$ 26,000
Back Hoe	1999 (1)	15 years			50,000			\$ 50,000
Case Tractor	case 1988 (1)	25 years		15,000				\$ 15,000
Ford Tractor	2006 (1)	25 years						\$ -
Generator	2006 (1)	15 years						\$ -
Pallette Racks for storage	2010	10 years						\$ -
Sanitation Utility Vehicle	1995 (1); 1997 (2); 1998 (1); 1999 (2); 2001 (4)	4 years						\$ -
Subtotal Machinery & Equipment			26,000	15,000	50,000	-	-	\$ 91,000
Estimated Total Cost			\$ 26,000	\$ 1,013,092	\$ 573,001	\$ 494,342	\$ -	\$ 2,106,435
Funding Source			FY 2012 Budget Year (Year # 1)	FY 2013 (Year # 2)	FY 2014 (Year # 3)	FY 2015 (Year # 4)	FY 2016 (Year # 5)	Total
Village-General Fund			26,000	1,013,092	573,001	494,342	-	\$ 2,106,435
Grant								\$ -
Other			-					\$ -
Estimated Total Funding			\$ 26,000	\$ 1,013,092	\$ 573,001	\$ 494,342	\$ -	\$ 2,106,435

(*) This project was identified, approved and funded during Fiscal Year 2011; however since it was identified after the Fiscal Year 2011 budget process was complete, it was not listed on the 2011 CIP. The entire estimated cost (\$431,992) was funded from the Village's Unappropriated, Unreserved Fund Balance in Fiscal Year 2011. The project is expected to be complete in Fiscal Year 2012 and is listed here for informational purposes only.

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
Capital Request Form
FY 2011-2012**

Fund:	<u>General</u>	Department:	<u>Public Works</u>
Project Title:	<u>Dumpster attachment</u>	Division:	<u>Sanitation</u>
Description/Detail:	<u>Purchase and install "Quick Tip" dumpster attachment to an existing packer truck.</u>		
Capital Category (Check Appropriate):			
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)
Purpose of Expenditure (Check Appropriate):		Cost:	
<input type="checkbox"/>	Scheduled replacement	Number of units requested:	<u>1</u>
<input type="checkbox"/>	Present equipment obsolete		
<input type="checkbox"/>	Replace worn-out equipment		
<input type="checkbox"/>	Improve procedures, records, etc.		
<input checked="" type="checkbox"/>	Increased safety		
<input type="checkbox"/>	Construction/Major Improvement		
<input type="checkbox"/>	Other (Please specify)		
		Estimated Useful Life in Years:	<u>10</u>
Replaced item(s):		Funding Source (List Amount):	
<u>Item</u>	<u>Disposition Method</u>	<input checked="" type="checkbox"/>	Village
		<input type="checkbox"/>	Lease
		<input type="checkbox"/>	Grant
		<input type="checkbox"/>	Developer Fees
		<input type="checkbox"/>	Debt Service
		<input type="checkbox"/>	Other
Operating Impact:		Other Comment:	
		The installation of this piece of equipment will allow the sanitation department to collect larger containers. It will also eliminate the employee from having to physically latch the dumpster in place which at this time presents a safety hazard.	

