



# FY 2012-2013 ADOPTED BUDGET

## VILLAGE OF NORTH PALM BEACH, FL

### FY 2012-2013



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of North Palm Beach  
Florida**

For the Fiscal Year Beginning

**October 1, 2011**

*Linda C. Danson Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award Presentation Award to the Village of North Palm Beach, Florida for its annual budget for the fiscal year beginning October 1, 2011.

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 2013.

# Guide for Readers

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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 2013 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, 2012 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 27, 2012

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

**RE: Fiscal Year 2012/13 Annual Budget**

To Honorable Village Mayor and Council,

I am pleased to share this Fiscal Year 2012/13 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 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 depicts our Village managerial and oversight responsibilities as outlined by the Administration's department organizational structure (organizational charts). This managerial structure assigns operating and oversight responsibilities among Village departmental areas. The budget's organization charts incorporate 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 have included 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](http://www.village-npb.org)).

**Budget Goals**

The Village obtains a major portion of its annual general fund financial resources (56.26%) from ad valorem property taxes. The Village does not assess many of the traditional taxes that other municipalities use for generating revenue. Rather, it primarily depends on ad valorem taxes to fund services. As a result, residents are not assessed additional taxes for utility, solid waste, storm water, or fire rescue.

The preparation of this budget document continues to be challenging 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 FY 2007/08 limits the authority of local governments to levy ad valorem taxes for the budget years 2007/08 and beyond. For the FY2008/09 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 FY 2007/08 this amendment increased the homestead exemption from \$25,000 to \$50,000 (for property values \$50,000-\$75,000), except for school district taxes. Amendment One also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move within the state.

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

The FY 2012/13 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 and 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 the Financial Integrity of the Village in a Difficult Economic Environment**
  - a. Seek alternative sources of funds including grants.
  - b. Seek to influence Florida legislature in areas of unfunded mandates, taxation and revenue sharing.
  - c. Continue to advance a business-friendly atmosphere in the Village and work with the Northern Chamber of Commerce to encourage new businesses and promote economic development.
  - d. 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 levels 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. Enhance tennis and swim operations at the Country Club.

#### 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, and 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 \$1,486,295,612 (valued as of July 2012). This is a decrease of \$8,987,382 or 0.60% 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 ensure the best and economically provided for community service.

- 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 Unassigned 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 Unassigned Fund Balance at September 30, 2011 is \$10.68 million, which represents 61% of the Fiscal Year 2012/13 General Fund Budget. ***Note: The actual fund balances for fiscal year 2011-2012 will be available upon completion of the Village’s annual audit in early 2013.***

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 75.95% of the Village General Fund budget).

## **Budget Highlights:**

The FY 2012/13 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 variety 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. 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 \$1,470,061 – 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 reduce its ad valorem millage rate substantially – 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. For the second consecutive rating period (3 years), the Village's Police Department received the coveted CALEA National Accreditation for law enforcement agencies.

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.

Through diligent efforts of Council and staff, the Country Club finances have stabilized, from the standpoint of both golf and restaurant operations. Village Administration will continue to evaluate both financial and operational aspects of this facility with an aim toward delivering high quality service and an enjoyable recreation experience. For the coming year, Administration will look to the future and develop a concept for the clubhouse and an associated conceptual design for facility enhancements. The goal is to create a vision for the future, which will spark dialogue among residents, the Council, and staff in formulating a plan for improving the club facility and by extension, improving the experience for residents who use the facility.

The Administration continues with implementation of an optical records storage system, which will be an ongoing project. 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 are 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 the current year (6.9723 mils). This millage rate reflects a decrease in tax revenues of \$59,530 or 0.60% when compared to the current fiscal year. There is a decrease of \$17,820 or 0.10% 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**

Village Administration will devote a great deal of attention to evaluating the Pay Plan and employee benefits to ensure that they are current and reflect the most cost effective approach to administering the labor component of the budget. Additionally, the Village will apply more resources toward training staff, in order to make sure employees are equipped with the tools they need to offer exemplary service. Succession planning will be initiated to encourage staff to develop their skills and capabilities in preparation for growth within the organization.

The FY 2012/13 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 affect a significant number of employees as most of those types of personnel changes have been made in prior years; however, there are isolated personnel changes recommended to provide for improvements to our Village management organization structure. 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.

The Comprehensive Pay and Classification Plan provides for no market wage adjustment for FY 2012/13 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 performance.

Retirement contribution levels for the General Employee "Defined Benefit" Retirement Plan will increase from 19.57% to 19.86% in the coming year while employee contributions remain at 6%. Retirement rates for Police and Fire will increase from 20.03% to 20.22% while employee contributions are planned to remain at a level of 2%. The Village's required contribution for the "Defined Contribution" plan, available through *ICMA-RC*, is fixed at 15% with a required 3, 5, 10 or 15% contribution by the participating employee. FPE and Police & Fire pension matters are subject to the Village's collective bargaining negotiations – with all three contracts expiring on September 30, 2013.

### **Debt Administration**

The Village, in FY 2009/10, paid-off its last remaining General Fund debt obligation and is now debt-free. This move was made possible through cost saving measures to include: workforce reduction strategies; and the utilization of the General Fund Unassigned Fund Balance. In the Country Club Enterprise Fund, loan repayments are reflected as appropriate and have been provided for in this budget as required by each existing Village loan agreement.

### **Budget Conclusion**

The FY 2012/13 Budget reflects continued improvement to citizen services, public safety, public facility maintenance, and emphasizes improved community appearance and financial stability. The budget plan promotes the administration of the Village in an effective, efficient manner. Most importantly, the budget provides necessary resources for the Village of North Palm Beach to maintain and further improve services to our 13,000 residents.

Several operating and capital improvement project highlights are planned in the FY 2012/13 budget that supports the goal of continually improving our Village using a “Resident Service” focus. Many of these budget highlights are shown on tables in the following pages. In summary, the FY 2012/13 budget recommends the following operational funding:

- Establish the Village Operating “**Millage Rate**” at 6.9723 mils

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” FY 2012/13 Annual Budget document.

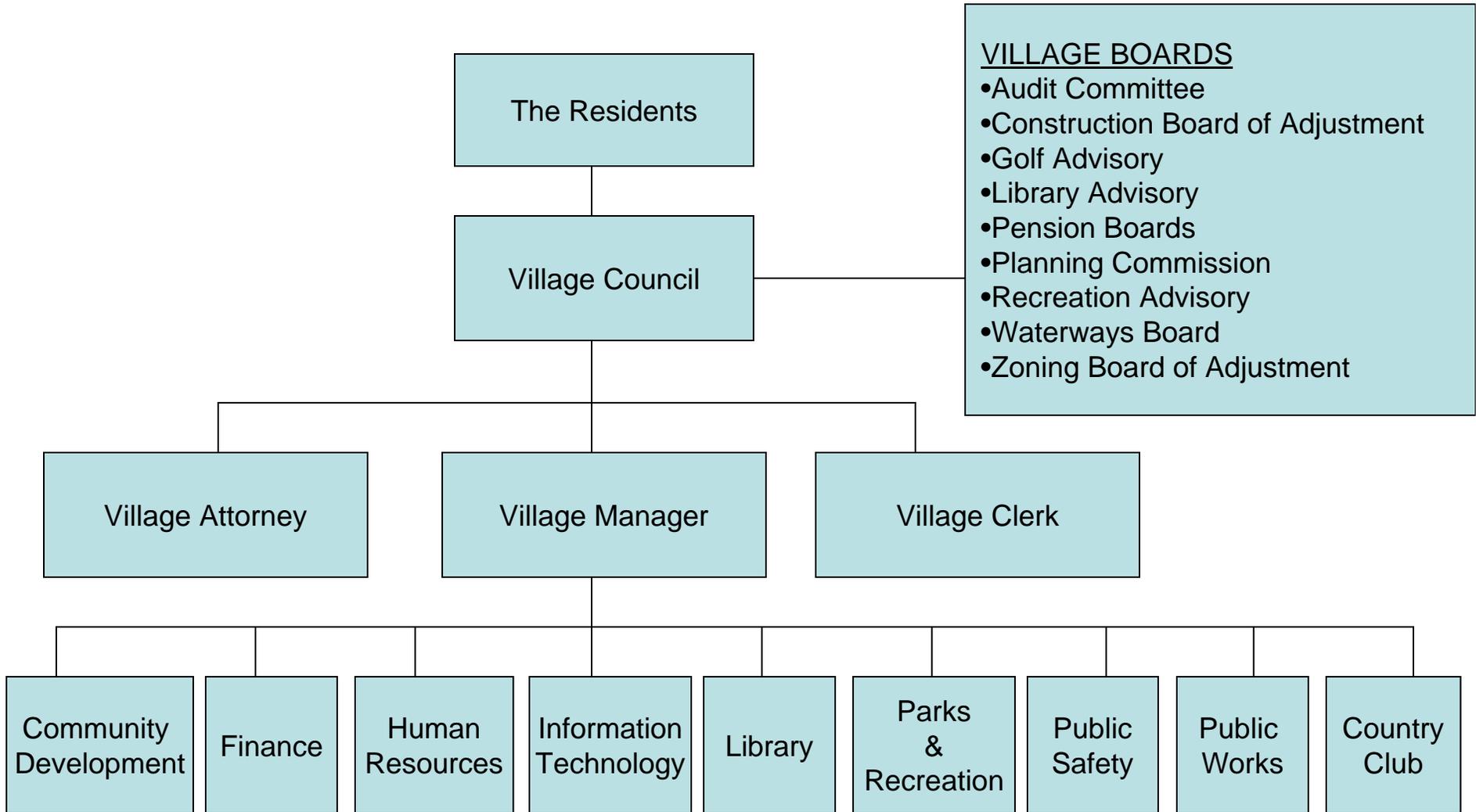
Respectfully submitted,



**Ed Green, Village Manager**  
**Village of North Palm Beach, FL.**

# THE VILLAGE OF NORTH PALM BEACH, FLORIDA

## Organizational Structure



# Village Officials and Administrative Staff

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## Village Council:



**Mayor**  
David B. Norris



**Vice Mayor**  
William L. Manuel



**President Pro Tem**  
Darryl C. Aubrey



**Council Member**  
Robert A. Gebbia



**Council Member**  
Doug Bush

## Administrative Staff:

Village Manager .....Ed Green  
 Village Clerk .....Melissa Teal  
 Village Attorney ..... Leonard R. Rubin  
 Chief of Police .....Richard Jenkins  
 Director of Finance ..... Samia Janjua  
 Director of Public Works .....Wiley Livingston  
 Director of Community Development ..... Chuck Huff

Director of Library ..... Betty Sammis  
 Director of Parks & Recreation ..... Mark Hodgkins  
 Director of Human Resources .....Loren Slaydon  
 Director of Information Technology.....Michael Applegate  
 Director of Food & Beverage .....Dave Naumann  
 Director of Golf Operations.....Lee Stroever  
 Fire Chief .....J.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

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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

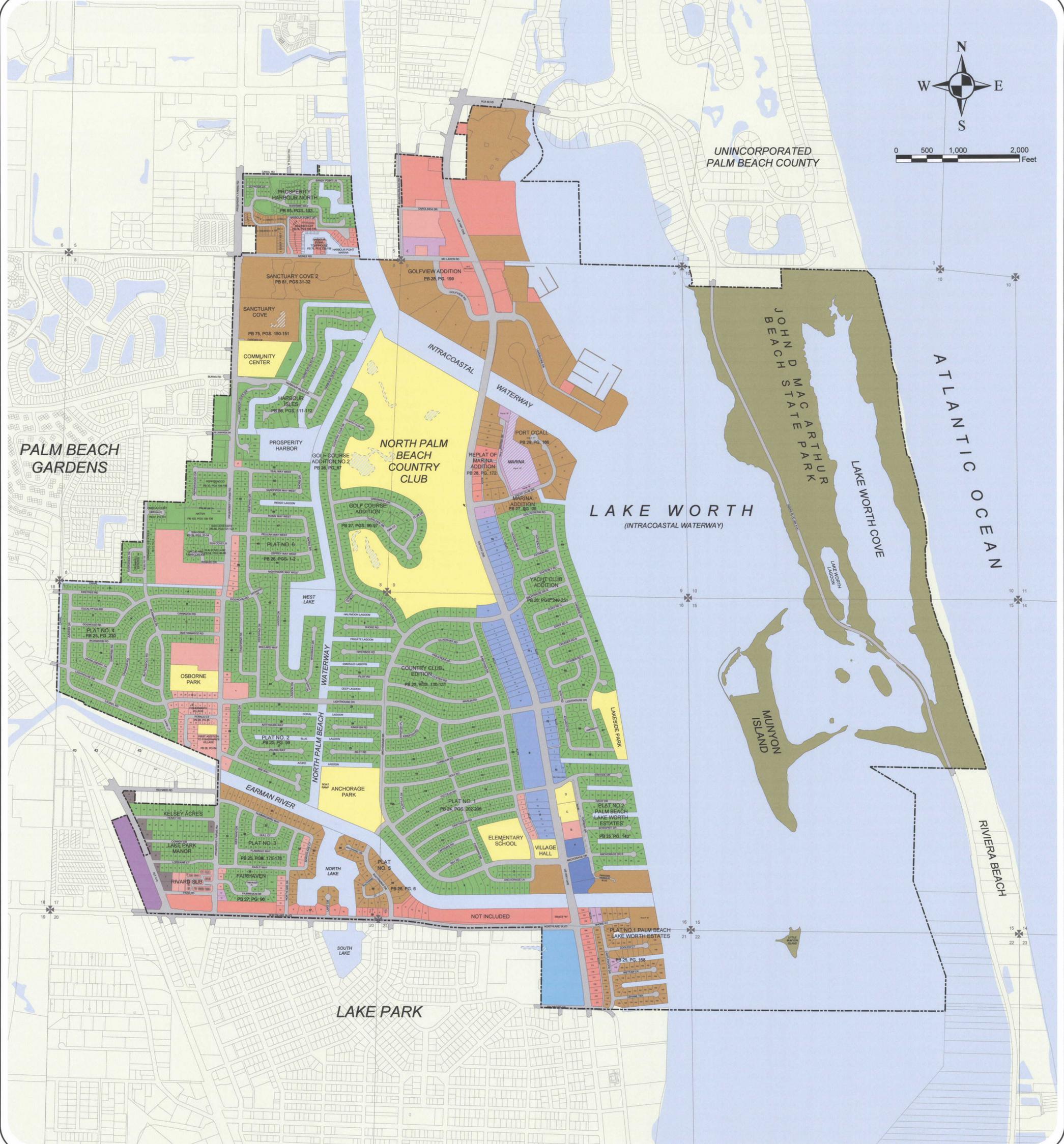
The Village is primarily a residential community with a population of approximately 13,000 which increases to approximately 20,000 during the winter months by residents who list their northern homes as their official place of residence. Residents are generally in the middle to upper income brackets.

## 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

Resolution 2006-02

R:\gis\_north\_palm\_beach\zoning\NPBzoning.mxd (12-20-2005)

**LEGEND**

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

# Village History

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## North Palm Beach Area before Incorporation:

1892 Albert Sawyer was given a warranty deed by the State of Florida with the stipulation that he improve, cultivate or sell the land before 1907. This land included Lake Park and North Palm Beach. Sawyer died in 1903 and willed the trust to his son, Albert. The 1907 deadline was extended to 1927.

1919 Albert Sawyer, Jr. sold the deed to Barton Peck in 1915 for \$1140. Peck sold the deed to Harry & Mabel Kelsey for \$100,000. Kelsey moved to Silver Beach and bought 14 miles of oceanfront and lakefront property between Miami & Jupiter, including 100,000 acres which later became Kelsey City/Lake Park and North Palm Beach. He purchased the Florida East Coast Canal, which is part of the Intracoastal Waterway, and operated it as a toll waterway with a toll chain across the intracoastal to stop boats and collect a fee. Dredging became costly so Kelsey sold the waterway to the state.

1923 Kelsey City was incorporated in 1923 after Kelsey had laid out his carefully zoned town. Over 100 houses were built by him and these homes sold quickly.

1926 Kelsey, with the help of Paris Singer (Singer Island is named after him), built an 18 hole golf course and Winter Golf Clubhouse (“The Winter Club”) on the land where the NPB Country Club sits now.



“Golfers at the Winter Club”



“The Winter Club late 1920’s”

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



“The Earman River Bridge”

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

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

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



“Bus from Palm Beach to the Winter Club”

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

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



Herbert Ross

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



John Schwencke

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

### North Palm Beach after Incorporation:

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



Photo by James Tedesco

“402 S. Anchorage Dr.”

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

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

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

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

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

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

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

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

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

1981 Additional condominium complexes completed during these years.

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

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



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



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



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

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



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

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



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



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.



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

# Village Departments

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## **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](http://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 2013 Budget at a Glance

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

### Budget Summary

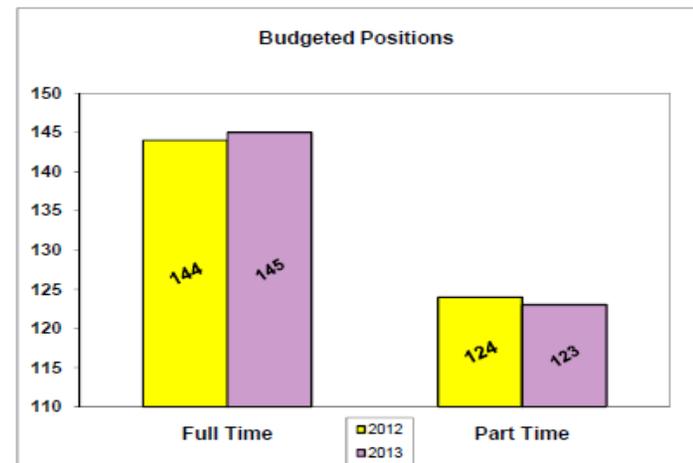
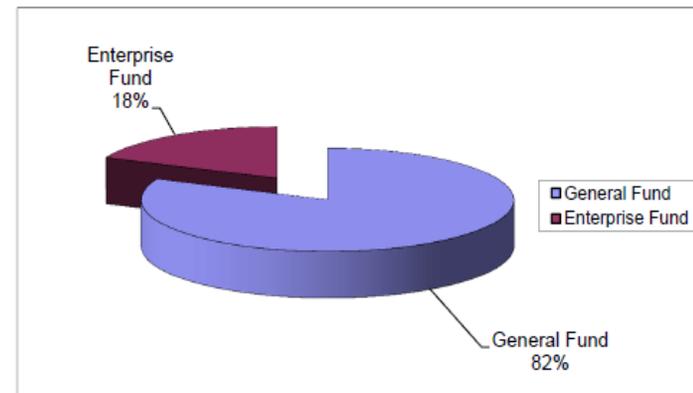
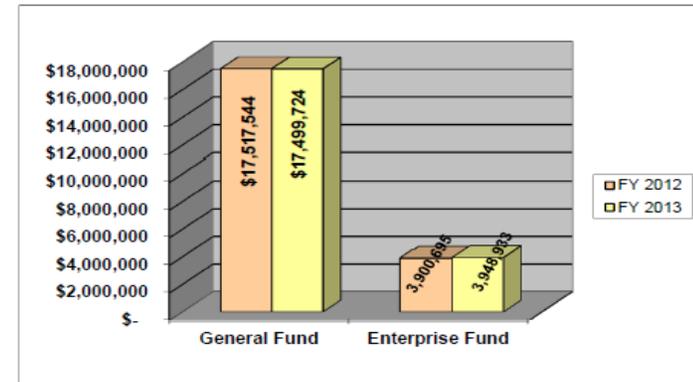
*The total Village-wide fiscal year 2012/2013 budget is shown below:*

	GENERAL FUND	ENTERPRISE FUND (COUNTRY CLUB)	TOTAL
<b>ESTIMATED REVENUES:</b>			
AD VALOREM TAXES	\$ 9,844,754		\$ 9,844,754
UTILITY SERVICE TAXES	2,119,414		2,119,414
FRANCHISE FEES	1,085,589		1,085,589
SALES & USE TAXES	266,006		266,006
LICENSES AND PERMITS	684,212		684,212
INTERGOVERNMENTAL REVENUE	1,224,939		1,224,939
CHARGES FOR SERVICES	2,023,697	3,753,872	5,777,569
FINES AND FORFEITURES	81,115		81,115
MISCELLANEOUS	169,998	195,061	365,059
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 17,499,724</b>	<b>\$ 3,948,933</b>	<b>\$ 21,448,657</b>
<b>EXPENDITURES / EXPENSES:</b>			
GENERAL GOVERNMENT	\$ 2,151,131		\$ 2,151,131
PUBLIC SAFETY	7,457,619		7,457,619
PUBLIC WORKS	4,133,850		4,133,850
COMMUNITY DEVELOPMENT	880,740		880,740
PARKS AND RECREATION	1,886,390		1,886,390
LIBRARY	674,994		674,994
NON DEPARTMENTAL	315,000	43,881	358,881
GOLF		2,200,651	2,200,651
FOOD & BEVERAGE		883,850	883,850
COUNTRY CLUB ADMINISTRATION		125,033	125,033
OPERATING TRANSFERS OUT			
OTHER		126,067	126,067
DEBT SERVICE		569,451	569,451
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 17,499,724</b>	<b>\$ 3,948,933</b>	<b>\$ 21,448,657</b>

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

## FY 2013 vs FY 2012

**Total Budget \$21,448,657**



# 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 2012/2013 budget preparation process:

Task	Date
Village Council sets village-wide goals & objectives	Apr 25
Department budget retreat	May 7
Finance sends budget packages to departments	May 11
Department organization charts and narratives (including goals, objectives, performance measures & accomplishments) due	May 18
Department capital item requests and 5 year capital plan due	May 25
Department operating requests & revenue projections due	June 01
Finance compiles department packages	June 04-18
Departmental budget review meetings with Village Manager	June 20-29
Property appraiser provides certification of taxable values	July 1
Finance compiles proposed budget for presentation to Village Manager for recommendation to Village Council	July 02-06
Budget Workshop – Country Club Overview	July 11
Budget Workshop – General Fund Overview	July 25

Task	Date
Village Manager presents proposed budget to Village Council <ul style="list-style-type: none"> <li>Village Council sets Tentative Millage Rate</li> <li>Village submits TRIM documents</li> </ul>	July 26
Departmental Budget Workshops	Aug 1-Aug 31
First public hearing on proposed budget: <ul style="list-style-type: none"> <li>Announce percentage by which computed millage exceeds roll back rate</li> <li>Adopt tentative budget</li> <li>Amendments (if any)</li> <li>Re-compute proposed millage (if amended)</li> </ul>	Sept. 13
Advertise notice of tax increase and proposed operating budget within 15 days of 1 <sup>st</sup> Public Hearing	Sept. 23
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. 27
Certification of “TRIM” compliance signed by Village Manager and submitted to Tax Collector, Property Appraiser & Department of Revenue	October 1st
Budget document available for public distribution	October 1st

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

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

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

Each phase is described below.

### **Policy & Strategy Phase**

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

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

### **Assessment Phase**

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

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

### **Development Phase**

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

In a separate package, the departments submit requests for necessary capital outlay and capital improvement projects. Each department submits requests in order of priority. These include cost and description, as well as justification for the need. Capital Improvement Projects are forecast in the 5-year Capital Improvement Program (CIP) document. This allows the need to be known in advance. The department must re-submit and re-justify the need for the project during each subsequent budget process. The projects include cost and description.

### **Review Phase**

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

## **Public Adoption Phase**

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

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

### **TRIM Compliance**

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

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

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

- Between 65-80 days from date of certification the Village must hold a tentative budget and millage hearing. This hearing cannot be held sooner than (10) days following the mailing of notices by the Property Appraiser (August 24<sup>th</sup>).
- Within fifteen (15) days of the tentative budget and millage hearing the Village must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement, a final hearing adopting the budget and millage is held.
- Upon completion of the public hearings and prior to October 1<sup>st</sup>, a final operating budget is legally enacted through the passage of an ordinance.
- Within three (3) days after adoption, the Village must certify the adopted millage to the Property Appraiser and Tax Collector.
- Within three (3) days after receipt of final value, as discussed below, the Finance Director completes form DR-422 and returns to the Property Appraiser.
- Within thirty (30) days of final millage and budget adoption, the Village must certify compliance with Section 2000.065 and 200.068, F.S., to the Department of Revenue.

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

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

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

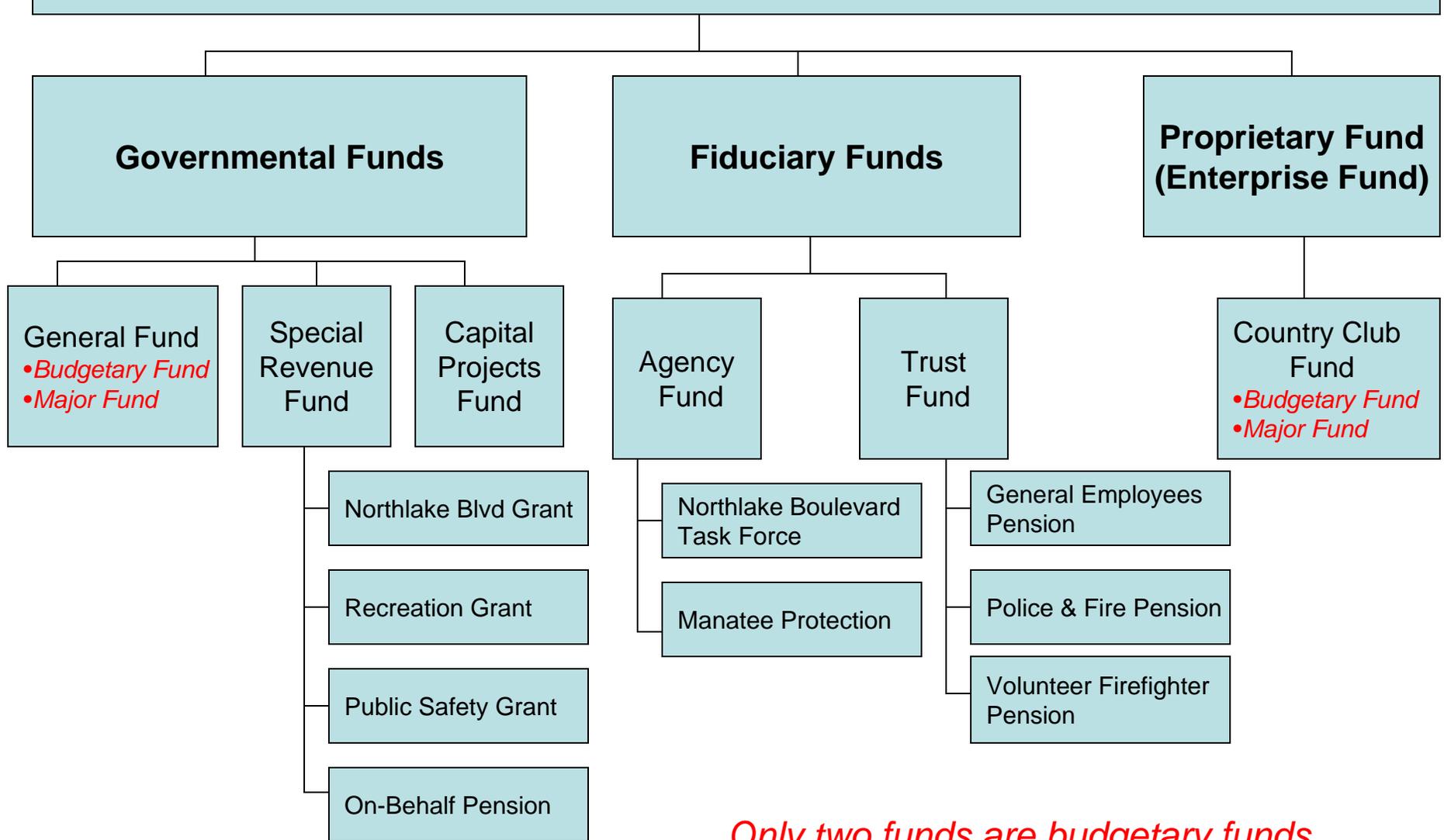
The Village maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued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

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

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

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

# 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 1<sup>st</sup>. The proposed budget includes expenditures and the means of financing them. The Village also advises the County Property Appraiser of the proposed millage rate and the date, time and place of the public hearing for budget acceptance.
- Two Public hearings are conducted to obtain taxpayer comments.

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

# Financial Policies

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## Operating Budget Policies:

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

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

### **Fund Balance and Reserve Policies:**

- The Village will establish an adequate fund balance in the General Fund to indicate that it is in sound financial condition. This reserve will be maintained at a minimum level of 35% of current year general fund budgeted expenditures, unless otherwise determined by the Village Council.
- Fund Balance will only be used for expenditures that are either non-recurring in nature or that have a benefit period longer than one operating period, unless otherwise determined by the Village Council. Village Council approval is necessary for this type of expenditure.
- Maintain a contingency reserve in the General Fund and the Country Club Fund to address unexpected needs that occur throughout the year, subject to approval by the Village Council.

### **Revenue Policies:**

- The Village will take active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The Village will establish user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs); taking into consideration similar charges/fees being levied by other organizations.

- The Village will aggressively seek Federal and State grant and capital improvement funds and evaluate future local fiscal impact.

### **Debt Policy:**

- The Village Charter and the Constitution of the State of Florida do not provide for a legal debt limit. However, In making or providing of capital improvements, The Village shall not incur a general obligation debt requiring the full faith and credit and taxing power of the Village that exceeds five (5%) of the property tax base of the Village. ***The Village has no general obligation debt outstanding.***
- The Village will analyze the impact of debt service on total annual fixed costs before any long-term debt is issued.
- Any loan obligation above \$500,000 shall require review and comment by the Village's Audit Committee prior to Council Action.
- The Village will not use proceeds from long-term debt for current, on-going operations. Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.
- The Village will utilize the form of borrowing that is most cost-effective, including not just interest expense but all costs, including up front costs, administrative and legal expenses, prepayment penalties, and reserve requirements.

### **Cash Management/Investment Policies:**

- The Village will deposit funds only in financial institutions which are qualified public depositories pursuant to State of Florida Statutes, Chapter 280, and “Florida Security for Public Deposits Acts.”
- The Village will insure timely deposit of all collected revenues.
- The Village will maintain a prudent cash management and investment program in order to meet daily cash requirements.
- The Village will follow its adopted investment policy when handling public funds.
- The Village will pool cash from each eligible fund for investment purposes.

### **Accounting, Auditing & Financial Reporting Policies:**

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

- The Village Council will be provided monthly with budget reports comparing actual versus budgeted revenue and expense activity.
- The Village will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).
- The Village will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

### **Capital Improvement Plan Policies:**

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

# Debt Administration

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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 2012-2013 this would amount to \$74.31 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, 2011** consists of the following:

General Fund:

The Village's General Fund is debt-free!

Country Club:

Promissory Note	\$ 3,844,928
Capital Lease	<u>173,084</u>
Total Country Club	<u>\$ 4,018,012</u>

**Total Debt** **\$4,018,012**

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

General Fund:

The Village's General Fund is debt free!

Country Club:

The Country Club (Proprietary Fund) has one loan and one capital lease outstanding as of September 30, 2011.

Promissory Note:

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

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	237,241	157,659	394,900
2013	247,646	147,254	394,900
2014	258,036	136,864	394,900
2015	268,862	126,038	394,900
2016	279,810	115,090	394,900
2017-2021	1,586,923	387,577	1,974,500
2022-2024	966,410	63,590	1,030,000
	<b><u>\$3,844,928</u></b>	<b><u>\$1,134,072</u></b>	<b><u>\$4,979,000</u></b>

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>
2012	66,150	9,085	75,235
2013 (*)	106,934	1,605	108,539
	<b><u>\$173,084</u></b>	<b><u>\$10,690</u></b>	<b><u>\$183,774</u></b>

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

# Fund Balance Overview

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

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

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

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

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

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

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

Fund Balance tables for the General Fund and the Enterprise Fund (two major/budgetary funds) are on the following pages. These tables represent the Village's actual fund balances as of October 01, 2011. The actual fund balances for fiscal year 2011-12 will be available upon completion of the Village's annual audit in early 2013. The reserves shown in these tables are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended.

**General Fund:**

The fund balance of the general fund, one of the governmental funds, is of significance because it is the primary fund financing most functions of the Village. It is used by rating agencies as a measure of the financial strength of the government.

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Budget FY 2012	Budget FY 2013
<b>Beginning Balance</b>	\$ 9,125,550	\$ 9,040,852	\$ 10,621,331	\$ 11,052,909	\$ 11,700,667	\$ 11,700,667
<b>Revenues</b>						
Taxes	15,424,638	15,680,749	14,784,908	14,090,965	13,387,331	13,315,763
Licenses & Permits	1,047,144	880,016	910,997	959,098	741,454	684,212
Intergovernmental	1,516,624	1,304,391	1,269,509	1,287,638	1,203,524	1,224,939
Charges for Services	1,268,774	1,678,948	1,937,115	1,927,370	1,898,895	2,023,697
Fines & Forfeitures	157,022	146,970	149,098	171,416	112,200	81,115
Interest	194,652	(1,346)	280,218	97,743	85,740	61,758
Miscellaneous	137,447	304,595	278,142	59,461	88,400	108,240
<b>Total</b>	<b>19,746,301</b>	<b>19,994,323</b>	<b>19,609,987</b>	<b>18,593,691</b>	<b>17,517,544</b>	<b>17,499,724</b>
<b>Expenditures</b>						
General Government	2,308,749	1,979,774	2,501,447	2,421,441	2,672,682	2,466,131
Public Safety	6,775,581	6,822,028	6,820,838	6,860,900	7,489,920	7,457,619
Public Works	4,519,756	4,018,543	4,257,704	4,044,641	4,071,545	4,133,850
Community Development & Planning	896,532	784,487	774,121	799,260	837,613	880,740
Leisure Services	3,215,497	3,051,051	2,406,424	2,484,756	2,445,784	2,561,384
Debt Service	859,932	1,439,460	2,254,384	-	-	-
<b>Total</b>	<b>18,576,047</b>	<b>18,095,343</b>	<b>19,014,918</b>	<b>16,610,998</b>	<b>17,517,544</b>	<b>17,499,724</b>
<b>Excess /Deficiency of Revenues Over/Under Expenditures</b>	1,170,255	1,898,979	595,069	1,982,693	-	-
Other financing sources (uses) Transfer In/Out, etc.	(1,254,952)	(318,500)	(163,490)	(1,334,934)	-	-
<b>Net Change in Fund Balances</b>	(84,698)	1,580,479	431,578	647,758	-	-
<b>Ending Balance</b>	<b>\$ 9,040,852</b>	<b>\$ 10,621,331</b>	<b>\$ 11,052,909</b>	<b>\$ 11,700,667</b>	<b>\$ 11,700,667</b>	<b>\$ 11,700,667</b>
<b>Components of Fund Balance</b>						
Designated/Reserved	775,339	563,115				
Undesignated	8,265,513	10,058,216				
Nonspendable			167,108	276,924	276,924	276,924
Restricted			338,457	548,489	548,489	548,489
Assigned			104,245	186,594	186,594	186,594
Unassigned			10,443,099	10,688,660	10,688,660	10,688,660
<b>Ending Balance</b>	<b>\$ 9,040,852</b>	<b>\$ 10,621,331</b>	<b>\$ 11,052,909</b>	<b>\$ 11,700,667</b>	<b>\$ 11,700,667</b>	<b>\$ 11,700,667</b>
<b>Unassigned Fund Balance as a Percent of Original Budget</b>						
Original Budget	19,691,948	19,073,192	18,056,938	17,506,072	17,517,544	17,499,724
Unassigned Fund Balance as a Percent of Original Budget	41.97%	52.73%	57.83%	61.06%	61.02%	61.08%

**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 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Budget FY 2012	Budget FY 2013
<b>Beginning Balance</b>	\$ 2,346,635	\$ 2,695,326	\$ 2,799,026	\$ 2,698,386	\$ 2,586,550	\$ 2,586,550
<b>Operating Revenue</b>						
Greens fee/cart rentals/membership fees	2,979,324	2,763,538	2,520,364	2,372,336	2,565,250	2,518,616
Tennis revenues						
Golf shop revenues	224,908	208,645	225,699	283,926	281,500	296,664
Driving range revenues	213,103	208,230	174,929	208,865	197,380	209,026
Restaurant revenues	125,677	134,060	244,359	700,378	847,710	821,300
Miscellaneous	73,497	90,386	62,229	5,691	-	-
<b>Total Operating Revenue</b>	<b>3,616,509</b>	<b>3,404,859</b>	<b>3,227,580</b>	<b>3,571,197</b>	<b>3,891,840</b>	<b>3,845,606</b>
<b>Operating Expenses</b>						
Golf course maintenance	1,373,046	1,457,206	1,250,612	1,232,462	1,240,715	1,242,550
Clubhouse grounds	100,823	102,175	103,377	84,485	108,277	108,030
Tennis						
Golf shop	600,034	617,313	607,452	748,336	863,461	850,071
Food & beverage	46,608	58,318	452,516	838,519	846,601	830,211
Administrative & general	287,914	288,913	257,590	104,658	106,226	125,033
Insurance	150,166	63,247	56,923	40,840	39,864	43,881
Depreciation	486,651	490,298	476,583	457,746	-	-
<b>Total Operating Expense</b>	<b>3,045,242</b>	<b>3,077,469</b>	<b>3,205,053</b>	<b>3,507,045</b>	<b>3,205,144</b>	<b>3,199,776</b>
<b>Non-operating revenues (expenses)</b>						
Interest revenue	36,431	7,376	14,686	8,493	8,855	7,327
Interest expense	(222,237)	(202,061)	(193,153)	(180,125)	-	-
Other revenues	13,609	-	-	-	-	-
Other expenses					(695,551)	(749,157)
Gain/(Loss) on disposal of fixed assets	(1,083)	(29,005)	55,300	(4,355)	-	96,000
<b>Total Non-operating revenues (expenses)</b>	<b>(173,279)</b>	<b>(223,690)</b>	<b>(123,167)</b>	<b>(175,987)</b>	<b>(686,696)</b>	<b>(645,830)</b>
<b>Excess/Deficiency of Revenues Over/ Under Expenses</b>	<b>397,987</b>	<b>103,700</b>	<b>(100,640)</b>	<b>(111,836)</b>	<b>-</b>	<b>-</b>
Operating Transfers Out	(49,296)	-	-	-	-	-
<b>Change in Net Assets</b>	<b>348,691</b>	<b>103,700</b>	<b>(100,640)</b>	<b>(111,836)</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 2,695,326</b>	<b>\$ 2,799,026</b>	<b>\$ 2,698,386</b>	<b>\$ 2,586,550</b>	<b>\$ 2,586,550</b>	<b>\$ 2,586,550</b>
<b>Components of Fund Balance</b>						
Invested in Capital Assets, net of related debt	2,492,524	2,364,814	2,295,125	2,200,928	2,200,928	2,200,928
Unrestricted	202,802	434,212	403,261	385,622	385,622	385,622
<b>Ending Balance</b>	<b>\$ 2,695,326</b>	<b>\$ 2,799,026</b>	<b>\$ 2,698,386</b>	<b>\$ 2,586,550</b>	<b>\$ 2,586,550</b>	<b>\$ 2,586,550</b>

# Strategic Planning

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

## **Long Term Goals**

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

- 1. 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

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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 2014-2017 period
2. Property Taxes will represent approximately 56% of total General Fund revenues
3. Personnel Costs will represent 76% of total General Fund revenues
4. Operating Costs will represent 24% of total General Fund revenues
5. Capital Outlay will represent the totals in the CIP Plan

**General Fund Projections (assumes 3% growth rate)**

	<b>FY 2013 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>
Revenues (Sources):					
Property Taxes	\$ 9,844,754	\$ 10,093,841	\$ 10,396,656	\$ 10,708,556	\$ 11,029,812
Other Revenue	7,654,970	7,930,875	8,168,801	8,413,865	8,666,281
Total Revenue	17,499,724	18,024,716	18,565,457	19,122,421	19,696,094
Expenses (Uses):					
Personnel	13,290,257	13,698,784	13,367,129	13,768,143	14,181,187
Operating	4,114,467	4,325,932	4,270,055	4,398,157	4,530,102
Capital Outlay	95,000	3,624,400	1,133,792	946,913	1,493,712
Debt Service	-	-	-	-	-
Reserves/Contingencies	-	-	-	-	-
Total Expenses	17,499,724	21,649,116	18,770,976	19,113,213	20,205,001
Net Revenue / Expense	\$ -	\$ (3,624,400)	\$ (205,519)	\$ 9,208	\$ (508,907)

Country Club:

The projections are based on the following set of assumptions:

1. 3% annual growth rate during the FY 2014-2017 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

**Country Club Projections (assumes 3% growth rate)**

	<b>FY 2013 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>
<b>Revenues (Sources):</b>					
Golf	\$ 3,120,306	\$ 3,050,551	\$ 3,142,067	\$ 3,236,329	\$ 3,333,419
Food & Beverage	821,300	1,008,715	1,038,977	1,070,146	1,102,251
Administration	7,327	8,135	8,379	8,630	8,889
<b>Total Revenue</b>	<b>3,948,933</b>	<b>4,067,401</b>	<b>4,189,423</b>	<b>4,315,106</b>	<b>4,444,559</b>
<b>Expenses (Uses):</b>					
Personnel	939,631	976,176	1,005,462	1,035,625	1,066,694
Operating	2,261,028	2,399,767	2,471,760	2,545,912	2,622,290
Capital Outlay	53,639	27,000	-	-	-
Debt Service	566,201	470,201	470,201	566,201	566,201
Reserves/Contingencies	128,434	162,696	167,577	172,604	177,782
<b>Total Expenses</b>	<b>3,948,933</b>	<b>4,035,840</b>	<b>4,114,999</b>	<b>4,320,343</b>	<b>4,432,967</b>
<b>Net Revenue / Expense</b>	<b>\$ -</b>	<b>\$ 31,561</b>	<b>\$ 74,424</b>	<b>\$ (5,237)</b>	<b>\$ 11,592</b>

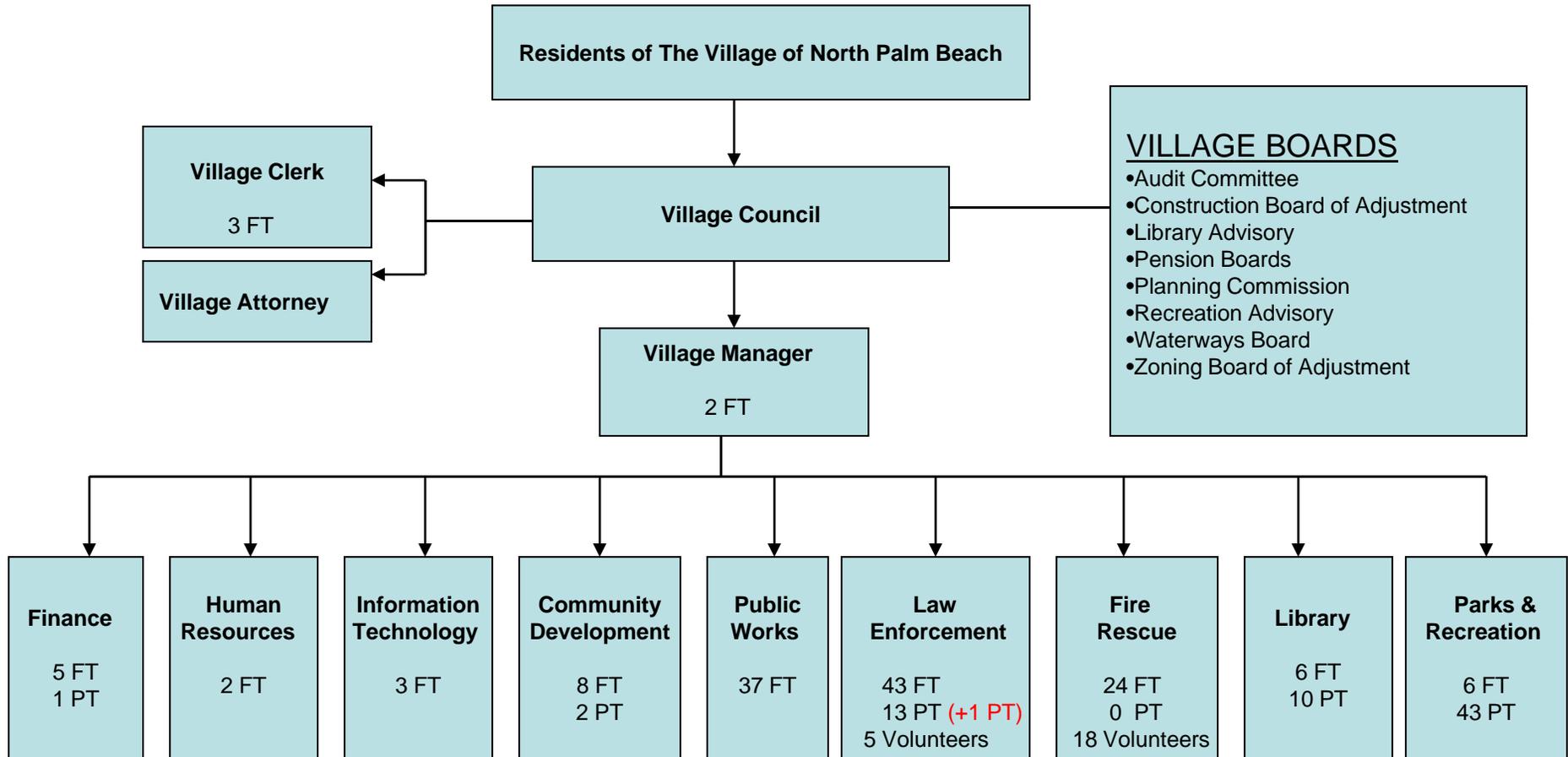


# ADOPTED GENERAL FUND BUDGET

## VILLAGE OF NORTH PALM BEACH, FL

### FY 2012-2013

## General Fund Organization Chart FY 2012-2013



<u>Summary:</u>	<u>Change:</u>
139 FT	
69 PT	+1 PT
23 Volunteers	

**The Village of North Palm Beach  
General Fund Budget Summary  
Fiscal Year 2012-2013**

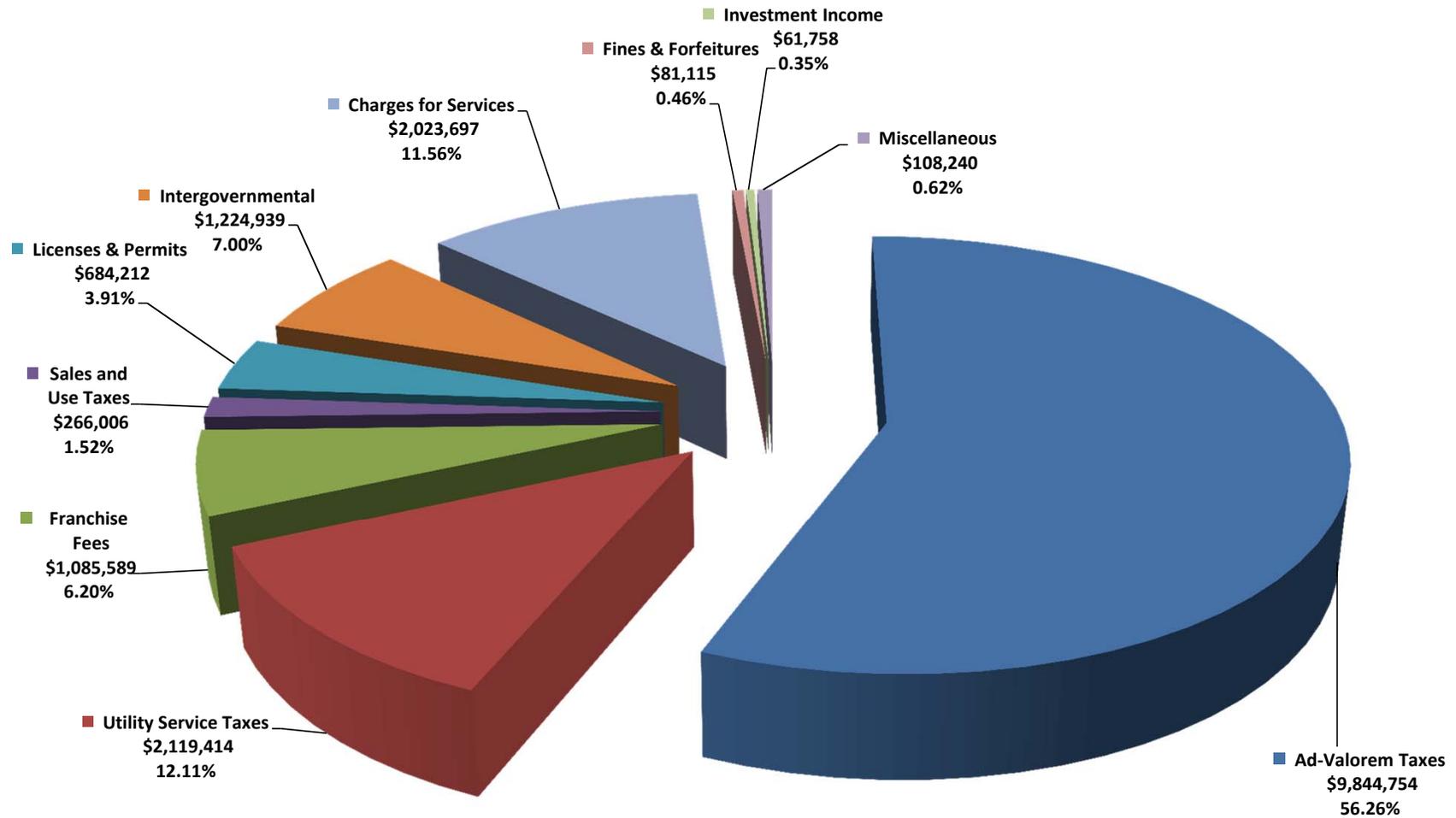
	Fiscal Year 2012-2013		Original Fiscal Year 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09
<b>Revenues</b>							
Taxes:							
Ad-Valorem Taxes	9,844,754		\$ 9,904,284	-0.60%	\$ 10,441,869	\$ 11,053,128	\$ 11,917,359
Utility Service Taxes	2,119,414		2,154,044	-1.61%	2,198,148	2,261,375	2,239,002
Franchise Fees	1,085,589		1,065,580	1.88%	1,191,154	1,204,328	1,256,831
Sales & Use Taxes	266,006	\$ 13,315,763	263,423	0.98%	259,794	266,077	267,557
Licenses & Permits		684,212	741,454	-7.72%	959,098	910,997	880,016
Intergovernmental		1,224,939	1,203,524	1.78%	1,287,638	1,269,509	1,304,391
Charges for Services		2,023,697	1,898,895	6.57%	1,927,370	1,937,115	1,678,948
Fines & Forfeitures		81,115	112,200	-27.70%	171,416	149,098	146,970
Interest		61,758	85,740	-27.97%	97,743	280,218	(1,346)
Appropriated Fund Balance		95,000	80,000	18.75%	-	-	-
Miscellaneous		13,240	8,400	57.62%	59,461	278,142	304,595
<b>Total Revenues:</b>	<b>17,499,724</b>		<b>17,517,544</b>	<b>-0.10%</b>	<b>18,593,692</b>	<b>19,609,985</b>	<b>19,994,323</b>
<b>Expenditures</b>							
General Government:							
Village Council	144,170		146,354	-1.49%	131,637	120,125	122,653
Village Manger	270,547		276,714	-2.23%	332,848	290,024	272,974
Human Resources	278,789		241,358	15.51%	226,868	233,169	217,019
Finance	548,589		533,708	2.79%	499,456	495,766	484,076
Information Technology	335,013		336,789	-0.53%	289,297	285,410	282,303
Village Attorney	164,437		170,000	-3.27%	159,692	153,356	134,083
Village Clerk	298,377		288,221	3.52%	268,039	273,630	254,655
General Services-Village Hall	111,209	2,151,131	178,552	-37.72%	105,595	95,376	102,892
Public Safety:							
Law Enforcement	4,591,169		4,595,199	-0.09%	4,200,373	4,158,345	3,973,322
Fire Rescue	2,764,051		2,702,252	2.29%	2,545,461	2,541,563	2,709,447
General Services-Public Safety	102,399	7,457,619	192,469	-46.80%	115,066	120,930	139,259
Public Works:							
Public Works Admin	361,589		359,349	0.62%	353,248	343,822	341,232
Sanitation	1,470,061		1,477,508	-0.50%	1,372,658	1,397,688	1,456,876
Facility Services	617,126		631,243	-2.24%	548,564	620,140	616,076
Streets & Grounds	1,248,690		1,214,467	2.82%	1,413,441	1,545,841	1,262,278
Vehicle Maintenance	436,384	4,133,850	388,978	12.19%	356,730	350,213	342,081
Community Development & Planning:							
Community Planning	245,775		230,637	6.56%	241,625	217,798	216,708
Building	503,348		488,025	3.14%	462,171	460,089	461,905
Code Enforcement	131,617	880,740	118,951	10.65%	95,464	96,234	105,874
Leisure Services:							
Library	674,994		676,942	-0.29%	635,861	685,936	767,271
Recreation	960,840		1,000,620	-3.98%	935,580	933,273	917,567
Park Maintenance	-		-	0.00%	-	-	536,825
Pool	363,414		292,786	24.12%	440,259	306,581	395,921
Special Events	87,000		87,000	0.00%	76,068	77,666	72,028
Tennis	475,136	2,561,384	388,436	22.32%	396,988	402,968	361,439
Reserves & Other:							
Debt service	-		-	0.00%	-	2,254,384	1,439,460
Contingency	-		108,347	-100.00%	14,089	43,162	14,191
Transfer In/Out	-		-	0.00%	1,334,934	163,490	318,500
Non-Departmental	315,000	315,000	392,639	-19.77%	393,920	511,429	94,930
<b>Total Expenditures</b>	<b>17,499,724</b>		<b>17,517,544</b>	<b>-0.10%</b>	<b>17,945,934</b>	<b>19,178,407</b>	<b>18,413,843</b>
<b>Net Revenue Over Expense</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ 647,758</b>	<b>\$ 431,578</b>	<b>\$ 1,580,479</b>



# Revenues



Village of North Palm Beach  
 General Fund Revenues  
 Fiscal Year 2012-2013



Total Revenues = \$ 17,499,724

**The Village of North Palm Beach  
General Fund Revenue Analysis  
Fiscal Year 2012-2013**

		Original			Actual	Actual	Actual
		Fiscal Year 2012-2013	Fiscal Year 2012 Budget	% Increase / (Decrease) over 2012 Budget	09/30/11	09/30/10	09/30/09
<b>Taxes:</b>							
Ad-Valorem Taxes		9,844,754	\$ 9,904,284	-0.60%	\$ 10,441,869	\$ 11,053,128	\$ 11,917,359
Franchise Fees:	Electricity	771,909	773,453	-0.20%	904,190	924,671	999,894
	Gas	30,861	14,918	106.87%	7,459	14,458	13,439
	Water	282,819	277,209	2.02%	279,506	265,199	243,498
Utility Service Taxes:	Electricity	968,500	960,897	0.79%	1,017,774	1,034,593	934,198
	Gas	68,938	72,176	-4.49%	60,037	70,887	56,179
	Telecommunication	763,143	800,965	-4.72%	797,566	852,013	960,085
	Water	318,833	320,006	-0.37%	322,771	303,882	288,540
Sales & Use Taxes	Local Option Taxes	266,006	263,423	0.98%	259,794	266,077	267,557
		<b>13,315,763</b>	<b>13,387,331</b>	<b>-0.53%</b>	<b>14,090,966</b>	<b>14,784,907</b>	<b>15,680,749</b>
<b>Licenses &amp; Permits:</b>							
Building Permits		440,000	501,304	-12.23%	475,047	422,104	383,262
Developer Fees		-	-	0.00%	250,000	250,000	250,000
Occupational Licenses		227,000	236,000	-3.81%	227,582	236,091	239,831
Other Licenses, Fees, Permits		17,212	4,150	314.75%	6,469	2,802	6,924
		<b>684,212</b>	<b>741,454</b>	<b>-7.72%</b>	<b>959,098</b>	<b>910,997</b>	<b>880,016</b>
<b>Intergovernmental</b>							
Shared Revenue	Other Local Units	49,651	47,273	5.03%	124,408	96,231	57,852
State Shared Revenue	Local Govt 1/2 Ct Sales Tax	810,291	784,512	3.29%	794,209	768,743	770,381
	State Revenue Share Proceeds	329,442	330,123	-0.21%	326,578	324,037	324,040
	Other State Shared Revenue	18,257	25,716	-29.01%	19,958	22,166	21,686
Other	Other Intergov Revenue	17,298	15,900	8.79%	22,485	58,333	130,432
		<b>1,224,939</b>	<b>1,203,524</b>	<b>1.78%</b>	<b>1,287,638</b>	<b>1,269,509</b>	<b>1,304,391</b>
<b>Charges for Services</b>							
Community Development		235,400	149,723	57.22%	147,648	140,345	128,748
Library		1,815	1,400	29.64%	1,683	1,856	1,205
Recreation	Pool	182,500	181,000	0.83%	169,107	198,474	200,476
	Recreation	465,750	509,500	-8.59%	509,038	486,991	435,037
	Tennis	399,222	324,572	23.00%	352,373	360,462	259,917
Public Safety	Ambulance Fees	275,000	275,000	0.00%	259,779	268,554	188,052
	Other	80,700	75,100	7.46%	86,097	75,339	75,912
Public Works	Solid Waste Collection	365,000	365,000	0.00%	388,939	368,376	363,188
	Other	12,000	12,000	0.00%	8,361	32,773	23,602
Village Clerk		6,310	5,600	12.68%	4,346	3,946	2,810
		<b>2,023,697</b>	<b>1,898,895</b>	<b>6.57%</b>	<b>1,927,370</b>	<b>1,937,115</b>	<b>1,678,948</b>
<b>Fines &amp; Forfeitures</b>							
Community Development		21,540	21,300	1.13%	96,117	20,176	28,825
Library		9,275	10,600	-12.50%	10,672	16,336	12,087
Public Safety		50,300	80,300	-37.36%	64,626	112,586	106,058
		<b>81,115</b>	<b>112,200</b>	<b>-27.70%</b>	<b>171,416</b>	<b>149,098</b>	<b>146,970</b>
<b>Miscellaneous</b>							
Insurance Refunds		-	-	0.00%	10,970	178,244	151,240
Sales of Surplus		-	-	0.00%	9,100	63,810	43,700
Other		13,240	8,400	57.62%	39,391	36,088	109,654
		<b>13,240</b>	<b>8,400</b>	<b>57.62%</b>	<b>59,461</b>	<b>278,142</b>	<b>304,595</b>
<b>Interest</b>		<b>61,758</b>	<b>85,740</b>	<b>-27.97%</b>	<b>97,743</b>	<b>280,218</b>	<b>(1,346)</b>
<b>Appropriated Fund Balance</b>		<b>95,000</b>	<b>80,000</b>	<b>18.75%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues:</b>		<b>\$ 17,499,724</b>	<b>\$ 17,517,544</b>	<b>-0.10%</b>	<b>\$ 18,593,692</b>	<b>\$ 19,609,985</b>	<b>\$ 19,994,323</b>

# General Fund Revenues

**\$17,499,724**

This section includes a discussion regarding revenue sources for the Village's FY 2012/13 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 **\$9,844,754**

Property taxes are the single largest revenue line item in the General Fund Budget, making up approximately 56.26% of the total budget. The taxable property value decreased from \$1.495 billion to \$1.486 billion. At the millage rate of 6.9723 mils, this will generate gross taxes for FY 2012/13 of \$10.36 million. But, due to discounts for prompt payment, state law requires that only 95% of the gross taxes be budgeted as revenue - equating to \$9,844,754.

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, 2012 Palm Beach County notified the Village that the preliminary taxable valuation was \$1,486,603,670. The final taxable valuation received on July 1 showed a valuation of \$1,486,295,612. This includes \$3,833,445 in new construction.

Based on this final taxable value and current legislation, the millage options, with respect to voting and advertising requirements for FY 2012/13, 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 2012/13 when setting its millage rate:

#### 6.9990 Mils (Rolled-Back Rate):

A simple majority vote is all that is required to approve the rolled-back millage rate of 6.9990 or less. The rolled-back rate is the rate required to produce the same amount of ad valorem tax revenues this year as the previous year, excluding the effect of new construction. The typical example is that as assessments increase, the millage rate decreases proportionately to equalize the revenues.

#### 6.9991 – 8.8274 Mils (Majority Vote Maximum Millage Rate):

A simple majority vote is also all that is required to approve a rate above the rolled-back rate, up to 8.8274 mils (*This rate is calculated by adjusting the rolled-back rate by the growth in Florida per capita personal income*). However, since this is higher than the rolled-back rate, it must be advertised as a tax increase.

#### 8.8275 – 9.7101 Mils (Two-Thirds Vote Maximum Millage Rate):

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

#### 9.7102 – 10.0000 Mils (Unanimous Vote Maximum Millage Rate):

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

**Millage Rate Impact:**

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

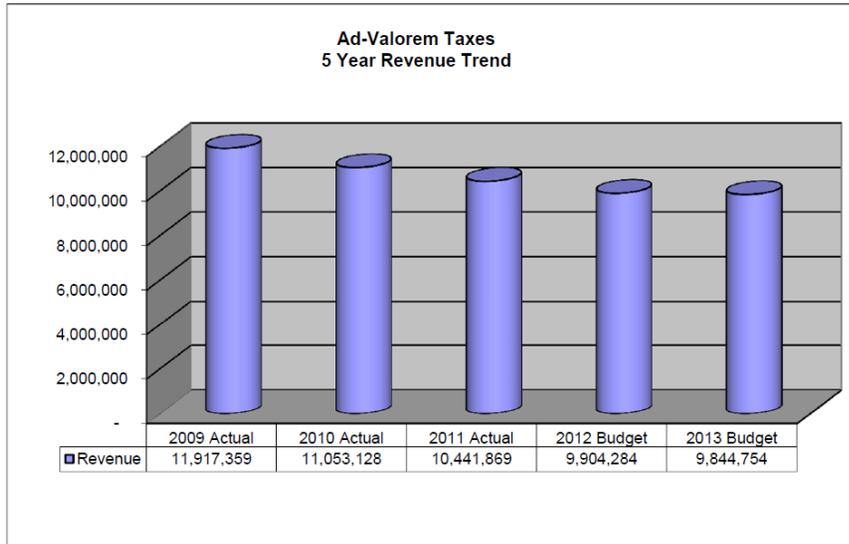
Millage Rate	Description	Ad-Valorem Revenue FY 2012/13	Ad-Valorem Revenue FY 2011/12 (as adopted)	Increase (Decrease)
6.9723	Current Millage	9,844,754	9,904,284	(59,530)
6.9990	Rolled-Back Rate	9,882,454	9,904,284	(21,830)
8.8274	Majority Vote Maximum	12,464,120	9,904,284	2,559,836
9.7101	Two-Thirds Vote Maximum	13,710,475	9,904,284	3,806,191
10.0000	Statutory Maximum	14,119,808	9,904,284	4,215,524

**Franchise Fees**

**\$1,085,589**

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 2012/13 franchise fees represent 6.20% of the total General Fund Revenues. The estimates are prepared based on past experience. The Village has the following franchise fees:

- Electric Franchise Fees (\$771,909):**  
 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 (\$30,861):**  
 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 (\$282,819):**  
 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.

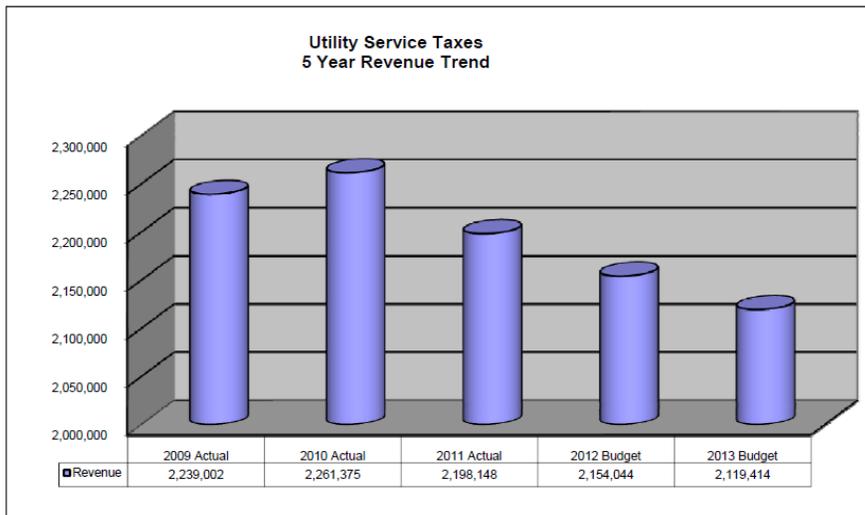
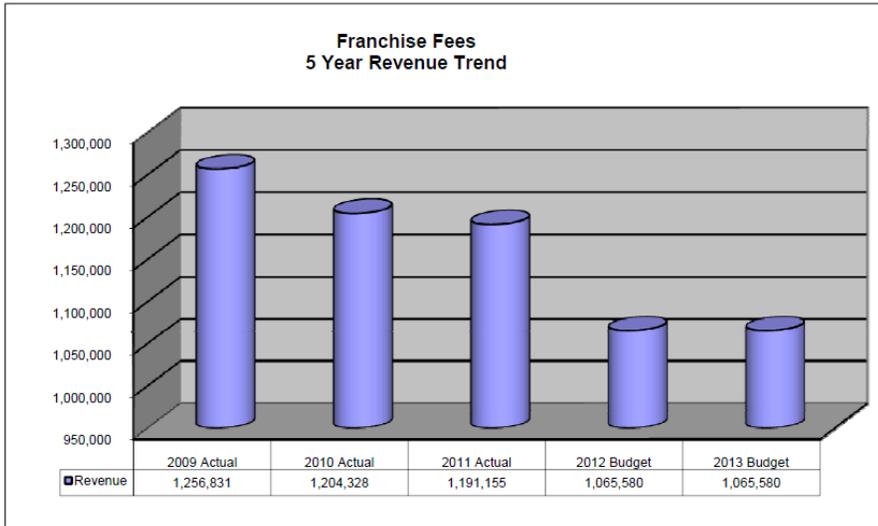


**Utility Taxes**

**\$2,119,414**

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 12.11% 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:

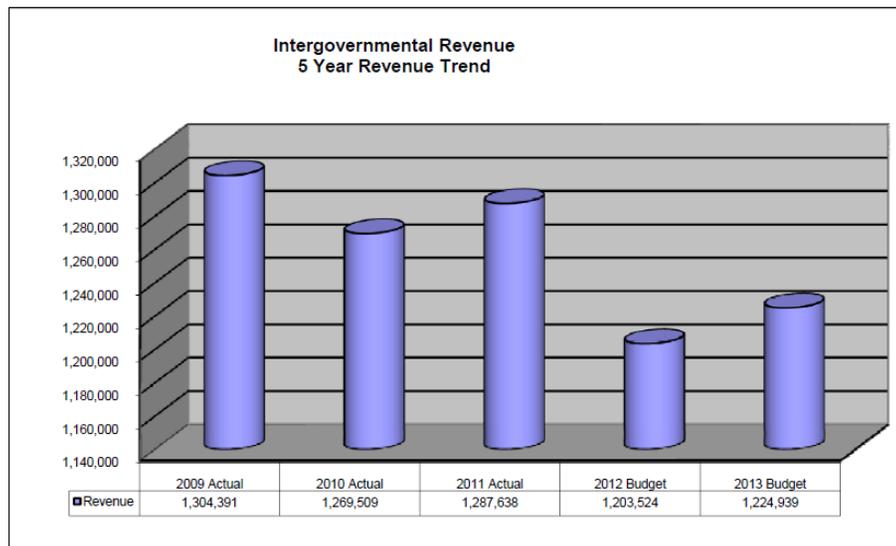
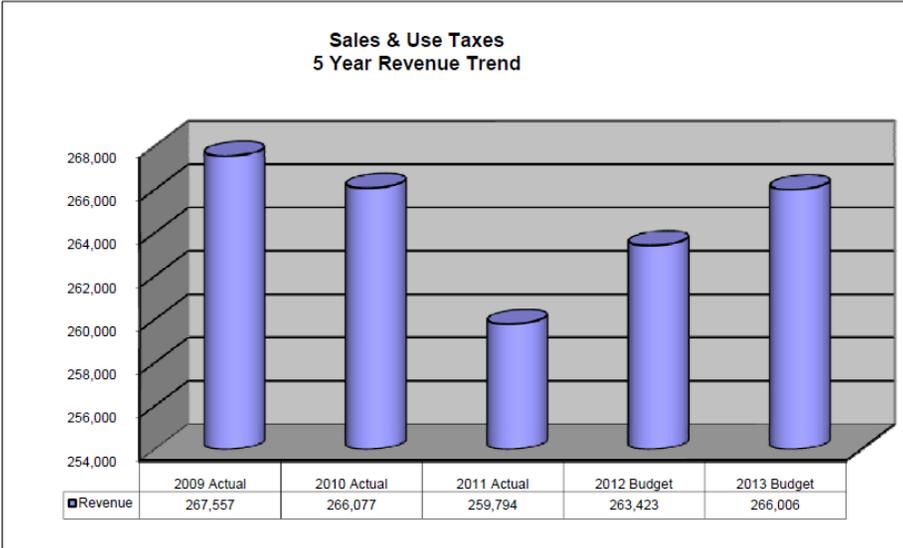
- Electric Utility Tax (\$968,500):  
The rate is set at 10% of electric sales generated by FPL.
- Water Utility Tax (\$318,833):  
The rate is 10% of water service sales generated by Seacoast Utility Authority.
- Telecommunication (\$763,143):  
As of 2001 Communications Service Tax (CST) replaced Telecommunications 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 (\$68,938):  
The rate is 10% of natural gas sales.



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

**\$266,006**

Gasoline taxes are collected at the state level and distributed by formula to cities and counties. Gas taxes represent 1.52% 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**

**\$1,224,939**

Intergovernmental revenue consists of revenues that are received from other governmental agencies. These revenues represent 7% 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 (\$810,294) :  
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 (\$329,442):  
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for municipalities in order to ensure revenue parity. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements. The apportionment factor is calculated for each eligible municipality using a formula consisting of the following weighted factors: municipal population, municipal sales tax collection, and the municipality’s relative ability to raise revenues. The budget estimate is provided by the Department of Revenue each year.
- Alcoholic Beverage Licenses \$10,000:  
The Village is granted a portion of the funds collected by the Department of Business and Professional Regulation’s Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages. The estimate for the budget is prepared based on past experience.

**Charges for Services**

**\$2,023,697**

Charges for Services represent 11.56% of total General Fund Revenues. The budget estimates are based on past experience and are described below:

- Community Development \$235,400  
Revenues included in this category are the following: Cell Tower Rent, Protective Inspection Fees, Building Plan Reviews and Non-Domicile Business Registrations.
- Village Clerk \$6,310  
The Clerk’s office makes available various records and publications and collects the filing fees from candidates 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 \$355,700  
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 (\$40,000): 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.

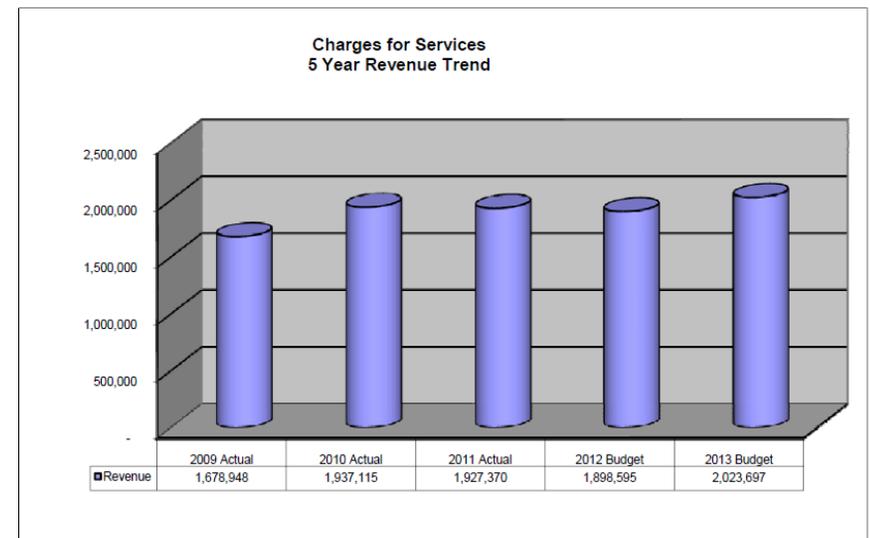
Alarm Users Permit Fee (\$21,500): All operating alarms require a permit. The fee is \$25, which is collected once a year.

- Recreation \$1,047,472  
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 \$385,750:  
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 \$188,000:  
This includes the amount paid to the Village for wet slip boat dockage, dry storage space and marina ramp usage.

Memberships \$95,400:  
This amount includes year-round membership for the Tennis and Pool Facilities.



**Licenses and Permits**

**\$684,212**

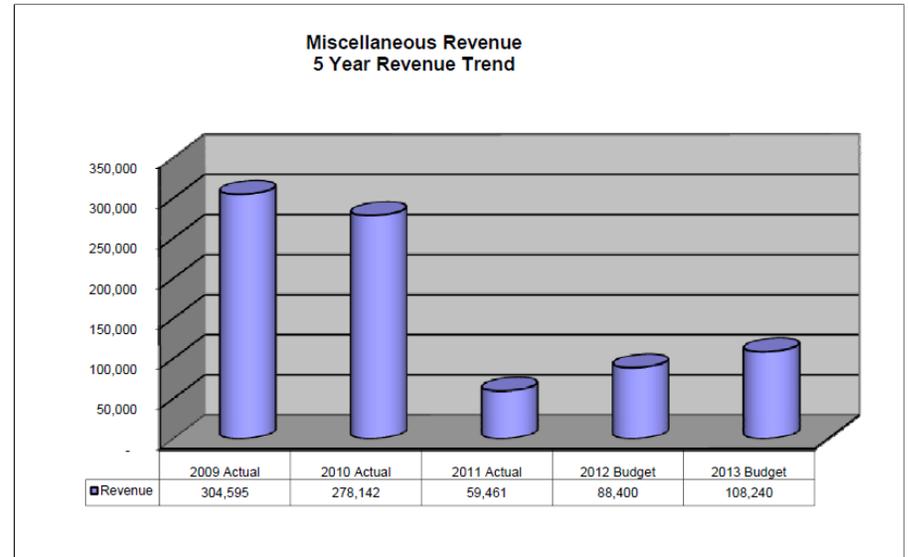
Licenses and Permits consist of Building Permits, Contractor Registration, Village Business Tax Receipts, Zoning & Annexation Fees and Temporary Banner Fees. These revenues represent 3.91% of the total General Fund Revenues. These types of revenues are directly related to the rate of growth and development in the Village.



**Miscellaneous Revenues**

**\$108,240**

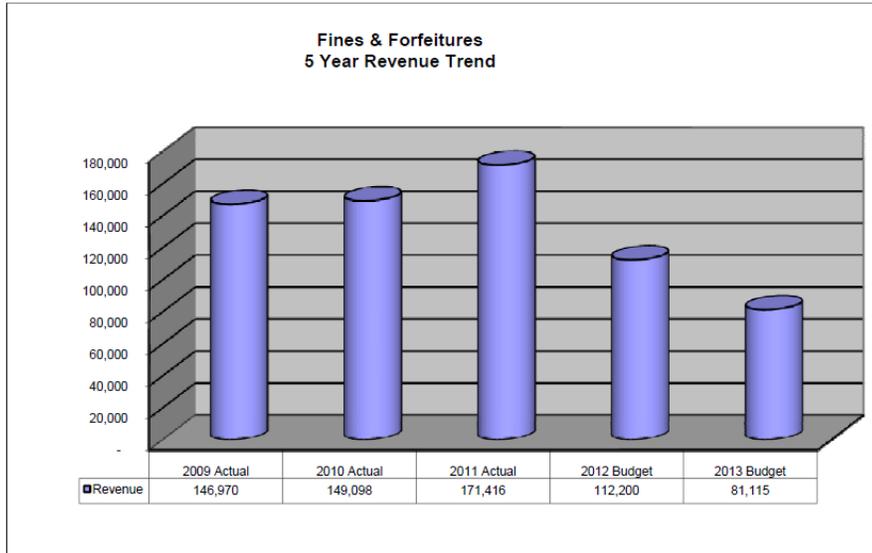
The miscellaneous revenue classification represents 0.62% of total General Fund Revenues. This classification includes items such as public records requests, requests for bid documents, vending machines, NSF fees, insurance refunds, sales of surplus, use of developer contributions, etc. In 2013, the Village plans to utilize \$95,000 of its developer contributions.



## Fines and Forfeitures

**\$81,115**

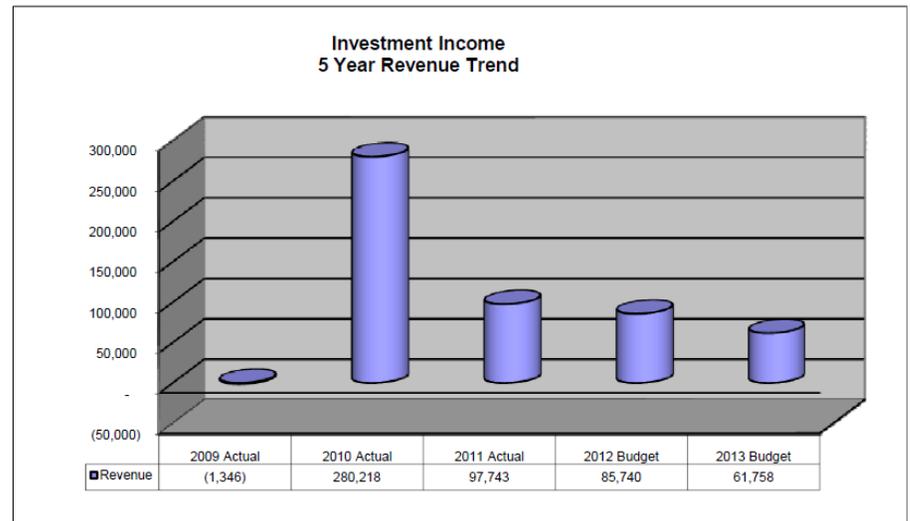
Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. These line items represent 0.46% of total General Fund revenues. This category was increased due to past experience.



## Investment Income

**\$61,758**

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 0.35% of total General Fund Revenues. There is a significant decline in this revenue source due to the downturn in the economy.

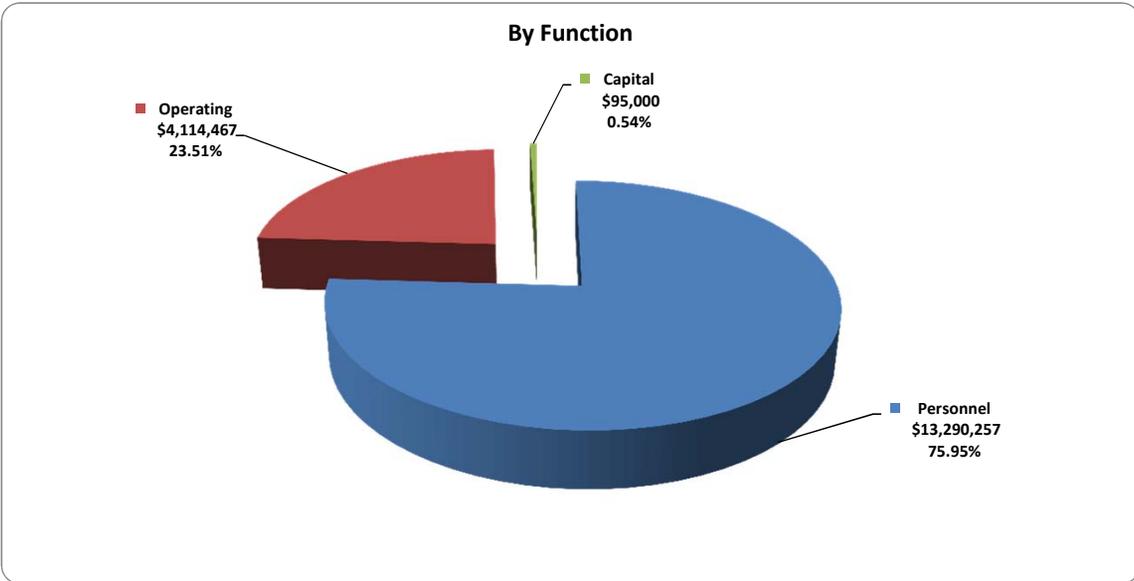
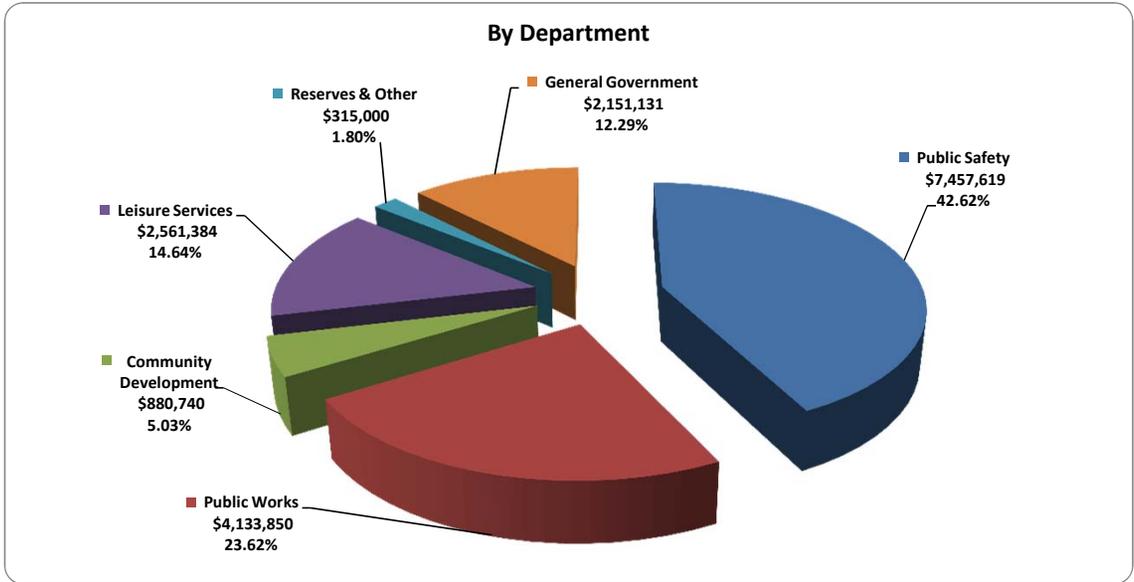




# Expenses



Village of North Palm Beach  
 General Fund Expenditures  
 Fiscal Year 2012-2013



**Total Expenses = \$ 17,499,724**

# General Fund Expenditures

**\$17,499,724**

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 2012/13 General Fund budget, how much of the total budget it comprises, and assumptions used in determining the projections.

**Personal Services \$13,290,257:**

Employee salary and benefits represent 75.95% 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.....19.86%
- Police and Fire Employees .....20.22%

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

**Health Insurance:**

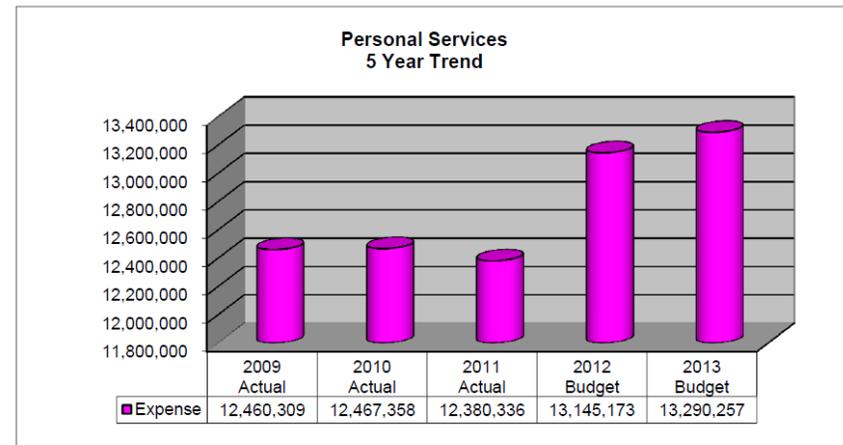
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

**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**

**\$4,114,467**

Appropriations for each department are budgeted based on past history and the needs of the department. Operating costs represent 23.51% of the overall General Fund Expenses. Some highlights of operating costs are listed below:

- Contractual Services \$810,954
- Utilities \$495,887
- Program Expenses *(offset with Program Revenue)* \$522,150
- Legal Fees \$164,437
- Materials & Supplies \$574,902
- Gas, Oil & Lubricants \$255,020
- Repairs & Maintenance \$282,507
- Solid Waste Disposal \$ 79,524
- Property/General Liability \$315,000
- Professional Services \$112,250
- Travel, Training & Conferences \$ 66,925
- Uniforms \$ 32,100
- Special Events \$ 87,000

**Capital Outlay**

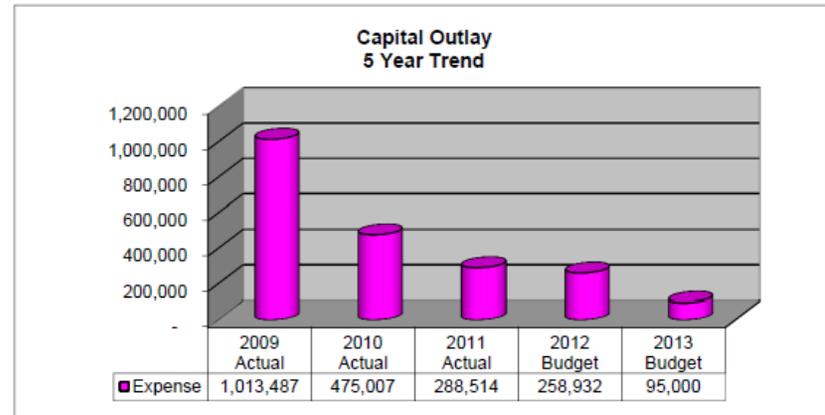
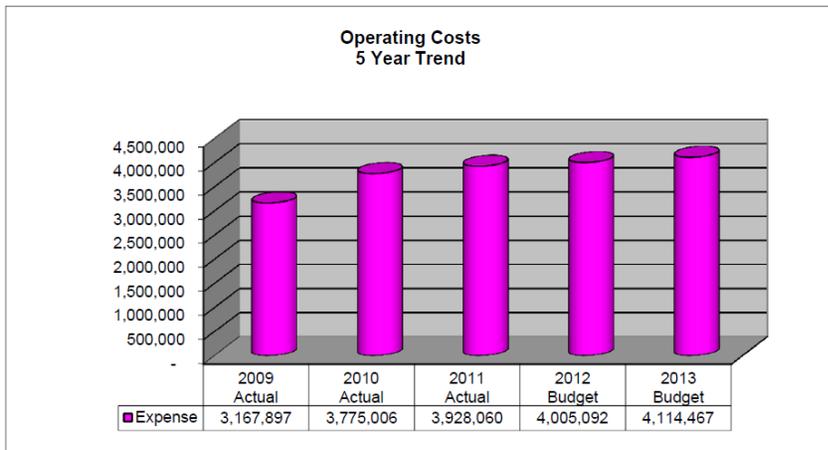
**\$95,000**

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

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

Those items deemed necessary are funded in the respective department's budget; the remaining items are deferred to future years. For FY 2012/13, capital outlay accounts for 0.54% of the overall general fund budget. The capital outlay for FY 2012/13 is summarized below:

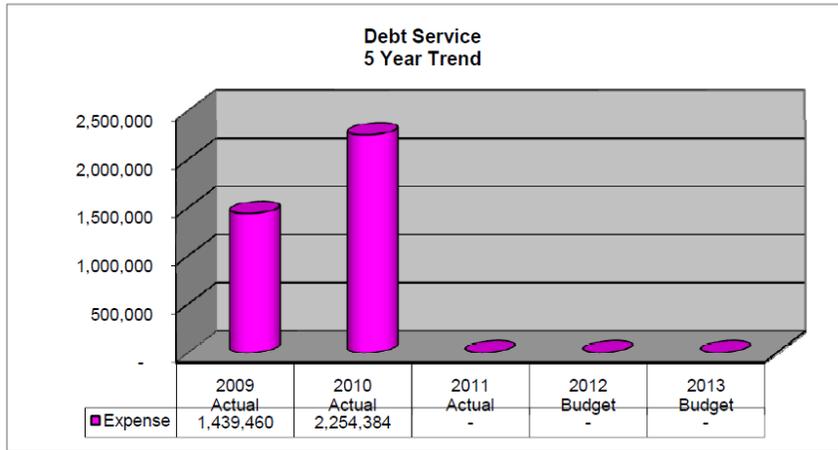
<b>Department</b>	<b>Amount</b>
Parks & Recreation	\$95,000
<b>Total</b>	<b>\$95,000</b>



**Debt Service**

**\$0**

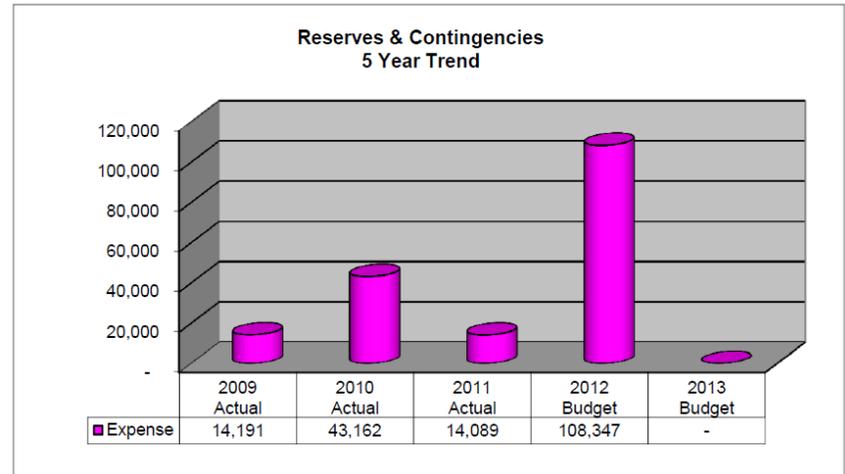
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The Village began accelerating its debt refunding in order to pursue “debt-free status” in 2009. The last outstanding loan instrument was paid off in Fiscal Year 2010 and therefore there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



**Reserves & Contingencies**

**\$0**

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2012/13 budget, the Contingency category represents 0% of the overall general fund budget. Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.