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund:	General Fund	Department:	Parks & Recreation	Division:	All Divisions			
Cost by CIP Year			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<i>Automotive:</i>								
Sport Utility Vehicle / Blazer	2011 (1)	10 years						\$ -
15 passenger van	2000 (1)	12 years		25,000				\$ 25,000
S-10 Pick Up	2003 (1)	9 years		14,000				\$ 14,000
Subtotal Automotive:			-	39,000	-	-	-	\$ 39,000
<i>Machinery & Equipment:</i>								
Pump & well	2011	10 years						\$ -
Relight Osborne Park		20 years		90,000				\$ 90,000
Subtotal Machinery & Equipment			-	90,000	-	-	-	\$ 90,000
<i>Playground & Outside Equipment:</i>								
Lightning Detection System	2011	10 years						\$ -
Pool Slides		10 years		125,000				\$ 125,000
Playground Equipment	(*) See note	12 years	45,000	30,000		30,000		\$ 105,000
Subtotal Playground & Outside Equipment			45,000	155,000	-	30,000	-	\$ 230,000
<i>Construction & Major Renovation:</i>								
Wading Pool Renovation		20 years		50,000				\$ 50,000
Pool Resurfacing	2011	15 years						\$ -
Pump Room Renovation	2011	25 years						\$ -
Memorial Park	(**) See note	20 years	-					\$ -
								\$ -
								\$ -
Subtotal Construction & Major Renovation			-	50,000	-	-	-	\$ 50,000
<i>Furniture & Fixtures:</i>								
								\$ -
Subtotal Furniture & Fixtures			-	-	-	-	-	\$ -
Estimated Total Cost			\$ 45,000	\$ 334,000	\$ -	\$ 30,000	\$ -	\$ 409,000
Funding Source			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Village			-	69,000	-	30,000	-	\$ 99,000
Grant			-	265,000				\$ 265,000
(*) Developer Contribution			45,000					\$ 45,000
Other			-					\$ -
Estimated Total Funding			\$ 45,000	\$ 334,000	\$ -	\$ 30,000	\$ -	\$ 409,000
(**) The total cost for this project is yet to be determined. There is possibility of grant funding for this project. If the grant is not approved, it will be up to Village Council to decide whether to continue with the project and what the funding source will be; therefore, the funding is not listed on this CIP.								

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: Country Club		Department: Golf		Division: All Divisions				
Cost by CIP Year			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<i>Automotive:</i>								
Driving Range Cart	2010 (1)	4 years			12,000			\$ 12,000
Golf carts w/ GPS systems (80)	2010 (80)	3 years		440,000				\$ 440,000
Carry Alls (2)	2010 (2)	3 years		18,000				\$ 18,000
								\$ -
Subtotal Automotive			-	458,000	12,000	-	-	\$ 470,000
<i>Construction & Major Renovation:</i>								
Country Club Parking Lot (40%)	2011	10 years						\$ -
Synthetic Turf for Driving Range		3 years		25,000				\$ 25,000
								\$ -
Subtotal Construction & Major Renovation			-	25,000	-	-	-	\$ 25,000
<i>Machinery & Equipment</i>								
Launch Monitor		5 years	15,500					\$ 15,500
								\$ -
Subtotal Machinery & Equipment			15,500	-	-	-	-	\$ 15,500
Estimated Total Cost			\$ 15,500	\$ 483,000	\$ 12,000	\$ -	\$ -	\$ 510,500
Funding Source			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Village			15,500	25,000	12,000	-	-	\$ 52,500
Grant								\$ -
Lease				458,000				\$ 458,000
Estimated Total Funding			\$ 15,500	\$ 483,000	\$ 12,000	\$ -	\$ -	\$ 510,500

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact

**Village of North Palm Beach
Capital Request Form
FY 2011-2012**

Fund:	<u>Country Club</u>	Department:	<u>Golf</u>																				
Project Title:	<u>Launch Monitor</u>	Division:	<u>Golf Shop</u>																				
Description/Detail:	<u>A launch monitor is a club fitting tool / teaching aid that captures exactly what the golf ball is doing throughout it's flight. This machine takes all of the guess work out of club fitting and improves the quality of our instruction.</u>																						
Capital Category (Check Appropriate):																							
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)																				
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)																				
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)																				
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)																				
Purpose of Expenditure (Check Appropriate):		Cost:																					
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>1</u>																					
<input checked="" type="checkbox"/>	Present equipment obsolete																						
<input type="checkbox"/>	Replace worn-out equipment																						
<input type="checkbox"/>	Improve procedures, records, etc.																						
<input type="checkbox"/>	Increased safety																						
<input type="checkbox"/>	Construction/Major Improvement																						
<input type="checkbox"/>	Other (Please specify)																						
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Per Unit</u></th> <th style="width: 5%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">15,500.00</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">15,500.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Net Purchase Cost</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 15,500.00</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">\$</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">15,500.00</td> </tr> </tbody> </table>			<u>Per Unit</u>		<u>Total</u>	Purchase Price	15,500.00	\$	15,500.00	Plus: Installation or other costs	-	\$	-	Less: Trade-in or other discount	-	\$	-	Net Purchase Cost	\$ 15,500.00	\$	15,500.00
	<u>Per Unit</u>		<u>Total</u>																				
Purchase Price	15,500.00	\$	15,500.00																				
Plus: Installation or other costs	-	\$	-																				
Less: Trade-in or other discount	-	\$	-																				
Net Purchase Cost	\$ 15,500.00	\$	15,500.00																				
		Estimated Useful Life in Years: <u>5</u>																					
Replaced item(s):		Funding Source (List Amount):																					
<u>Item</u>	<u>Disposition Method</u>																						
		\$ 15,500.00	Village																				
			Lease																				
			Grant																				
			Developer Fees																				
			Debt Service																				
			Other																				
Operating Impact:		Other Comment:																					
		The addition of this launch monitor will increase our Golf Shop sales immediately as well as improve our teaching abilities and modernize our facility.																					