**The Village of North Palm Beach  
Fiscal Year 2012-2013 Budget  
General Fund Operating Highlights**

<u>Description</u>	<u>Amount</u>
Contractual Services	\$ 810,954
* Street Maintenance Contract (\$119,248)	
* Park Maintenance Contract (\$297,853)	
* Pool - Independent Contractor (\$49,100)	
* Custodial Services (\$106,164)	
* Facility Services - Outside Repairs	
* Various software support agreements, etc.	
Utilities	495,887
* Electricity (\$298,223)	
* Gas (\$33,232)	
* Telephone & Data (\$80,377)	
* Water & Sewer (\$84,055)	
Materials & Supplies	574,902
* Materials & Supplies (\$301,002)	
* Office Supplies (\$45,200)	
* Computer Supplies (\$38,900)	
* Auto Parts Supplies (\$106,000)	
* Library Materials (\$83,800)	
Recreation Program Expenses (offset with Recreation Program Revenues)	522,150
Property/General Liability	315,000
Gas, Oil & Lubricants	255,020
Repairs & Maintenance	282,507
* R & M Automotive (\$72,840)	
* R & M Building & Grounds (\$70,750)	
* R & M Machinery & Equipment (\$27,000)	
* R & M P.A. & Communication Systems (\$31,967)	
* R & M Storm Drainage System (\$50,000)	
* Tree Trimming (\$10,000)	
Legal Fees	164,437
Solid Waste Disposal	79,524
Uniforms	32,100
Travel, Training & Conferences	66,925
Special Events	87,000
Professional Services	112,250
<b>Total Fiscal Year 2012-2013 Operating Costs</b>	<b>\$ 4,114,467</b>

**The Village of North Palm Beach  
Fiscal Year 2012-2013 Budget  
General Fund Capital Outlay**

<u>Department</u>	<u>Amount</u>
<b>Parks &amp; Recreation</b>	
Playground Equipment (*)	45,000
Kiddie Pool Enhancement (*)	50,000
	95,000
<b>Total Fiscal Year 2012-2013 Capital Outlay</b>	<b>\$ 95,000</b>

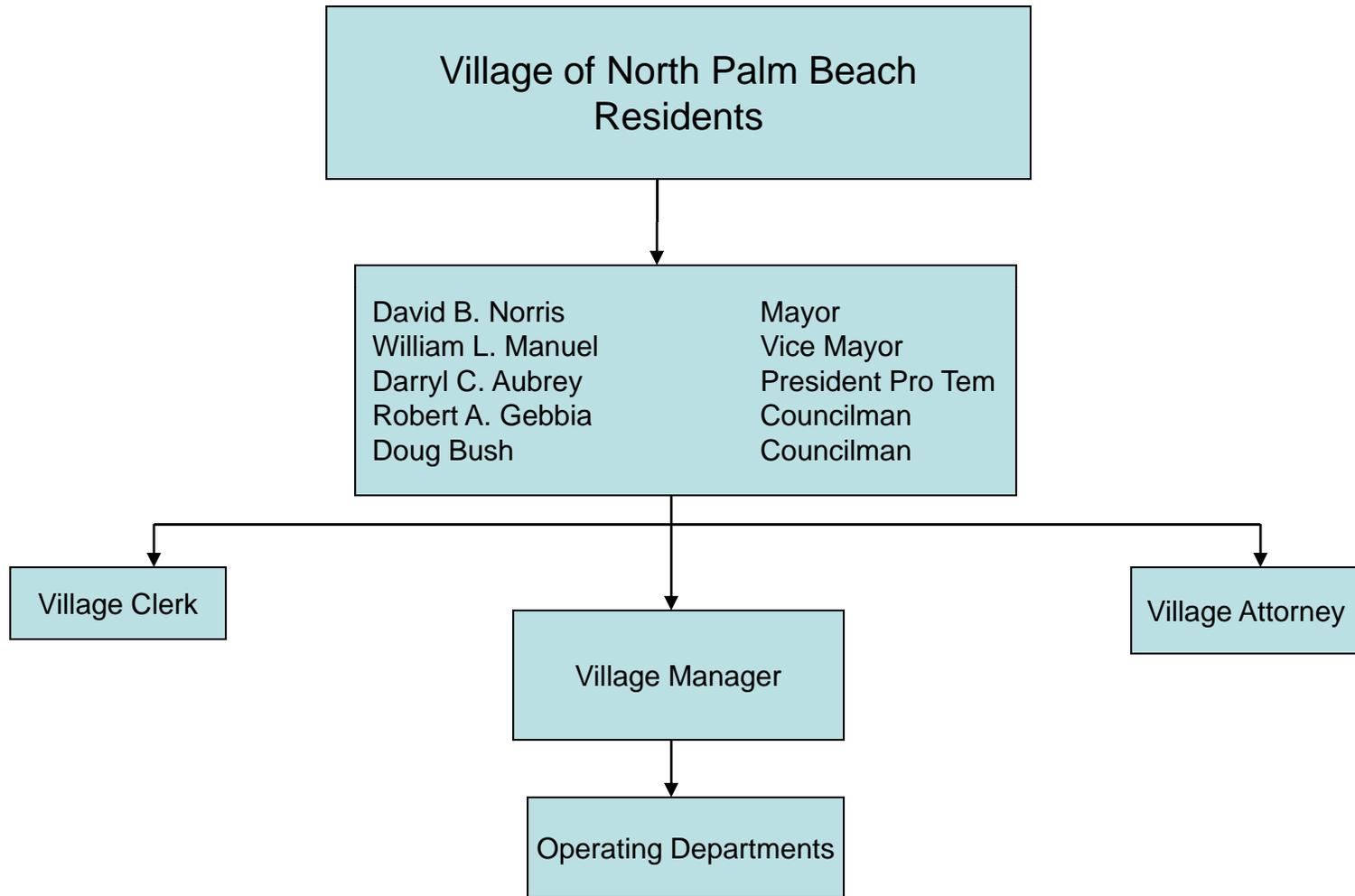
(\*) **Funding Source: Developer Contribution**



# *Department Summaries*



# Village Council



# Village Council

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## 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

Serving as the legislative branch of Village government, the Council is comprised of five (5) officials elected Village-wide serving two-year terms each. Councilmen in Groups 1, 3 and 5 are elected in even years, and 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.

Council members 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 Regional Hazardous Materials Oversight Committee, and the Northlake Boulevard Corridor Task Force. Councilmen keep abreast of legislative developments by participating in Legislative Action Days and face-to-face communication with Federal, State, and local officials.

Council members attend monthly meetings of Village boards on a rotation basis in order to remain apprised of the recommendations and activities of board members.

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

## Current Year Accomplishments and New Initiatives

During Fiscal Year 2011/2012, the Council enacted legislation, set policies, and approved projects and expenditures that met its goals and objectives and provided for the health, safety, and welfare of Village residents, including

- Maintained high appearance standards for Village properties through infrastructure enhancements including construction of a wall around the Public Works Facility;
- Coordinated Parker Bridge project with FDOT to ensure safe access of vehicles, vessels, and pedestrians, facilitate noise reduction, and enhance tender house appearance to feature uniform Village colors and signage;
- Continued to advance a business-friendly atmosphere by approving or amending commercial planned unit developments, granting Special Use Permits for similar uses in a zoning district, and establishing a permanent Business Advisory Board;
- Encouraged future leaders through presentations on local government to area school students;
- Funded the Five-Year Capital Improvement Plan; and
- Enhanced leisure activities with equipment/product upgrades including new playground equipment for Lakeside Park and a launch monitor teaching tool for the golf course.

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:**

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

**Goal:**

**Maintain a High Quality of Life in the Village**

**Objectives:**

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

**Goal:**

**Maintain and Improve all Recreational Facilities of the Village**

**Objectives:**

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

**Goal:**

**Enhance the Spirit and Participation of our Community**

**Objectives:**

- 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.

*continued on next page*

**Goal:**

**Improve the Overall Appearance of the Village**

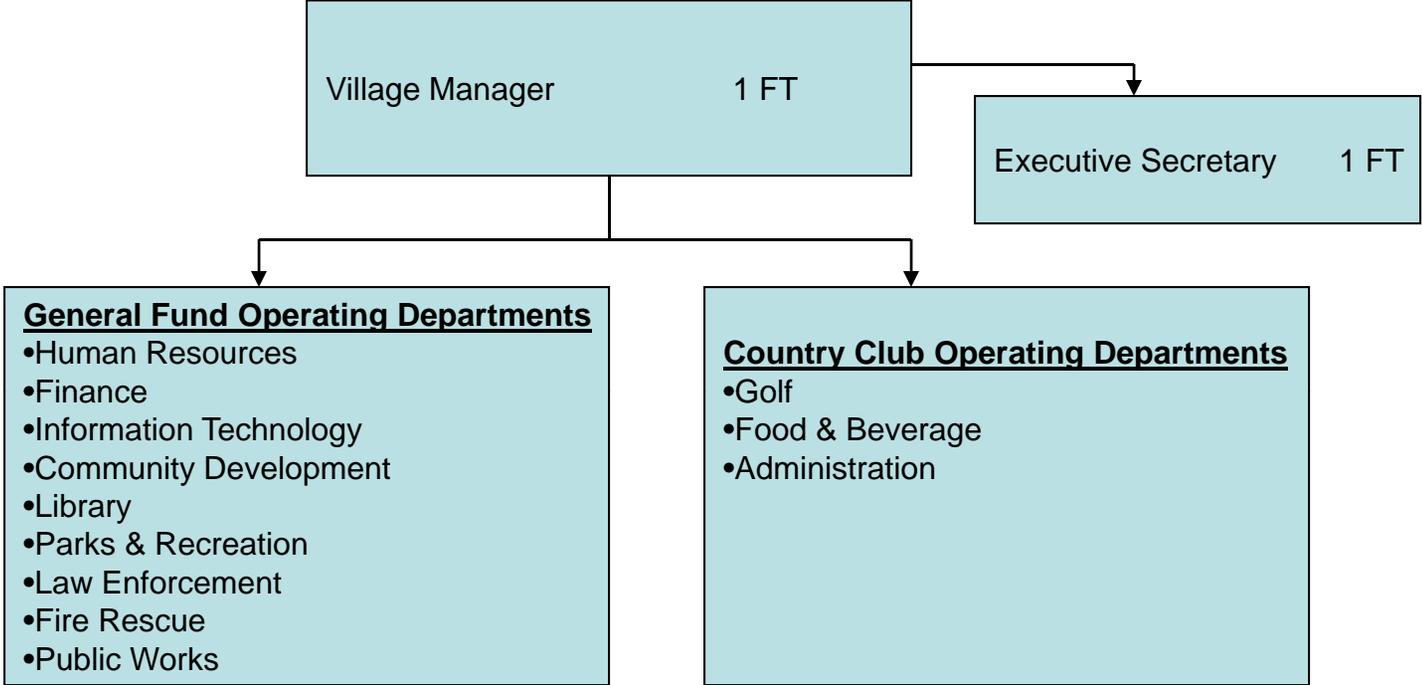
**Objectives:**

- 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, and Village-owned properties and roads.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Village Council**

	<b>Fiscal Year 2012-2013</b>	<b>Original Fiscal Year 2012 Budget</b>	<b>% Increase / (Decrease) over 2012 Budget</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>	<b>Actual 09/30/09</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 46,800	\$ 46,800	0%	\$ 46,800	\$ 46,800	\$ 46,800
Overtime Pay	-	-	0%	-	-	-
Part-time Pay	-	-	0%	-	-	-
	<b>46,800</b>	-		-	-	-
Benefits:						
Pension	-	-	0%	-	-	-
Health Insurance	-	-	0%	-	-	-
FICA/Medicare	3,581	3,581	0%	3,580	3,580	3,580
Worker's Compensation	81	71	14%	75	90	288
Other	-	-	0%	-	-	-
	<b>3,662</b>	-		-	-	-
	<b>\$ 50,462</b>	<b>\$ 50,452</b>	<b>0%</b>	<b>\$ 50,455</b>	<b>\$ 50,470</b>	<b>\$ 50,668</b>
<b>Operating</b>						
Accounting & Auditing	28,000	32,872	-15%	23,644	31,248	37,178
Advertising	10,000	10,000	0%	7,333	7,595	5,930
Advisory Board Dinner	5,000	5,000	0%	4,569	5,077	4,394
Conferences & Seminars	2,345	1,975	19%	1,300	1,800	1,545
Contractual Services	1,400	1,500	-7%	805	0	0
Council Donations	4,000	2,000	100%	3,000	3,000	4,600
Employee Relations	0	2,225	-100%	6,310	2,175	1,050
Inspector General Expenses	16,048	18,628	-14%	4,123	0	0
Membership & Dues	10,312	10,515	-2%	10,046	10,710	11,053
Materials & Supplies	3,200	500	540%	5,644	727	288
Professional Services	5,300	5,300	0%	4,230	3,517	2,037
Special Events	0	0	0%	2,858	0	0
Travel	8,103	5,387	50%	7,319	3,805	3,869
Other Operating Costs	0	0	0%	0	(0)	40
	<b>93,708</b>	<b>95,902</b>	<b>-2%</b>	<b>81,181</b>	<b>69,654</b>	<b>71,984</b>
<b>Capital</b>						
Capital	0	0	0%	0	0	0
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 144,170</b>	<b>\$ 146,354</b>	<b>-1%</b>	<b>\$ 131,637</b>	<b>\$ 120,125</b>	<b>\$ 122,653</b>

# Village Manager



Summary:    Change:  
2 FT

# Village Manager

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## 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:

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

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 2012:

1. The Village’s General Fund budget has been reduced by \$2,174,404.00 or 11.04% over the past five (5) years. (\$19,691,948.00 in Fiscal Year 2008 to \$17,517,544.00 adopted in Fiscal Year 2012).
2. The Village’s ad-valorem taxes have been reduced by 15.76% or \$1,853,261.00 since Fiscal Year 2008 (\$11,757,545.00 in Fiscal Year 2008 to \$9,904,284.00 adopted in Fiscal Year 2012).
3. The Village’s full-time workforce has been reduced by 38 positions or 20.88% since Fiscal Year 2008 (through outsourcing and redeployment strategies) with absolutely no negative impact upon municipal provided services [182 full-time in Fiscal Year 2008 to 144 full-time in Fiscal Year 2012].
4. The Village’s Finance Department was the recipient of the Government Finance Officer’s Association – Certificate of Achievement Award for its Certified Annual Financial Report [with no written comments] and the Distinguished Budget Award for its Budget Document.

5. The Village of North Palm Beach Police Department received National Accreditation for the second consecutive rating period (3 years) through C.A.L.E.A.

New Initiatives

Through diligent efforts of Council and staff, the Country Club finances have stabilized, from the standpoint of both golf and restaurant operations. Village Administration will continue to evaluate both financial and operational aspects of this facility with an aim toward delivering high quality service and an enjoyable recreation experience. For the coming year, Administration will look to the future and develop a concept for the clubhouse and an associated conceptual design for facility enhancements. The goal is to create a vision for the future, which will spark dialogue among residents, the Council, and staff in formulating a plan for improving the club facility and by extension, improving the experience for residents who use the facility.

Improving and strengthening customer service while fostering local neighborhood relationships continues to be a primary focus in the Fiscal Year 2013 budget. The Village continues to evaluate and re-focus ongoing 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 Manager, 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.

Village Administration will devote a great deal of attention to evaluating the Pay Plan and employee benefits to ensure that they are current and reflect the most cost effective approach to administering the labor component of the budget. Additionally, the Village will apply more resources toward training staff, in order to make sure employees are equipped with the tools they need to offer exemplary service. Succession planning will be initiated to encourage staff to develop their skills and capabilities in preparation for growth within the organization.

In FY 2013, Village Administration will look at how employee tasks and duties are accomplished, by evaluating work processes with an aim toward improving efficiency. Administration, under the guidance of the Village Manager, will evaluate its approach to developing and executing capital projects, with the goal to envision, conceptualize, fund, and accomplish these projects in a timely fashion that will optimize the use of available capital funding.

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 2013, 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.

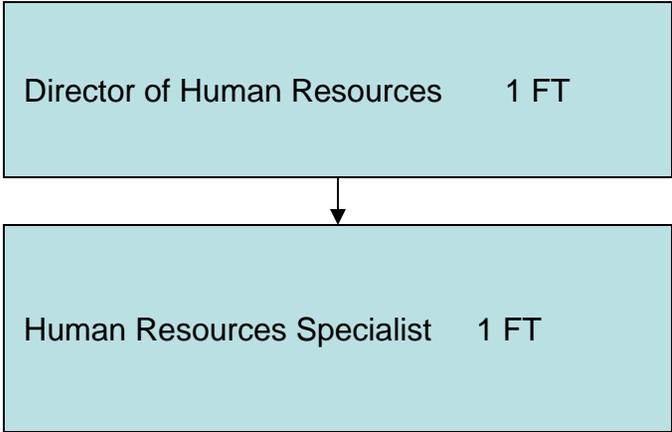
Performance Measures

<b>Performance Measure</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Estimated</b>
Attended Council Regular meetings, Workshops, and Special meetings	24 Regular 24 Workshops 6 Special	20 Regular 24 Workshops 7 Special	20 Regular 24 Workshops 7 Special
Staffing levels:			
Full-time	146	144	145
Part-time	133	124	123
Millage Rate	6.9723	6.9723	6.9723
Village Newsletter circulation	101,400	101,400	109,200

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Village Manager**

	<b>Fiscal Year 2012-2013</b>	<b>Original Fiscal Year 2012 Budget</b>	<b>% Increase / (Decrease) over 2012 Budget</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>	<b>Actual 09/30/09</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 187,213	\$ 189,178	-1%	\$ 255,503	\$ 210,279	\$ 197,776
Overtime Pay	-	-	0%	-	-	-
Part-time Pay	-	-	0%	-	-	-
	<b>187,213</b>	-		-	-	-
Benefits:						
Pension	29,523	29,803	-1%	30,405	32,626	29,566
Health Insurance	23,392	22,280	5%	21,900	23,933	19,743
FICA/Medicare	14,322	14,465	-1%	14,925	12,328	11,978
LTD Insurance	808	979	-17%	910	960	950
Life Insurance	696	864	-19%	801	864	882
Worker's Compensation	323	284	14%	338	403	1,224
Other	-	-	0%	-	-	-
	<b>69,064</b>	-		-	-	-
	<b>\$ 256,277</b>	<b>\$ 257,853</b>	<b>-1%</b>	<b>\$ 324,781</b>	<b>\$ 281,393</b>	<b>\$ 262,118</b>
<b>Operating</b>						
Advertising	0	0	0%	0	0	0
Books & Publications	150	150	0%	0	0	0
Conferences & Seminars	1,000	1,710	-42%	25	0	0
Contractual Services	2,258	2,258	0%	1,823	883	484
Materials & Supplies	3,000	2,500	20%	1,301	1,455	965
Memberships & Dues	2,800	2,000	40%	1,751	914	620
Printing & Binding	800	500	60%	450	198	228
Professional Services	1,200	950	26%	1,165	1,136	1,193
Travel & Training	2,862	8,112	-65%	771	0	0
Utilities	0	481	-100%	200	3,422	6,711
Other Operating Costs	200	200	0%	582	623	654
	<b>14,270</b>	<b>18,861</b>	<b>-24%</b>	<b>8,067</b>	<b>8,631</b>	<b>10,856</b>
<b>Capital</b>						
Capital	0	0	0%	0	0	0
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 270,547</b>	<b>\$ 276,714</b>	<b>-2%</b>	<b>\$ 332,848</b>	<b>\$ 290,024</b>	<b>\$ 272,974</b>

# Human Resources



Summary:    Change:  
FT=2

# Human Resources

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## Mission Statement

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

## Service Levels Narrative

The Human Resources (HR) Department supports all other Village Departments through the implementation and management of comprehensive employee benefit programs, development and administration of safety and workers comp programs, ensuring of current and compliant personnel policies and procedures, supervision of performance and compensation programs, and support of all employee relations issues. Development and administration of these programs in one office ensures consistency and objectivity in their administration.

Human Resources works to ensure all other Village departments have the necessary resources and support to best manage their human capital. Our department provides centralized personnel administration and record-keeping, background screening, training and development programs, collective-bargaining support, workers' compensation case management, and uniform application and consideration of State and Federal labor laws and of the Village's Personnel Rules and Regulations. Our department strives to stay abreast of all state and federal legal changes in order to ensure full compliance across the Village.

The Village employs 145 full-time and 123 part-time (both year-round and seasonal) positions. Additionally, the Village offers a benefits package to all full-time staff. Our Health and Welfare Benefits consists of employer-funded medical and dental coverage

to all employees, as well as optional employer-subsidized dependent coverage. The self-funded retirement plans options offered by the Village are extremely generous. In addition, we offer a Flexible Spending Account, Life and AD&D insurance, Long-Term Disability, Vision, and other optional insurance programs. The Village also offers Tuition Reimbursement and a completely confidential Employee Assistance Program. HR is responsible for delivering these programs equitably across our full-time employee workforce and in full compliance of all 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 advice and guidance regarding: personnel support and regulation, policy development and legal compliance, employee benefit management, hiring administration, development of training programs, 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 HR Specialist works closely with the HR Director to develop and implement full-employment cycle support programs for all employees, and helps to ensure the maintenance of a neutrality and confidential environment for all Village Employees. The Human

Resources Specialist serves as a front-line liaison for the department, administering new-hire orientation, answering employee and vendor inquiries, maintaining confidential department records, providing project support, resolving employee issues, and educating employees regarding their rights and responsibilities.

The Human Resources Department 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.

Federal and State Human Resource Laws are in a constant state of flux. This being the case, it is imperative that the Village HR Department keeps a pulse on the current regulatory changes in order to ensure that these changes are consistently communicated and implemented across all departments. Our staff attends regular Human Resource and Benefit Training sessions to stay up to date and support the Village accordingly.

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 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, we recognize that keeping a positive claims experience can help to reduce the rate at which premiums increase. In the coming year, HR plans to begin to foster a cultural shift which develops employee engagement with regard to health and wellness.

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 for the current year is 1.02. It is vital to re-focus on employee safety practices and safety programs in order to sustain our Workers Comp premiums at manageable levels.

Current Year Accomplishments and New Initiatives

In addition to the projects outlined above, during Fiscal Year 2011/2012, the HR Department also accomplished the following:

- Hired a new Human Resources Director in order to re-evaluate current policies and procedures, as well as bring new perspective and ideas to the HR Department and Village as a whole.
- Begun review and revision of Village Personnel Policies and Procedures, in anticipation of introducing a new Employee Handbook by year-end.

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

- Review existing employee insurance plans, benefits levels and methods of implementation in order to lower employer costs; and
- Perform a full employee salary and benefit analysis.

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:

- Scan all employee files electronically.
- Ensure HR Staff monitors and implements all legal changes immediately.
- Maintain a competitive Comprehensive Pay and Classification Plan.
- Maintain/revise job descriptions for all Village positions and create new ones as required.
- Revise and distribute the Village Policy and Procedure Manual to all Village Employees.
- Develop and Distribute a Quarterly Employee Newsletter.

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:

- In coordination with our Benefits Broker, current employee health & wellness programs will go to RFP this year.
- Develop continual wellness initiatives to reinforce importance of employee health on a year-round basis.

**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.**

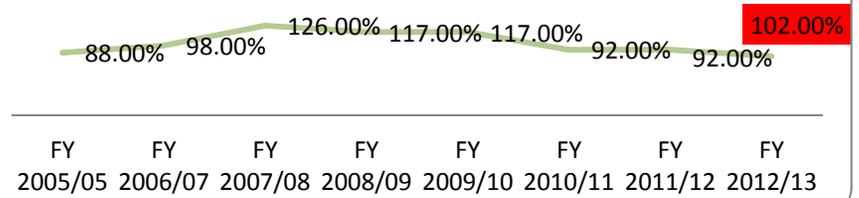
Objectives:

- Obtain/maintain high quality, flexible benefit programs that are responsive to employee needs and provide quality and value.
- Implement consistent safety program across the Village.

Performance Measures

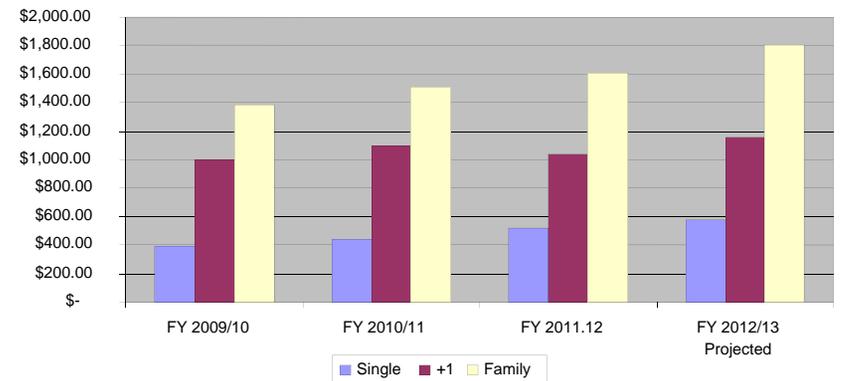
Performance Measure	FY 2011 Actual	FY 2012 Estimated	FY 2013 Projected
Increase the number of training programs offered to general staff:			
HR	2	4	6
General knowledge	2	4	6
Percent Change			
Supervisory	N/A	+100%	+50%
General knowledge	N/A	+100%	+50%
Increase the number of Revised PPM policies	4	4	8
Percent Change	N/A	0%	200%
Increase participation in Employee Wellness & Benefits Fair			
Number of Employees	67	100	150
Number of Vendors	16	18	20
Percent Change			
Employees	N/A	149%	+150%
Vendors	N/A	112%	+111%
Scan all employee files			
Number of current employee files	N/A	300	20
Number of termed employee files	N/A	50	700
Percent Change			
Increase opportunities for and participation in "Lunch & Learns."			
Number of Sessions	4	4	6
Av. Number of Participants	6	6	8
Percent Change			
Number of Sessions	N/A		150%
Av. Number of Participants	N/A		133%

**Village MOD Ratings**



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. It is currently at 1.02 this year. The Village hopes to decrease this MOD of below 1.0 for Fiscal Year 2012/2013 in order to improve our premium costs.

**Average Total Monthly Medical Insurance Premiums**

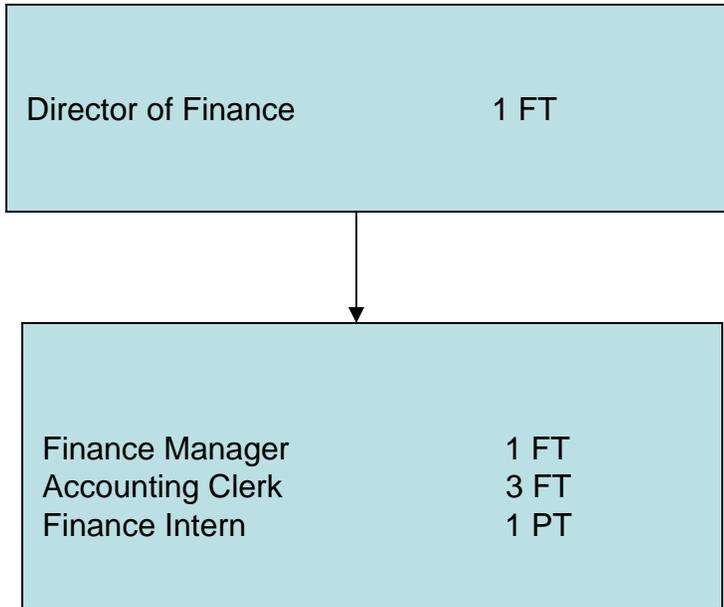


Medical premiums have increased by an average of 31% over the past several years. The Village continues to prioritize wellness in an effort to maintain a positive claims experience and to reduce the rate at which premiums increase going forward.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Human Resources**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 139,686	\$ 143,669	-3%	\$ 142,061	\$ 134,908	\$ 133,314
Overtime Pay	-	-	0%	-	1,675	-
Part-time Pay	-	-	0%	-	-	-
	<u>139,686</u>					
Benefits:						
Pension	25,710	26,094	-1%	20,858	27,708	28,756
Health Insurance	34,027	32,438	5%	31,864	31,720	23,807
FICA/Medicare	10,686	10,983	-3%	9,773	9,093	9,207
LTD Insurance	629	848	-26%	825	813	783
Life Insurance	174	216	-19%	217	219	216
Worker's Compensation	241	216	12%	223	257	816
Other	4,675	-	0%	-	-	-
	<u>76,142</u>					
	<u>\$ 215,828</u>	<u>\$ 214,464</u>	<u>1%</u>	<u>\$ 205,820</u>	<u>\$ 206,393</u>	<u>\$ 196,899</u>
<b>Operating</b>						
Contractual Services	1,160	1,160	0%	931	789	864
Printing & Binding	700	688	2%	177	760	111
Postage	100	100	0%	80	0	18
Employee Assistance Program	4,700	4,000	18%	2,960	2,960	3,620
Employee Physical Exams	5,268	2,220	137%	2,246	3,784	0
Employee Relations	10,000	10,000	0%	10,102	9,681	8,767
Materials & Supplies	800	843	-5%	1,539	1,833	651
Professional Services	30,750	750	4000%	560	2,792	1,990
Books, Publications & Subscriptions	3,943	3,943	0%	810	2,044	2,171
Memberships & Dues	1,040	690	51%	676	525	558
Conferences & Seminars	500	0	0%	0	0	0
Travel & Training	4,000	2,500	60%	968	1,338	498
Utilities	0	0	0%	0	268	872
Other Operating Costs	0	0	0%	0	(0)	(0)
	<u>62,961</u>	<u>26,894</u>	<u>134%</u>	<u>21,048</u>	<u>26,776</u>	<u>20,120</u>
<b>Capital</b>						
Computer Hardware & Software	0	0	0%	0	0	0
	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<u><u>\$ 278,789</u></u>	<u><u>\$ 241,358</u></u>	<u><u>16%</u></u>	<u><u>\$ 226,868</u></u>	<u><u>\$ 233,169</u></u>	<u><u>\$ 217,019</u></u>

# Finance



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

# Finance

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## 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 24 consecutive years.

Prudent financial management has contributed to the increase in the Unassigned 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 Unassigned Fund Balance at September 30, 2011 is unused and unbudgeted in this proposed budget - remaining at a level of \$10.68 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 2011/2012, 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;
- Implemented GASB Statement No. 54 (Fund Balance Reporting and Governmental Fund Type Definitions);
- Received the GFOA Distinguished Budget Award for the 3<sup>rd</sup> consecutive year [**previously this award had not been received since 1995**];
- Completed the update to the Accounting Policies and Procedures Manual for Internal Controls;
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 24<sup>th</sup> consecutive year;
- 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:

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

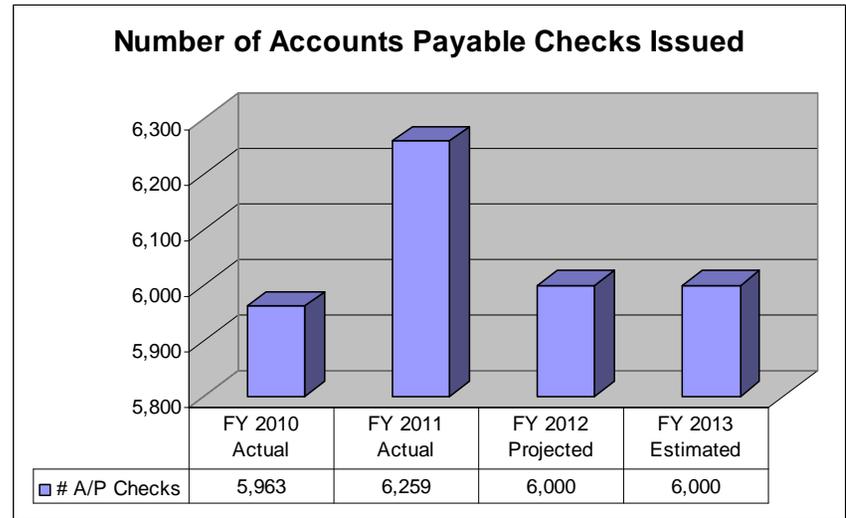
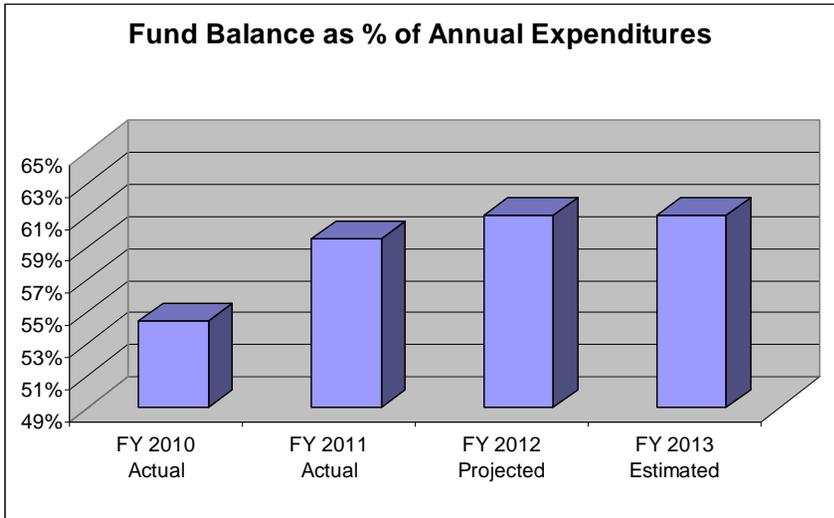
Objectives:

- 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.

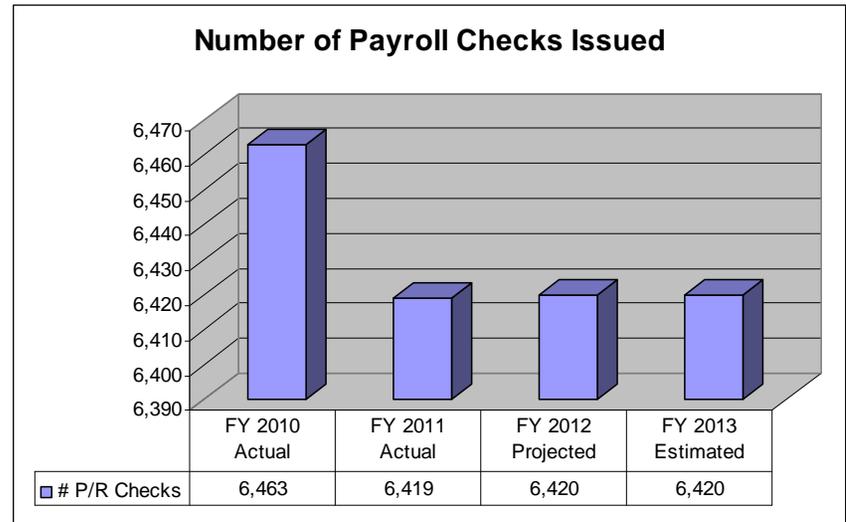
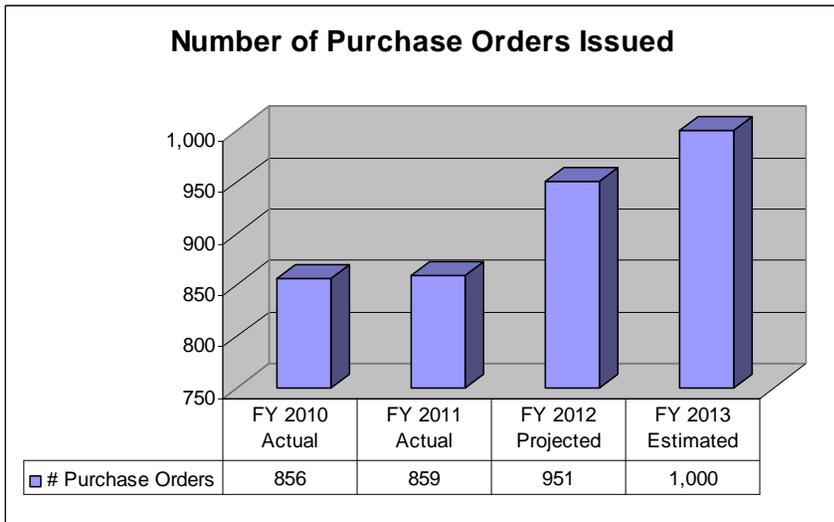
Performance Measures

<b>Performance Measure</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Estimated</b>
Number of Years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	23	24	25
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	2	3	4

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 unassigned fund balance to total fund expenditures:



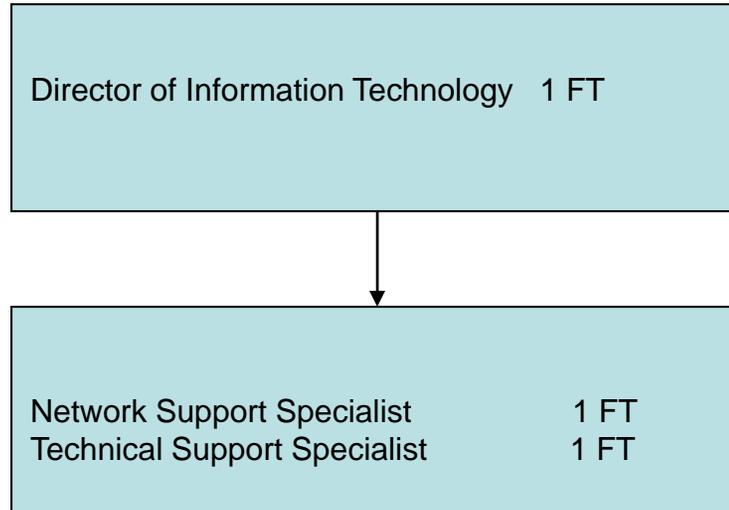
The following charts illustrate some departmental workload indicators:



**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Finance**

	<b>Fiscal Year 2012-2013</b>	<b>Original Fiscal Year 2012 Budget</b>	<b>% Increase / (Decrease) over 2012 Budget</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>	<b>Actual 09/30/09</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 329,250	\$ 317,541	4%	\$ 306,840	\$ 297,770	\$ 276,700
Overtime Pay	6,000	9,600	-38%	3,062	2,678	7,895
Part-time Pay	11,117	10,657	4%	9,781	14,576	14,442
	<b>346,367</b>					
Benefits:						
Pension	68,197	65,780	4%	60,607	70,643	71,189
Health Insurance	53,163	50,620	5%	49,669	47,573	40,905
FICA/Medicare	26,497	25,821	3%	22,531	22,187	21,129
LTD Insurance	1,482	1,872	-21%	1,806	1,736	1,631
Life Insurance	435	540	-19%	539	537	542
Worker's Compensation	598	507	18%	529	600	1,824
Other	-	-	0%	-	-	-
	<b>150,372</b>					
	<b>\$ 496,739</b>	<b>\$ 482,938</b>	<b>3%</b>	<b>\$ 455,364</b>	<b>\$ 458,300</b>	<b>\$ 436,257</b>
<b>Operating</b>						
Books, Publications & Subscriptions	300	300	0%	295	839	222
Conferences & Seminars	700	700	0%	0	115	772
Contractual Services	30,000	30,000	0%	22,591	21,437	29,525
Materials & Supplies	14,500	10,000	45%	14,998	7,354	6,786
Memberships & Dues	450	370	22%	450	463	440
Postage	100	100	0%	238	162	199
Printing & Binding	4,000	4,000	0%	4,576	4,117	2,356
Professional Services	700	4,200	-83%	945	894	969
Travel & Training	1,100	1,100	0%	0	0	1,456
Utilities	0	0	0%	0	1,941	5,094
Other Operating Costs	0	0	0%	(0)	144	(0)
	<b>51,850</b>	<b>50,770</b>	<b>2%</b>	<b>44,092</b>	<b>37,466</b>	<b>47,819</b>
<b>Capital</b>						
Capital	0	0	0%	0	0	0
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 548,589</b>	<b>\$ 533,708</b>	<b>3%</b>	<b>\$ 499,456</b>	<b>\$ 495,766</b>	<b>\$ 484,076</b>

# Information Technology



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

# Information Technology

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

The Network 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.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2011/2012, in addition to meeting all of its performance measures, the IT Department accomplished a significant amount of special projects including:

- Design of new Country Club website;
- Upgrade to new Email System;
- Installation of new laptops in all Police patrol cars;
- Installation of new surveillance cameras in the driving range building;
- Implementation of new Laserfiche Server software;
- Implementation and design of Weblink software for online public records access;
- Installation of 3 new servers for new Community Development software;
- Installed additional children’s computers in Village library;
- Installation of new data drops in Finance file room;
- Installation of new 911 dispatching system;
- Installation of new backup server to expedite backup and restore jobs;
- Installation of new Community Development Software;
- Installation of new web filtering software to prioritize and manage network bandwidth;
- Installation of new high bandwidth antennas on Old Port Cove for Village Surveillance System;
- New DVR and camera installation at the Village Country Club;
- Migration of Fax and Alarm lines over to Windstream Technologies;
- Installation of 3 new printer/copier units in Public Safety;
- Installation of new DVR unit and additional cameras throughout the Village library; and
- Completed 15-20 IT related work orders per 24 hour period.

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. Continue to build and provide additional online access to Village services.
- 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. Provide online access to Public Records.

Council Goal:

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

Department Goal:

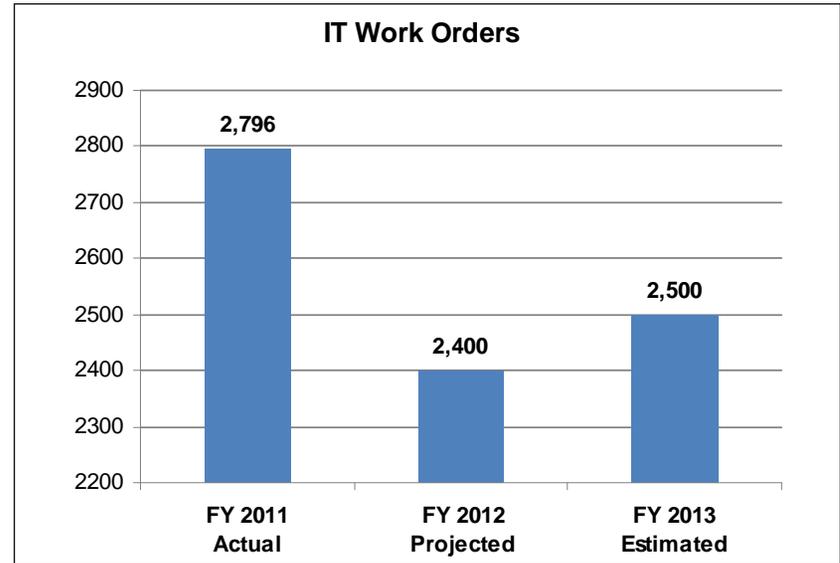
**Reduce the support costs of Village communications and technology by utilizing more efficient systems.**

Objectives:

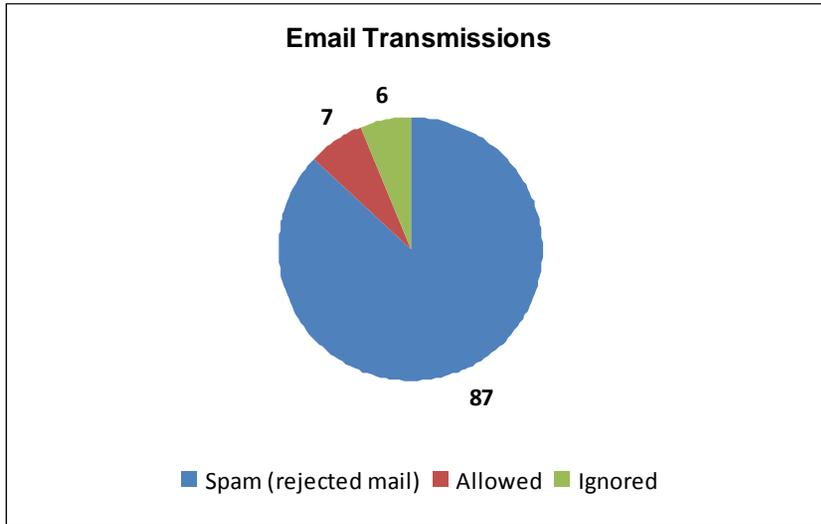
- a. Decrease Village network infrastructure costs.
- b. Reduce downtime of department related systems.
- c. Continue to implement more web-based systems to streamline department workloads and cut costs.

Performance Measures

Performance Measure	FY 2011 Actual	FY 2012 Projected	FY 2013 Estimated
Reduce the number of virus attacks on Village network	0	1	1
Continue maintenance schedule for Village computers to reduce the amount of hardware related work orders	Followed monthly Schedule.	Continue with monthly maintenance schedule	Continue with monthly maintenance schedule. Replace hardware as needed.
Increase number of online citizen services	4	5 or more	5 or more
Obtain more email information from Village residents and increase current database by 10%	Over 500	700	Over 1,000



**IT Work Orders:** In 2011, the Information Systems Department completed 2,796 IT related work orders. (Not including special projects or server related issues). As shown above, Village work orders have decreased this current year, mainly due to replacement of old equipment and preventative maintenance on existing hardware. The Information Systems department has been able to build computer systems in house to replace old units with a tremendous cost savings to the Village.



**Email Transmissions:** As shown above, 87% of the Village’s email transmissions are spam or virus related. Only 13% of emails sent to the Village are allowed entry, which, in turn, protects Village computers from unwanted spyware and harmful virus attacks.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Information Technology**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 217,173	\$ 215,867	1%	\$ 173,652	\$ 171,033	\$ 164,339
Overtime Pay	-	-	0%	-	-	-
Part-time Pay	-	-	0%	26,503	18,826	18,326
	<u>217,173</u>	<u>-</u>				
Benefits:						
Pension	38,395	37,959	1%	23,158	31,893	32,277
Health Insurance	24,339	23,156	5%	16,717	17,038	14,653
FICA/Medicare	16,614	16,503	1%	14,905	14,115	13,566
LTD Insurance	956	1,245	-23%	990	967	936
Life Insurance	261	324	-19%	216	216	216
Worker's Compensation	375	324	16%	315	363	1,128
Other	-	-	0%	-	-	-
	<u>80,940</u>	<u>-</u>				
	<u>\$ 298,113</u>	<u>\$ 295,378</u>	<u>1%</u>	<u>\$ 256,455</u>	<u>\$ 254,450</u>	<u>\$ 245,440</u>
<b>Operating</b>						
Books, Publications & Subscriptions	0	0	0%	0	0	0
Conferences & Seminars	0	0	0%	0	0	0
Contractual Services	8,000	5,800	38%	3,603	1,211	1,396
Materials & Supplies	18,000	6,000	200%	10,013	4,478	3,315
Memberships & Dues	0	0	0%	0	0	0
Professional Services	6,900	6,900	0%	6,900	4,600	170
Repairs & Maintenance	3,000	3,000	0%	1,658	4,786	2,445
Travel & Training	0	0	0%	0	0	0
Utilities	1,000	961	4%	962	10,781	19,972
Other Operating Costs	0	0	0%	0	(0)	45
	<u>36,900</u>	<u>22,661</u>	<u>63%</u>	<u>23,136</u>	<u>25,855</u>	<u>27,343</u>
<b>Capital</b>						
Computer Hardware & Software	0	18,750	-100%	9,706	5,105	9,520
	<u>0</u>	<u>18,750</u>	<u>-100%</u>	<u>9,706</u>	<u>5,105</u>	<u>9,520</u>
<b>Total Expenses</b>	<u><u>\$ 335,013</u></u>	<u><u>\$ 336,789</u></u>	<u><u>-1%</u></u>	<u><u>\$ 289,297</u></u>	<u><u>\$ 285,410</u></u>	<u><u>\$ 282,303</u></u>

# Village Attorney

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## Mission Statement

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

## Service Levels Narrative

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

- The firms of Leonard 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.

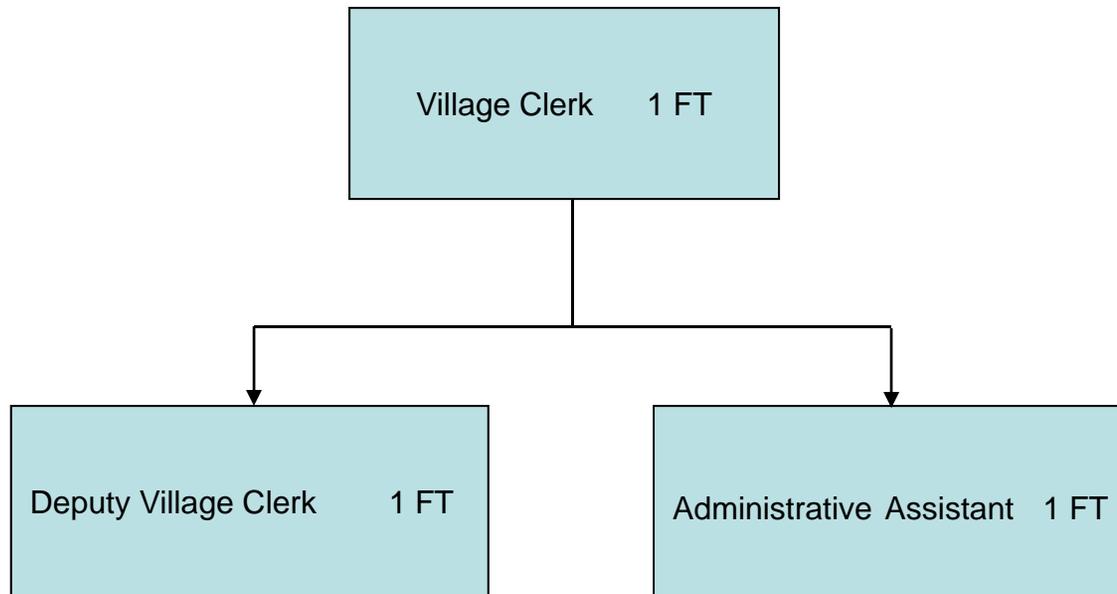
The Village Labor Attorney represents the Village Council and Village Administration in labor relations and collective bargaining matters.

During Fiscal Year 2009-2010, the Village transitioned from a Code Enforcement Board to a Special Magistrate for the enforcement of Village Codes. The Special Magistrate alone now hears evidence, decides cases, and addresses fines regarding cases advanced by the Code Enforcement Division of the Community Development Department. The Special Magistrate is paid from the existing budget for Village Attorney-related services, in lieu of the former arrangement, in which the Village Attorney served as legal counsel to the Code Enforcement Board.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Village Attorney**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Operating</b>						
Legal Services-Village Attorney	114,437	120,000	-5%	105,155	111,540	95,391
Legal Services-Special	20,000	20,000	0%	22,938	18,029	19,875
Legal Services-Labor	30,000	30,000	0%	31,599	23,787	18,817
	<u>164,437</u>	<u>170,000</u>	<u>-3%</u>	<u>159,692</u>	<u>153,356</u>	<u>134,083</u>
<b>Total Expenses</b>	<u><u>\$ 164,437</u></u>	<u><u>\$ 170,000</u></u>	<u><u>-3%</u></u>	<u><u>\$ 159,692</u></u>	<u><u>\$ 153,356</u></u>	<u><u>\$ 134,083</u></u>

# Village Clerk



<p>Summary: <u>Change</u> FT = 3 PT = 0</p>
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# Village Clerk

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## 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 and Council iPads;
- Attendance at all Village Council meetings and transcription of minutes;
- Legal advertisement and codification of ordinances;
- Execution and distribution of ordinances, resolutions, agreements, contracts, and proclamations;
- Village election administration;
- Management of Council correspondence;
- Notice of Village Council and advisory board meetings, public hearings, and collective bargaining sessions through public postings and publication in the Village Newsletter, on the website and in newspapers of general circulation;
- Code Enforcement Special Magistrate administrative support, including preparation, distribution, filing, and recording of hearing notices, orders, liens, and lien releases;
- Coordination and facilitation 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;
- Online publication and maintenance public records;
- Issuance of certification of Village liens and assessments in response to real property transactions; and
- Coordination of the Village's support program for our adopted military unit in partnership with Support Our Troops USA, Inc.

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

In 2011, volunteers with the North Palm Beach Support Our Troops program incorporated as "Support Our Troops USA, Inc." a not-for-profit corporation with 501c3 status. Support Our Troops USA, Inc. is an organization of unpaid volunteers, with 100% of all contributions and donations used to deliver goods and services to our military personnel. The Village of North Palm Beach, in partnership with Support Our Troops USA, Inc., continues its mission to demonstrate concern and raise the morale of our adopted military unit, the soldiers of the 2-27 Infantry, "Wolfhounds."

Current Year Accomplishments and New Initiatives

During Fiscal Year 2011/2012, the Clerk’s office implemented the following procedures and programs to enhance services to the Council, Administration, and residents:

- Collaborated with IT to implement digital agenda packets for the Village Council through the use of iPads to provide quick, paperless access to agenda backup, as well as frequently referenced documents and informational links, such as the Annual Budget, Code of Ordinances, advisory board agendas and minutes, investment reports, Village website, and local, state, and federal agency websites.
- Recognized volunteers and promoted public participation through advisory board member profiles in the Newsletter;
- Attended and transcribed minutes for 54 Village Council meetings in Fiscal Year 2010/2011, including 24 Regular Sessions, 17 Workshop Session, 7 Budget Workshop Sessions, and 6 Special Sessions; with Fiscal Year 2011/2012 currently on target for similar numbers;
- Provided administrative support in Fiscal Year 2010/2011 for Code Enforcement Special Magistrate Hearings, including preparation of 103 case files, 22 liens and 15 releases recorded; at Fiscal Year 2011/2012 mid-point, support included preparation of 41 case files, 10 liens and 8 releases recorded; and
- Published notice of Council meetings, provided online agendas and backup materials, and advertised advisory board openings, election information, Meet the Candidates reception, and Support Our Troops activities in the Village newsletter and through email;
- Updated Council, Clerk, Advisory Board, and Community Calendar web pages (28) on a weekly basis or as necessary.

On June 1, 2011, all 38 Palm Beach County municipalities came under the jurisdiction of the Palm Beach County Ethics Commission and Inspector General. The Village Council, Advisory Board members, and employees received training in the Palm Beach County Code of Ethics. Ethics training will be ongoing as needed, for new officials, board members, and employees.

Goals and Objectives

The Clerk’s office is committed to expanding the availability of online public records through digital imaging of bids, proposals, contracts, leases, agreements, plats, site plans, land development studies, and historic documents.

The Clerk’s office will continue to promote public participation and seek to identify new areas of volunteer opportunities and meaningful acknowledgements of public service.

Council Goal:

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

Department Goal:

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

Objectives:

- a. Publicize volunteer opportunities through the Village newsletter, website, local newspaper, and direct mail notifications.
- b. Promote volunteers through articles and photos in the Village newsletter and on the website.
- c. Recognize volunteers at Village Council meetings and special events.
- d. Coordinate with other departments to identify and promote short-term commitment opportunities for volunteerism.

Council Goal:

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

Department Goal:

**Enhance communication with residents through the Village Newsletter and website.**

Objectives:

- a. Expand online availability of Village records by increasing digital imaging of permanent/long-term records.
- b. Continue collaboration with Village Historian to increase online availability of archived historical records.
- c. Develop question and answer column in Village Newsletter in response to frequently asked questions, requests for information, comments and suggestions, and historical inquiries.

Department Goal:

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

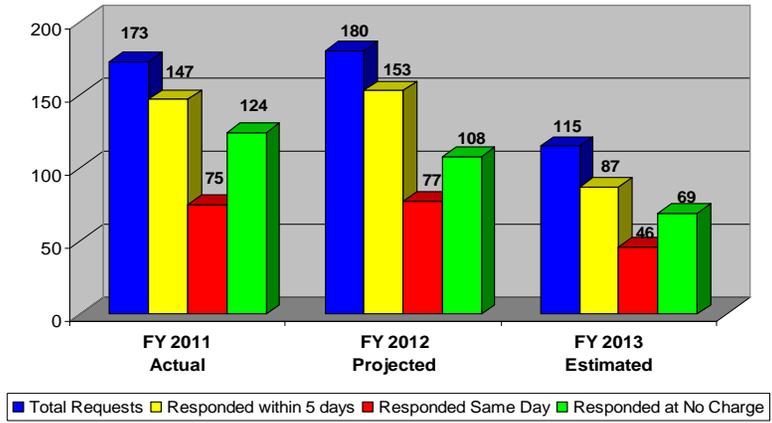
Objectives:

- a. Implement informational screen in Village Hall lobby for ongoing slide show of upcoming meetings and events.
- b. Track suggestions received, responses issued, actions taken, and/or programs initiated.
- c. Publish the best suggestions received in the Newsletter.

Performance Measures

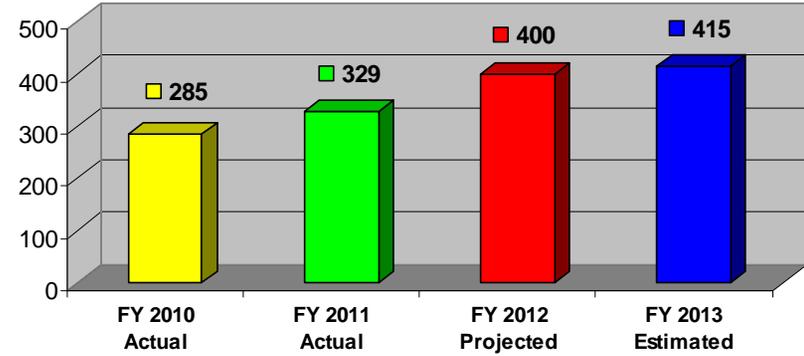
<b>Performance Measure</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Estimated</b>
Newspaper and Village Newsletter articles and postings about volunteer opportunities	36	30	30
Number of applications received for Village Boards and Committees	17	20	20
Percentage of public records provided within five (5) business days of receiving the request	147/173 85%	153/180 85%	87/115 76%
Percentage of public records provided on the same day as requested	75/173 43%	77/180 43%	46/115 40%
Percentage of public records provided at no charge	124/173 72%	108/180 60%	69/115 60%
Number of suggestions received from public	12	20	30

**Public Records Requests**



**Public Records Requests:** The public may review or obtain copies of records by searching the online public records database, or contacting the Clerk’s office or relevant department. 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.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Village Clerk**

	<b>Fiscal Year 2012-2013</b>	<b>Original Fiscal Year 2012 Budget</b>	<b>% Increase / (Decrease) over 2012 Budget</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>	<b>Actual 09/30/09</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 192,714	\$ 185,931	4%	\$ 178,703	\$ 172,044	\$ 161,979
Overtime Pay	-	-	0%	-	-	-
Part-time Pay	-	-	0%	-	-	-
	<b>192,714</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	38,403	36,720	5%	33,212	39,279	39,812
Health Insurance	24,339	23,156	5%	22,287	22,504	19,297
FICA/Medicare	14,743	14,213	4%	12,744	12,130	11,442
LTD Insurance	854	1,091	-22%	1,042	998	946
Life Insurance	261	324	-19%	324	324	324
Worker's Compensation	333	279	19%	282	328	972
Other	-	-	0%	-	-	-
	<b>78,933</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 271,647</b>	<b>\$ 261,714</b>	<b>4%</b>	<b>\$ 248,595</b>	<b>\$ 247,606</b>	<b>\$ 234,773</b>
<b>Operating</b>						
Books, Publications & Subscriptions	0	0	0%	0	115	154
Conferences & Seminars	310	195	59%	255	235	185
Contractual Services	2,500	2,300	9%	3,001	1,866	1,779
Election Expense	17,500	17,500	0%	180	16,084	965
Materials & Supplies	3,400	3,400	0%	3,176	3,732	3,995
Memberships & Dues	545	545	0%	488	530	490
Printing & Binding	500	500	0%	727	530	330
Professional Services	100	100	0%	33	101	101
Special Events	0	0	0%	731	0	0
Support Our Troops	0	0	0%	0	194	6,923
Travel & Training	975	1,067	-9%	516	736	1,545
Utilities	0	0	0%	0	1,080	2,492
Other Operating Costs	900	900	0%	842	821	923
	<b>26,730</b>	<b>26,507</b>	<b>1%</b>	<b>9,949</b>	<b>26,024</b>	<b>19,882</b>
<b>Capital</b>						
Capital	0	0	0%	9,495	0	0
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>9,495</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 298,377</b>	<b>\$ 288,221</b>	<b>4%</b>	<b>\$ 268,039</b>	<b>\$ 273,630</b>	<b>\$ 254,655</b>

# General Services - Village Hall

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## *Mission Statement*

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

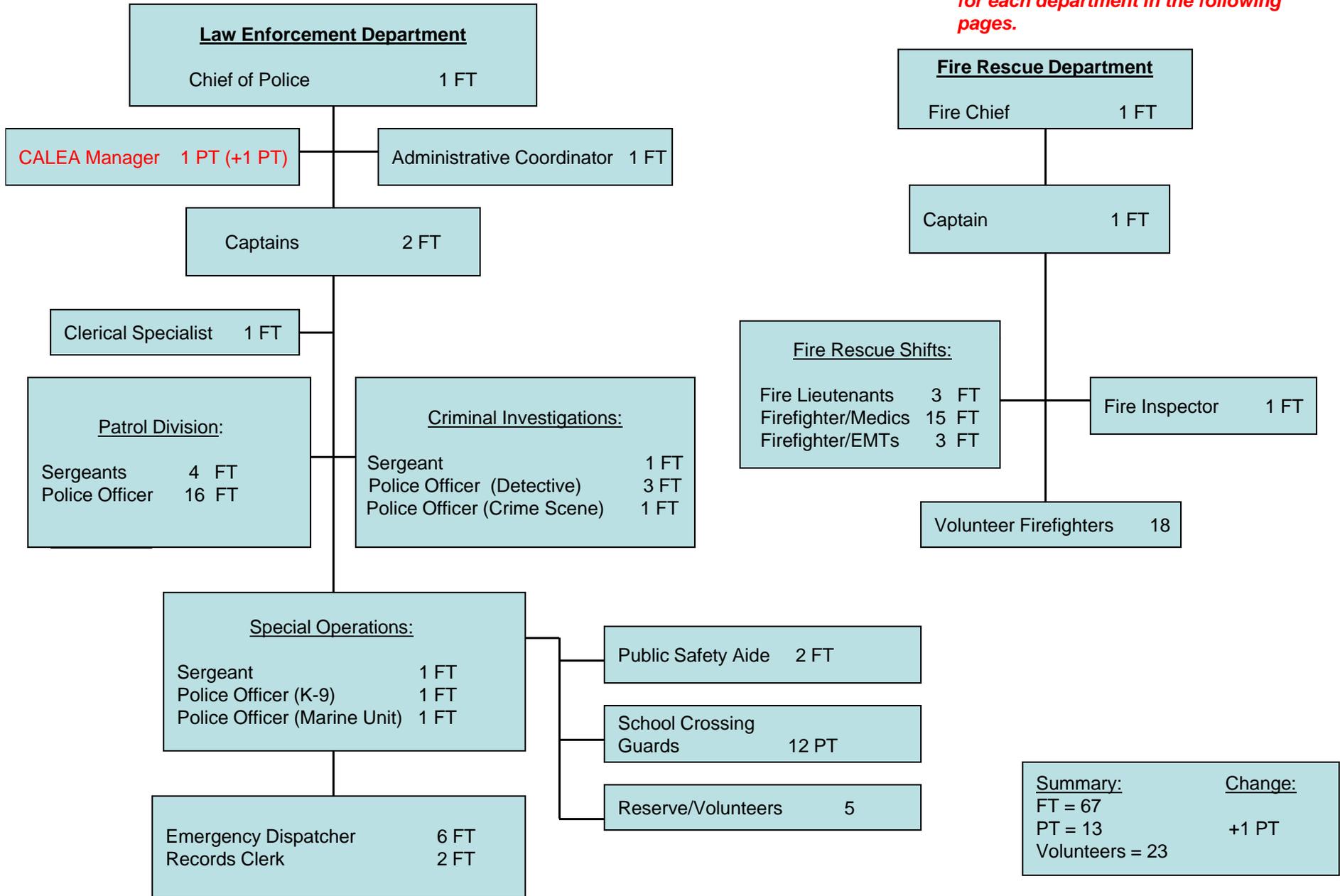
- Village Newsletter
- Village Historian
- Village Hall Copier and Postage Machine Rental
- Village Hall Utilities (Telephone, Electric, Water & Sewer)
- General Supplies for Village Hall

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
General Services-Village Hall**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Operating</b>						
Historian	1,000	1,000	0%	431	0	1,571
Materials & Supplies	5,000	4,500	11%	3,621	3,916	3,618
Newsletter	30,000	41,012	-27%	34,956	30,266	34,103
Postage	35,000	35,000	0%	24,882	26,266	23,627
Rental	8,600	12,100	-29%	9,764	6,600	8,426
Utilities	31,529	34,760	-9%	31,865	28,329	31,491
Other Operating Costs	80	80	0%	76	0	56
	<b>111,209</b>	<b>128,452</b>	<b>-13%</b>	<b>105,595</b>	<b>95,376</b>	<b>102,892</b>
<b>Capital</b>						
Construction & Major Renovation	0	0	0%	0	0	0
Machinery & Equipment	0	50,100	-100%	0	0	0
	<b>0</b>	<b>50,100</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total Expenses	<u><b>\$ 111,209</b></u>	<u><b>\$ 178,552</b></u>	<u><b>-38%</b></u>	<u><b>\$ 105,595</b></u>	<u><b>\$ 95,376</b></u>	<u><b>\$ 102,892</b></u>

# 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.*

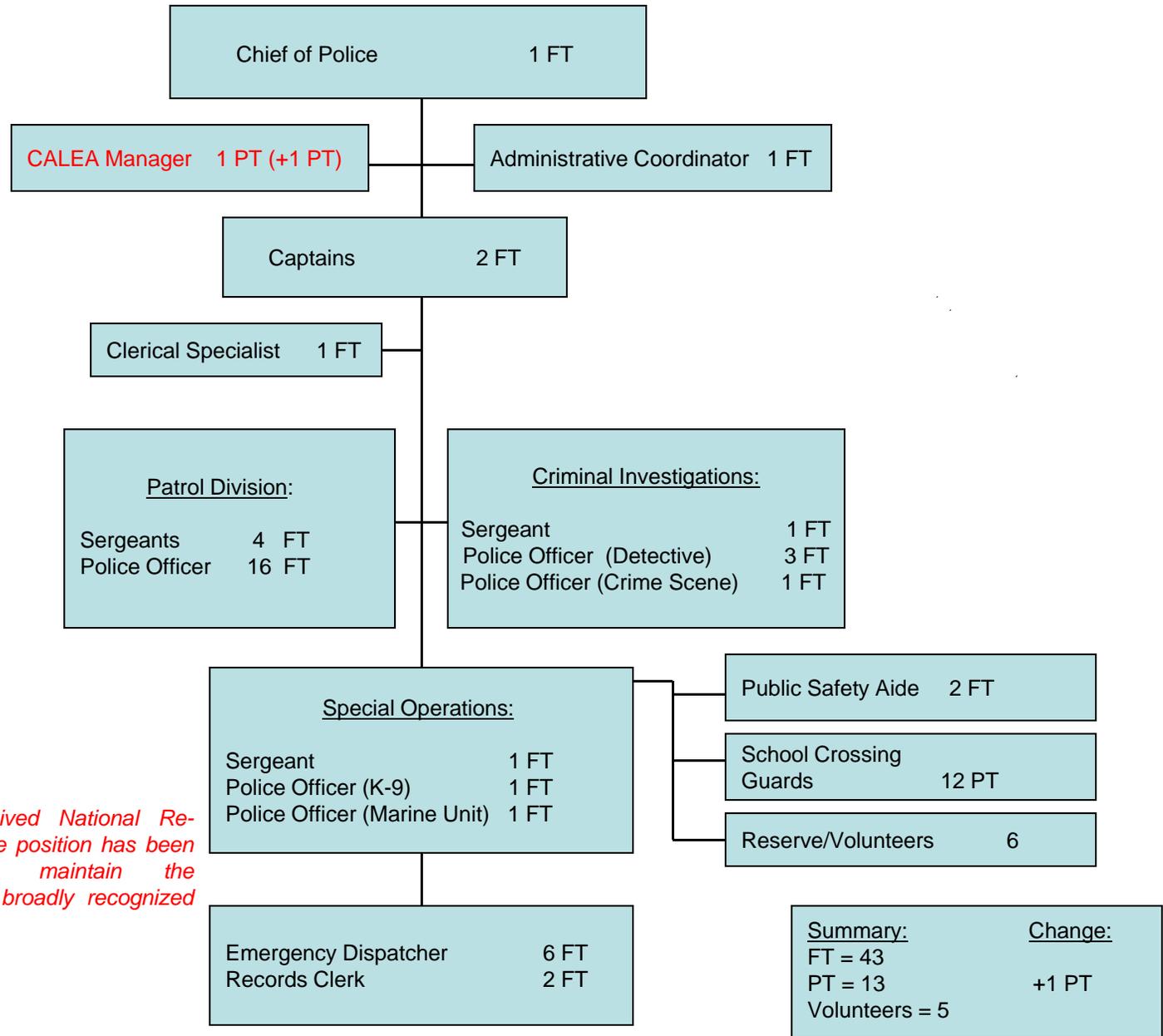


Summary:	Change:
FT = 67	
PT = 13	+1 PT
Volunteers = 23	

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Public Safety (combined)**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 4,453,590	\$ 4,429,961	1%	\$ 4,170,333	\$ 4,101,513	\$ 3,890,749
Overtime Pay	242,800	273,000	-11%	206,057	302,581	270,198
Part-time Pay	<u>67,386</u>	51,698	30%	60,342	51,162	51,371
Benefits:						
Pension	982,461	975,188	1%	783,529	818,691	743,507
Health Insurance	670,555	628,731	7%	653,190	598,965	486,928
FICA/Medicare	364,430	363,455	0%	322,093	323,600	307,505
LTD Insurance	19,479	25,381	-23%	23,267	22,640	21,322
Life Insurance	5,829	7,236	-19%	7,074	7,092	6,927
Worker's Compensation	111,777	97,218	15%	84,605	94,164	308,364
Other	<u>-</u>	7,150	-100%	1,650	8,522	8,808
	<b>\$ 6,918,307</b>	<b>\$ 6,859,018</b>	<b>1%</b>	<b>\$ 6,312,140</b>	<b>\$ 6,328,931</b>	<b>\$ 6,095,678</b>
<b>Operating</b>						
Advertising	250	250	0%	25	-	802
Books, Publications & Subscriptions	1,850	1,550	19%	1,514	1,283	1,391
Conferences & Seminars	700	0	0%	-	-	1,045
Contractual Services	38,544	35,400	9%	31,951	26,493	9,429
Employee Relations	1,500	500	200%	212	454	357
Gas, Oil & Lubricants	119,170	106,514	12%	111,936	97,920	87,793
Law Enforcement Trust (Operating)	0	0	0%	4,000	14,088	1,320
Licenses & Fees	1,626	750	117%	2,188	5,988	8,557
Materials & Supplies	86,552	82,758	5%	70,793	55,240	62,706
Memberships & Dues	1,669	1,389	20%	1,568	1,299	1,375
Postage	1,300	1,800	-28%	1,120	1,148	1,151
Printing & Binding	3,100	1,300	138%	1,213	1,453	1,792
Professional Services	15,600	16,400	-5%	14,911	15,613	15,254
Rental	20,200	18,150	11%	18,563	16,378	17,937
Repairs & Maintenance	65,657	56,893	15%	60,436	37,241	54,349
Travel & Training	37,310	27,640	35%	23,476	22,502	20,451
Uniforms	28,100	23,000	22%	18,384	19,409	31,361
Utilities	105,304	126,646	-17%	103,875	109,141	126,568
Volunteer Firefighter Drill Pay	10,800	10,800	0%	8,475	11,800	11,215
Other Operating Costs	<u>80</u>	80	0%	1,933	258	6,319
	<b>539,312</b>	<b>511,820</b>	<b>5%</b>	<b>476,572</b>	<b>437,710</b>	<b>461,169</b>
<b>Capital</b>						
Automotive	0	57,582	-100%	72,187	54,196	198,900
Audio, Visual, & Comm. Sys	0	0	0%	0	0	5,992
Capital-Law Enforcement Trust	0	0	0%	0	0	7,392
Computer Hardware & Software	0	0	0%	0	0	8,850
Construction & Major Renovation	0	0	0%	0	0	5,840
Machinery & Equipment	<u>0</u>	61,500	-100%	0	0	38,207
	<b>0</b>	<b>119,082</b>	<b>-100%</b>	<b>72,187</b>	<b>54,196</b>	<b>265,181</b>
<b>Total Expenses</b>	<b><u>\$ 7,457,619</u></b>	<b><u>\$ 7,489,920</u></b>	<b><u>0%</u></b>	<b><u>\$ 6,860,900</u></b>	<b><u>\$ 6,820,837</u></b>	<b><u>\$ 6,822,028</u></b>

# Law Enforcement



**Note:**

The Police Department has received National Re-Accreditation by CALEA. A part-time position has been added to help the department maintain the Commission's highly regarded and broadly recognized law enforcement standards.

# Law Enforcement

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## Mission Statement

To provide the highest quality of police 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 Police Department consists of thirty-one (31) sworn law enforcement officers, eight (8) communications personnel (two of which serve as Records Clerks), two (2) police aides, and two (2) full-time clerical personnel.

Patrol and Communications personnel work a twelve-hour shift schedule, with a minimum staffing requirement to provide appropriate 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 Chief communicates on a regular basis with the Village Manager, other Village Department Directors and Village Council on all police related matters.

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

The Police Department consists of 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; 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 for each shift 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 Unit

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

## Community Policing - Crime Prevention

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

## Training

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

## Traffic Safety

The Police Department continues to closely monitor its response to traffic crashes within the Village. Because citizen safety is paramount, the Department is always looking for ways to decrease traffic crashes. An analysis of accident data identifies causation, frequency, location, and time of day 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:**

- 2010 total is 304
- 2011 total is 295

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:**

2010 4,951 citations, 775 warnings  
2011 2,566 citations, 495 warnings  
(enhanced traffic enforcement underway)

## 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 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. In-car technology includes a CAD alert system, which details significant events.

## National Accreditation

The Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA®) proudly announced that on July 30, 2011 the North Palm Beach Police Department received its first national re-accreditation by meeting the commissions highly regarded and broadly recognized body of law enforcement standards established by CALEA.

The North Palm Beach Police Department continued in the re-accreditation process which began 3 years ago after receiving our initial accreditation in 2008. The accreditation core team continued the daunting challenge of reviewing and insuring compliance with all policies as well as completing inventories and task analysis' to bring the police department into compliance with the high standards set by CALEA.

By choosing to be accredited through CALEA, your Police Department voluntarily accepted the challenge to meet the most rigorous set of standards designed for law enforcement in the United States. The Police Department agreed to meet all the standards applicable to the largest size agency defined by CALEA, and to prove compliance with those standards on a continual basis through documentation and inspection. Inspections occur both internally and every three years by a team of law enforcement professionals chosen by CALEA from non-bordering jurisdictions.

CALEA standards apply to patrol, investigations, administration, crime prevention, property and evidence, the Reserves, the Explorers programs, and all areas of Police Department operations.

### 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 Police 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 nine (9) 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 five (5) 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 forty-one (41) security surveys in 2011.

#### 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-seven (37) 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 Police Officers of participation in the program. Currently there are 372 participants enrolled in the C.A.T. program.

### Alert Program

Crime and information bulletins are distributed to residents and business owners to notify them of current crime trends and prevention strategies. The philosophy is to create an atmosphere of awareness that reduces the chances of residents and business owners becoming victims of crime. This prevention strategy is accomplished by a park, walk, and talk technique and by distributing flyers, faxes, and e-mail. The Department distributed 4,800 flyers in 2011.

### Cell Phones to Seniors

Cell phones are collected and then given out to senior citizens throughout the area for emergency use. The Department distributed 60 phones in 2011.

### 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 500 gun locks in 2011.

### 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 160 meetings in 2011.

### 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 56 meetings throughout 2011.

### 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 50 seminars in 2011.

### 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 2011.

### D.A.R.E. Program

Drug Abuse Resistance Education (D.A.R.E.) is offered in community schools by specially trained officers. In 2011 we graduated 100 sixth grade students from the program.

### Adopt-A-Family Program

The North Palm Beach Police 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 ten (10) families and 26 children in 2011.

### Personnel Changes

The personnel/title changes for Fiscal Year 2013 are as follows:

- Addition of one (1) part-time CALEA Manager 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.

Transitional Neighborhood Teams

Transitional Neighborhood teams (TNT) consist of one detective, one K-9 Officer, one police officer and one code enforcement officer working part-time towards the goal of addressing those transitional neighborhoods identified through crime trends and quality of life issues as being at risk portions of the community.

- The focus of TNT is to address Section 8 housing fraud in partnership with HUD and the County housing authority. This approach yields positive results in removing felons from our community.
- Increased traffic enforcement in targeted transitional neighborhoods, which leads to other offense enforcement.
- Truant interdiction partners TNT with school police and parents engaging on truants who become at risk for committing property crimes when absent from school.

The desired outcome of TNT is neighborhood stabilization and crime reduction.

During Fiscal Year 2011-2012, 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;
- Achieved reduction in Part I Crime; 18.1%
- Achieved Part I clearance rate of 25%;
- Achieved traffic crash reduction;
- Increased Community Participation/Meetings; and
- Increased Code Enforcement Actions.

Goals and Objectives

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

Council Goal:

**Maintain a High Quality of Life in the Village**

Department Goal:

**Provide for a safe and secure community.**

Objectives:

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

Council Goal:

**Improve the Overall appearance of the Village**

Department Goal:

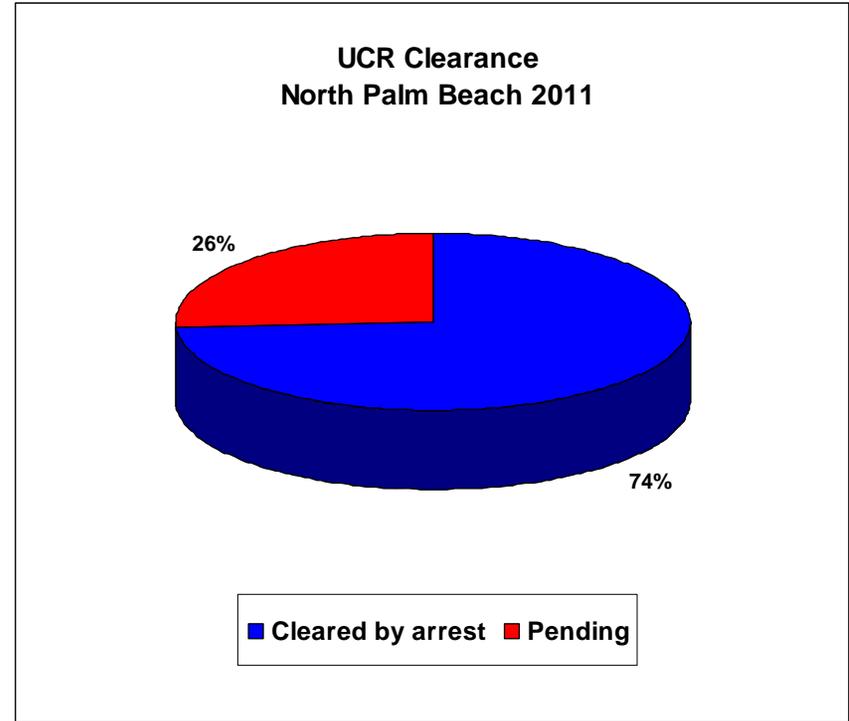
**Partner with Community Development and Code Compliance to assist with education and enforcement efforts toward nuisance abatement.**

Objectives:

- Continued educational efforts with Village residents on code requirements with emphasis on quality of life issues.
- Increase code compliance on quality of life issues.

Performance Measures

Performance Measure	FY 2011 Actual	FY 2012 Projected	FY 2013 Estimated
Increase flyer distribution & community campaigns	4,800	4,850	5,000
Number of code compliance issues	158	175	200
Ratio of UCR Part I crime & clearance	25%	34%	34%
Increase number of citations and warnings issued for traffic stops by 10%	3,001	6,500	6,960
Reduce traffic crash reports by 10%	295	275	250
Increase Number of HOA, Crime Watch, and Community Meetings	216	300	325



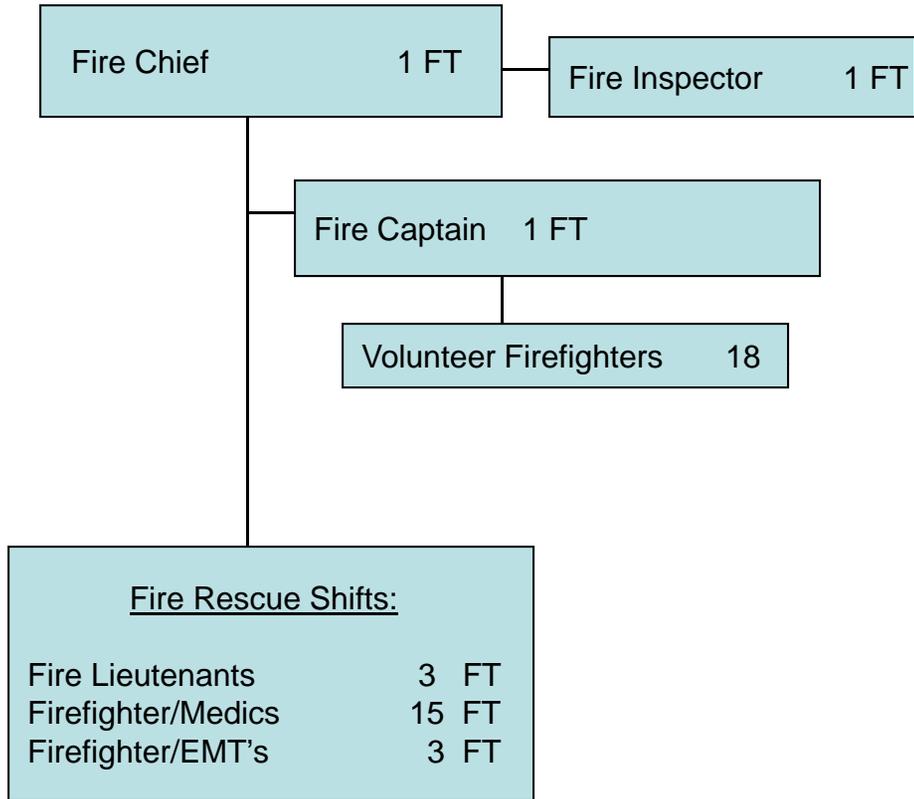
**UCR (Uniform Crime Reporting) Clearance Rate Part 1 Crimes:** This chart represents the total clearance of the Village’s most serious criminal offenses. The Law Enforcement Department has achieved 25.5% for the year, which exceeds the State average of approximately 20%.