**Village of North Palm Beach
5 Year Capital Improvement Plan
FY 2012-2016**

Fund: <u>Country Club</u>		Department: <u>Food & Beverage Operations</u>		Division: <u>N/A</u>				
Cost by CIP Year			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<i>Automotive:</i>								
Beverage Cart	2007 (1)	4 years			15,000			\$ 15,000
								\$ -
Subtotal Automotive			-	-	15,000	-	-	\$ 15,000
<i>Machinery & Equipment:</i>								
Range Hood & Ansul System		10-15 years				25,000		\$ 25,000
Subtotal Machinery & Equipment			-	-	-	25,000	-	\$ 25,000
Estimated Total Cost			\$ -	\$ -	\$ 15,000	\$ 25,000	\$ -	\$ 40,000
Funding Source			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Village			-	-	15,000	25,000	-	\$ 40,000
Grant								\$ -
Lease				-				\$ -
Estimated Total Funding			\$ -	\$ -	\$ 15,000	\$ 25,000	\$ -	\$ 40,000

Annual Operating Cost Increases Created by Project: \$ -

Description of Operating Impact: No operating Impact



Statistics



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

FUNCTION/PROGRAM	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
GENERAL GOVERNMENT										
Number of Residential Units	-	-	-	-	-	-	7,564	7,422	7,472	7,466
PUBLIC WORKS										
Street Maintenance (No. of lane miles maintained)	31.155	31.155	31.155	31.155	31.155	31.155	31	31	31	31
Sanitation (Tons of Refuse Collected)	11,633	12,996	13,136	18,842	14,037	13,203	12,085	11,974	10,667	10,165
No. of collection units for solid waste (residential)	7,241	7,328	7,434	7,470	7,519	7,558	7,564	7,569	7,591	7,070
Number of vehicles maintained	93	95	95	95	95	95	104	104	110	110
Number of repair overlays completed (miles)	0.662	2.840	3.787	5.587	2.462	2.935	2	3	2.5	2.71
PUBLIC SAFETY										
Number of arrests by police officers	381	246	320	315	331	410	545	549	448	402
Number of traffic citations issued	6,502	3,936	2,564	3,110	5,743	4,272	4,269	5,520	6,305	4,951
EMS average response times (minutes)	5.43	3.33	2.94	4.42	3.98	4.69	4.73	5.17	5.01	5.12
Number of EMS calls	812	853	922	1,066	965	1,056	1,034	1,114	1,214	1,146
COMMUNITY DEVELOPMENT & PLANNING										
Building Department - Number of Permits	278	205	224	201	201	(1)	1,875	1,619	1,548	1,744
Number of code enforcement violations	-	-	-	-	-	1,767	1,617	729	613	391
Number of code violations brought to board (Calendar Yr End)	-	101	120	145	165	144	126	115	73	38
RECREATION										
Number of community events presented	13	13	14	15	22	21	24	23	28	28
Number of registrants in athletic programs	2,185	2,185	1,750	1,575	1,400	1,520	1,600	1,400	1,125	1,005
LIBRARY										
Library - Number of Volumes	45,700	47,339	47,960	47,531	54,074	47,371	42,372	33,122	35,681	39,277
OTHER GOVERNMENT										
Country Club										
Number of Golf Members	-	-	-	-	-	365	579	389	297	354
Number of Tennis Members	-	-	-	-	-	136	171	171	180	184

(1) An accurate number of building permits issued for 2006 is not available - computer systems crash.