Overall crime has been reduced by 18.9% during 2011.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Law Enforcement**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 2,761,408	\$ 2,761,838	0%	\$ 2,579,854	\$ 2,552,924	\$ 2,440,956
Overtime Pay	150,000	188,000	-20%	134,751	163,111	145,055
Part-time Pay	<u>67,386</u>	51,698	30%	60,342	51,162	51,371
	<b>2,978,794</b>					
Benefits:						
Pension	604,426	607,203	0%	478,687	512,008	460,041
Health Insurance	444,134	413,104	8%	388,752	356,729	283,188
FICA/Medicare	227,878	229,432	-1%	201,851	201,260	192,739
LTD Insurance	12,007	15,728	-24%	14,377	14,004	13,292
Life Insurance	3,741	4,644	-19%	4,509	4,545	4,443
Worker's Compensation	61,797	54,600	13%	48,283	55,142	138,876
Other	-	7,150	-100%	1,650	8,522	8,808
	<u>1,353,983</u>					
	<b>\$ 4,332,777</b>	<b>\$ 4,333,397</b>	<b>0%</b>	<b>\$ 3,913,057</b>	<b>\$ 3,919,407</b>	<b>\$ 3,738,768</b>
<b>Operating</b>						
Advertising	250	250	0%	25	0	802
Books, Publications & Subscriptions	900	600	50%	681	538	418
Conferences & Seminars	700	0	0%	0	0	1,045
Contractual Services	13,544	10,100	34%	8,773	7,839	8,364
Employee Relations	1,500	500	200%	212	454	357
Gas, Oil & Lubricants	95,000	86,500	10%	89,834	78,841	75,442
Law Enforcement Trust (Operating)	0	0	0%	4,000	14,088	1,320
Licenses & Fees	446	250	78%	568	2,582	1,993
Materials & Supplies	25,735	26,050	-1%	25,077	20,949	24,826
Memberships & Dues	850	570	49%	1,074	605	670
Printing & Binding	2,500	800	213%	918	1,058	1,792
Rental	18,600	8,400	121%	8,400	5,850	7,150
Repairs & Maintenance	49,107	37,900	30%	43,562	24,056	40,054
Travel & Training	20,600	12,500	65%	13,048	8,857	10,996
Uniforms	16,600	10,000	66%	7,819	9,056	13,453
Utilities	12,060	9,800	23%	9,347	9,710	10,061
Other Operating Costs	0	0	0%	1,792	258	5,571
	<u>258,392</u>	<u>204,220</u>	<u>27%</u>	<u>215,129</u>	<u>184,742</u>	<u>204,313</u>
<b>Capital</b>						
Automotive	0	57,582	-100%	72,187	54,196	14,000
Audio, Visual, & Comm. Sys	0	0	0%	0	0	0
Capital-Law Enforcement Trust	0	0	0%	0	0	7,392
Computer Hardware & Software	0	0	0%	0	0	8,850
Construction & Major Renovation	0	0	0%	0	0	0
Machinery & Equipment	0	0	0%	0	0	0
	<u>0</u>	<u>57,582</u>	<u>-100%</u>	<u>72,187</u>	<u>54,196</u>	<u>30,242</u>
<b>Total Expenses</b>	<u><b>\$ 4,591,169</b></u>	<u><b>\$ 4,595,199</b></u>	<u><b>0%</b></u>	<u><b>\$ 4,200,373</b></u>	<u><b>\$ 4,158,345</b></u>	<u><b>\$ 3,973,322</b></u>

# Fire Rescue



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

# Fire Rescue

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## 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 consists of a fire chief, fire captain, a fire inspector, three fire rescue lieutenants, fifteen firefighter/paramedics, three firefighter/EMT and eighteen volunteers.

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

The Fire Captain serves as training officer and liaison to other fire and EMS organizations. As such, the Captain represents the department at various countywide association meetings. The Captain arranges training required to maintain certification and skills, and maintains the training records necessary to comply with county and state laws.

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

The Fire Rescue Lieutenants are 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 people, with two on an ambulance and three 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 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 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.

Current Year Accomplishments and New Initiatives

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

- Instituted updated Standard Operating Guidelines;
- Awarded a PBC EMS non-matching grant to purchase an automated medical inventory system;
- Recertified all personnel in PALS (Pediatric Advanced Life Support);
- 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, 9/11 Remembrance Ceremony and Veterans’ Day Ceremony.

Goals and Objectives

In the coming year, the Fire Rescue Division 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.**

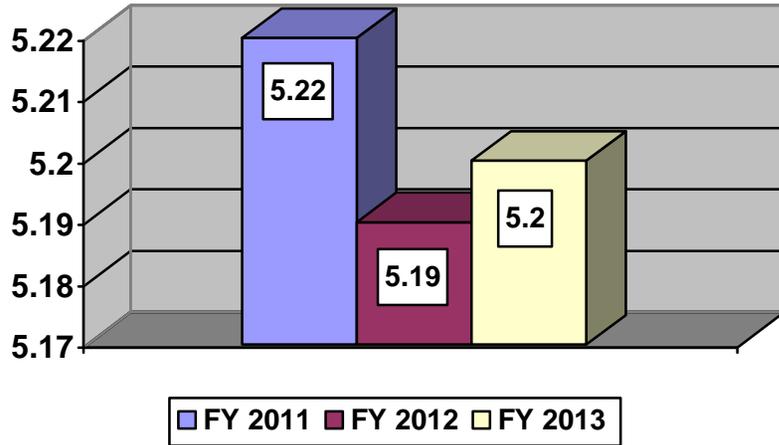
Objectives:

- a. Increase attendance at annual Safety Fair.
- b. Increase number of Village businesses represented at the annual Safety Fair.

Performance Measures

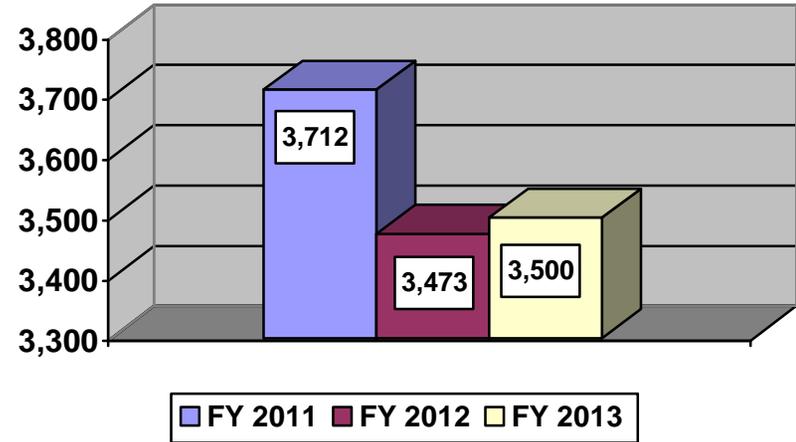
Performance Measure	FY 2011 Actual	FY 2012 Projected	FY 2013 Estimated
Village Businesses involved in the Safety Fair	6	6	7
Media advertising for the Safety Fair	4	4	5
8 minute response time 80% of the time	5.22	5.19	5.2
Personnel Training Hours	3,712	3,473	3,500

**Response Time by Year**



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

**Personnel Training Hours**



**Personnel Training Hours:** This graph depicts our current training pattern. As newer personnel expand their knowledge base, training hours will increase as certification goals are met.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Fire Rescue**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 1,692,182	\$ 1,668,123	1%	\$ 1,590,479	\$ 1,548,589	\$ 1,449,793
Overtime Pay	92,800	85,000	9%	71,306	139,470	125,143
Part-time Pay	-	-	0%	-	-	-
	<u>1,784,982</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	378,035	367,985	3%	304,842	306,683	283,467
Health Insurance	226,421	215,627	5%	264,438	242,236	203,740
FICA/Medicare	136,552	134,023	2%	120,241	122,340	114,766
LTD Insurance	7,472	9,653	-23%	8,890	8,636	8,030
Life Insurance	2,088	2,592	-19%	2,565	2,547	2,484
Worker's Compensation	49,980	42,618	17%	36,322	39,023	169,488
Other	-	-	0%	-	-	-
	<u>800,548</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 2,585,530</b>	<b>\$ 2,525,621</b>	<b>2%</b>	<b>\$ 2,399,084</b>	<b>\$ 2,409,524</b>	<b>\$ 2,356,910</b>
<b>Operating</b>						
Books, Publications & Subscriptions	950	950	0%	833	745	972
Conferences & Seminars	0	0	0%	0	0	0
Contractual Services	25,000	25,300	-1%	23,178	18,654	1,065
Gas, Oil & Lubricants	24,170	20,014	21%	22,102	19,079	12,351
Licenses & Fees	1,180	500	136%	1,620	3,406	6,564
Materials & Supplies	60,817	56,708	7%	45,716	23,462	37,621
Memberships & Dues	819	819	0%	494	694	705
Printing & Binding	600	500	20%	294	395	0
Professional Services	15,600	16,400	-5%	14,911	15,613	15,254
Rental	1,600	0	0%	0	0	0
Repairs & Maintenance	8,000	15,500	-48%	6,959	13,186	14,295
Travel & Training	16,710	15,140	10%	10,428	13,645	9,455
Uniforms	11,500	13,000	-12%	10,565	10,354	17,908
Utilities	775	1,000	-23%	737	1,006	1,332
Volunteer Firefighter Drill Pay	10,800	10,800	0%	8,475	11,800	11,215
Other Operating Costs	0	0	0%	65	0	692
	<u>178,521</u>	<u>176,631</u>	<u>1%</u>	<u>146,378</u>	<u>132,039</u>	<u>129,430</u>
<b>Capital</b>						
Automotive	0	0	0%	0	0	184,900
Audio, Visual, & Comm. Sys	0	0	0%	0	0	0
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	0	0
Machinery & Equipment	0	0	0%	0	0	38,207
	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>223,107</u>
<b>Total Expenses</b>	<u><u>\$ 2,764,051</u></u>	<u><u>\$ 2,702,252</u></u>	<u><u>2%</u></u>	<u><u>\$ 2,545,461</u></u>	<u><u>\$ 2,541,563</u></u>	<u><u>\$ 2,709,447</u></u>

# General Services-Public Safety

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## *Mission Statement*

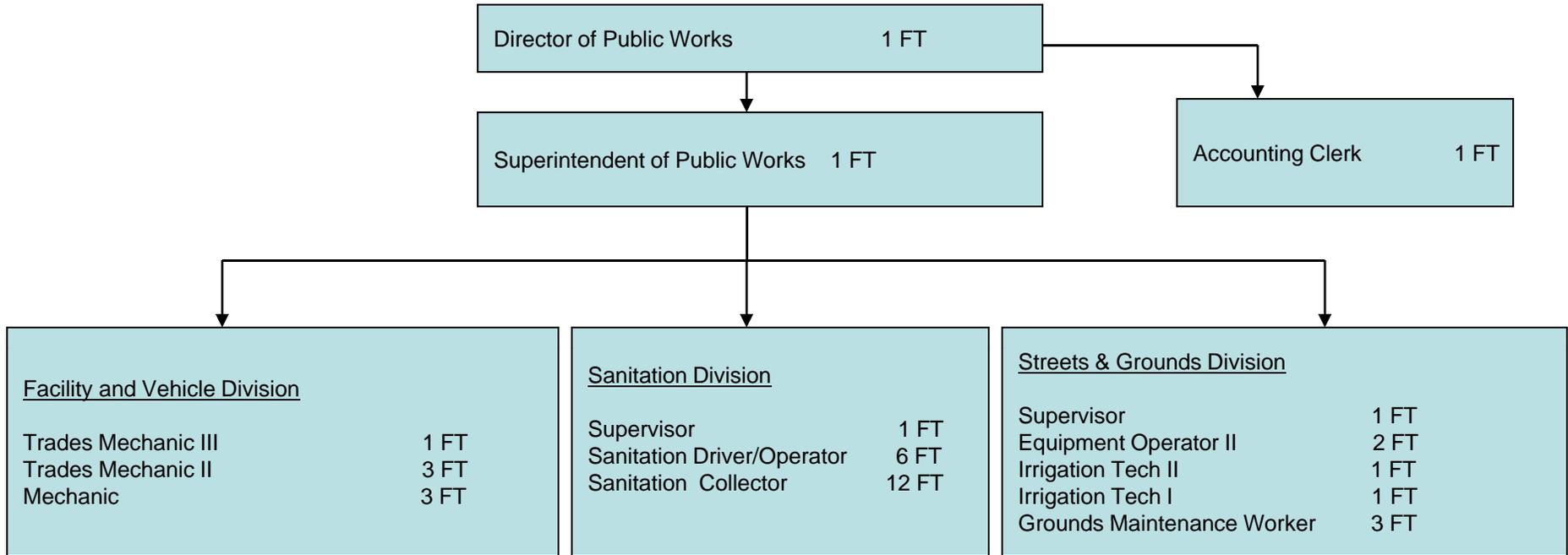
This Division of Public Safety is for the expressed purpose of accounting for expenditures related to the Public Safety Building that cannot be directly associated with or easily identified to Law Enforcement or Fire Rescue. Some of the items accounted for within this Division include the following:

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

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
General Services-Public Safety**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Operating</b>						
Materials & Supplies	0	0	0%	0	10,829	259
Postage	1,300	1,800	-28%	1,120	1,148	1,151
Rental	0	9,750	-100%	10,163	10,528	10,787
Repairs & Maintenance	8,550	3,493	145%	9,915	0	0
Utilities	92,469	115,846	-20%	93,792	98,424	115,174
Other Operating Costs	80	80	0%	76	0	56
	<b>102,399</b>	<b>130,969</b>	<b>-22%</b>	<b>115,066</b>	<b>120,930</b>	<b>127,427</b>
<b>Capital</b>						
Audio, Visual, & Comm. Sys	0	0	0%	0	0	5,992
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	0	5,840
Machinery & Equipment	0	61,500	-100%	0	0	0
	<b>0</b>	<b>61,500</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>11,832</b>
<b>Total Expenses</b>	<b>\$ 102,399</b>	<b>\$ 192,469</b>	<b>-47%</b>	<b>\$ 115,066</b>	<b>\$ 120,930</b>	<b>\$ 139,259</b>

# Public Works



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

# Public Works

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## 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 General Fund. No tax dollars are utilized for facilities at the North Palm Beach Country Club that fall within the Enterprise Fund.

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;

- Investigate energy saving equipment and devices to reduce electrical consumption throughout the village;
- Research alternatives to existing signage that will enhance communications with village residents; and
- Continuing the program for painting, landscaping and lighting facilities to maintain a high quality of appearance.

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 98 licensed vehicles and numerous pieces of off-road and small equipment (i.e. chain saws, generators, grinders, pumps, etc.). Another aspect of the division is the renovation of the three wheel carts that are utilized for the collection of garbage in the Village. Fleet provides fabrication and welding for the various departments. 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.

Major Fleet Maintenance renovation priorities for the proposed budget include:

- Oversight of vehicle purchases to ensure equipment is compatible with its intended use.

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 costly level of service when compared to surrounding municipalities.

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. The move to alternate means of collection will 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 seek to purchase one tandem-axle rear-loading packer truck to replace the remaining single axle truck in the fleet. Tandem-axle trucks reduce the number of trips to the landfill which improves staff productivity and lower fuel costs. It also has reduced the number of overweight tickets, which was prevalent with the single axle.

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.

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, inspections 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.

During the coming year, Street Maintenance Division plans to:

- Develop a median revitalization plan to provide for visually attractive landscaping while reducing water consumption;
- Continue with the very successful outsourcing of maintenance of all Village parks and landscape areas; and
- Be proactive in its approach to the guidelines of the NPDES, which emphasizes monitoring of the Village's storm water system and to be vigilant for illicit spills and discharges.

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 2011/2012, the Public Works Department achieved the following new initiatives and goals for improvement:

- Repaired pipe joint of storm drain system located at 921 Dogwood Road;
- Repaired pipe joint in the 54 inch outfall pipe located behind the residence at 937 Laurel Road;
- Replaced a/c chiller at the Public Safety facility;
- Replaced a/c chiller at the Village Hall facility;
- Installed an 8' pre-cast wall around the Public Works property; and
- Repaired various sections of damaged sidewalk throughout the village totaling 3,855 lineal feet.

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.
- f. Enforce the village’s vegetative debris ordinance

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.

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.**

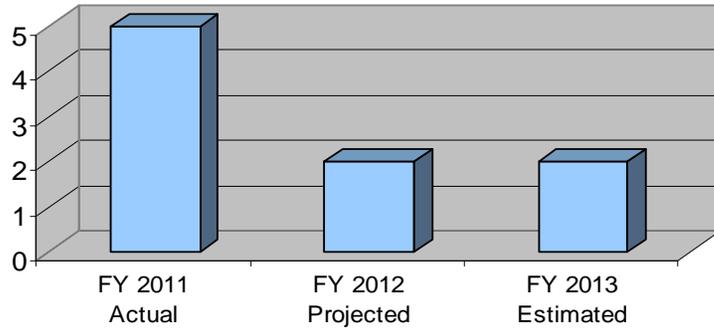
Objectives:

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

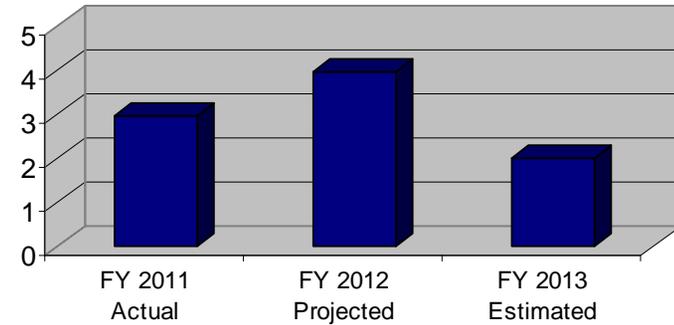
Performance Measures

Performance Measure	FY 2011 Actual	FY 2012 Estimated	FY 2013 Projected
Worker Comp cases	5	2	2
Fuel consumption	35,224	33,171	33,000
Sidewalk repair (lineal feet)	3,855	320	1,000
Number of illicit discharges (NPDES)	3	4	2
Number of missed garbage complaints	70	68	66
Garbage/trash (tons)	6,720	6,541	6,400
Recycled paper (tons)	820	854	871
Recycled glass/plastic (tons)	488	522	540

### Workers' Compensation Cases



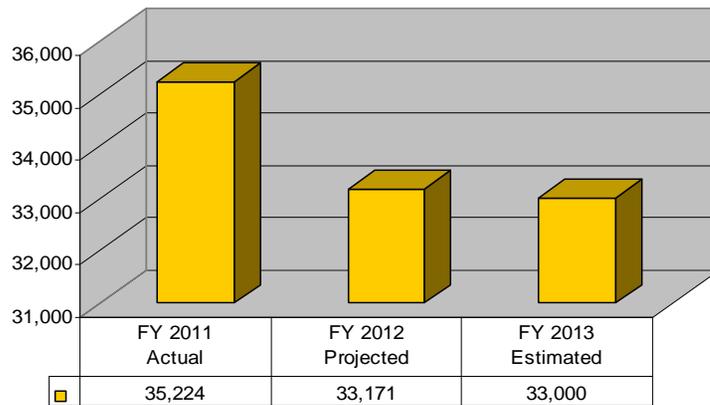
### Illicit Discharges



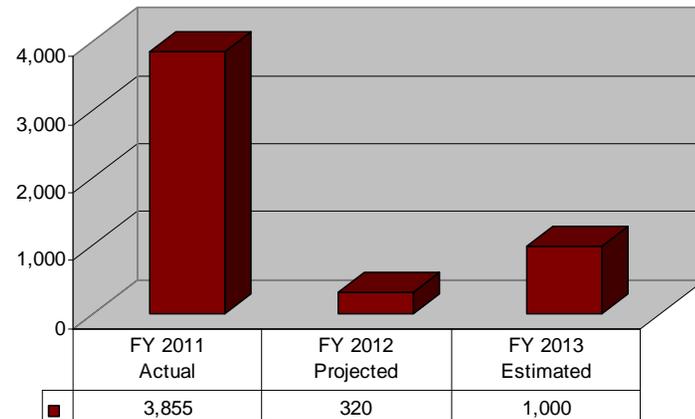
**Workers' Compensation Cases:** These cases are related to injuries sustained in the work place. Thorough investigation into each incident provides valuable information that can be utilized in preventative measures in the future.

**Illicit Discharges:** Public Works monitors 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.

### Fuel Consumption (Gallons)



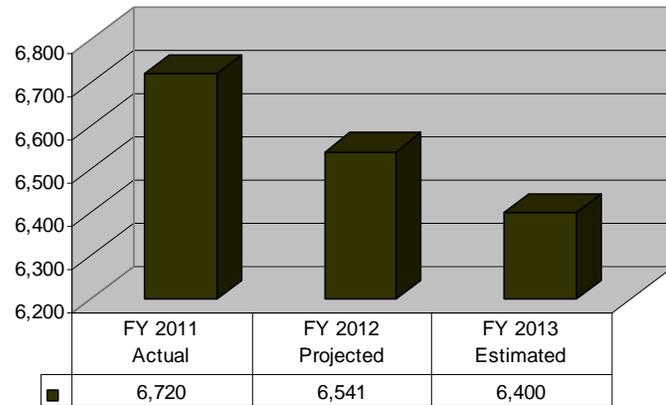
### Sidewalk Repairs



**Fuel Consumption:** This is the 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 employees to minimize trips, thereby cutting fuel consumption.

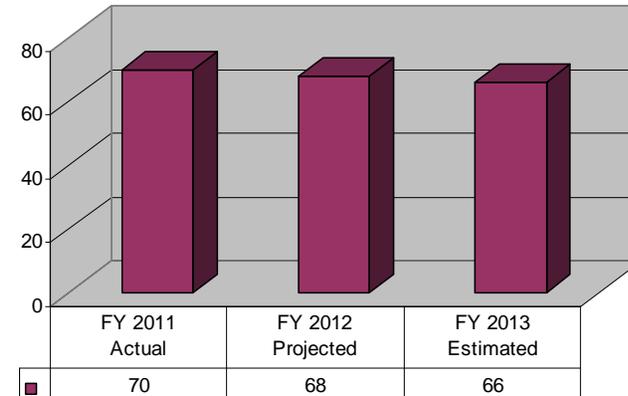
**Sidewalk Repairs:** Throughout the year, staff surveys sidewalks Village-wide and prepares a list of pending repairs. Information submitted by the residents is also included in these estimates. As safety concerns arise, those items are addressed immediately.

**Refuse Collected**



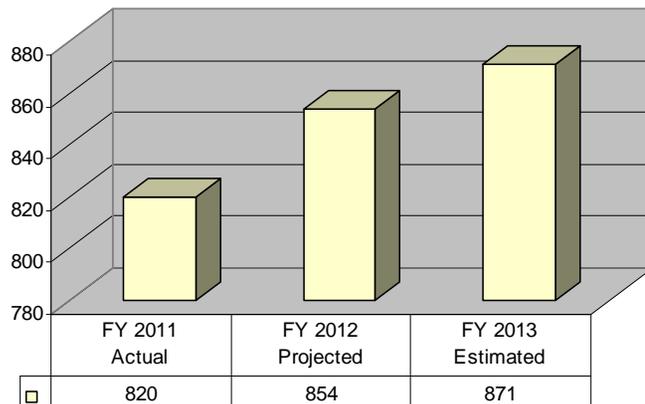
**Refuse Collected:** The number of tons of garbage and trash that are collected on an annual basis. The trend indicating less refuse being collected can be directly linked to both current economic environment and individuals actively participating in recycling programs.

**Missed Garbage Complaints**



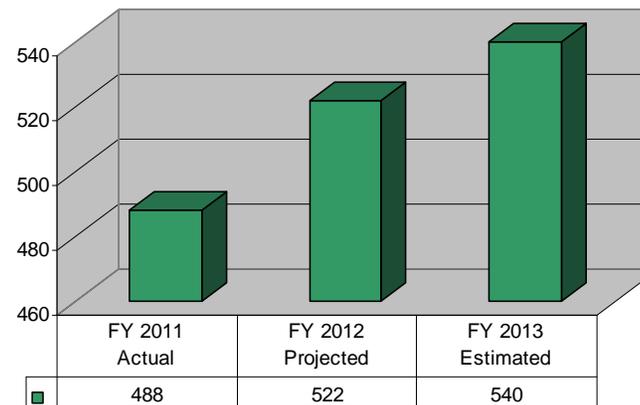
**Missed Garbage Complaints:** These are calls received indicating that garbage was not collected at a residence or business. Several factors are considered in response to the complaints, such as time of call in relation to the schedule of the crews, location of container and obstructions. All complaints are resolved within 24 hours.

**Paper & Cardboard Recycling**



**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.

**Glass & Plastic Recycling**



**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  
FY 2012-2013 General Fund Budget  
Public Works (combined)**

	<u>Fiscal Year 2012-2013</u>		<u>Original Fiscal</u>	<u>% Increase /</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
			<u>Year 2012</u>	<u>(Decrease)</u>	<u>09/30/11</u>	<u>09/30/10</u>	<u>09/30/09</u>
			<u>Budget</u>	<u>over 2012</u>			
				<u>Budget</u>			
<b>Personnel</b>							
Salary:							
Regular Pay	\$ 1,656,676		\$ 1,668,438	-1%	\$ 1,635,687	\$ 1,602,353	\$ 1,551,692
Overtime Pay	16,000		16,750	-4%	7,995	19,442	11,783
Part-time Pay	-	<b>1,672,676</b>	-	0%	-	-	-
Benefits:							
Pension	345,823		348,017	-1%	319,069	381,249	379,608
Health Insurance	403,673		384,511	5%	385,764	380,505	334,403
FICA/Medicare	127,963		128,778	-1%	115,275	113,189	110,422
LTD Insurance	7,413		9,777	-24%	9,468	9,183	8,999
Life Insurance	3,219		3,996	-19%	3,996	3,950	4,073
Worker's Compensation	87,258		76,176	15%	74,376	85,616	253,044
Other	-	<b>975,349</b>	-	0%	(345)	28,580	12,910
	<b>\$ 2,648,025</b>		<b>\$ 2,636,443</b>	<b>0%</b>	<b>\$ 2,551,284</b>	<b>\$ 2,624,068</b>	<b>\$ 2,666,932</b>
<b>Operating</b>							
Advertising	1,400		1,400	0%	1,103	1,155	1,156
Contractual Services	621,800		645,200	-4%	577,465	573,479	176,846
Employee Relations	100		100	0%	-	-	-
Equipment Rental	3,600		3,600	0%	1,038	6,897	676
Gas, Oil & Lubricants	122,150		114,998	6%	118,484	94,988	90,213
Licenses & Fees	650		600	8%	3,011	1,131	679
Materials & Supplies	264,650		239,400	11%	446,147	223,600	201,667
Memberships & Dues	400		400	0%	15	450	255
NPEDS Permitting	15,000		15,000	0%	10,965	10,643	16,528
Postage	250		250	0%	365	239	225
Printing & Binding	125		200	-38%	26	178	464
Professional Services	1,200		2,000	-40%	2,847	93	2,591
Repairs & Maintenance	192,200		131,700	46%	113,996	120,390	58,556
Solid Waste Disposal	79,524		78,455	1%	43,165	45,815	50,198
Uniforms	12,230		13,630	-10%	12,877	12,716	11,854
Utilities	169,846		162,169	5%	161,756	166,577	152,296
Other Operating Costs	700		0	0%	100	4,616	1,422
	<b>1,485,825</b>		<b>1,409,102</b>	<b>5%</b>	<b>1,493,358</b>	<b>1,262,966</b>	<b>765,625</b>
<b>Capital</b>							
Automotive	0		0	0%	0	19,804	0
Capital	0		0	0%	0	2,640	0
Computer Hardware & Software	0		0	0%	0	0	0
Construction & Major Renovation	0		0	0%	0	345,116	555,767
Machinery & Equipment	0		26,000	-100%	0	3,111	30,220
	<b>0</b>		<b>26,000</b>	<b>-100%</b>	<b>0</b>	<b>370,671</b>	<b>585,987</b>
<b>Total Expenses</b>	<b>\$ 4,133,850</b>		<b>\$ 4,071,545</b>	<b>2%</b>	<b>\$ 4,044,642</b>	<b>\$ 4,257,705</b>	<b>\$ 4,018,543</b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Public Works Administration**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 231,535	\$ 230,038	1%	\$ 228,635	\$ 222,456	\$ 209,956
Overtime Pay	-	-	0%	-	-	-
Part-time Pay	-	-	0%	-	-	-
	<u>231,535</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Benefits:						
Pension	46,158	45,358	2%	42,176	49,819	50,450
Health Insurance	29,771	28,340	5%	27,810	26,555	22,639
FICA/Medicare	17,713	17,587	1%	16,190	15,493	14,984
LTD Insurance	1,021	1,329	-23%	1,305	1,274	1,205
Life Insurance	261	324	-19%	324	324	324
Worker's Compensation	1,915	1,662	15%	1,729	1,950	14,988
Other	-	-	0%	-	-	-
	<u>96,839</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 328,374</b>	<b>\$ 324,638</b>	<b>1%</b>	<b>\$ 318,170</b>	<b>\$ 317,871</b>	<b>\$ 314,546</b>
<b>Operating</b>						
Contractual Services	6,800	7,200	-6%	6,413	6,332	6,557
Employee Relations	100	100	0%	0	0	0
Gas, Oil & Lubricants	0	0	0%	0	30	365
Licenses & Fees	0	0	0%	2,798	906	500
Materials & Supplies	1,700	2,000	-15%	1,214	1,724	1,817
Memberships & Dues	400	400	0%	15	450	255
Postage	250	250	0%	365	239	225
Printing & Binding	125	200	-38%	26	178	464
Repairs & Maintenance	0	0	0%	0	52	469
Uniforms	300	300	0%	281	491	101
Utilities	23,540	24,261	-3%	23,967	15,549	15,718
Other Operating Costs	0	0	0%	(0)	(0)	217
	<u>33,215</u>	<u>34,711</u>	<u>-4%</u>	<u>35,079</u>	<u>25,951</u>	<u>26,686</u>
		<b>34,711</b>	<b>-4%</b>	<b>35,079</b>	<b>25,951</b>	<b>26,686</b>
<b>Capital</b>						
Automotive	0	0	0%	-	-	-
Computer Hardware & Software	0	0	0%	-	-	-
Construction & Major Renovation	0	0	0%	-	-	-
Machinery & Equipment	0	0	0%	-	-	-
	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 361,589</b>	<b>\$ 359,349</b>	<b>1%</b>	<b>\$ 353,248</b>	<b>\$ 343,822</b>	<b>\$ 341,232</b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Facility Services**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 196,139	\$ 189,737	3%	\$ 187,883	\$ 180,686	\$ 258,873
Overtime Pay	1,500	1,500	0%	1,166	1,489	2,472
Part-time Pay	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>197,639</b>					
Benefits:						
Pension	42,131	40,266	5%	39,637	45,148	59,610
Health Insurance	41,123	39,165	5%	37,915	40,413	56,446
FICA/Medicare	15,120	14,615	3%	12,993	12,275	18,097
LTD Insurance	881	1,116	-21%	1,079	1,038	1,464
Life Insurance	348	432	-19%	432	413	729
Worker's Compensation	5,660	4,757	19%	4,455	5,710	26,652
Other	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>12,964</u>	<u>-</u>
	<b>105,263</b>					
	<b>\$ 302,902</b>	<b>\$ 291,588</b>	<b>4%</b>	<b>\$ 285,560</b>	<b>\$ 300,137</b>	<b>\$ 424,343</b>
<b>Operating</b>						
Contractual Services	175,000	200,000	-13%	148,859	153,327	46,426
Equipment Rental	1,600	1,600	0%	969	6,593	676
Gas, Oil & Lubricants	10,150	9,100	12%	10,268	8,796	8,355
Licenses & Fees	150	200	-25%	75	75	75
Materials & Supplies	36,900	39,500	-7%	29,482	43,093	41,203
Repairs & Maintenance	59,000	59,600	-1%	46,526	56,006	42,406
Solid Waste Disposal	29,524	28,455	4%	25,868	25,044	23,416
Uniforms	1,200	1,200	0%	959	1,319	1,711
Other Operating Costs	<u>700</u>	<u>0</u>	<u>0%</u>	<u>(0)</u>	<u>196</u>	<u>314</u>
	<b>314,224</b>	<b>339,655</b>	<b>-7%</b>	<b>263,004</b>	<b>294,449</b>	<b>164,583</b>
<b>Capital</b>						
Automotive	0	0	0%	0	19,804	0
Capital	0	0	0%	0	2,640	0
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	0	0
Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>3,111</u>	<u>27,149</u>
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>25,555</b>	<b>27,149</b>
<b>Total Expenses</b>	<b><u>\$ 617,126</u></b>	<b><u>\$ 631,243</u></b>	<b><u>-2%</u></b>	<b><u>\$ 548,564</u></b>	<b><u>\$ 620,140</u></b>	<b><u>\$ 616,076</u></b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Vehicle Maintenance**

	<b>Fiscal Year 2012-2013</b>	<b>Original Fiscal Year 2012 Budget</b>	<b>% Increase / (Decrease) over 2012 Budget</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>	<b>Actual 09/30/09</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 136,697	\$ 130,511	5%	\$ 126,042	\$ 121,565	\$ 115,234
Overtime Pay	1,500	1,500	0%	491	652	1,308
Part-time Pay	-	-	0%	-	-	-
	<b>138,197</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	29,606	27,966	6%	27,316	30,659	31,861
Health Insurance	17,960	17,096	5%	16,717	17,038	14,732
FICA/Medicare	10,573	10,088	5%	9,072	8,712	8,323
LTD Insurance	614	768	-20%	738	699	675
Life Insurance	261	324	-19%	324	324	324
Worker's Compensation	2,893	2,400	21%	2,364	2,627	8,196
Other	-	-	0%	-	-	-
	<b>61,907</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 200,104</b>	<b>\$ 190,653</b>	<b>5%</b>	<b>\$ 183,064</b>	<b>\$ 182,276</b>	<b>\$ 180,654</b>
<b>Operating</b>						
Contractual Services	5,000	3,000	67%	1,778	2,144	2,953
Gas, Oil & Lubricants	3,500	2,795	25%	3,117	3,117	3,090
Licenses & Fees	500	400	25%	138	150	104
Materials & Supplies	167,750	142,800	17%	136,710	124,242	110,178
Repairs & Maintenance	58,200	48,000	21%	30,968	27,424	108
Uniforms	1,130	1,130	0%	954	919	1,064
Utilities	200	200	0%	0	9,942	9,835
Other Operating Costs	0	0	0%	(0)	(0)	0
	<b>236,280</b>	<b>198,325</b>	<b>19%</b>	<b>173,666</b>	<b>167,938</b>	<b>127,332</b>
<b>Capital</b>						
Automotive	0	0	0%	0	0	0
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	0	34,095
Machinery & Equipment	0	0	0%	0	0	0
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>34,095</b>
<b>Total Expenses</b>	<b>\$ 436,384</b>	<b>\$ 388,978</b>	<b>12%</b>	<b>\$ 356,730</b>	<b>\$ 350,213</b>	<b>\$ 342,081</b>

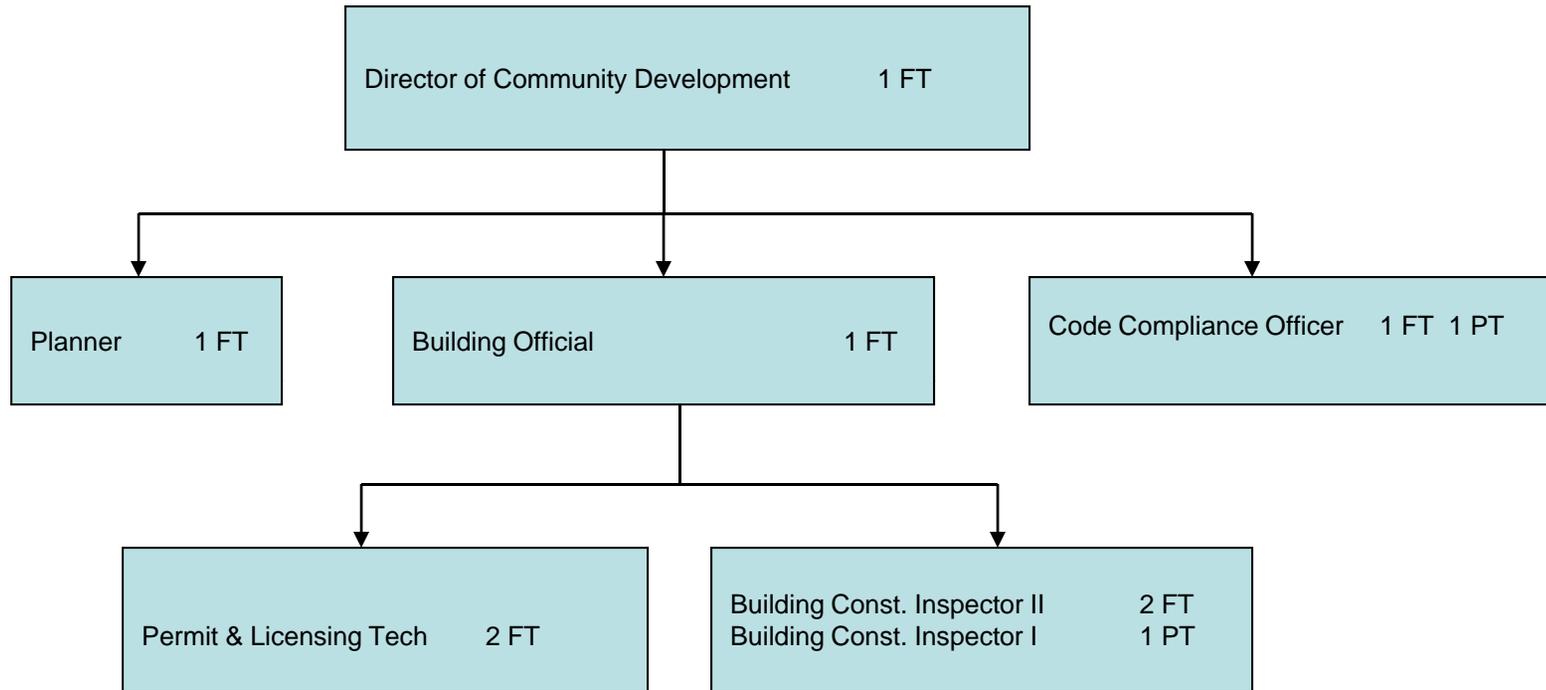
**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Sanitation**

	<b>Fiscal Year 2012-2013</b>	<b>Original Fiscal Year 2012 Budget</b>	<b>% Increase / (Decrease) over 2012 Budget</b>	<b>Actual 09/30/11</b>	<b>Actual 09/30/10</b>	<b>Actual 09/30/09</b>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 777,367	\$ 780,406	0%	\$ 765,335	\$ 750,025	\$ 719,220
Overtime Pay	10,000	10,750	-7%	5,235	15,230	6,508
Part-time Pay	-	-	0%	-	-	-
	<b>787,367</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	163,732	163,782	0%	146,414	180,597	175,469
Health Insurance	232,055	221,068	5%	216,062	215,022	189,049
FICA/Medicare	60,234	60,451	0%	53,600	53,318	51,234
LTD Insurance	3,491	4,589	-24%	4,436	4,343	4,210
Life Insurance	1,653	2,052	-19%	2,052	2,061	2,057
Worker's Compensation	61,029	53,260	15%	51,771	59,278	174,060
Other	-	-	0%	(275)	4,483	12,910
	<b>522,194</b>	<b>-</b>		<b>(275)</b>	<b>4,483</b>	<b>12,910</b>
	<b>\$ 1,309,561</b>	<b>\$ 1,296,358</b>	<b>1%</b>	<b>\$ 1,244,630</b>	<b>\$ 1,284,358</b>	<b>\$ 1,334,716</b>
<b>Operating</b>						
Advertising	1,400	1,400	0%	1,103	1,155	1,156
Contractual Services	0	0	0%	5,266	0	0
Gas, Oil & Lubricants	87,500	81,250	8%	83,626	66,632	66,200
Materials & Supplies	14,600	14,100	4%	12,131	13,228	13,472
Repairs & Maintenance	0	0	0%	0	0	7,577
Solid Waste Disposal	50,000	50,000	0%	17,297	20,771	26,782
Uniforms	7,000	8,400	-17%	8,505	7,374	6,703
Other Operating Costs	0	0	0%	100	4,170	270
	<b>160,500</b>	<b>155,150</b>	<b>3%</b>	<b>128,029</b>	<b>113,330</b>	<b>122,160</b>
<b>Capital</b>						
Automotive	0	0	0%	0	0	0
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	0	0
Machinery & Equipment	0	26,000	-100%	0	0	0
	<b>0</b>	<b>26,000</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 1,470,061</b>	<b>\$ 1,477,508</b>	<b>-1%</b>	<b>\$ 1,372,658</b>	<b>\$ 1,397,688</b>	<b>\$ 1,456,876</b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Streets & Grounds**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 314,938	\$ 337,746	-7%	\$ 327,792	\$ 327,620	\$ 248,409
Overtime Pay	3,000	3,000	0%	1,103	2,071	1,495
Part-time Pay	-	-	0%	-	-	-
	<u>317,938</u>	-		-	-	-
Benefits:						
Pension	64,196	70,645	-9%	63,526	75,027	62,216
Health Insurance	82,764	78,842	5%	87,260	81,477	51,536
FICA/Medicare	24,323	26,037	-7%	23,420	23,390	17,784
LTD Insurance	1,406	1,975	-29%	1,910	1,830	1,445
Life Insurance	696	864	-19%	864	828	639
Worker's Compensation	15,761	14,097	12%	14,056	16,051	29,148
Other	-	-	0%	(70)	11,133	-
	<u>189,146</u>	-		(70)	11,133	-
	<b>\$ 507,084</b>	<b>\$ 533,206</b>	<b>-5%</b>	<b>\$ 519,861</b>	<b>\$ 539,426</b>	<b>\$ 412,672</b>
<b>Operating</b>						
Contractual Services	435,000	435,000	0%	415,148	411,676	120,910
Equipment Rental	2,000	2,000	0%	69	305	0
Gas, Oil & Lubricants	21,000	21,853	-4%	21,473	16,412	12,203
Materials & Supplies	43,700	41,000	7%	266,609	41,313	34,997
NPEDS Permitting	15,000	15,000	0%	10,965	10,643	16,528
Professional Services	1,200	2,000	-40%	2,847	93	2,591
Repairs & Maintenance	75,000	24,100	211%	36,503	36,907	7,995
Uniforms	2,600	2,600	0%	2,178	2,613	2,275
Utilities	146,106	137,708	6%	137,788	141,086	126,744
Other Operating Costs	0	0	0%	(0)	250	621
	<u>741,606</u>	<u>681,261</u>	<u>9%</u>	<u>893,580</u>	<u>661,299</u>	<u>324,864</u>
<b>Capital</b>						
Automotive	0	0	0%	0	0	0
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	345,116	521,672
Machinery & Equipment	0	0	0%	0	0	3,071
	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>345,116</u>	<u>524,743</u>
<b>Total Expenses</b>	<u><b>\$ 1,248,690</b></u>	<u><b>\$ 1,214,467</b></u>	<u><b>3%</b></u>	<u><b>\$ 1,413,441</b></u>	<u><b>\$ 1,545,841</b></u>	<u><b>\$ 1,262,278</b></u>

# Community Development



<u>Summary:</u> FT=8 PT=2	<u>Change:</u>
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# Community Development

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## 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, one (1) full-time Planner and (1) full-time Building Official. 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 Board of Adjustment and Appeals, and serving as a liaison to the Business Advisory Board.

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, insuring projects comply with federal and state regulations, 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 position. 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.

Current Year Accomplishments and New Initiatives

During Fiscal Year 2012, the Community Development Department accomplished a significant amount of special projects including:

- Established guidelines for undeveloped and formerly developed properties within residential and commercial districts;
- Implemented standards for portable storage containers and roll-off construction dumpsters for commercial and residential areas;
- Implemented new Community Development software including a module for permits and business tax receipts;
- Implemented a new building fee schedule in compliance with Florida Statutes;
- Amended Chapter 6 of the Code of Ordinances in compliance with Florida Statutes and reinstated the Construction Board of Adjustment and Appeals;
- Changed the configuration of the Building Division offices to expedite the permitting process and facilitate customer service; and
- Established guidelines to regulate placement of mechanical equipment within the R-1 and R-2 zoning districts.