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

VILLAGE OF NORTH PALM BEACH

PRINCIPAL EMPLOYERS

unaudited

<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Palm Beach County School Board	21,718	3.51%
Palm Beach County Government	11,381	1.84%
State Government	9,300	1.50%
Federal Government	6,300	1.02%
Tenet Healthcare Corp (2)	5,127	0.83%
HCA (Hospital Corp. of America) (1)	4,150	0.67%
Florida Power & Light	3,658	0.59%
Wackenhut Corporation	3,000	0.48%
Florida Atlantic University	2,776	0.45%
Bethesda Memorial Hospital	2,300	0.37%
Total	69,710	11.26%

- (1) Formerly Columbia Palm Beach Health Care Systems, Inc
- (2) Intracoastal Health Systems, Inc - now part of Tenet Healthcare Corp

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

Fiscal Year End - Sept 30	Tax Roll Year	Real Property			Total Net Market - Assessed Value	Total Direct Tax Rate
		Residential Property	Commercial Property	Personal Property		
2003	2002	963,091,506	128,216,552	44,276,499	1,135,584,557	5.8000
2004	2003	1,092,433,722	147,927,933	44,914,124	1,285,275,779	6.8000
2005	2004	1,180,028,585	208,240,338	49,767,286	1,438,036,209	7.2700
2006	2005	1,441,249,707	179,827,665	44,422,817	1,665,500,189	6.8000
2007	2006	1,700,678,282	235,776,768	45,084,335	1,981,539,385	6.3000
2008	2007	1,744,202,888	229,300,592	43,735,861	2,017,239,341	6.1000
2009	2008	1,574,009,215	226,633,291	41,382,076	1,842,024,582	6.6977
2010	2009	1,394,954,867	221,443,121	40,552,276	1,656,950,264	6.9000
2011	2010	1,298,629,233	208,226,357	36,452,830	1,543,308,420	6.9723
2012*	2011	1,268,127,551	194,719,710	32,435,733	1,495,282,994	6.9723

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

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

Source: Palm Beach County Property Appraiser

* 2011 Preliminary Recapitulaton of the Ad Valorem Assessment Tax Rolls.

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

Function/Program:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012**</u>
General Government										
No. of General Government Buildings	11	11	11	11	11	11	23	23	23	23
Public Works										
Square Miles	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18
Miles of Streets	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Number of Street Lights	425	425	425	425	425	513	513	513	513	513
Public Safety										
Fire:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Fireman & Officers	8	8	8	-	-	-	-	-	-	-
Number of Fireman/Paramedics	-	-	-	23	23	23	23	23	23	22
Number of Fire Captains	-	-	-	-	-	-	-	-	-	1
Police/EMS Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Policemen & Officers	35	35	35	33	32	32	31	28	28	28
Number of Police Captains	-	-	-	-	-	-	-	2	2	2
EMS Protection	13	13	13	-	-	-	-	-	-	-
Leisure Services										
Recreation										
Number of Parks	4	4	4	4	4	4	4	4	4	4
Public Tennis Courts	4	4	4	2	2	2	2	2	2	2
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Number of Marinas	1	1	1	1	1	1	1	1	1	1
Library										
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Volumes	47,960	47,531	54,074	47,371	42,372	33,122	35,681	39,277	*	*
Other Government										
Country Club										
Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Tennis Courts	10	10	10	10	10	10	10	10	10	10
Restaurant	-	-	-	-	-	-	-	1	1	1
Snack Bar	-	-	-	-	-	-	-	1	1	1

* Information is not available at this time.