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. Continue to enhance and streamline the process for permitting and commercial projects.
- 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. 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 by partnership with local government agencies.
- b. Continue to promote the local business community by establishing a permanent Business Advisory Board, collaborating with other local governmental agencies, and seeking grant-funding opportunities.
- c. Establish special event guidelines to promote local businesses.
- d. Create a visionary plan for the Village's future annexation area along Ellison Wilson Road.
- e. Create a new light industrial zoning code with potential bioscience research within the Village's Future Annexation area along Old Dixie Highway and Richard Road.
- f. Review zoning codes and make recommendations to Village Council for ordinance changes.
- g. Conduct a comprehensive sign code study and make recommendations to Village Council for ordinance changes to enhance our business community.

Council Goal:

**Improve the overall appearance of the Village**

Department Goal:

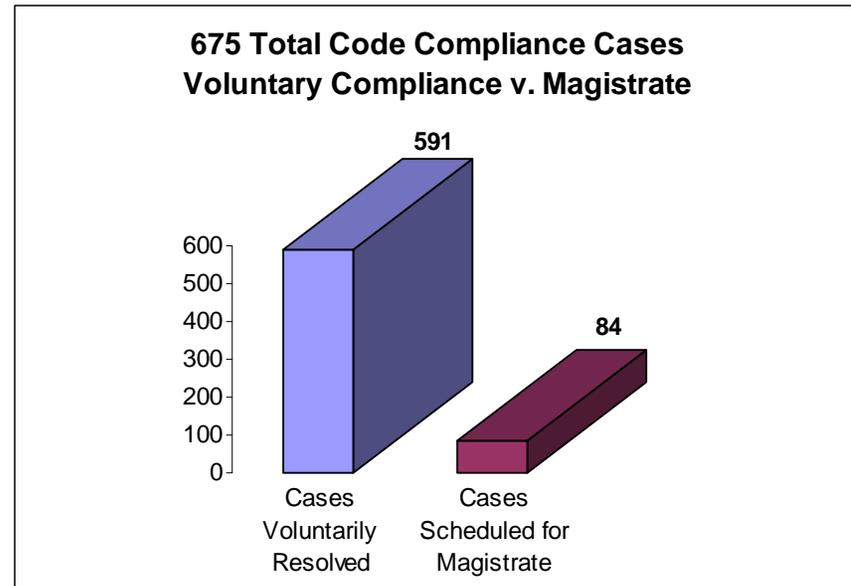
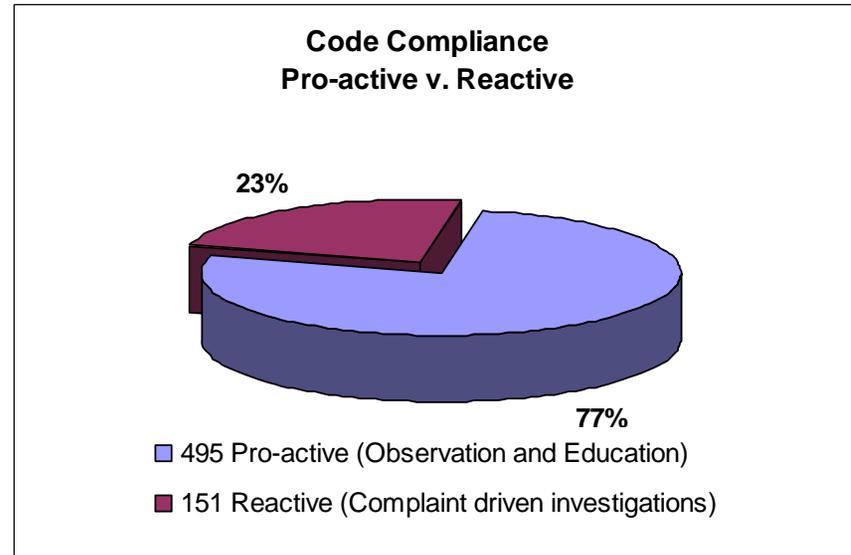
**To affirm and uphold the community aesthetic standards through consistent application of the Village Code in cooperation with residents and businesses alike.**

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

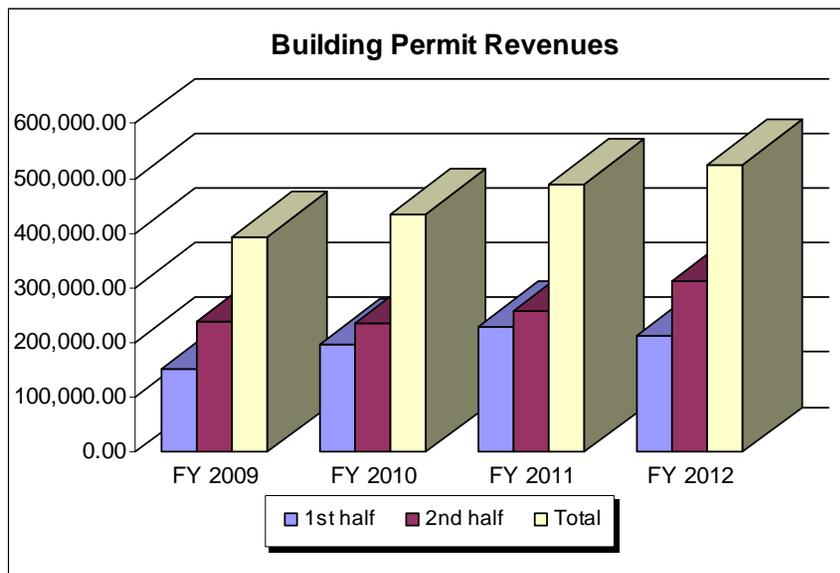
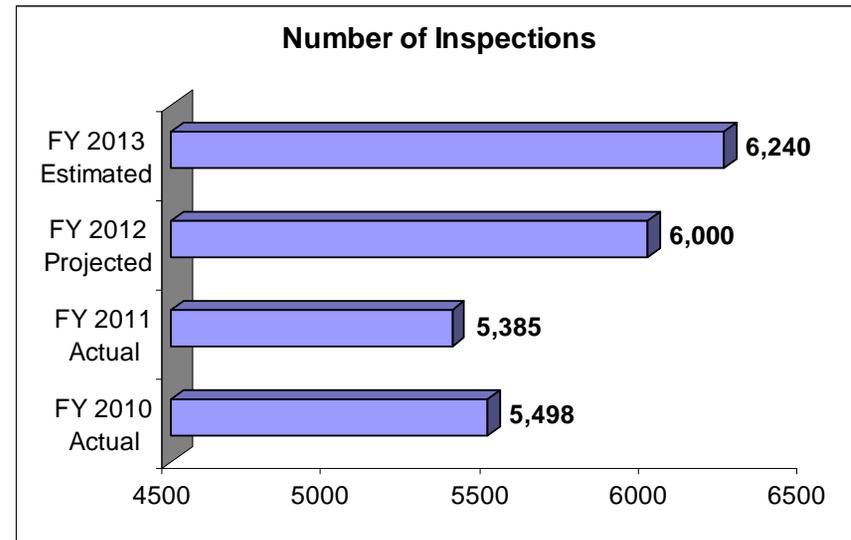
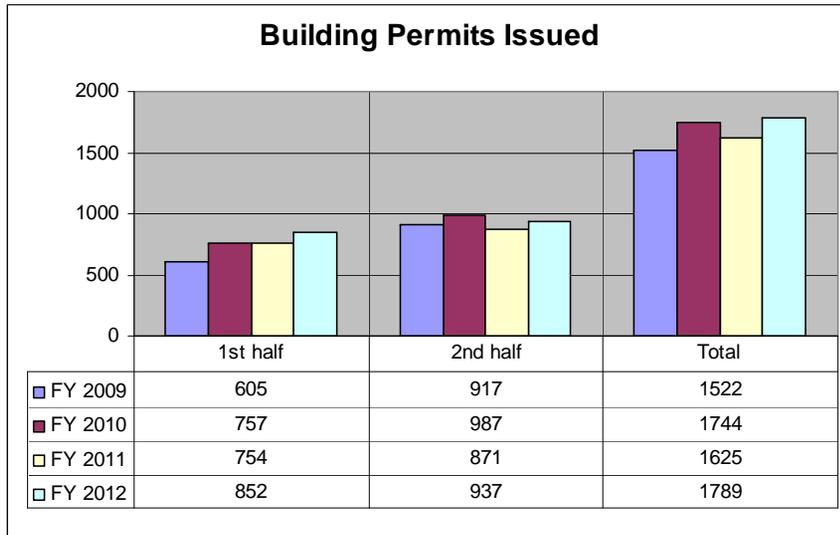
Performance Measures	FY 2011 Actual	FY 2012 Projected	FY 2013 Estimated
Increase number of Inspections	5,385	6,000	6,240
Increase number of building permits issued	1,625	1,779	1,815
Increase number of new businesses	91	108	120
Increase number of business forums	1	1	2
Number of Code Enforcement Special Magistrate Cases	84	54	50
Increase voluntary Code compliance	N/A	N/A	100



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

**Building Permits:** Historically more building permits are issued during the second-half of the fiscal year. Building permits, inspections, and revenues are all anticipated to increase in Fiscal Year 2013 based on new multi-family community and commercial redevelopment.

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



**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Community Development(combined)**

	<u>Fiscal Year 2012-2013</u>		<u>Original Fiscal</u>	<u>% Increase /</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
			<u>Year 2012</u>	<u>(Decrease)</u>	<u>09/30/11</u>	<u>09/30/10</u>	<u>09/30/09</u>
			<u>Budget</u>	<u>over 2012</u>			
				<u>Budget</u>			
<b>Personnel</b>							
Salary:							
Regular Pay	\$ 509,460		\$ 497,303	2%	\$ 483,001	\$ 470,794	\$ 436,775
Overtime Pay	-		-	0%	-	-	-
Part-time Pay	<u>58,957</u>	<b>568,417</b>	<u>54,276</u>	9%	<u>31,350</u>	<u>31,067</u>	<u>36,966</u>
Benefits:							
Pension	97,900		94,738	3%	79,492	88,457	87,698
Health Insurance	103,715		98,805	5%	96,380	97,206	78,714
FICA/Medicare	43,485		42,163	3%	36,640	35,806	34,050
LTD Insurance	2,277		2,904	-22%	2,798	2,713	2,514
Life Insurance	696		864	-19%	864	864	837
Worker's Compensation	6,558		5,530	19%	5,828	6,037	43,188
Other	-	<u>254,631</u>	-	0%	<u>443</u>	<u>8,525</u>	<u>10,725</u>
	<b>\$ 823,048</b>		<b>\$ 796,583</b>	<b>3%</b>	<b>\$ 736,796</b>	<b>\$ 741,469</b>	<b>\$ 731,466</b>
<b>Operating</b>							
Advertising	2,000		3,500	-43%	5,007	3,329	2,020
Books, Publications & Subscriptions	620		1,672	-63%	570	808	666
Charge Card Fees	2,000		0	0%	-	-	-
Comp Plan Amendments	1,500		3,000	-50%	3,000	2,500	9,000
Conferences & Seminars	600		400	50%	300	360	50
Contractual Services	18,700		11,145	68%	4,842	3,960	14,677
Developer Fees	0		0	0%	-	-	-
Engineering Fees	0		0	0%	0	0	0
Gas, Oil & Lubricants	8,700		6,851	27%	7,539	6,984	6,323
Materials & Supplies	2,800		2,500	12%	10,737	2,575	1,847
Memberships & Dues	1,847		992	86%	1,070	985	832
Postage	1,500		0	0%	0	0	0
Printing & Binding	800		600	33%	609	424	303
Professional Fees	10,000		5,000	100%	7,318	5,985	9,025
Repairs & Maintenance	0		0	0%	2,089	84	1,167
Small Business Grant	0		0	0%	5,000	0	0
Travel & Training	3,305		2,650	25%	2,711	875	1,442
Uniforms	1,400		1,100	27%	815	752	458
Utilities	1,420		1,620	-12%	1,423	2,581	4,405
Other Operating Costs	<u>500</u>		<u>0</u>	0%	<u>1,110</u>	<u>450</u>	<u>804</u>
	<b>57,692</b>		<b>41,030</b>	<b>41%</b>	<b>54,141</b>	<b>32,652</b>	<b>53,020</b>
<b>Capital</b>							
Automotive	0		0	0%	0	0	0
Computer Hardware & Software	0		0	0%	8,323	0	0
Construction & Major Renovation	0		0	0%	0	0	0
Machinery & Equipment	<u>0</u>		<u>0</u>	0%	<u>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>		<b>0</b>	<b>0%</b>	<b>8,323</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b><u>\$ 880,740</u></b>		<b><u>\$ 837,613</u></b>	<b>5%</b>	<b><u>\$ 799,260</u></b>	<b><u>\$ 774,121</u></b>	<b><u>\$ 784,487</u></b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Community Planning**

	Fiscal Year 2012-2013	Original Fiscal Year 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 148,149	\$ 142,018	4%	\$ 137,219	\$ 132,470	\$ 126,052
Overtime Pay	-	-	0%	-	-	-
Part-time Pay	-	-	0%	-	-	-
	<b>148,149</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits:						
Pension	26,800	25,554	5%	19,208	25,940	25,930
Health Insurance	34,027	32,438	5%	31,735	31,606	27,159
FICA/Medicare	11,334	10,857	4%	9,766	9,374	8,966
LTD Insurance	665	835	-20%	804	773	738
Life Insurance	174	216	-19%	216	216	216
Worker's Compensation	256	213	20%	217	252	768
Other	-	-	0%	-	-	-
	<b>73,256</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>\$ 221,405</b>	<b>\$ 212,131</b>	<b>4%</b>	<b>\$ 199,165</b>	<b>\$ 200,630</b>	<b>\$ 189,829</b>
<b>Operating</b>						
Advertising	2,000	3,500	-43%	5,007	3,329	1,567
Books, Publications & Subscriptions	0	0	0%	0	0	0
Comp Plan Amendments	1,500	3,000	-50%	3,000	2,500	9,000
Conferences & Seminars	200	0	0%	0	0	50
Contractual Services	5,500	2,900	90%	2,929	978	2,263
Developer Fees	0	0	0%	0	0	0
Engineering Fees	0	0	0%	0	0	0
Gas, Oil & Lubricants	3,100	2,236	39%	2,552	2,222	1,885
Materials & Supplies	500	400	25%	6,685	360	305
Memberships & Dues	550	550	0%	501	532	492
Printing & Binding	300	200	50%	123	93	71
Professional Services	10,000	5,000	100%	7,318	5,985	9,025
Repairs & Maintenance	0	0	0%	0	0	770
Small Business Grant	0	0	0%	5,000	0	0
Travel & Training	0	0	0%	0	0	6
Utilities	720	720	0%	1,023	1,144	1,446
Other Operating Costs	0	0	0%	0	25	(0)
	<b>24,370</b>	<b>18,506</b>	<b>32%</b>	<b>34,137</b>	<b>17,168</b>	<b>26,879</b>
<b>Capital</b>						
Automotive	0	0	0%	0	0	0
Computer Hardware & Software	0	0	0%	8,323	0	0
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>8,323</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$ 245,775</b>	<b>\$ 230,637</b>	<b>7%</b>	<b>\$ 241,625</b>	<b>\$ 217,798</b>	<b>\$ 216,708</b>

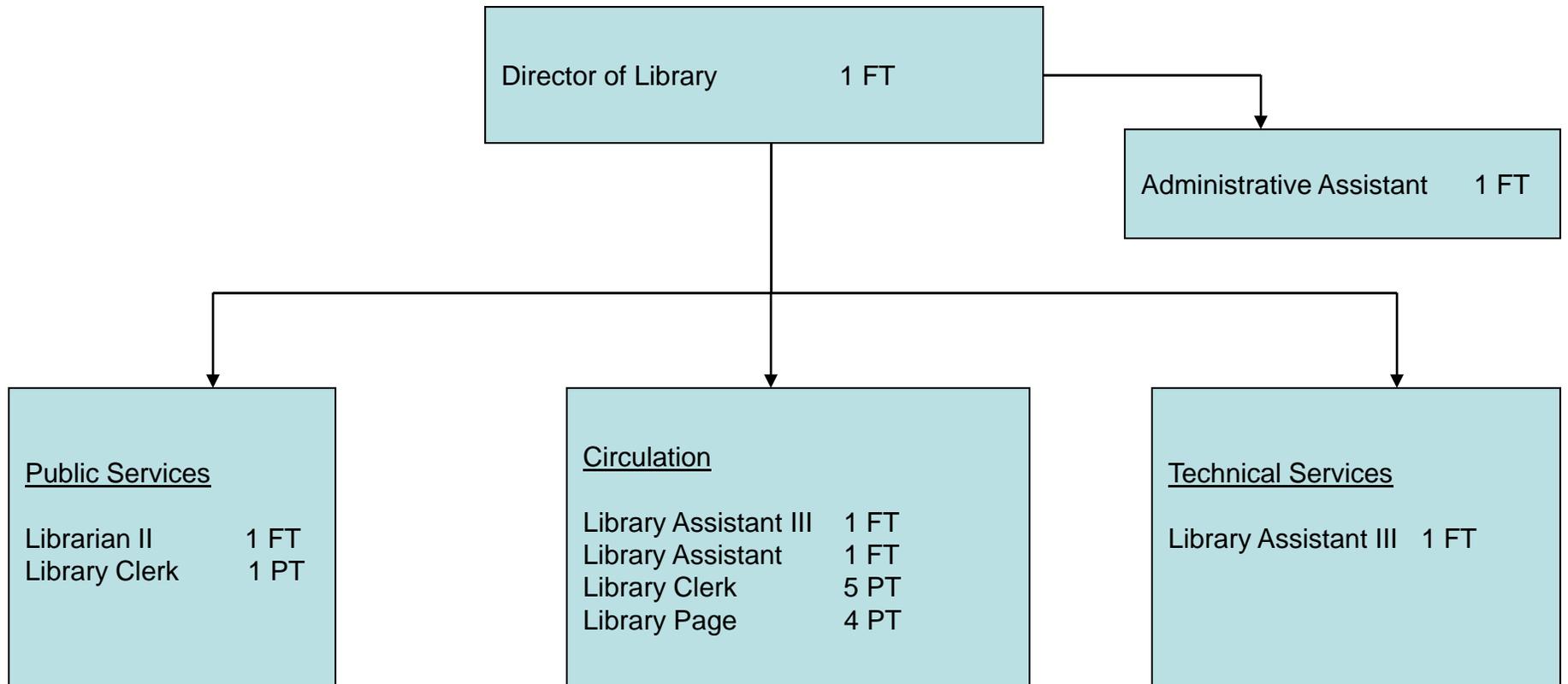
**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Building**

	<u>Fiscal Year 2012-2013</u>		<u>Original Fiscal</u>	<u>% Increase /</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
			<u>Year 2012</u>	<u>(Decrease)</u>	<u>09/30/11</u>	<u>09/30/10</u>	<u>09/30/09</u>	
			<u>Budget</u>	<u>over 2012</u>				
				<u>Budget</u>				
<b>Personnel</b>								
Salary:								
Regular Pay	\$	304,667	\$	300,081	2%	\$ 293,687	\$ 287,412	\$ 262,051
Overtime Pay		-		-	0%	-	-	-
Part-time Pay		31,137		31,137	0%	30,492	31,067	29,215
		<b>335,804</b>						
Benefits:								
Pension		59,130		57,675	3%	49,069	49,789	48,507
Health Insurance		52,674		50,148	5%	48,777	49,797	37,976
FICA/Medicare		25,689		25,318	1%	23,288	23,045	21,220
LTD Insurance		1,362		1,750	-22%	1,693	1,650	1,497
Life Insurance		435		540	-19%	540	540	513
Worker's Compensation		4,757		4,072	17%	4,325	4,802	32,652
Other		-		-	0%	-	1,048	7,150
		<b>144,047</b>						
	\$	<b>479,851</b>	\$	<b>470,721</b>	<b>2%</b>	<b>\$ 451,872</b>	<b>\$ 449,150</b>	<b>\$ 440,781</b>
<b>Operating</b>								
Advertising		0		0	0%	0	0	453
Books, Publications & Subscriptions		420		1,672	-75%	570	808	666
Charge Card Fees		2,000		0	0%	0	0	0
Conferences & Seminars		400		400	0%	300	0	0
Contractual Services		8,900		6,045	47%	1,248	2,191	12,020
Gas, Oil & Lubricants		2,800		2,730	3%	2,799	2,702	2,297
Materials & Supplies		2,000		2,000	0%	1,829	1,955	1,542
Memberships & Dues		927		387	140%	439	378	215
Postage		1,500		0	0%	0	0	0
Printing & Binding		300		300	0%	485	245	233
Repairs & Maintenance		0		0	0%	0	84	335
Travel & Training		2,550		2,250	13%	1,800	875	868
Uniforms		800		800	0%	522	578	165
Utilities		400		720	-44%	306	1,124	2,082
Other Operating Costs		500		0	0%	0	0	249
		<b>23,497</b>		<b>17,304</b>	<b>36%</b>	<b>10,299</b>	<b>10,939</b>	<b>21,124</b>
<b>Capital</b>								
Automotive		0		0	0%	-	-	-
Computer Hardware & Software		0		0	0%	-	-	-
Construction & Major Renovation		0		0	0%	-	-	-
Machinery & Equipment		0		0	0%	-	-	-
		<b>0</b>		<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	\$	<b>503,348</b>	\$	<b>488,025</b>	<b>3%</b>	<b>\$ 462,171</b>	<b>\$ 460,089</b>	<b>\$ 461,905</b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Code Enforcement**

	<u>Fiscal Year 2012-2013</u>		<u>Original Fiscal Year 2012 Budget</u>		<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>								
Salary:								
Regular Pay	\$	56,644	\$	55,204	3%	\$ 52,095	\$ 50,913	\$ 48,673
Overtime Pay		-		-	0%	-	-	-
Part-time Pay		27,820		23,139	20%	858	-	7,751
		<u>84,464</u>						
Benefits:								
Pension		11,970		11,509	4%	11,215	12,728	13,261
Health Insurance		17,014		16,219	5%	15,867	15,803	13,579
FICA/Medicare		6,462		5,988	8%	3,586	3,386	3,864
LTD Insurance		250		319	-22%	301	290	279
Life Insurance		87		108	-19%	108	108	108
Worker's Compensation		1,545		1,245	24%	1,286	983	9,768
Other		-		-	0%	443	7,477	3,575
		<u>37,328</u>						
	<b>\$</b>	<b>121,792</b>	<b>\$</b>	<b>113,731</b>	<b>7%</b>	<b>\$ 85,759</b>	<b>\$ 91,688</b>	<b>\$ 100,857</b>
<b>Operating</b>								
Books, Publications & Subscriptions		200		0	0%	0	0	0
Conferences & Seminars		0		0	0%	0	360	0
Contractual Services		4,300		2,200	95%	665	792	395
Gas, Oil & Lubricants		2,800		1,885	49%	2,189	2,060	2,142
Materials & Supplies		300		100	200%	2,223	260	0
Memberships & Dues		370		55	573%	130	75	125
Printing & Binding		200		100	100%	0	87	0
Repairs & Maintenance		0		0	0%	2,089	0	62
Travel & Training		755		400	89%	911	0	568
Uniforms		600		300	100%	293	174	293
Utilities		300		180	67%	94	312	877
Other Operating Costs		0		0	0%	1,110	425	554
		<u>9,825</u>		<u>5,220</u>	<u>88%</u>	<u>9,705</u>	<u>4,545</u>	<u>5,017</u>
<b>Capital</b>								
Automotive		0		0	0%	-	-	-
Computer Hardware & Software		0		0	0%	-	-	-
Construction & Major Renovation		0		0	0%	-	-	-
Machinery & Equipment		0		0	0%	-	-	-
		<u>0</u>		<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenses</b>	<b>\$</b>	<b>131,617</b>	<b>\$</b>	<b>118,951</b>	<b>11%</b>	<b>\$ 95,464</b>	<b>\$ 96,234</b>	<b>\$ 105,874</b>

# Library



Summary: Change:  
 FT = 6  
 PT = 10

# Library

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## 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

Today there are over 40,000 items in the North Palm Beach Library, 3.33 per capita. Formats include print books, large print, DVD, music CD, Books on CD, books in MP3 format, downloadable e-audio books, e-books, magazines and newspapers. We also circulate six (6) e-readers containing current bestsellers and six (6) children's handheld video players.

The North Palm Beach Library is open 60 hours per week, seven days per week. Staff orders, catalogs, and maintains books and materials for the collection, and periodically purges outdated or worn materials to sell 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; summer reading programs, a foreign film club, 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 four (4) 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 Obert Room is now used as additional space for laptop users.

There are 16 staff members (6 full-time employees) in the library; two are librarians with a Master's Degree in Library Science.

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 service levels indicated in prior years.

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

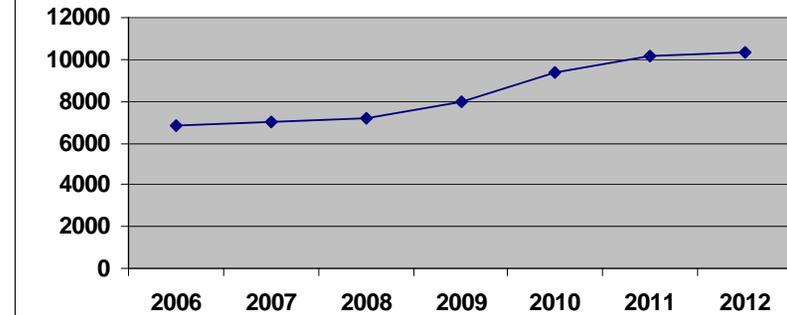
During Fiscal Year 2012, the Library achieved the following new initiatives and goals for improvement:

- The Library replaced eight (8) older computers. Four were purchased with budgeted funds and four were purchased by the Friends of the Library. The Library's goal is to maintain a regular schedule for hardware replacement to ensure we stay current with the latest technology.
- In November 2011, the Library went live with downloadable audio books. We currently offer 3,500 titles 24/7 that can be downloaded to a computer or compatible device.
- The Library's annual Mystery Night continues to be a success. Staff is looking to increase the number of similar programs offered next year.

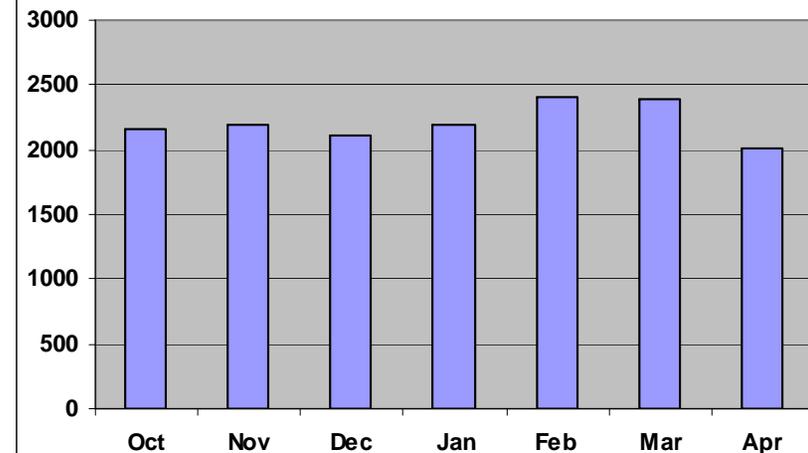
- In April, 2012 the Library went live with downloadable e-books through membership in the Southeast Florida Municipal Libraries Digital Consortium. Patrons can download over 775+ e-books to a variety of devices.
- With a recent upgrade to the Library's automation system SIRSI and the new "cloud" server, patrons automatically receive reminders and overdue notifications via e-mail.
- In May, 2012, the Library began circulating e-readers pre-loaded with best selling titles.
- During the summer of 2011 the Library enlisted 17 teen volunteers for a total of 345 hours to assist with the children's summer reading program. The Library anticipates from 20 to 25 teen volunteers during the summer of 2012.
- Over 100 children between the ages of 5 and 12 signed up for the Summer Reading Program in 2011. Special programs, family movies, and crafts were offered during the eight-week session.
- In August 2011, the Library signed up its 10,000<sup>th</sup> member.
- The Library continues a Facebook page to relay current information on library services and programs and encourage feedback. It is anticipated that 2,268 users will have visited the site in the current Fiscal Year.
- In FY 2012 it is anticipated that over 2,000 individuals will have signed up to use the public computers every month.

The Friends of the Library continue to actively support the Library. Through their annual author luncheon, book sale, and bake sale, they have donated funds for the purchase of furniture and equipment not covered through the Library's regular operating budget.

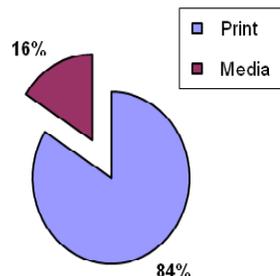
**Library Patrons**



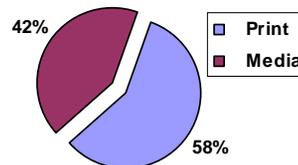
**Computer Lab Patrons**



**Ratio of Print to Non-Print in Collection**



**Ratio of Print to Non-Print in Circulation**



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 Library patrons.**

Objectives:

- a. Increase memberships by 3%.
- b. Continue encouraging local businesses to offer free programs to Library patrons (i.e. tax advice, legal advice, health & welfare, etc.)
- c. Continue utilizing teen volunteers to assist with the children’s Summer Reading Program and to develop more teen programming.
- d. Increase library program brochures for distribution in the Village.

Council Goal:

**Maintain a high quality of life in 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. Increase use of electronic resources: e-books and downloadable audio books and video.
- c. Improve communication and responsiveness by actively utilizing a suggestion box both in-house and online.
- d. Enhance communication with residents through social networking sites (i.e. Facebook, Twitter).
- e. Enhance computer lab facilities and training classes.
- f. Avail staff opportunities to participate in customer service and training Webinars and workshops.
- g. Submit to the State Library a Long Range Plan for FY2013-2017.

Performance Measures

<b>Performance Measure</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Estimated</b>
Increase membership	10,142	10,446	10,759
Increase use of self services	878	2,790	5,000+
Increase number of suggestions/comments	25	60	120
Increase program attendance	Adult 1,451 Child 3,187 Teen 0	Adult 1,682 Child 3,282 Teen 75	Adult 1,732 Child 3,380 Teen 100
Increase teen volunteer applicants	17	20	23
Increase circulation of traditional materials	93,926	95,325	98,183
Increase circulation of Electronic resources	0	375	1,500

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Library**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 278,794	\$ 269,137	4%	\$ 260,401	\$ 255,544	\$ 273,681
Overtime Pay	-	-	0%	-	-	10
Part-time Pay	<u>104,777</u>	<u>105,120</u>	<u>0%</u>	<u>100,526</u>	<u>102,698</u>	<u>83,949</u>
	<b>383,571</b>					
Benefits:						
Pension	50,656	48,692	4%	34,596	48,756	55,140
Health Insurance	43,995	41,860	5%	50,566	52,603	51,427
FICA/Medicare	29,344	28,589	3%	26,866	26,247	26,013
LTD Insurance	1,255	1,585	-21%	1,527	1,429	1,569
Life Insurance	522	648	-19%	648	603	630
Worker's Compensation	7,588	6,463	17%	6,228	7,089	20,232
Other	-	-	0%	-	-	7,020
	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>	<u>7,020</u>
	<b>\$ 516,931</b>	<b>\$ 502,094</b>	<b>3%</b>	<b>\$ 481,359</b>	<b>\$ 494,971</b>	<b>\$ 519,670</b>
<b>Operating</b>						
Books, Publications & Subscriptions	405	405	0%	405	404	943
Contractual Services	27,792	26,941	3%	25,729	52,646	23,700
Library Collections:						
Audio Visual Materials	21,500	17,500	23%	25,044	21,329	24,293
Books	34,650	34,650	0%	32,447	33,787	36,052
Electronic Resources	17,650	18,917	-7%	3,768	3,623	3,370
Magazines	3,000	3,000	0%	2,981	2,830	2,782
Reference Materials	7,000	7,000	0%	8,154	10,114	9,350
Library Gift Account	0	0	0%	2,114	2,314	2,018
Licenses & Fees	1,025	275	273%	275	250	250
Materials & Supplies	11,800	11,800	0%	8,186	11,397	15,480
Postage	1,600	1,600	0%	1,553	2,050	1,363
Rental	6,000	6,000	0%	6,061	5,563	3,748
Repairs & Maintenance	0	17,530	-100%	11,378	1,447	0
Conferences & Seminars	340	290	17%	0	254	510
Memberships & Dues	570	415	37%	410	395	280
Travel & Training	275	175	57%	341	4,848	1,181
Utilities	24,456	28,350	-14%	25,656	28,053	31,454
Other Operating Costs	<u>0</u>	<u>0</u>	<u>0%</u>	<u>(0)</u>	<u>(0)</u>	<u>839</u>
	<b>158,063</b>	<b>174,848</b>	<b>-10%</b>	<b>154,502</b>	<b>181,304</b>	<b>157,613</b>
<b>Capital</b>						
Capital	0	0	0%	0	0	13,615
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	9,661	76,373
Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>9,661</b>	<b>89,988</b>
<b>Total Expenses</b>	<b><u>\$ 674,994</u></b>	<b><u>\$ 676,942</u></b>	<b><u>0%</u></b>	<b><u>\$ 635,861</u></b>	<b><u>\$ 685,936</u></b>	<b><u>\$ 767,271</u></b>

# 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

Summary: Change:  
 FT =6  
 PT = 43

# Parks & Recreation

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## 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, children’s playground, 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, children’s playground, two (2) batting cages, two (2) baseball fields, concession stand, and picnic area.
- Anchorage Park – 603 Anchorage Drive  
Features multi-purpose building, children’s playground, two (2) dog parks, two (2) tennis courts, large open field area, two (2) baseball fields, four (4) sand volleyball courts, picnic areas, eight (8) gazebos, two (2) fishing piers, jogging trail, restrooms, dry storage area, wet slips, boat wash, and boat ramp.
- Lakeside Park – East end of Lighthouse Drive  
Features an outdoor basketball court, picnic pavilion, tiki hut, sand volleyball court, beachfront area, walking trail, children’s playground area.

- NPB Pool facility – 951 US Highway 1  
Features an Olympic-size swimming pool, dive tower, 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 & Chili Cook-off to the July 4<sup>th</sup> fireworks to the Holiday Lights Trolley rides. The Department also offers seasonal events as well as activities unique to the Village, such as our annual Heritage Day, Puppy Love, Village-Wide Garage Sale, and Arts & Crafts Festival.

### Sports

Adult recreational sports league opportunities are offered including softball, volleyball, and basketball. Youth recreational basketball, flag football, 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 2011-2012, the Parks & Recreation Department achieved the following new initiatives and goals for improvement:

#### Parks & Recreation

- Continued improvement in the overall appearance of Village parks and facilities;
- Increased Heritage Day business expo participation by 35%;
- Added the Chili Cook-off to the “Shine and Show” car show (attendance of approximately 2,000);
- Created new family overnight camping event which generated interaction within the community (40 families);
- Increased Gazebo and Tiki rentals;
- Collaborated with schools to develop Movie in the Park sponsorship opportunities;
- Developed new departmental sponsorship brochure;
- Implemented bi-monthly direct marketing of events and activities via Constant Contact/department E-News to over 3,000 contacts;
- Implemented use of monthly facility safety check lists at each recreation location (parks & facilities);
- Trained staff on how to identify potential safety issues; and
- Appointed staff member to serve on Village Safety committee.

### Village Pool

- Added additional water aerobics class;
- Installed two new tiki huts in kiddie pool area;
- Purchased Turnmaster Pro portable lane bulkheads 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;
- Installed new well to increase pump pressure for court irrigation;
- Increased tennis member events by 10%;
- Increased evening participation by forming round-robin leagues and socials; and
- Created women's and men's member-guest tournaments.

### Anchorage Park Marina

- Resurfaced dry storage driving areas.

### 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. Add a new special event (Plant Sale) and invite local growers/organizations to participate.
- b. Invite local businesses to participate in more of the existing special events.
- c. Increase advertising of recreation events via social networks.
- d. Increase the use of parks and facilities by local businesses and organizations.

#### Council Goal:

**Maintain and improve all Recreational Facilities of the Village**

#### Department Goal:

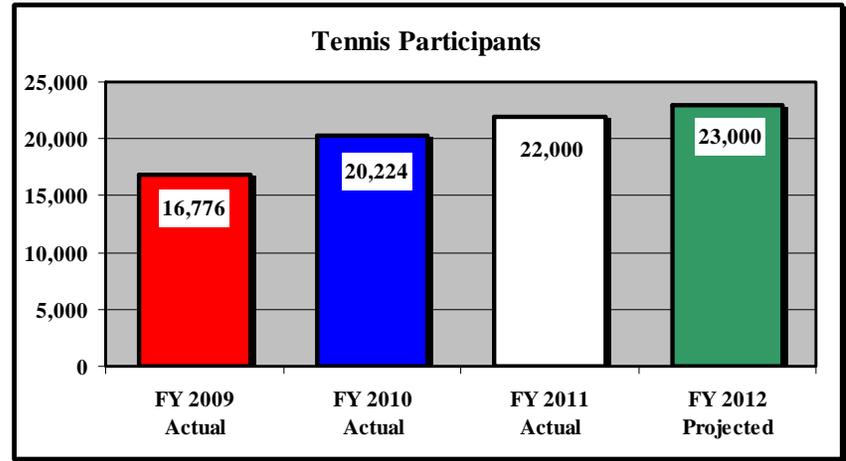
**Develop an on-going maintenance and facility safety program.**

#### Objectives:

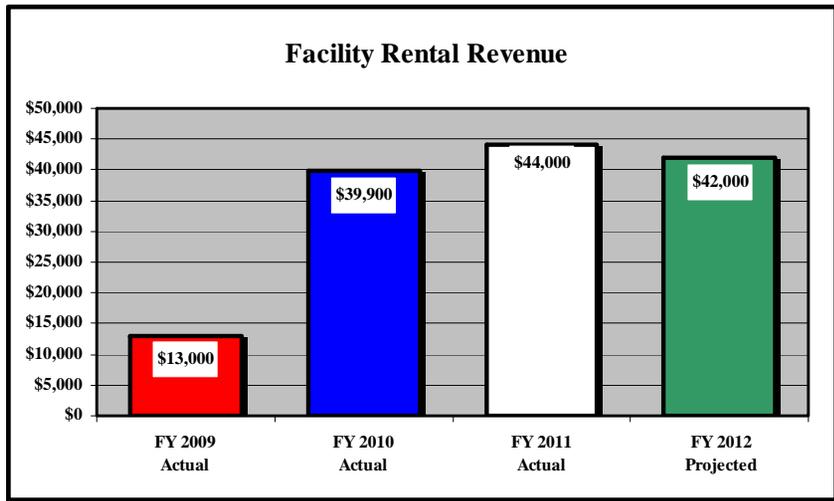
- a. Develop a program that allows users to report facility problems online.
- b. Develop a closer working relationship with current and future users to ensure better feedback.
- c. Work more closely with current maintenance contractors in order to better meet the Village's high standards.

*Performance Measures*

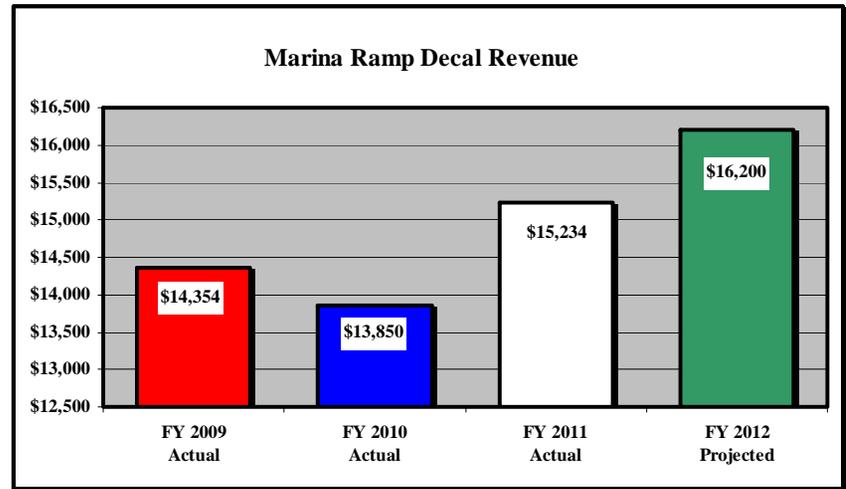
Performance Measure	FY 2011 Actual	FY 2012 Projected	FY 2013 Estimated
Increase facility rental by 10%	\$40,000	\$44,000	\$48,000
Increase daily usage memberships by 5%	130 – Pool 200 - Tennis	135 – Pool 210 - Tennis	140 – Pool 220 - Tennis
Increase business participation by 10%	40	45	50
Increase school/organization participation by 10%	8	10	12



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



**Facility Rental Revenue:** In 2010, the Village successfully implemented a rental fee plan for the Community Center, Anchorage Park and Osborne Park activities buildings, and the gazebos at Anchorage and Lakeside parks. A slight decrease in rental revenue is projected due to the opening of the new St. Mark’s Episcopal School gymnasium, as well as cuts in area school athletic budgets.