** Preliminary as of July 2011

Source: Village of North Palm Beach

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

Fiscal Year Ended <u>September 30,</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	Percent of Median Personal <u>Income (1)</u>	Per <u>Capita (1)</u>
	<u>Loans Payable</u>	<u>Capital Leases</u>	<u>Loans Payable</u>	<u>Capital Leases</u>			
2001	8,067,736	245,059	785,781	-	9,098,576	n/a	745.91
2002	7,334,853	736,967	651,058	-	8,722,878	n/a	715.11
2003	6,947,633	587,792	513,472	-	8,048,897	n/a	659.85
2004	6,376,387	433,855	411,573	-	7,221,815	n/a	592.05
2005	5,754,677	275,840	454,131	-	6,484,648	n/a	513.31
2006	4,941,765	209,224	5,185,978	-	10,336,967	17.20%	786.20
2007	4,280,842	81,100	5,026,895	-	9,388,837	14.67%	715.61
2008	3,605,639	40,097	4,662,833	192,892	8,501,461	12.92%	692.64
2009	2,250,000	-	4,383,033	97,049	6,730,082	10.14%	583.15
2010	-	-	4,090,284	235,176	4,325,460	6.74%	371.64
n/a	Data not available						

VILLAGE OF NORTH PALM BEACH

PRINCIPAL PROPERTY TAXPAYERS

Unaudited

<u>Taxpayers</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Village Net Taxable Assessed Value</u>
WCI Communities Limited Partnership			
Olen Residential Realty	\$ 18,000,000	1	0.97%
Crystal Tree NPB	17,030,531	2	0.92%
Pulte Home Corporation			
Sanctuary Bay Trust Corporation	14,000,300	3	0.76%
Greater Fla Inv Co &	12,911,802	4	0.70%
CF02 Palm Beach III LP	11,000,000	5	0.60%
Interevest Crystal Tree			
Domani Development, LLC	9,213,927	6	0.50%
North Palm Properties, LTD			
Village Shoppers at US 1 LLC	7,896,575	7	0.43%
Old Port Cove Holding, Inc	7,706,522	8	0.42%
Riverside National Bank of Florida	6,044,474	9	0.33%
701 US One, Inc	5,839,803	10	0.32%
Pavilion Office Center	5,000,000	11	0.27%
Transcontinental Atrium, Inc.			
Roschman, M. Elaine TR			
Old Port Cove Dev.			
Total	\$ 114,643,934		6.22%

Source: Palm Beach Country Appraiser

Note: Assessed values are established by the Palm Beach Property Appraiser's offices as of January.
Most recent available data 2009

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

Fiscal Year Ending Sept 30,	Tax Roll Year	Total Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy		Amount	Percent of Levy
2002	2001	5,562,239	5,357,206	96.31%	12,175	5,369,381	96.53%
2003	2002	6,597,909	6,359,478	96.39%	5,522	6,365,000	96.47%
2004	2003	8,825,061	8,441,383	95.65%	10,401	8,451,784	95.77%
2005	2004	10,463,873	10,059,478	96.14%	9,476	10,068,954	96.23%
2006	2005	11,329,648	10,690,869	94.36%	172,744	10,863,613	95.89%
2007	2006	12,624,307	11,802,457	93.49%	228,352	12,030,809	95.30%
2008	2007	12,360,135	11,546,732	93.42%	333,756	11,880,487	96.12%
2009	2008	12,401,519	11,530,384	92.98%	349,642	11,880,026	95.79%
2010*	2009	11,564,281	10,683,829	92.39%	284,004	10,967,833	94.84%
2011	2010	n/a	n/a	n/a	n/a	n/a	n/a

Source: Palm Beach County Property Appraiser

* Any further distributions for tax year 2009 will be considered Delinquent Tax

n/a Data not yet available

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

Fiscal Year	Tax Roll Year	Village of N. Palm Beach General Operations	Overlapping Rates (1)			Total Direct and Overlapping Rates
			Palm Beach County School District	Palm Beach County	Special Districts	
2003	2002	5.800	8.78	4.808	2.488	21.876
2004	2003	6.800	8.57	4.791	2.556	22.717
2005	2004	7.270	8.43	4.768	2.526	22.994
2006	2005	6.800	8.11	4.719	2.504	22.129
2007	2006	6.300	7.87	4.480	2.325	20.975
2008	2007	6.100	7.36	3.981	2.131	19.568
2009	2008	6.6977	7.25	3.966	2.257	20.171
2010	2009	6.9000	7.983	4.5574	2.4938	21.9342
2011	2010	6.9723	8.1540	4.9960	2.5549	22.6772
2012*	2011	6.9723	8.1800	5.0861	2.3659	22.6043

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

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

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

* 2011 Preliminary Recapitulation of the Ad Valorem Assessment Tax Rolls.



Appendix



Acronyms

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

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

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

Glossary

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

Account:

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

Accountability:

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

Accounting System:

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

Accrual Basis of Accounting:

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

Accumulated Depreciation:

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

Actuarial:

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

Ad Valorem Taxes:

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

Adopted Budget:

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

Amended Budget:

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

Annexation:

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

Appropriation:

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

Assessed Valuation:

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

Asset:

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

Audit:

A test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. It concludes in a written opinion of its findings.

Available Fund Balance:

Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Sheet:

A statement of financial condition as of a given date.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Budget:

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.

Budget Amendment:

The process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it.

Budget Calendar:

A schedule of key dates which the Village follows in the preparation, adoption and administration of the budget.

Budget Message:

A general discussion of the proposed budget as presented in writing by the Village Manager to the Village Council.

Budget Transfer:

An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting increases and decreases in budgeted line items.

Budgetary Basis:

The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budgetary Control:

The management and control of the budget within limitation of the approved appropriations and available resources.

Budget Document:

The official written statement-document which presents the proposed budget to the council/legislative body.

Budget Summary:

Categories of expenditures or revenue classified by major function and category.

Capital Improvement Plan (CIP):

A multi-year plan of proposed capital outlays to be incurred each year over a period of five years to meet capital needs arising from the Village's long-term needs. The minimum threshold for a capital outlay to be included in the CIP is \$10,000.

Capital Outlay:

The cost(s) associated with the acquisition of land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period.

Capital Projects Fund:

Type of Governmental Fund established to account for the acquisition or construction of major capital facilities, other than those accounted for in proprietary or trust funds.

Comprehensive Annual Financial Report (CAFR):

Prepared at the close of each fiscal year to show the actual audited condition of the Village's funds and serve as the official public record of the Village's financial status and activities.

Consumer Price Index (CPI):

A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living.

Contingency:

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Contractual Services:

A cost related to a legal agreement.

Cost-of-Living Adjustment (Market Adjustment):

An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Limit:

The maximum amount of gross or net debt which is legally permitted.

Debt Ratios:

Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population.

Debt Service:

Principal and interest requirements on outstanding debt according to a predetermined payment schedule.

Deficit:

The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period.

Defined Benefit Plan:

A pension plan that has terms specifying the amount of benefits to be provided after separation of employment; to be distinguished from a defined contribution plan in which the plan specifies the amount of the contribution to the plan.

Department:

A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the Village is responsible.

Depreciation:

The decrease in value of physical assets due to use and the passage of time.

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.

Division:

A section of a department or government that is responsible for dealing with a particular area of policy or administration, or a particular task or function.

Economic Development:

The process of attracting new businesses by use of incentives or innovative financing methods.

Effectiveness:

Producing a decided, decisive or desired effect.

Efficiency:

Effective operation as measured by a comparison of production with cost.

Employer Contribution:

A term used to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer (in the context of pension benefits).

Encumbrance:

Obligations in the form of purchase orders, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund:

A self supporting fund used to account for operations that provide a service to citizens financed primarily by a user charge. Net income is sufficient for capital maintenance, public policy, management control, accountability or other purposes.

Environmental Protection Agency (EPA):

The Federal agency charged with protecting human health and with safeguarding the natural environment: air, water, and land.

Evaluation and Appraisal Report (EAR):

A State-mandated report which evaluates how successful a community has been in addressing major community land-use

planning issues through implementation of its comprehensive plan.