**Marina Ramp Decal Revenue:** Residents purchase ramp decals in order to launch vessels at the Anchorage Park marina. Revenue has increased slightly due to the fact that accessible marina boat ramps are becoming scarce. Only Village residents may purchase decals.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Parks & Recreation (combined)**

	<u>Fiscal Year 2012-2013</u>		<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>							
Salary:							
Regular Pay	\$ 343,969		\$ 357,445	-4%	\$ 353,447	\$ 355,595	\$ 441,909
Overtime Pay	10,000		10,000	0%	3,785	4,955	8,805
Part-time Pay	<u>234,962</u>	<b>588,931</b>	<u>232,325</u>	1%	225,961	233,247	235,626
Benefits:							
Pension	72,473		74,025	-2%	68,606	73,516	108,571
Health Insurance	75,380		56,025	35%	50,975	53,017	76,250
FICA/Medicare	45,054		45,780	-2%	42,313	43,353	49,800
LTD Insurance	1,549		2,096	-26%	2,034	2,029	2,576
Life Insurance	522		648	-19%	645	657	968
Worker's Compensation	10,971		9,717	13%	9,520	12,835	55,224
Other	<u>-</u>	<b>205,949</b>	<u>175</u>	-100%	-	102	40,681
	<b>\$ 794,880</b>		<b>\$ 788,236</b>	<b>1%</b>	<b>\$ 757,286</b>	<b>\$ 779,305</b>	<b>\$ 1,020,408</b>
<b>Operating</b>							
Advertising	2,500		2,500	0%	1,521	949	1,119
Books, Publications & Subscriptions	0		0	0%	-	96	91
Charge Card Fee	10,700		10,700	0%	10,734	8,796	6,296
Conferences & Seminars	1,000		250	300%	176	-	28
Contractual Services	58,800		55,680	6%	56,262	58,902	325,712
Developer Fees Expense	0		35,000	-100%	-	-	-
Gas, Oil & Lubricants	5,000		3,700	35%	2,892	2,531	6,060
Licenses & Fees	250		250	0%	274	250	250
Materials & Supplies	77,400		64,250	20%	57,899	47,214	79,678
Memberships & Dues	1,400		1,650	-15%	930	535	619
Merchandise	0		0	0%	987	1,858	420
Postage	678		1,050	-35%	883	793	983
Printing & Binding	500		500	0%	455	968	3,344
Professional Services	40,500		38,000	7%	36,556	47,573	52,810
Program Expense	522,150		456,750	14%	492,993	493,930	419,017
Repairs & Maintenance	21,650		8,500	155%	14,322	5,705	31,335
Special Events	87,000		87,000	0%	76,068	77,666	72,028
Travel & Training	1,500		1,000	50%	-	91	199
Uniforms	3,150		3,150	0%	2,053	1,924	2,376
Utilities	162,332		165,676	-2%	141,568	155,373	180,705
Other Operating Costs	<u>0</u>		<u>0</u>	0%	6,233	652	17,491
	<b>996,510</b>		<b>935,606</b>	<b>7%</b>	<b>902,806</b>	<b>905,807</b>	<b>1,200,561</b>
<b>Capital</b>							
Automotive	0		0	0%	18,970	0	0
Computer Hardware & Software	0		0	0%	0	0	0
Construction & Major Renovation	0		0	0%	136,401	35,375	39,015
Developer Fees Expense-Capital	95,000		45,000	111%	0	0	0
Furniture & Fixtures	0		0	0%	5,061	0	0
Machinery & Equipment	0		0	0%	28,371	0	15,107
Playground & Outside Equipment	<u>0</u>		<u>0</u>	0%	0	0	8,688
	<b>95,000</b>		<b>45,000</b>	<b>111%</b>	<b>188,803</b>	<b>35,375</b>	<b>62,810</b>
<b>Total Expenses</b>	<b><u>\$ 1,886,390</u></b>		<b><u>\$ 1,768,842</u></b>	<b>7%</b>	<b><u>\$ 1,848,895</u></b>	<b><u>\$ 1,720,488</u></b>	<b><u>\$ 2,283,780</u></b>

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

The Village of North Palm Beach  
 FY 2012-2013 General Fund Budget  
 Park Maintenance

	Fiscal Year 2012-2013	Original Fiscal Year 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09
<b>Personnel</b>						
Salary:						
Regular Pay	\$ -	\$ -	0%	\$ -	\$ -	\$ 58,352
Overtime Pay	-	-	0%	-	-	597
Part-time Pay	-	-	0%	-	-	538
Benefits:						
Pension	-	-	0%	-	-	15,540
Health Insurance	-	-	0%	-	-	23,110
FICA/Medicare	-	-	0%	-	-	3,903
LTD Insurance	-	-	0%	-	-	377
Life Insurance	-	-	0%	-	-	212
Worker's Compensation	-	-	0%	-	-	8,328
Other	-	-	0%	-	-	39,000
	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,957</b>
<b>Operating</b>						
Contractual Services	0	0	0%	0	0	312,986
Gas, Oil & Lubricants	0	0	0%	0	0	3,908
Materials & Supplies	0	0	0%	0	0	17,135
Repairs & Maintenance	0	0	0%	0	0	15,011
Uniforms	0	0	0%	0	0	535
Utilities	0	0	0%	0	0	10,958
Other Operating Costs	0	0	0%	0	0	444
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>360,978</b>
<b>Capital</b>						
Automotive	0	0	0%	0	0	0
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	0	25,890
Furniture & Fixtures	0	0	0%	0	0	0
Machinery & Equipment	0	0	0%	0	0	0
Playground & Outside Equipment	0	0	0%	0	0	0
	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>25,890</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 536,825</b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Recreation & Special Events**

	Fiscal Year 2012-2013	Original Fiscal Year 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 299,818	\$ 314,343	-5%	\$ 311,933	\$ 307,077	\$ 263,550
Overtime Pay	10,000	10,000	0%	3,785	4,553	7,726
Part-time Pay	<u>105,671</u>	104,538	1%	115,628	118,124	126,938
Benefits:						
Pension	65,130	66,937	-3%	65,299	67,108	71,935
Health Insurance	63,798	44,990	42%	40,199	42,342	33,797
FICA/Medicare	31,785	32,756	-3%	31,022	30,990	28,761
LTD Insurance	1,350	1,845	-27%	1,793	1,801	1,536
Life Insurance	435	540	-19%	537	558	432
Worker's Compensation	7,698	6,939	11%	6,998	9,511	37,944
Other	<u>-</u>	-	0%	-	-	217
	<b>\$ 585,685</b>	<b>\$ 582,888</b>	<b>0%</b>	<b>\$ 577,195</b>	<b>\$ 582,066</b>	<b>\$ 572,835</b>
<b>Operating</b>						
Advertising	2,000	2,000	0%	1,101	949	1,119
Books, Publications & Subscriptions	0	0	0%	0	96	91
Charge Card Fee	3,200	3,200	0%	4,502	4,275	3,354
Conferences & Seminars	1,000	250	300%	176	0	28
Contractual Services	7,800	4,680	67%	7,557	14,078	12,725
Developer Fees Expense	0	27,000	-100%	0	0	0
Gas, Oil & Lubricants	5,000	3,700	35%	2,892	2,531	2,151
Materials & Supplies	27,400	26,200	5%	13,719	14,894	16,542
Memberships & Dues	1,200	1,200	0%	780	500	443
Postage	528	900	-41%	883	793	905
Printing & Binding	250	250	0%	210	718	567
Professional Services	2,500	0	0%	0	580	705
Program Expense	168,750	179,750	-6%	194,918	161,776	157,549
Repairs & Maintenance	1,400	1,500	-7%	5,327	0	841
Special Events	87,000	87,000	0%	76,068	77,666	72,028
Travel & Training	1,500	1,000	50%	0	91	199
Uniforms	1,750	1,750	0%	1,005	1,321	997
Utilities	105,877	119,352	-11%	101,284	113,204	129,178
Other Operating Costs	<u>0</u>	0	0%	0	25	8,000
	<b>417,155</b>	<b>459,732</b>	<b>-9%</b>	<b>410,422</b>	<b>393,498</b>	<b>407,424</b>
<b>Capital</b>						
Automotive	0	0	0%	18,970	0	0
Computer Hardware & Software	0	0	0%	0	0	0
Construction & Major Renovation	0	0	0%	0	35,375	0
Developer Fees Expense-Capital	45,000	45,000	0%	0	0	0
Furniture & Fixtures	0	0	0%	5,061	0	0
Machinery & Equipment	0	0	0%	0	0	9,336
Playground & Outside Equipment	<u>0</u>	0	0%	0	0	0
	<b>45,000</b>	<b>45,000</b>	<b>0%</b>	<b>24,031</b>	<b>35,375</b>	<b>9,336</b>
<b>Total Expenses</b>	<b><u>\$ 1,047,840</u></b>	<b><u>\$ 1,087,620</u></b>	<b><u>-4%</u></b>	<b><u>\$ 1,011,648</u></b>	<b><u>\$ 1,010,939</u></b>	<b><u>\$ 989,595</u></b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Tennis**

	Fiscal Year 2012-2013		Original Fiscal Year 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09				
<b>Personnel</b>											
Salary:											
Regular Pay	\$	44,151	\$	42,602	4%	\$	41,295	\$	39,593	\$	37,357
Overtime Pay		-		-	0%		-		402		481
Part-time Pay		46,381		44,801	4%		28,177		25,834		21,842
		<b>90,532</b>									
Benefits:											
Pension		7,343		7,088	4%		3,307		5,921		5,589
Health Insurance		11,582		11,035	5%		10,776		10,454		4,530
FICA/Medicare		6,926		6,675	4%		5,006		4,870		4,547
LTD Insurance		199		251	-21%		241		227		219
Life Insurance		87		108	-19%		108		108		108
Worker's Compensation		2,166		1,815	19%		1,601		1,870		2,544
Other		-		-	0%		-		-		1,464
		<b>28,303</b>									
	\$	<b>118,835</b>	\$	<b>114,375</b>	<b>4%</b>	\$	<b>90,510</b>	\$	<b>89,278</b>	\$	<b>78,681</b>
<b>Operating</b>											
Advertising		500		500	0%		420		0		0
Charge Card Fee		7,000		7,000	0%		5,429		3,481		2,437
Contractual Services		1,900		1,900	0%		0		1,155		0
Gas, Oil & Lubricants		0		0	0%		0		0		0
Materials & Supplies		17,550		15,300	15%		18,157		9,587		12,143
Memberships & Dues		0		250	-100%		0		35		35
Postage		150		150	0%		0		0		78
Printing & Binding		250		250	0%		245		250		2,777
Professional Services		38,000		38,000	0%		36,556		46,993		52,105
Program Expense		257,400		187,400	37%		209,483		235,933		162,303
Repairs & Maintenance		19,000		5,500	245%		3,313		1,920		10,126
Tennis Merchandise		0		0	0%		987		1,858		420
Uniforms		400		400	0%		305		62		217
Utilities		14,151		17,411	-19%		13,800		12,256		11,607
Other Operating Costs		0		0	0%		(159)		159		8,263
		<b>356,301</b>		<b>274,061</b>	<b>30%</b>		<b>288,536</b>		<b>313,690</b>		<b>262,512</b>
<b>Capital</b>											
Automotive		0		0	0%		0		0		0
Computer Hardware & Software		0		0	0%		0		0		0
Construction & Major Renovation		0		0	0%		0		0		5,786
Furniture & Fixtures		0		0	0%		0		0		0
Machinery & Equipment		0		0	0%		17,941		0		5,771
Playground & Outside Equipment		0		0	0%		0		0		8,688
		<b>0</b>		<b>0</b>	<b>0%</b>		<b>17,941</b>		<b>0</b>		<b>20,246</b>
<b>Total Expenses</b>	\$	<b>475,136</b>	\$	<b>388,436</b>	<b>22%</b>	\$	<b>396,988</b>	\$	<b>402,968</b>	\$	<b>361,439</b>

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Pool**

	<u>Fiscal Year 2012-2013</u>		<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Personnel</b>							
Salary:							
Regular Pay	\$	-	\$ 500	-100%	\$ 218	\$ 8,925	\$ 82,651
Overtime Pay		-	-	0%	-	-	-
Part-time Pay		<u>82,910</u>	82,986	0%	82,157	89,290	86,309
Benefits:							
Pension		-	-	0%	-	487	15,507
Health Insurance		-	-	0%	-	221	14,812
FICA/Medicare		6,343	6,349	0%	6,285	7,493	12,588
LTD Insurance		-	-	0%	-	-	444
Life Insurance		-	-	0%	-	(9)	216
Worker's Compensation		1,107	963	15%	921	1,454	6,408
Other		<u>-</u>	175	-100%	-	102	-
		<b>\$ 90,360</b>	<b>\$ 90,973</b>	<b>-1%</b>	<b>\$ 89,581</b>	<b>\$ 107,962</b>	<b>\$ 218,935</b>
<b>Operating</b>							
Charge Card Fee		500	500	0%	803	1,040	505
Contractual Services		49,100	49,100	0%	48,705	43,669	0
Developer Fees Expense		0	8,000	-100%	0	0	0
Gas, Oil & Lubricants		0	0	0%	0	0	0
Licenses & Fees		250	250	0%	274	250	250
Materials & Supplies		32,450	22,750	43%	26,023	22,733	33,858
Memberships & Dues		200	200	0%	150	0	141
Program Expense		96,000	89,600	7%	88,591	96,221	99,165
Repairs & Maintenance		1,250	1,500	-17%	5,682	3,785	5,356
Uniforms		1,000	1,000	0%	743	540	626
Utilities		42,304	28,913	46%	26,484	29,913	28,962
Other Operating Costs		<u>0</u>	<u>0</u>	<u>0%</u>	<u>6,392</u>	<u>468</u>	<u>784</u>
		<b>223,054</b>	<b>201,813</b>	<b>11%</b>	<b>203,847</b>	<b>198,619</b>	<b>169,647</b>
<b>Capital</b>							
Automotive		0	0	0%	0	0	0
Computer Hardware & Software		0	0	0%	0	0	0
Construction & Major Renovation		0	0	0%	136,401	0	7,338
Developer Fees Expense-Capital		50,000	0	0%	0	0	0
Furniture & Fixtures		0	0	0%	0	0	0
Machinery & Equipment		0	0	0%	10,430	0	0
Playground & Outside Equipment		<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>50,000</b>	<b>0</b>	<b>0%</b>	<b>146,831</b>	<b>0</b>	<b>7,338</b>
<b>Total Expenses</b>		<b><u>\$ 363,414</u></b>	<b><u>\$ 292,786</u></b>	<b><u>24%</u></b>	<b><u>\$ 440,259</u></b>	<b><u>\$ 306,581</u></b>	<b><u>\$ 395,921</u></b>

# Reserves & Other

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## Mission Statement

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

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

## Debt Service

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

## Contingency

A contingency is a reserve that is set aside to accommodate unanticipated expenditures. For the FY 2012/13 budget, the Village Council opted to remove this item from the budget and will utilize unassigned fund balance for unanticipated expenditures.

## Property/Casualty & General Liability Insurance

Effective October 1, 2006, the Village discontinued its participation in the Southeast Risk Management Association (SERMA) and joined the Florida Municipal Insurance Trust (FMIT). However, as a former participant in SERMA, the Village is liable for claims incurred through September 30, 2006.

In 2010, the Village initiated a Request for Proposals (RFP) to provide a property/casualty and general liability insurance program for the Village. As a result of this RFP process, the Village joined Public Risk Management (PRM) effective October 1, 2011.

**The Village of North Palm Beach  
FY 2012-2013 General Fund Budget  
Reserves & Other**

	<u>Fiscal Year 2012-2013</u>	<u>Original Fiscal Year 2012 Budget</u>	<u>% Increase / (Decrease) over 2012 Budget</u>	<u>Actual 09/30/11</u>	<u>Actual 09/30/10</u>	<u>Actual 09/30/09</u>
<b>Debt Service</b>						
<b>Debt Service</b>	\$ -	\$ -	0%	\$ -	\$ 2,254,384	\$ 1,439,460
<b>Reserves &amp; Contingencies</b>						
Transfer to Other Funds	0	0	0%	1,334,934	163,490	318,500
Council Contingency	0	86,678	-100%	2,993	21,000	400
Village Manager Contingency	0	21,669	-100%	11,097	22,162	13,791
Reserve-General Employees Pension	0	0	0%	0	0	0
Other Operating Costs	0	0	0%	0	0	0
	<b>0</b>	<b>108,347</b>	<b>-100%</b>	<b>1,349,023</b>	<b>206,652</b>	<b>332,691</b>
<b>Non-Departmental</b>						
<b>Property/General Liability Insurance</b>	<b>315,000</b>	<b>392,639</b>	<b>-20%</b>	<b>393,920</b>	<b>511,429</b>	<b>94,930</b>
<b>Total Expenses</b>	<b>\$ 315,000</b>	<b>\$ 500,986</b>	<b>-37%</b>	<b>\$ 1,742,944</b>	<b>\$ 2,972,465</b>	<b>\$ 1,867,081</b>



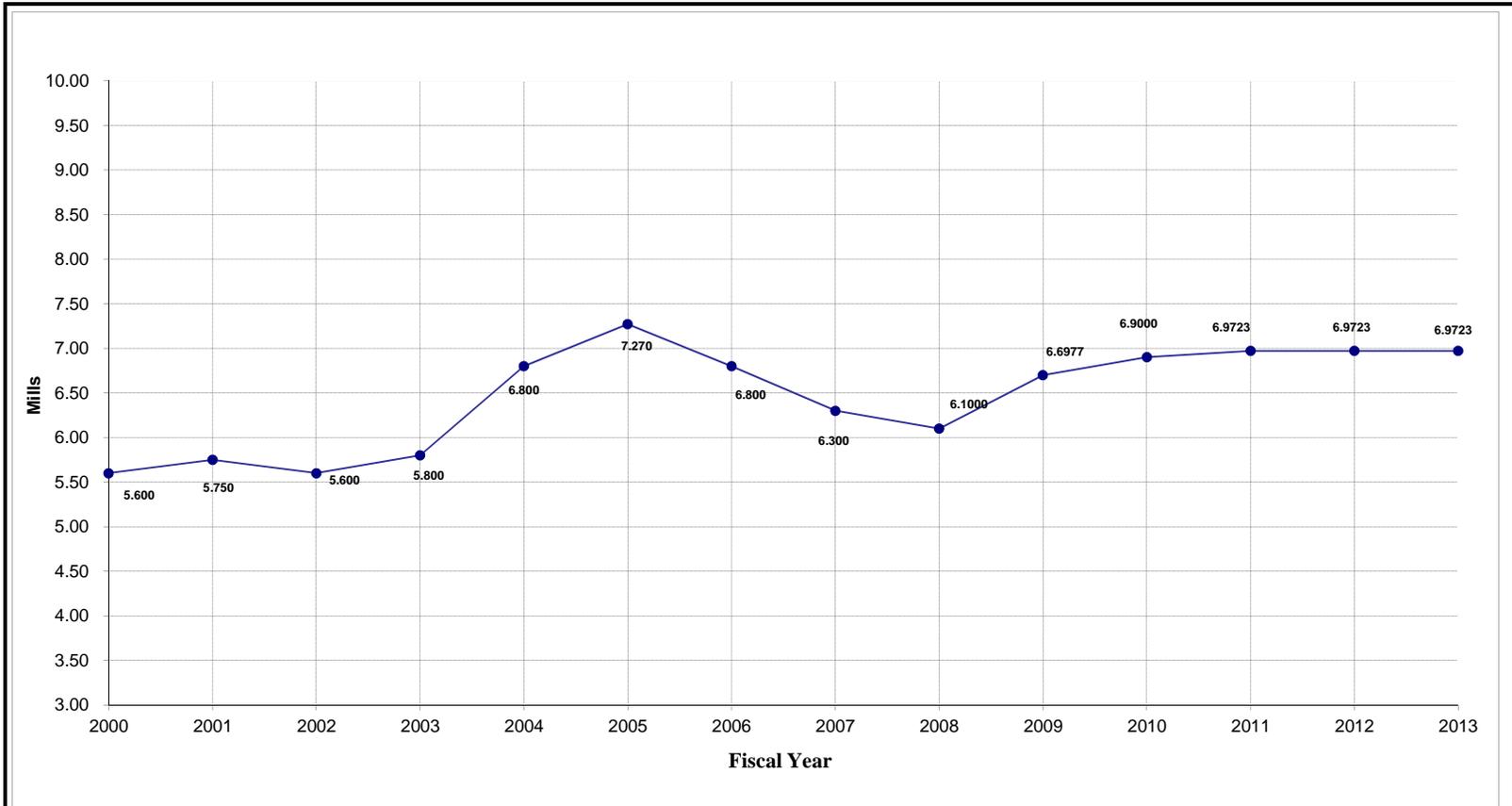
# *General Fund Charts & Graphs*



**VILLAGE OF NORTH PALM BEACH**  
**Taxable Value and Ad- Valorem Tax Revenue**  
**Fiscal Year 2012-2013**

	2011-2012 ADOPTED BUDGET	2012-2013 ADOPTED BUDGET	Amount Increase (+) Decrease (-) over Prior Year	% Increase (+) Decrease (-) over Prior Year
<b>GROSS ASSESSED VALUE:</b>	\$ 1,495,282,994	<b>\$ 1,486,295,612</b>	\$ (8,987,382)	-0.60%
<b>BUDGETARY TAXABLE VALUE (95%):</b>	1,420,518,844	<b>1,411,980,831</b>	-8,538,013	-0.60%
<b>OPERATING MILLAGE:</b>	6.9723	<b>6.9723</b>	-	0.00%
<b>ESTIMATED AD VALOREM TAX REVENUE:</b>	9,904,284	<b>9,844,754</b>	-59,530	-0.60%
<ul style="list-style-type: none"> <li>• 2011 - 2012 Millage Rate = 6.9723 mils</li> <li>• Roll Back Millage Rate for 2012 - 2013 = 6.9990 mils</li> <li>• <b>2012 - 2013 ADOPTED Millage Rate = 6.9723 mils</b></li> <li>• Increase from 2011 - 2012 Millage Rate = 0.0000 mils</li> <li>• <b>% increase/decrease over Roll Back Rate -0.38%</b></li> </ul>				
<b>MILLAGE TABLE</b>		<b>MILLAGE OPTIONS</b>		
1.00 MIL	= \$	1,411,981	Roll Back Rate: 6.9990	
.75 MIL	= \$	1,058,986	Majority Vote: 8.8274	
.50 MIL	= \$	705,991	2/3 Vote: 9.7101	
.25 MIL	= \$	352,995	Statutory Max: 10.0000	
.10 MIL	= \$	141,198		

**VILLAGE OF NORTH PALM BEACH**  
**Millage Rates 2000 - 2013**

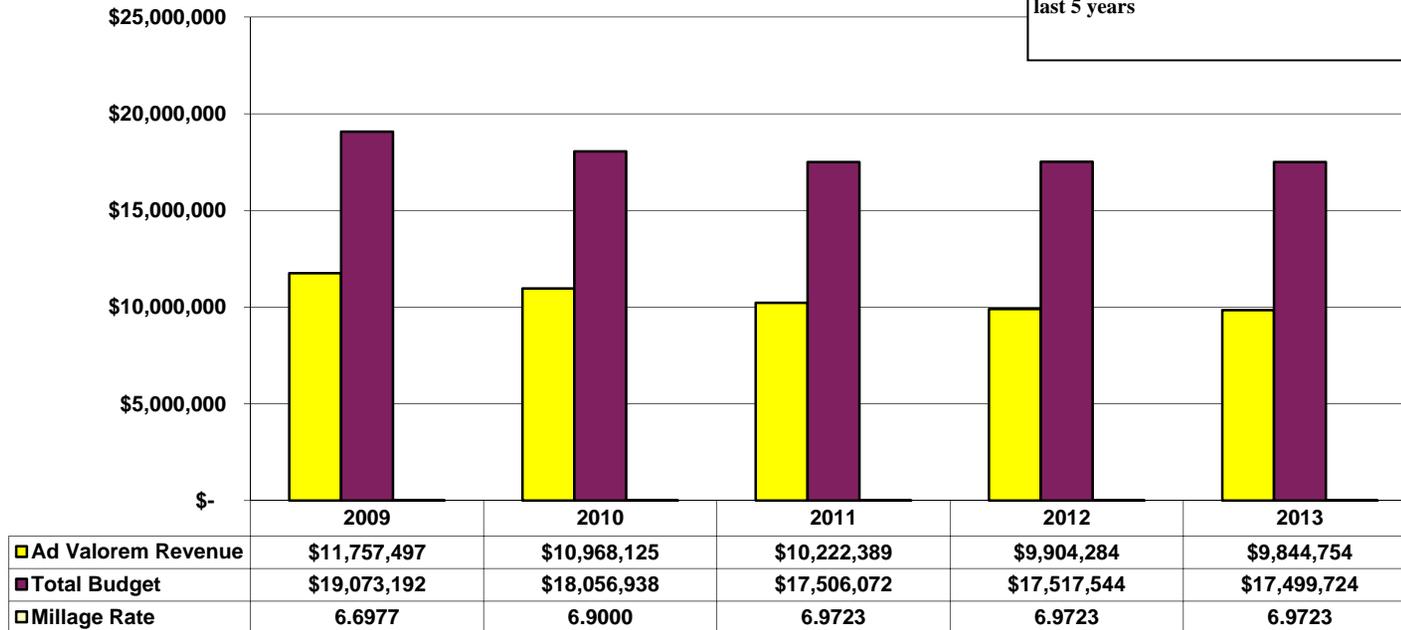


Fiscal Year	Millage Rate	Fiscal Year	Millage Rate	Fiscal Year	Millage Rate
2000	5.6000	2005	7.2700	2010	6.9000
2001	5.7500	2006	6.8000	2011	6.9723
2002	5.6000	2007	6.3000	2012	6.9723
2003	5.8000	2008	6.1000	2013	6.9723
2004	6.8000	2009	6.6977		

## Village of North Palm Beach

### Ad-Valorem and Budget Last 5 years

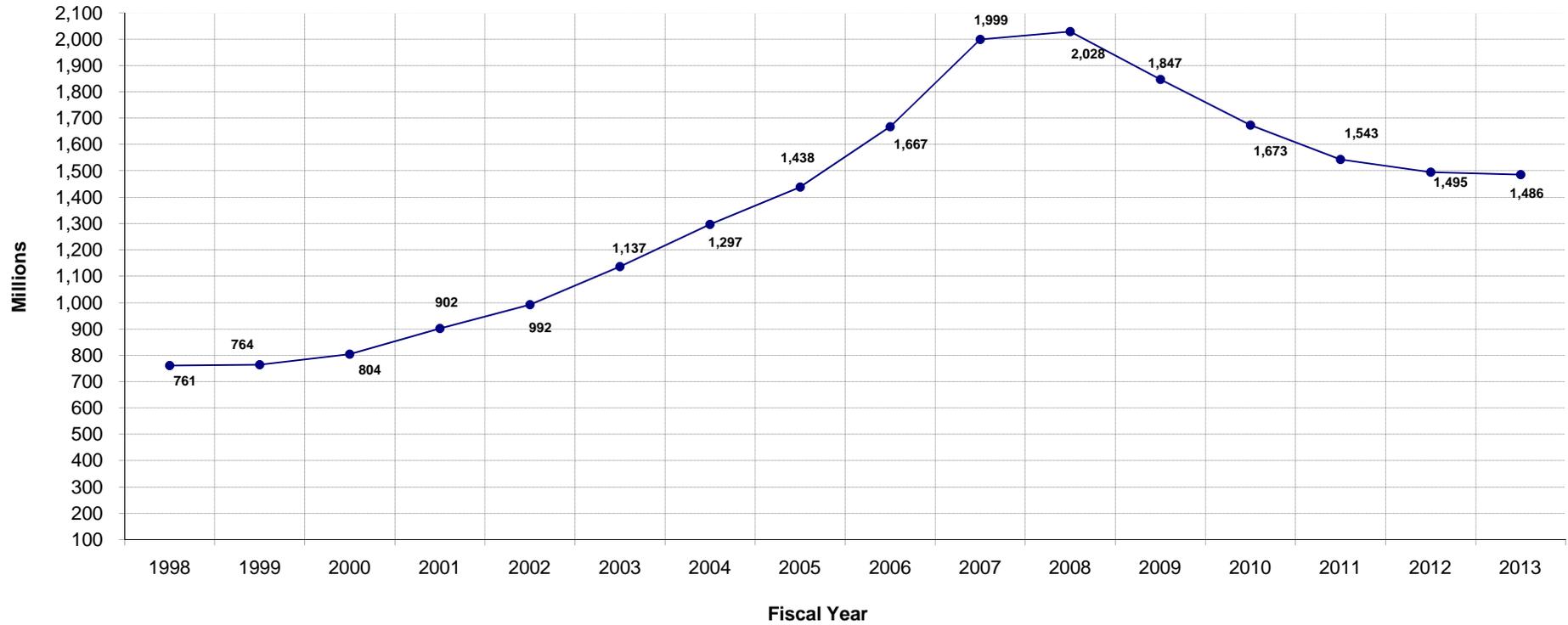
\* Tax Reduction of \$1,912,743 over last 5 years,  
\* Budget Reduction of \$1,573,468 over last 5 years



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

<b>FISCAL YEAR</b>	<b>ASSESSED VALUE</b>	<b>TAXABLE VALUATION</b> <small>(95% of Assessed Value)</small>	<b>MILLAGE RATE</b>	<b>TOTAL TAXES</b>	<b>PERCENT BUDGET</b>	<b>TOTAL BUDGET</b>	<b>PERCENT INCREASE</b>
2000-2001	901,813,310	856,722,645	5.750	4,926,155	35.32%	13,947,270	40.20%
2001-2002	992,018,426	942,417,505	5.600	5,277,538	40.64%	12,986,918	-6.89%
2002-2003	1,137,570,526	1,080,692,000	5.800	6,268,014	45.00%	13,565,749	4.46%
2003-2004	1,297,803,114	1,232,912,958	6.800	8,383,808	61.00%	13,741,933	1.30%
2004-2005	1,438,036,209	1,366,134,399	7.270	9,931,797	63.70%	15,591,492	13.46%
2005-2006	1,667,949,738	1,584,552,251	6.800	10,774,955	59.73%	18,038,400	15.69%
2006-2007	1,999,331,298	1,899,364,733	6.300	11,965,998	61.56%	19,438,633	7.76%
2007-2008	2,028,911,987	1,927,466,388	6.1000	11,757,545	59.71%	19,691,948	9.17%
2008-2009	1,847,845,205	1,755,452,945	6.6977	11,757,497	61.64%	19,073,192	-3.14%
2009-2010	1,673,245,674	1,589,583,390	6.9000	10,968,125	60.74%	18,056,938	-5.33%
2010-2011	1,543,308,420	1,466,142,999	6.9723	10,222,389	58.39%	17,506,072	-3.05%
2011-2012	1,495,282,994	1,420,518,844	6.9723	9,904,284	56.54%	17,517,544	0.07%
2012-2013	1,486,295,612	1,411,980,831	6.9723	9,844,754	56.26%	17,499,724	-0.10%

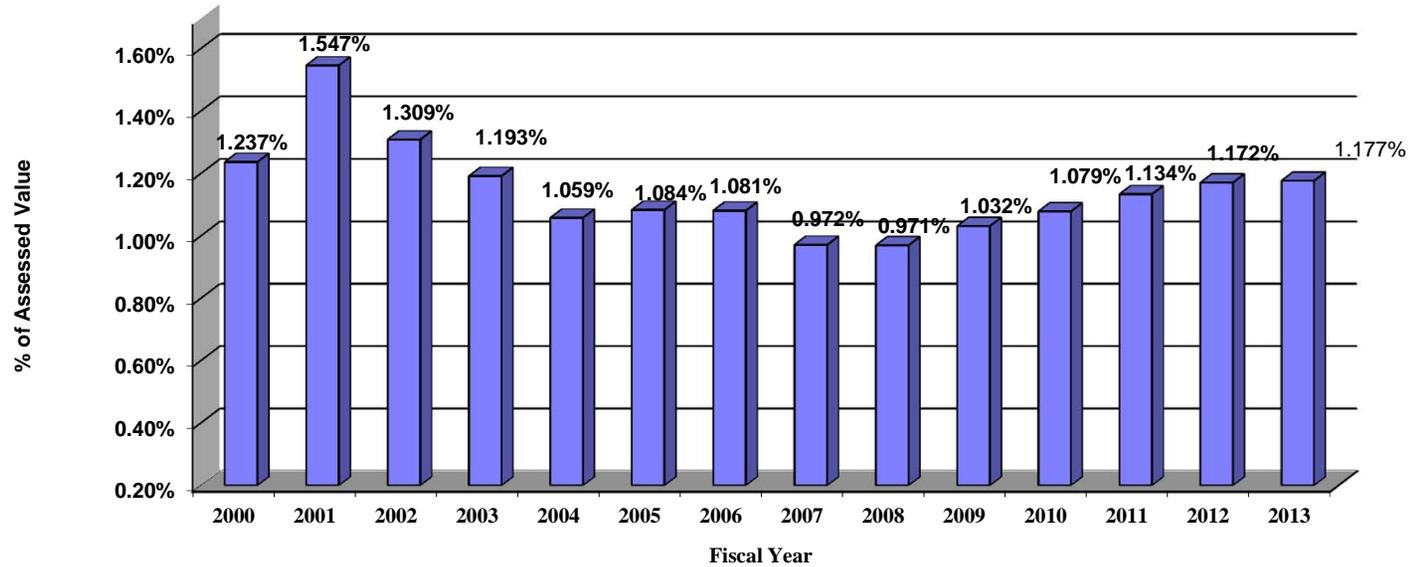
**VILLAGE OF NORTH PALM BEACH  
Property Assessed Valuations 1998 - 2013**



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
				2013	1,486,295,612

## VILLAGE OF NORTH PALM BEACH

**General Fund Expenditures as a Percent of Assessed Value 2000 - 2013**



Fiscal Year	Appropriation	Assessed Value	Percent
2000	9,948,036	803,891,323	1.237%
2001	13,947,270	901,813,310	1.547%
2002	12,986,918	992,018,426	1.309%
2003	13,565,749	1,137,570,526	1.193%
2004	13,741,933	1,297,803,114	1.059%
2005	15,591,492	1,438,036,209	1.084%
2006	18,038,400	1,667,949,738	1.081%
2007	19,438,633	1,999,331,298	0.972%
2008	19,691,948	2,028,911,987	0.971%
2009	19,073,192	1,847,845,205	1.032%
2010	18,056,938	1,673,245,674	1.079%
2011	17,506,072	1,543,308,420	1.134%
2012	17,517,544	1,495,282,994	1.172%
2013	17,499,724	1,486,295,612	1.177%



# General Fund Fee Schedule



**North Palm Beach Fee Schedule  
General Services  
Fiscal Year 2012-2013**

Description	Fees
<b><u>Library</u></b>	
<b>Overdue Fines</b>	
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
<b>Lost Items</b>	
Replacement Item Cost plus \$10.00 Processing Fee	
Library Cards-NPB Resident	No charge
Library Cards-Non-Residents per family	\$ 25.00
Library Cards-Non-Residents Individual up to 6 months	\$ 15.00
<b><u>Finance</u></b>	
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)	
<b><u>Public Works</u></b>	
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	
<b>Residential Yard Waste Removal Fees</b>	
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
<b><u>Clerk's Office</u></b>	
<b>Copies:</b>	
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

Description	Fees
	Actual Cost
Zoning Map (Cost of duplication, depends on size)	
CD-\$1.00 each or cost of CD if more	\$1.00 each
<b>Special Service Fee:</b>	
For any request in which the nature or volume of the public records requested to be inspected or copied requires <u>more than 30 minutes</u> of clerical and/or secretary assistance to research, locate, review for confidential information, copy, refile, oversee the review of, print and or use of information technology resources there will be a special service fee which is hourly rate (excluding benefits) of the individual providing the public records.	



**North Palm Beach Fee Schedule  
Building Department  
Fiscal Year 2012-2013**

<u>Description:</u>	<u>Fee:</u>
<b>Minimum Permit Fee</b>	<b>\$50.00 Minimum plus plan review fee if applicable</b>
<b>Percentage of Valuation:</b>	<b>Unit Value:</b>
3.68%	Up to the first \$10,000.00 plus
1.85%	The next \$10,000.01 to \$100,000.00 plus
0.95%	The next \$100,000.01 and up or fraction thereof
<b>Building Department Plan Review (Not applicable to over-the counter permits)</b>	10% of permit fee. \$25 Minimum. Third rejection of plans for the same comment shall incur a fee of four (4) times the plan review portion of the permit fee. Florida State Statues SS 553.80(2)(b)
<b>Sub-permit</b>	\$10 applicable to all sub-permits that do not require an independent review
<b>Surcharge</b>	1.5 percent of the permit fee. Minimum of \$2. Florida State Statues SS 468.631
<b>Building Code Administrators and Inspectors Fund</b>	1.5 percent of the permit fee. Minimum of \$2. Florida State Statues SS 468.631
<b>Training Surcharge</b>	1% of the permit fee and/or revision fee. \$1 minimum
<b>Digitizing Plans</b>	\$2.20 per page for pages over 11"x17" up tp 24"x36"
<b>Building Relocation</b>	\$290.00
<b>Parking lot overlay/re-striping</b>	\$100 per lot up to 150 parking spaces \$125 per lots over 150 parking spaces
<b>Construction Trailers</b>	\$50.00
<b>Re-inspection Fee</b>	\$50.00, second re-inspection \$100, four (4) times the amount of the fee imposed for the first re-inspection and for each subsequent re-inspection for an uncorrected violation after the second re-inspection. Florida State Statues SS 553.80(2)(c)
<b>Unscheduled inspection by special request (Subject to availability)</b>	\$75/hr 1hr min, 2hr Min for after hours, 4hr Min weekends & holidays per inspector or inspection trade.
<b>Penalty for commencing work without first securing a permit or written approval</b>	Two (2) times the permit fee, plus \$100.00 Administration Fee. (At the discretion of the Building Official)
<b>Fire Department Plan Review (f applicable)</b>	\$2.25 per \$1,000 of valuation. Minimum Fee: \$50.00 Civil Plans Plan Review: \$50.00. Hood Review (excluding fire supression system): \$75.00.
<b>Change of contractor-same location</b>	\$75.00 plus \$25.00 per sub-contractor.
<b>Residential Revision Fee</b>	After plans are approved and permit issued, one and two family dwellings, \$25.00 plus \$10.00 per page. An additional fee of the estimated value of work will be charged for revisions that result in an increase to the original job valuation.
<b>Commercial Revision Fee</b>	After plans are approved and permit issued-includes multi-family dwellings, \$50.00 plus \$10.00 per page. An additional fee of the estimated value of work will be charged for revisions that result in an increase to the original job valuation.



**Village of North Palm Beach  
FY 2012-2013 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>AGRICULTURAL SERVICES</b>	
<u>Veterinary Services:</u>	
Veterinary service from a truck	\$ 132.00
Veterinary service to animal specialties	\$ 132.00
Animal specialty services, except verterinary	\$ 132.00
Landscape counseling and planning	\$ 132.00
Lawn and garden service	\$ 110.00
Ornamental shrub and tree service	\$ 110.00
Building construction-Contractors as defined by the Contractors Licensing Board of Palm Beach County	\$ 132.00
<b>TRANSPORTATION</b>	
<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
<b>COMMUNICATIONS</b>	
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
<b>ELECTRONIC, GAS AND SANITARY SERVICES</b>	
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 2012-2013 Business Tax Receipt Fee Schedule**

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

**Village of North Palm Beach  
FY 2012-2013 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>REAL ESTATE</b>	
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
<b>SERVICES</b>	
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 2012-2013 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>AUTO SERVICE/REPAIR</b>	
Auto Rental	\$ 132.00
Auto repair shop:	\$ 37.50
2 persons	\$ 59.50
3-4 persons	\$ 110.00
5-6 persons	\$ 176.00
7-10 persons	\$ 220.00
11-20 persons	\$ 363.00
More than 21 person	\$ 132.00
Car wash	
<b>MISCELLANEOUS REPAIR SERVICES</b>	
Misc. repair services store	\$ 132.00
Misc. repair services from a truck	\$ 66.00
Misc. repair services with retail store	\$ 66.00
<b>MOTION PICTURES</b>	
Motion picture production/distributor	\$ 132.00
Motion picture theatre/drive-in	\$ 275.00
Plus per seat/per space	\$ 0.49
<b>AMUSEMENT AND RECREATION SERVICE</b>	
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 2012-2013 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>HEALTH SERVICES</b>	
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
<b>LEGAL SERVICES</b>	
Attorneys each	\$ 132.00
<b>EDUCATIONAL SERVICES</b>	
Elementary and secondary school	\$ 132.00
Vocational school	\$ 132.00
Schools and educational services NEC	\$ 132.00
<b>SOCIAL SERVICES</b>	
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	
<b>ENGINEERING, ACCOUNTING, RESEARCH MANAGEMENT</b>	
Engineering, architectural and surveying-each practitioner	\$ 132.00
Residential designer	\$ 132.00
<b>ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES</b>	
Accounting/bookkeeping service	\$ 132.00
Certified public accountant each	\$ 132.00
<b>RESEARCH, DEVELOPMENT AND TESTING SERVICES</b>	
Research, development and testing services	\$ 132.00

**Village of North Palm Beach  
FY 2012-2013 Business Tax Receipt Fee Schedule**

<u>Classification</u>	<u>Existing</u>
<b>MANAGEMENT AND PUBLIC RELATIONS SERVICES</b>	
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 2012-2013**

<u>Description</u>	<u>Fees</u>
<b><u>Public Safety</u></b>	
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
<b><u>Emergency Medical Services Fees</u></b>	
Basic Life (per transport)	\$ 530.00
Advanced Life Support Level One (per transport)	\$ 585.00
Advanced Life Support Level Tow (per transport)	\$ 645.00
*plus \$8.00 per mile	
<b>Fire/Rescue (Special Details)</b>	<b>\$ 42.02</b>

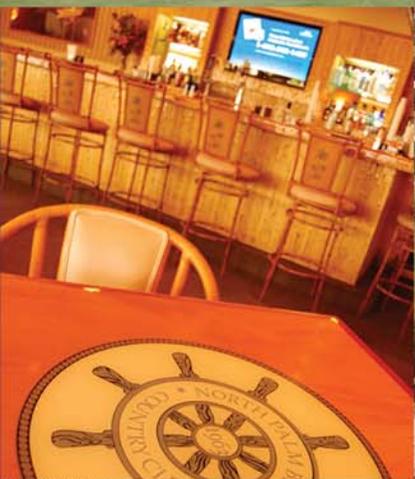
<u>Description</u>	<u>Fees</u>
<b><u>Annual Fire Inspection Fees</u></b>	
<b>Assembly:</b>	
50-299	\$ 50.00
300-999	\$ 75.00
1,000-4,900	\$ 150.00
5,000 or greater	\$ 250.00
<b>Educational:</b>	
Day Care, Nursery Pre-school	\$ 35.00
All others	\$ 75.00
<b>Healthcare/Instructional:</b>	
5,000 square feet and under	\$ 50.00
5,001-15,000 square feet	\$ 100.00
15,001-30,000 square feet	\$ 150.00
30,001-100,000 square feet	\$ 250.00
100,001 square feet or greater	\$ 350.00
<b>Transient Lodging, Apartment, Residential Board and Care, and Adult Living Facilities:</b>	
24 units and less	\$ 50.00
25-100 units	\$ 75.00
101-500 units	\$ 150.00
501 units or greater	\$ 250.00
<b>Mercantile, Office, Storage, Industrial and and Manufacturing:</b>	
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
<b>Marinas and Boat Storage Facilities:</b>	
50 boat slips and under	\$ 50.00
51-200 boat slips	\$ 150.00
101-250 boat slips	\$ 200.00
251 boat slips or greater	\$ 300.00
<b>Re-inspection Fee (All)</b>	<b>\$ 25.00</b>
<b>Tent &amp; Temporary Structures</b>	<b>\$ 35.00</b>
<b><u>Plan Review Fees</u></b>	
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
<b>Re-Inspections/Extra Inspections:</b>	
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 2012-2013**

Description	Fees	Sales Tax	Total Fee
<b>Community Center</b>			
Resident Gymnasium (3 hr minimum)	\$ 75.00	\$ 4.50	\$ 79.50
Non-Resident Gymnasium (3 hr minimum)	\$ 150.00	\$ 9.00	\$ 159.00
Resident after hours building charge (Hourly)	\$ 100.00	\$ 6.00	\$ 106.00
Non-Resident after hours building charge (Hourly)	\$ 250.00	\$ 15.00	\$ 265.00
After hours staff charge (Hourly)	\$ 25.00	\$ -	\$ 25.00
School non-profit Charge (Hourly)	\$ 25.00	\$ 1.50	\$ 26.50
<b>Anchorage Park Activities Bldg</b>			
Resident Room A (Hourly)	\$ 25.00	\$ 1.50	\$ 26.50
Non-Resident Room A (Hourly)	\$ 35.00	\$ 2.10	\$ 37.10
Resident Room B (2 hr minimum)	\$ 35.00	\$ 2.10	\$ 37.10
Non-Resident Room B (2 hr minimum)	\$ 60.00	\$ 3.60	\$ 63.60
Kitchen Usage (Hourly)	\$ 10.00	\$ 0.60	\$ 10.60
Resident after hours building charge (Hourly)	\$ 100.00	\$ 6.00	\$ 106.00
Non-Resident after hours building charge (Hourly)	\$ 200.00	\$ 12.00	\$ 212.00
After hours staff charge (Hourly)	\$ 25.00	\$ -	\$ 25.00
Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
Non-Resident Anchorage Gazebo (fee total for 3 hrs)*	\$ 100.00	\$ 6.00	\$ 106.00
<b>Osborne Park</b>			
Resident Recreation Building (2 hr minimum)	\$ 50.00	\$ 3.00	\$ 53.00
Non-Resident Recreation Building (2 hr minimum)	\$ 150.00	\$ 9.00	\$ 159.00
<b>Lakeside Park</b>			
Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
Non-Resident Tiki Hut - Large (fee total for 3 hrs)*	\$ 100.00	\$ 6.00	\$ 106.00
<b>Sports Programs (Per/League)</b>			
Resident Youth Basketball	\$ 65.00	\$ -	\$ 65.00
Non-Resident Youth Basketball	\$ 75.00	\$ -	\$ 75.00
Resident Youth Soccer	\$ 65.00	\$ -	\$ 65.00
Non-Resident Youth Soccer	\$ 75.00	\$ -	\$ 75.00
Resident Youth Flag Football	\$ 65.00	\$ -	\$ 65.00
Non-resident Youth Flag Football	\$ 75.00	\$ -	\$ 75.00
Coed Softball (per team)	\$ 250.00	\$ -	\$ 250.00
Men's Over 40 Basketball (per team)	\$ 500.00	\$ -	\$ 500.00
Men's Softball (per team)	\$ 500.00	\$ -	\$ 500.00
<b>Baseball Fields (Hourly)</b>			
Resident	\$ 10.00	\$ 0.60	\$ 10.60
Non-Resident	\$ 20.00	\$ 1.20	\$ 21.20
Team Rental Non-Profit	\$ 25.00	\$ 1.50	\$ 26.50
Team Rental For Profit	\$ 50.00	\$ 3.00	\$ 53.00
Resident Ballfield Lights (2 hr minimum)	\$ 25.00	\$ 1.50	\$ 26.50
Non-Resident Ballfield Lights (2 hr minimum)	\$ 50.00	\$ 3.00	\$ 53.00
<b>Volleyball Courts (Hourly)</b>			
Resident	\$ 10.00	\$ 0.60	\$ 10.60
Non-Resident	\$ 20.00	\$ 1.20	\$ 21.20
Team Rental Non-Profit	\$ 25.00	\$ 1.50	\$ 26.50
Team Rental For Profit	\$ 50.00	\$ 3.00	\$ 53.00

Description	Fees	Sales Tax	Total Fee
<b>Pool Membership Fees (Annual)</b>			
Resident Family	\$ 325.47	\$ 19.53	\$ 345.00
Non-Resident Family	\$ 468.00	\$ 28.08	\$ 496.08
Resident Single	\$ 175.00	\$ 10.50	\$ 185.50
Non-Resident Single	\$ 260.00	\$ 15.60	\$ 275.60
Summer Family (6 months)	\$ 200.00	\$ 12.00	\$ 212.00
Resident Junior (17 & under)	\$ 95.00	\$ 5.70	\$ 100.70
Non-Resident Junior (17 & under)	\$ 115.00	\$ 6.90	\$ 121.90
Resident Masters (training )	\$ 115.00	\$ 6.90	\$ 121.90
Non-Resident Masters (training )	\$ 160.00	\$ 9.60	\$ 169.60
<b>Pool Fees (Daily)</b>			
Adult	\$ 4.72	\$ 0.28	\$ 5.00
Child (13 & under)	\$ 2.83	\$ 0.17	\$ 3.00
Child (3 & under)	Free	Free	Free
Tiki Hut #1 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
Tiki Hut #2 - (fee total for 3 hrs)*	\$ 50.00	\$ 3.00	\$ 53.00
<b>Tennis Membership Fees (Annual)</b>			
Resident Family	\$ 498.00	\$ 29.88	\$ 527.88
Non-Resident Family	\$ 665.00	\$ 39.90	\$ 704.90
Resident Single	\$ 388.00	\$ 23.28	\$ 411.28
Non-Resident Single	\$ 498.00	\$ 29.88	\$ 527.88
Resident Junior (17 & under)	\$ 89.00	\$ 5.34	\$ 94.34
Non-Resident Junior (17 & under)	\$ 104.00	\$ 6.24	\$ 110.24
Guest Fees (members/residents)	\$ 10.00	\$ 0.60	\$ 10.60
Guest Fees (non-members/non-residents)	\$ 12.00	\$ 0.72	\$ 12.72
<b>Tennis Summer Memberships</b>			
Resident single	\$ 200.00	\$ 12.00	\$ 212.00
Non-Resident Single	\$ 225.00	\$ 13.50	\$ 238.50
Resident Family	\$ 225.00	\$ 13.50	\$ 238.50
Non-Resident Family	\$ 250.00	\$ 15.00	\$ 265.00
<b>Marina Fees (Annual)</b>			
Dry Storage			
15 feet & under	\$ 600.00	\$ 36.00	\$ 636.00
16 - 20 feet	\$ 650.00	\$ 39.00	\$ 689.00
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
<b>Wet Storage (Annual)</b>	\$ 1,886.00	\$ 113.16	\$ 1,999.16
<b>Ramp Decal (Annual)</b>			
Temporary Day Launch Permit (res. Only)	\$ 60.00	\$ 3.60	\$ 63.60
	\$ 9.43	\$ 0.57	\$ 10.00

**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 501 C organizations and local schools will be charged at the Resident rate unless otherwise specified.