Expenditures:

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

Federal Emergency Management Association (FEMA):

Agency of the US Government tasked with Disaster Mitigation, Preparedness, Response & Recovery planning.

Fiduciary Funds:

Trust and/or agency funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Fines and Forfeitures:

Revenues derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty; for example, confiscated property.

Fiscal Year (FY):

A twelve month period of time to which the annual budget applies and at the end of which a government determines its financial position and results of operations. The fiscal year for the Village is October 1 to September 30.

Fixed Assets:

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

Florida Department of Environmental Protection (FDEP):

A federal agency charged with proposing and enforcing environmental law.

Florida Department of Transportation (FDOT):

The agency charged with the establishment, maintenance, and regulation of public transportation in the state of Florida.

Florida Department of Revenue (FDOR):

The lead agency in state government for the collection of general tax administration.

Florida League of Cities (FLC):

Comprised of City officials who wished to unite the municipal governments in Florida for the purpose of shaping legislation, sharing the advantages of cooperative action, and exchanging ideas and experiences established the League in 1922.

Florida Municipal Insurance Trust (FMIT):

A trust designed to provide cost effective insurance coverage for Florida's not for profit agencies.

Florida Recreation Development Assistance Program (FRDAP):

A competitive grant program that provides financial assistance to local governments for development or acquisition of land for public outdoor recreational purposes.

Franchise Fees:

Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation by the governing body.

FTE:

Full-Time Equivalent, which is calculated on the basis of the number of hours that have been budgeted for a particular position.

Full-Time Position:

A position which qualifies for full Village benefits, usually required to work 40 hours per week.

Fund:

An independent fiscal and accounting entity with self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance:

The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures.

Fund Type:

In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service and Trust & Agency.

General Fund:

A fund used to account for the receipt and expenditure of resources traditionally associated with local government.

General Obligation Bonds:

When a government pledges its full faith and credit to the repayment of the bonds it issues, those bonds are referred to as general obligation bonds.

General Revenue:

The revenues of a government other than those derived from and retained in an enterprise.

Generally Accepted Accounting Principles (GAAP):

Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting principles at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

Goal:

A statement of broad direction, purpose or intent based on the needs of a community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Government Finance Officers Association (GFOA):

The professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB):

An established national board, which governs financial reporting standards on state and local government levels throughout the United States of America, with its main headquarters in Chicago, IL.

Governmental Funds:

Funds that account for the activities of a local government's operations. They can be classified into four generic fund types: general fund, special revenue funds, capital projects funds, and debt service funds.

Grants:

Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Interfund Transfers:

The movement of moneys between the funds of a governmental entity.

Intergovernmental Revenues:

Revenues collected by one government and distributed to another level of government.

International City Management Association (ICMA):

The professional and educational organization for chief appointed managers, administrators and assistants in cities, towns, counties and regional entities.

Infrastructure:

The physical assets of a government (i.e. streets, water, sewer, public buildings and parks).

Legislative Committee on Intergovernmental Relations (LCIR):

The State of Florida's Legislative Committee on Intergovernmental Relations; provides some intergovernmental revenue estimates for budgetary purposes.

Level of Service (LOS):

Services or products which comprise actual or expected output of a given program.

Local Option Gas Tax:

A tax established in 1983 to fund transportation-related improvements.

Long-Term Debt:

Debt liability due after one year or longer.

Major Fund:

A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

Maximum Millage Rate:

The maximum millage that a county or municipality may levy with a simple majority vote of the governing body; other voting requirements will allow a municipality to adopt a millage rate in excess of the maximum millage rate.

Mill:

The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Millage:

Property tax levy stated in terms of dollars and cents for every thousand dollars of assessed property value.

Mission:

The mission statement is a brief summary of why a program exists and what it is trying to achieve. It tells what the department does, who they do it for and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

Modified Accrual Basis:

The accrual basis of accounting adopted for the governmental fund type. In this basis of accounting, expenditures are recognized when the goods or services are received and

revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current period.

MUNIS:

The Village's financial software system

Municipality:

A primarily urban political unit having corporate status and usually powers of self-government.

National Incident Management System (NIMS):

Core set of doctrine, concepts, principles, terminology, and organizational processes that enable effective, efficient, and collaborative incident management across all emergency management and incident response organizations and disciplines.

Non-major Fund:

A fund that does not meet the definition of a major fund (see definition for major fund).

Non-operating Expenses:

Expenses which are not directly related to the fund's primary service activities.

Non-operating Revenues:

Revenues which are incidental to, or by-products of, the fund's primary service activities.

Objective:

A simply stated, readily measurable statement of the aim of expected accomplishment within the fiscal year.

Operating Budget:

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary

means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is required by law.

Operating Expenses:

Expenses which are directly related to the fund's primary service activities.

Operating Revenues:

Funds that the government received as income to pay for ongoing operation. Includes such items as taxes, fees from specific services, interest earnings and grant revenues.

Ordinance:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Original Budget:

The first complete appropriated budget which is approved at the second public hearing in September.

Other Financing Sources:

Governmental fund general long-term debt proceeds, operating transfers out, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other Post Employment Benefits (OPEB):

Post Employment Benefits other than pension benefits. OPEB consist primarily of health care benefits, and may include other benefits such as life insurance, long term care and similar benefits.

Part-Time:

Employees who work less than 30 hours per week and are not entitled to full-time employee benefits.

Pension Fund:

Account for the accumulation of resources to be used for retirement benefit payments to the Village's employees.

Performance Measure:

Data collected to determine how effective and/or efficient a program is in achieving its objectives.

Personnel Costs:

Costs directly associated with employees, including salaries and fringe benefits.

Property Tax:

A tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.

Proprietary Fund Types:

Account for activities that are common in the private sector, which the government operates in a manner similar to their counterparts in the commercial world. The primary source of revenues for this fund type is user charge. Proprietary funds can be classified into two fund types; enterprise funds and internal service funds.

Public Hearing:

An open public meeting called by a recipient government to provide all residents (without regard to taxpaying, voting status, or handicap) with an opportunity to offer written and oral comments regarding the subject to be discussed.

Purchase Order:

A document which authorizes the delivery of specified merchandise or the rendering of certain services.

Reclassification:

The moving of an existing position from one personnel classification to another based upon the different performance of duties.

Reserves:

A portion of the fund balance or retained earnings legally segregated for specific purposes.

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service fund.

Retirement Benefit Multiplier:

The rate applied to the average compensation multiplied by the employee's years of accrual service to yield the amount payable under the normal retirement pension.

Revenues:

Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers.

Roll-Back Rate (RBR):

That millage rate that will generate the same Ad Valorem tax Revenue as was levied during the prior year when calculated against the current year's tax base exclusive of new construction.

Service:

A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

Solid Waste Authority:

The agency responsible for providing an integrated solid waste management and recycling system for Palm Beach County, Florida.

South Florida Water Management District (SFWMD):

The agency responsible for regional flood control, water supply and water quality protection as well as ecosystem restoration.

Special Assessment:

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.

Special Revenue Fund:

Fund used to account for the proceeds of specific revenue sources which are restricted by law or policy to finance specific activities.

Standard Operating Procedures (SOP's):

A set of instructions having the force of a directive, covering those features of operations that lend themselves to a definite or standardized procedure without loss of effectiveness.

Statute:

A written law enacted by a duly organized and constituted legislative body.

Surplus:

The excess of assets of a fund over its liabilities. The excess of revenues over expenditures during an accounting period.

Tax:

A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

Taxable Value:

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Temporary Position:

A position that is filled for a specific period of time, is not permanent in nature, and does not qualify for regular Village benefits.

Trust Funds:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

Truth in Millage (TRIM) :

The Florida TRIM serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

Undesignated/Unreserved Fund Balance:

Unrestricted funds available to be designated as a budget-funding source.

User Charges:

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Taxes:

Taxes imposed by the Village on each and every purchase of a public service within the corporate limits of the Village. Public services include electricity, gas, fuel oil, telephone services and telecommunications.