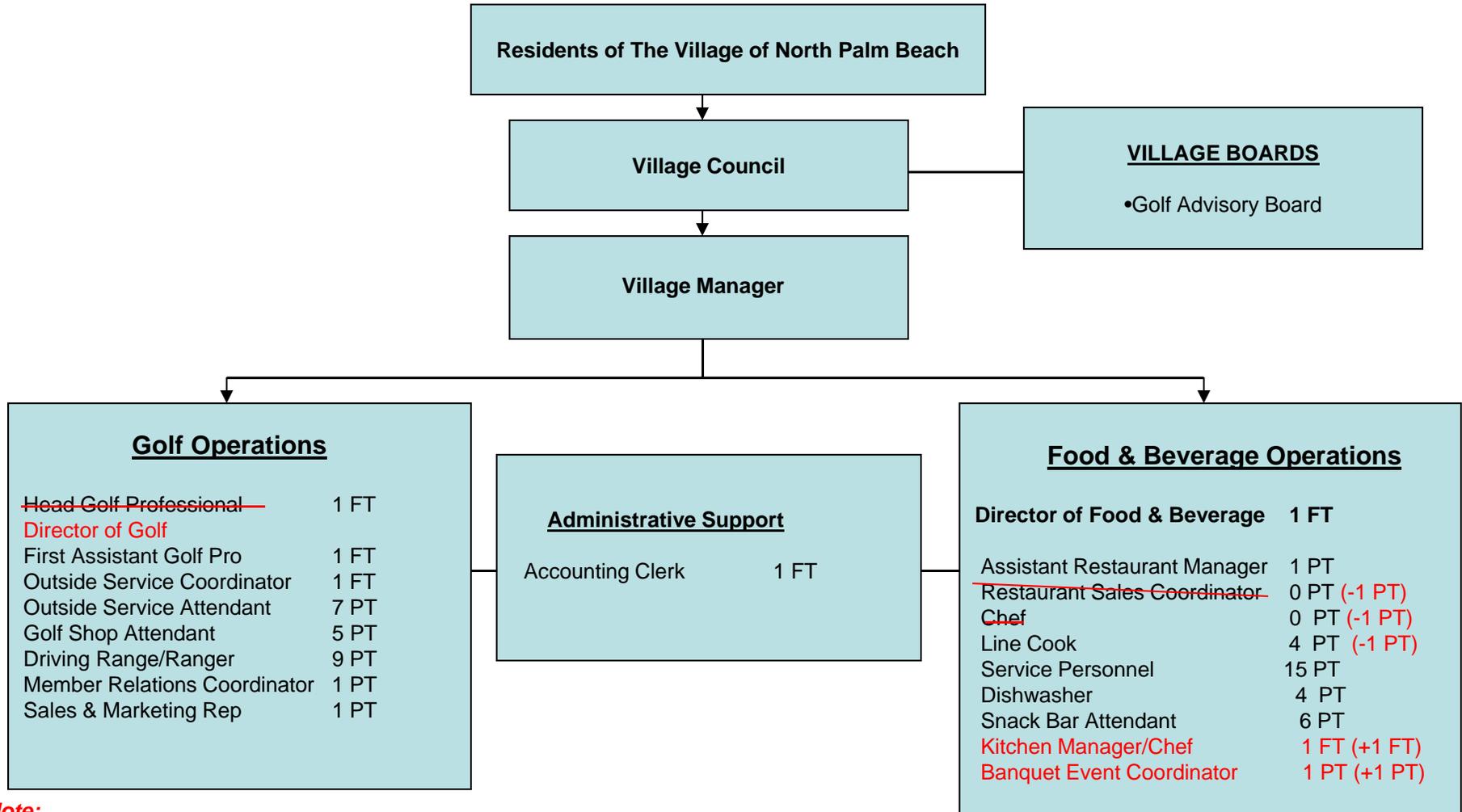


# ADOPTED COUNTRY CLUB BUDGET

## VILLAGE OF NORTH PALM BEACH, FL

### FY 2012-2013

# Country Club Organization Chart



**Note:**

The personnel changes in the **Food & Beverage Operations** are a result of reorganization and a shift in operating strategy. In all, the Food & Beverage Operations budget realized a reduction in two (2) part-time positions and an increase in one (1) full-time position. These changes will maximize our ability to achieve both operational efficiency and profitability.

The personnel change in the **Golf Operation** is a title change only and has no impact on the operation.

Summary:	Change:
FT=6	+1 FT
PT=54	-2 PT

# North Palm Beach Country Club

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## 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 Operation

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 six (6) 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 Director of Golf Operations. The Director 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 seventh season of play.

#### Personnel Changes – Golf Operation

The personnel/title changes for Fiscal Year 2013 are as follows:

- Title change from “Head Golf Professional” to “Director of Golf Operations” for one (1) full-time position.

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

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 Operations to enhance tournaments, special events and the overall experience at the Club, and provides services to the general public as well.

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 Food & Beverage is assisted by (1) full-time Kitchen Manager/Chef, (1) part-time Assistant Restaurant Manager, one (1) part-time Banquet Event Coordinator, fifteen (15) part-time F&B Service Personnel, four (4) part-time Dishwashers, six (6) part-time Snack Bar Attendants, and four (4) part-time Line Cooks.

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 at a competitive value and friendly professional service is a cornerstone of the Restaurant operation. The “Village Tavern” serves freshly prepared quality cuisine that is targeted to appeal to a variety of consumers. The “Village Tavern” serves daily specials, quick food for golfers, and provides a menu on the golf carts for convenient call-ahead service.

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

Beverage Cart services are provided for the Golf Course. Cart service provides a variety of snacks, sandwiches, and beverage options including alcoholic beverages 7 days a week.

***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 target the Northern Palm Beach County market area.

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

The personnel/title changes for Fiscal Year 2013 are as follows:

- Deletion of one (1) part-time Restaurant Sales Coordinator position;
- Deletion of one (1) part-time Line Cook position;
- Addition of one (1) part-time Banquet Event Coordinator position;
- Deletion of one (1) part-time Chef Position; and
- Addition of one (1) full-time Kitchen Manager/Chef position.

### Current Year Accomplishments and New Initiatives

During FY 2012, the North Palm Beach Country Club achieved the following new initiatives and goals for improvement:

- Enhanced the look and functionality of the member's short game area by separating the practice and parking areas. The bunker has also been expanded to make practice from this area more enjoyable;
- Modernized the Golf Shop with additional furniture and new technology, which has increased customer enjoyment and improved the overall ambiance of the shop.
- Improved the merchandise operation by offering the most in demand, quality items from the leading manufacturers; and added progressive products that have broadened the customer base;
- Expanded the member and non-member tournament program throughout the year. Increased participation by offering a wide variety of unique formats and contests that target golfers of all ages;
- 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;
- Magnified the Club's reach to customers through a variety of marketing and advertising tools including: a more current and interactive website, search engine optimization, building an email database, flyers, advertisements in publications, and capitalizing on other networking resources such as other Village departments;
- Improved revenue over expense, by controlling food and labor costs, managing operating expenses, and setting appropriate menu prices;
- Improved service and food quality, by proper training and setting service standards; and
- Created a banquet and special event menu that is in-line with proper costs and compatible with market trends.

### 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. Improve the customer service levels by improving staff communication and training.

#### Department Goal:

**To afford "Village Tavern" customers a positive dining experience through the delivery of quality food and service at a competitive price, 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 establishment, whose primary goal is to exceed customers' expectations.
- b. Create a food and beverage establishment on the golf course to enhance sales from the driving range and serve guests on the golf course.
- c. Increase participation in club activities by providing food and beverage services for the Golf, Pool and Tennis Operations.
- d. Increase marketing for our banqueting venue, by providing a menu for all occasions, for clientele to choose from via the web site and by reaching out to local hotels and other groups.

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 upcoming events and activities through the Country Club website, Village newsletter, newspaper and other progressive advertising outlets.

Departmental Goal:

**Increase Food and Beverage events year round for the whole community to participate in.**

Objectives:

- a. Monthly theme nights such as theme buffet or ala carte dinners, i.e. Italian Night, Prime Rib Night, Seafood Night.
- b. Increase more family-driven events.
- c. Highlight upcoming events and activities through the Country Club website, Village newsletter and other advertising outlets.

Council Goal:

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

Department Goal:

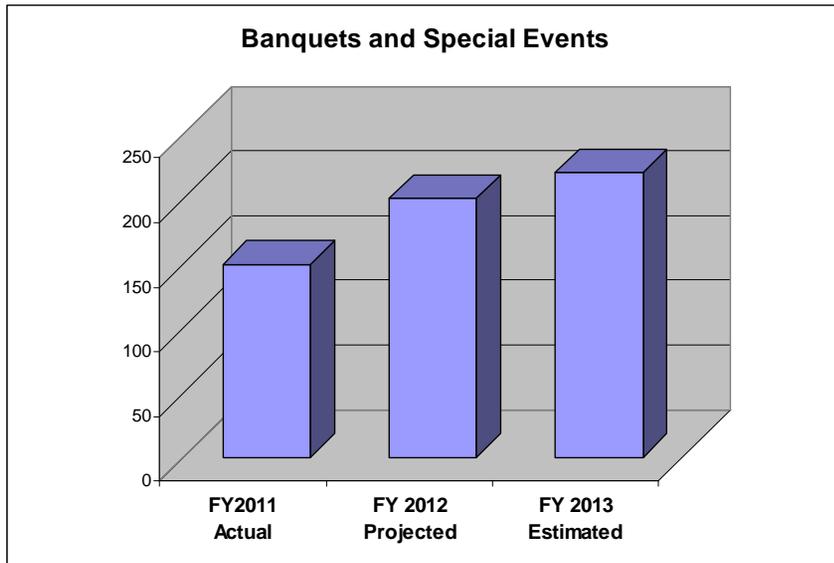
**To establish the banquet facilities as the definitive location for quality affordable parties/events in Northern Palm Beach County through targeted marketing and a greater focus on securing recurring banquet events.**

Objectives:

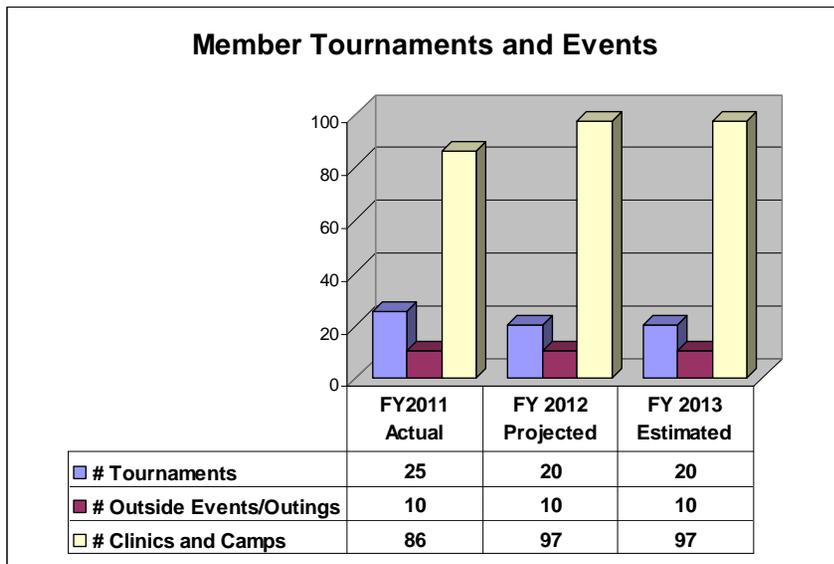
- a. Maintain and grow a sustainable F&B Operation through repeat banquet clientele with an emphasis on recurring events (i.e. corporate events, holiday parties, etc.).
- b. Market the use of the NPBCC Banquet Facility for weddings, birthday parties, bar and bat mitzvahs, and other individual special events.
- c. Ensure adequate cost controls are in-line with market pricing, to maintain affordable menu prices.

Performance Measures

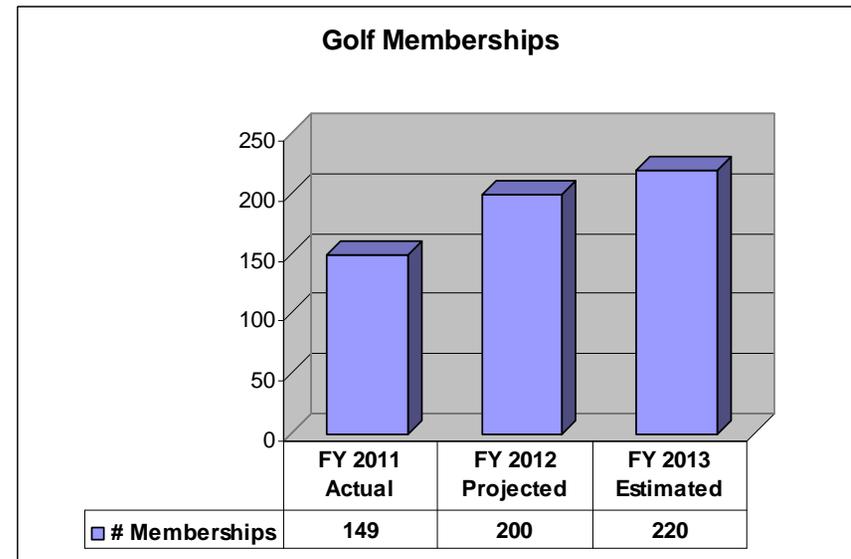
<b>Performance Measure</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Estimated</b>
Number of Golf Memberships	251	235	245
Number of Member Golf Tournaments	25	20	20
Number of Outside Events and Outings	10	10	10
Number of Clinics and Camps (Juniors, Members, etc.)	86	97	97
Special events held at the NPBCC Banquet Facility	149	200	220



**Banquet and Special Events:** The number of banquets and special events is a good indicator of the overall health of the Food and Beverage Operation, as roughly 56% of total F&B Revenue is derived from banquets and special events.



**Member Tournaments and Events:** Country Club Administration has been successful in determining the number and type of events desired by the members; thus adding value to the membership experience. Offering more outside events, outings, clinics, and camps has raised the profile of the Club, resulting in increased revenue.



**Golf Memberships:** The number of golf members is a good indicator of the Club's overall health as roughly 43% of total play is from members. Because most members renew at the beginning of the fiscal year, a substantial amount of the revenue derived from memberships is received in the first quarter, which helps to cover operating expenses throughout the year.

**The Village of North Palm Beach  
Country Club Budget Summary  
Fiscal Year 2012-2013**

	Fiscal Year 2012-2013				Original	% Increase /	Actual	Actual	Actual
	Golf	F & B	Admin	Total	FY 2012 Budget	(Decrease) over 2012 Budget	9/30/2011	9/30/2010	9/30/2009
<b>REVENUES</b>									
Driving Range	\$ 209,026			\$ 209,026	\$ 197,380	5.90%	\$ 208,865	\$ 174,929	\$ 208,230
Membership	623,580			623,580	664,970	-6.22%	650,358	753,349	910,249
Cart Rental	939,400			939,400	1,019,820	-7.89%	866,505	960,599	998,584
Walking Fees	37,520			37,520	41,560	-9.72%	40,204	45,215	39,910
Greens Fees	912,480			912,480	836,500	9.08%	810,849	753,886	816,059
Lessons	100,000			100,000	100,000	0.00%	102,006	49,365	21,622
Tournament Proceeds	2,716			2,716	0	0.00%	1,675	3,470	508
Merchandise Sales	140,150			140,150	137,000	2.30%	133,349	133,324	133,386
Special Events/Camps	4,000			4,000	4,000	0.00%	400	200	12,204
Food & Beverage-Lease Operation		-		0	0	0.00%	0	28,241	192,735
Liquor Sales		240,000		240,000	256,622	-6.48%	221,152	84,145	-
Food & Beverage Sales		545,000		545,000	591,088	-7.80%	479,226	158,839	-
Sales of Surplus	96,000		-	96,000	0	0.00%	0	124,000	0
Interest Earnings			7,327	7,327	8,855	-17.26%	8,493	14,686	7,376
Other	55,434	36,300	-	91,734	42,900	113.83%	56,608	82,016	71,372
<b>Total Revenues</b>	<b>3,120,306</b>	<b>821,300</b>	<b>7,327</b>	<b>3,948,933</b>	<b>3,900,695</b>	<b>1.24%</b>	<b>3,579,690</b>	<b>3,366,265</b>	<b>3,412,235</b>
<b>EXPENSES</b>									
<b>Personnel:</b>									
Salary & Benefits	518,648	363,814	56,286	938,748	912,212	2.91%	892,066	715,637	558,813
<b>Operating:</b>									
Accounting & Auditing	-	-	7,000	7,000	7,000	0.00%	5,911	5,187	6,512
Charge Card Fees	51,500	8,000	0	59,500	62,798	-5.25%	58,602	52,262	51,284
Contractual Services	1,192,888	26,500	34,139	1,253,527	1,223,415	2.46%	1,207,178	1,214,879	1,297,245
Entertainment	-	10,000	0	10,000	12,500	-20.00%	23,298	11,032	0
Rental-Equipment/Uniform, etc.	2,000	15,500	5,214	22,714	23,800	-4.56%	22,112	19,120	113,737
Legal Fees			7,500	7,500	7,500	0.00%	3,395	11,652	2,488
Lessons	35,000	-	0	35,000	40,000	-12.50%	27,386	14,580	5,684
Marketing & Advertising	42,000	3,000	0	45,000	50,040	-10.07%	46,376	47,634	41,869
Materials & Supplies	48,175	25,250	4,000	77,425	78,119	-0.89%	56,388	81,934	36,893
Merchandise	98,000	290,000	0	388,000	416,285	-6.79%	373,348	184,527	112,418
Repairs & Maintenance	25,379	23,200	0	48,579	45,065	7.80%	27,625	52,748	17,388
Solid Waste Disposal	7,226	7,224	0	14,450	13,798	4.73%	12,542	12,040	9,866
Utilities	161,035	50,273	5,894	217,202	226,848	-4.25%	209,567	207,725	238,622
Other Operating Costs	18,800	7,450	5,000	31,250	45,900	-31.92%	42,666	40,590	31,106
<b>Capital:</b>									
Capital Outlay	-	53,639	0	53,639	15,500	246.06%	60,456	36,972	15,951
<b>Debt &amp; Other:</b>									
Debt Service	398,151			398,151	394,901	0.82%	412,338	471,149	506,548
Golf Cart Lease	171,300			171,300	75,300	127.49%	75,235	160,626	71,157
Insurance-Prop & Gen Liab			43,881	43,881	39,864	10.08%	40,840	56,923	63,247
<b>Contingency</b>			126,067	126,067	209,850	-39.93%	0	0	0
<b>Total Expenses</b>	<b>2,770,102</b>	<b>883,850</b>	<b>294,981</b>	<b>3,948,933</b>	<b>3,900,695</b>	<b>1.24%</b>	<b>3,597,328</b>	<b>3,397,216</b>	<b>3,180,826</b>
<b>Revenues over (under) expenses</b>	<b>\$ 350,204</b>	<b>\$ (62,550)</b>	<b>\$ (287,654)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ (17,638)</b>	<b>\$ (30,952)</b>	<b>\$ 231,409</b>
<b>Rounds</b>					<b>48,000</b>		<b>44,972</b>	<b>50,210</b>	<b>50,910</b>

## Village of North Palm Beach Country Club FY 2012-2013 Budget Highlights

<b>Number of Memberships</b>	<b>274</b>
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<b>Target Number of Rounds</b>	<b>48,000</b>
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**Personnel Highlights:**

*Employee Salaries	\$	750,410
*Employee Benefits		188,338

<b>Total Personnel Costs</b>	<b>\$</b>	<b>938,748</b>
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**Operating Highlights:**

*Golf Course Maintenance Contract	1,153,888
*Cost of Food & Beverage Merchandise	290,000
*Utilities	217,202
*Cost of Golf Merchandise	98,000
*Materials & Supplies	77,425
*Charge Card Fees	59,500
*Marketing & Advertising	45,000
*Repairs & Maintenance	48,579
*Property/General Liability	43,881

<b>Total Operating Costs</b>	<b>\$</b>	<b>2,261,028</b>
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**Capital Highlights:**

*Half-way house	53,639
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<b>Total Capital Outlay</b>	<b>\$</b>	<b>53,639</b>
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**Debt Service:**

*Loan (Golf Course Renovation)	398,151
*Golf Cart Lease (includes balloon payment of \$96,000)	171,300

<b>Total Debt Service</b>	<b>\$</b>	<b>569,451</b>
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<b>Total Country Club Contingency</b>	<b>\$</b>	<b>126,067</b>
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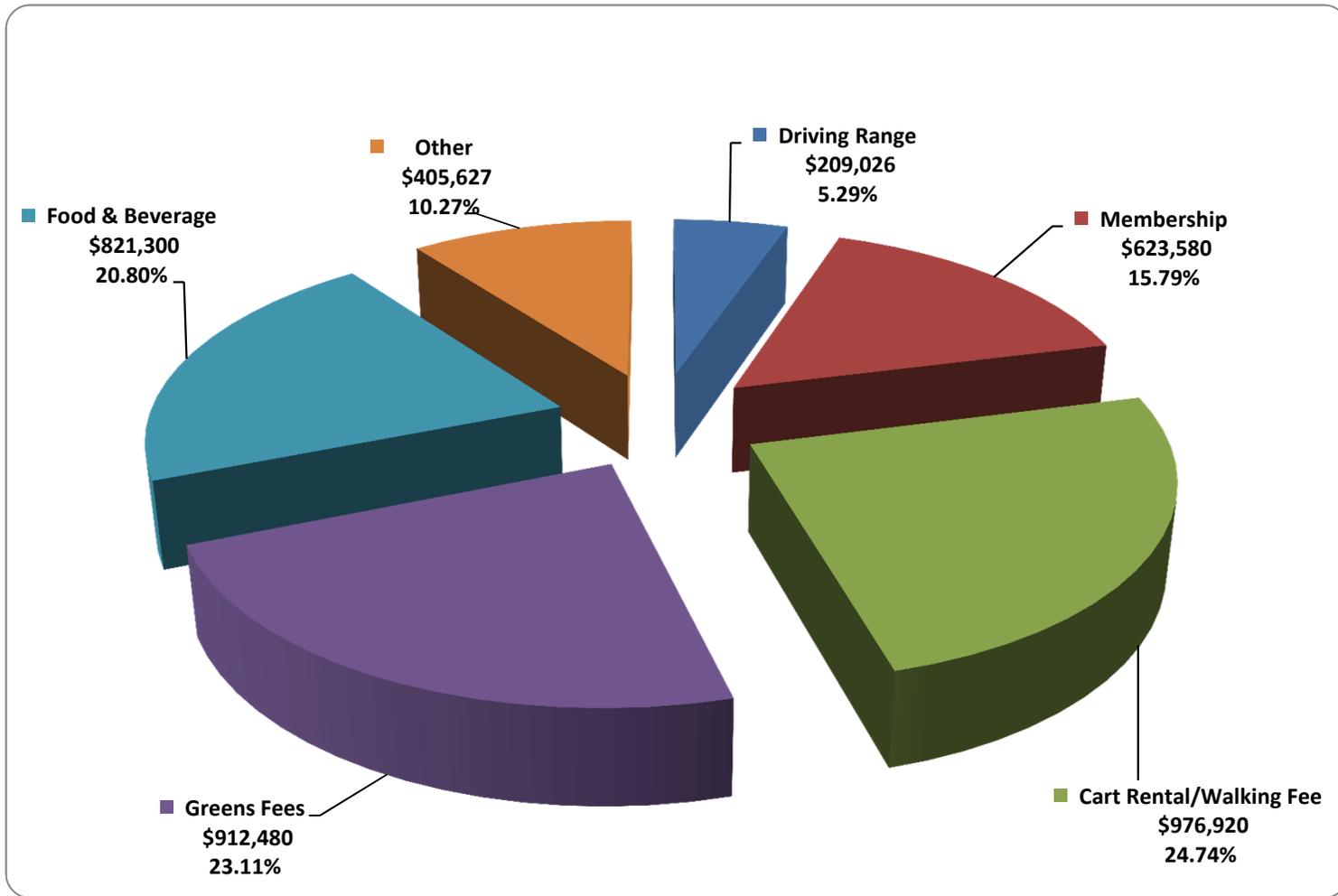
<b>Total Fiscal Year 2012-2013 Country Club Budget</b>	<b>\$</b>	<b>3,948,933</b>
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# Revenues



Village of North Palm Beach Country Club  
Fiscal Year 2012-2013 Revenues



Total Revenues = \$ 3,948,933

# Country Club Revenues

**\$3,948,933**

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 2012/13 Country Club Budget. The major source of Country Club revenues (approx 69%) 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:

- 48,000 anticipated rounds
- 274 memberships

## Membership **\$623,580**

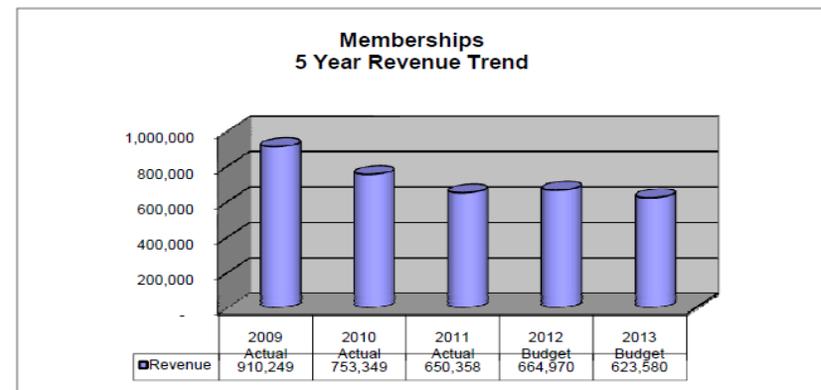
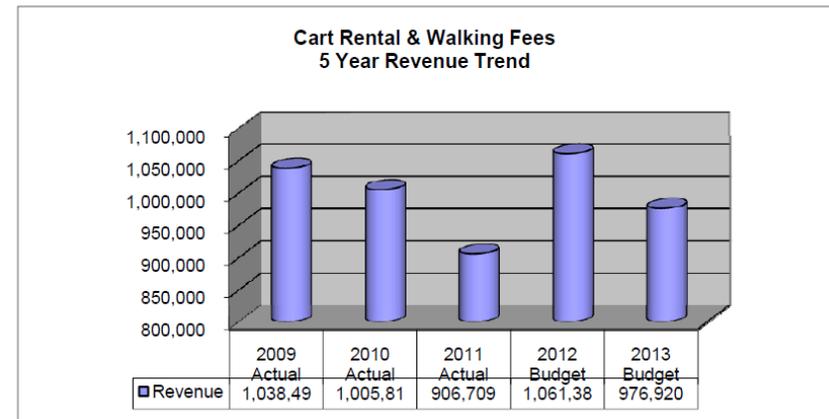
Golf Memberships represent 15.79% of total Country Club Revenues and are based on type of membership:

Resident	138 memberships	\$345,870
Non-Resident	66 memberships	229,900
Summer	58 memberships	44,210
Junior	12 memberships	3,600
Golf Plus	12 memberships	Included in above
<b>Total</b>		<b>\$623,580</b>

## Cart Rental/Walking Fee **\$976,920**

This class of revenue represents 24.74% of the overall Country Club Revenues. The calculation is based on anticipated rounds:

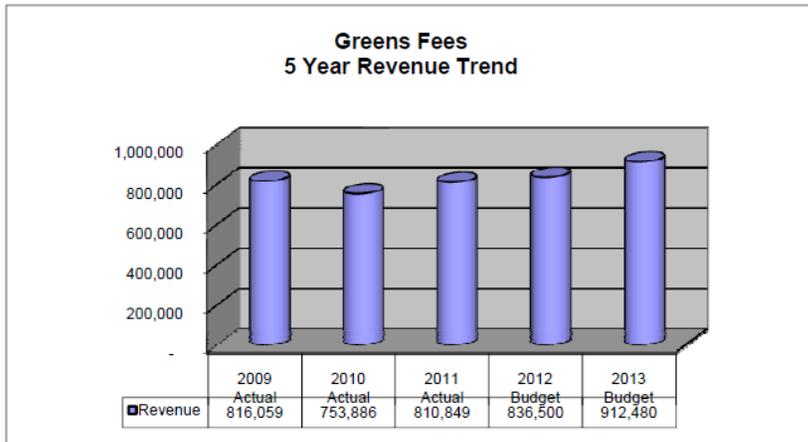
- Average cart fee per round played (excluding walkers)  
(\$21.35 x 44,000) = \$939,400
- Walking Fees (\$9.38 x 4,000 rounds) = \$37,520



**Greens Fees \$912,480**

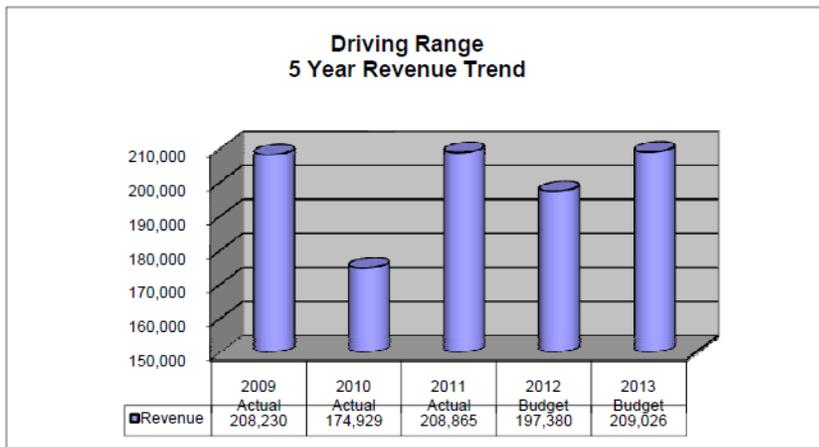
Greens Fees represent 23.11% of total Country Club Revenues and are calculated based on current year average dollar per round multiplied by anticipated rounds for FY 2013:

- Average dollar per round played x anticipated rounds  
(\$19.01 x 48,000) = \$912,480



**Driving Range \$209,026**

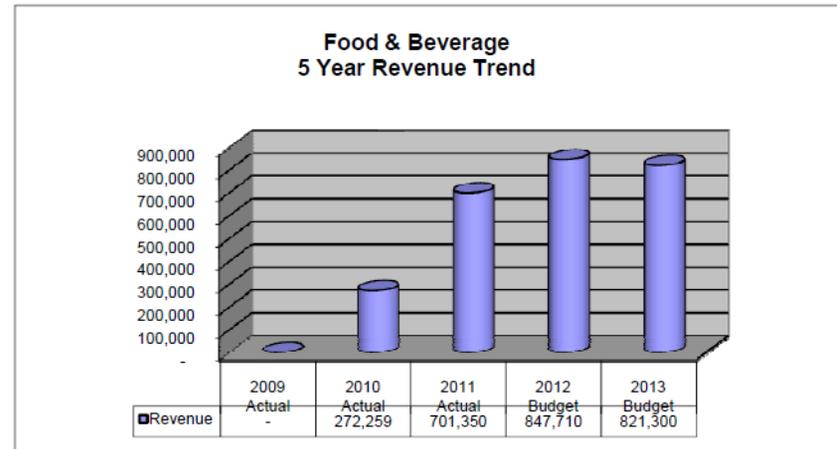
Driving Range revenue represents 5.29% of total Country Club Revenues and is based on a three-year average.



**Food & Beverage \$821,300**

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 20.80% of total Country Club Revenues and is calculated based on the current year sales average:

Food & Beverage (non-alcoholic) Sales	\$545,000
Facility Rental	36,300
Liquor Sales	240,000
<b>Total</b>	<b>\$821,300</b>

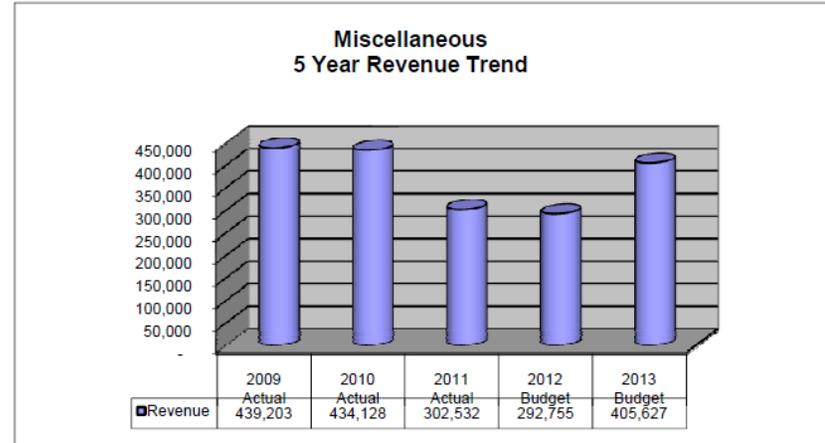


**Miscellaneous**

**\$405,627**

Miscellaneous Revenue represents 10.27% of total Country Club Revenues and includes the following:

Golf Merchandise Sales	\$140,150
Special Events/Camps	4,000
Tournament Proceeds	2,716
Golf Grip Sales	474
Interest Earnings	7,327
Rental-Golf Clubs	32,000
Rental-Lockers	1,632
Rental-Bag Room	15,240
Golf Handicap Service	1,288
Sales of Surplus	96,000
Golf Ball Retrieval	4,800
Golf Lessons	100,000
<b>Total</b>	<b>\$405,627</b>

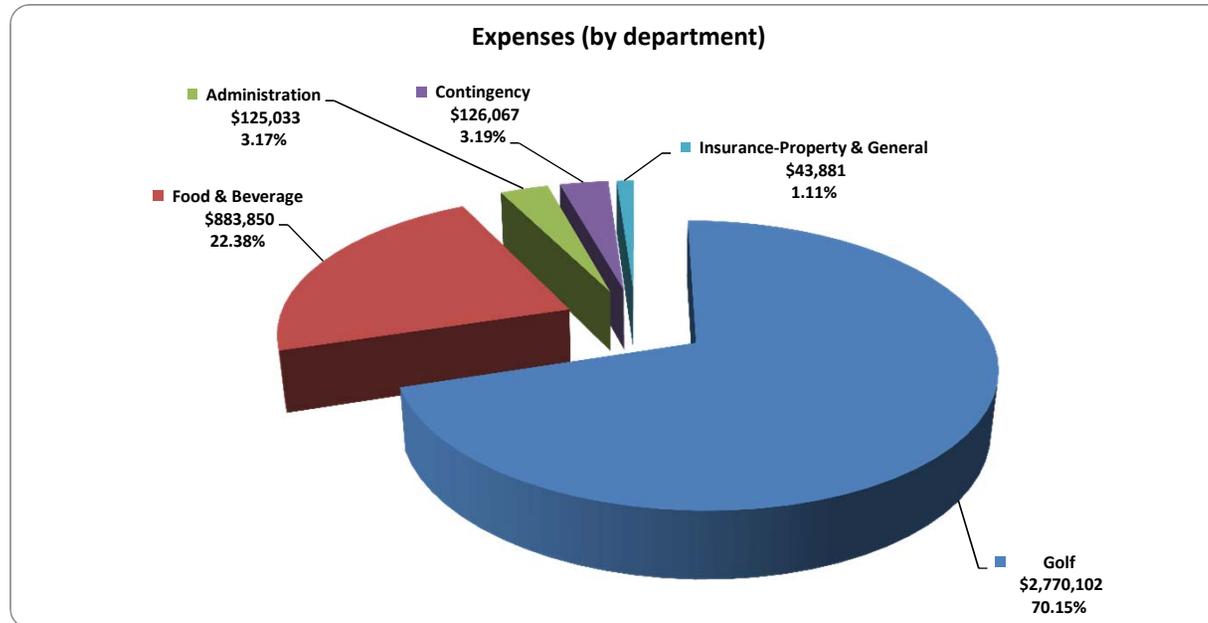
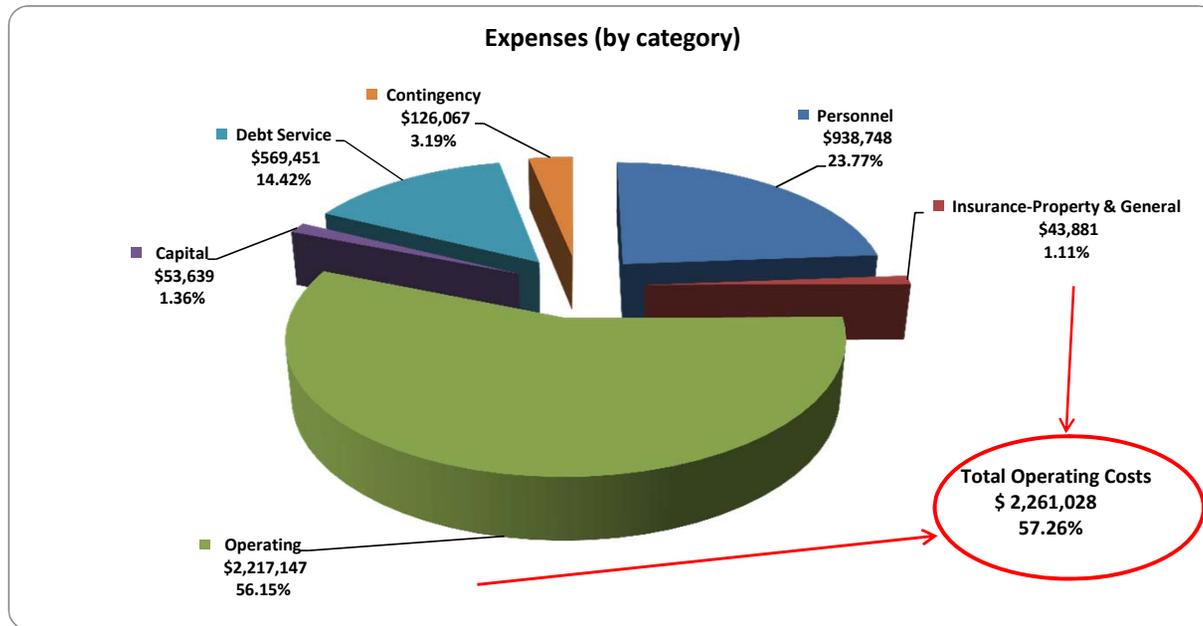




# Expenses



Village of North Palm Beach Country Club  
FY 2012-2013 Expenses



**Total Expenses = \$ 3,948,933**

# Country Club Expenses

**\$3,948,933**

This section includes a discussion regarding appropriations for the Village’s FY 2012/13 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** **\$938,748**

Employee salary and benefits represent 23.77% 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.....19.86%

The ICMA pension employer contributions were budgeted at 15%.

**Health Insurance:**

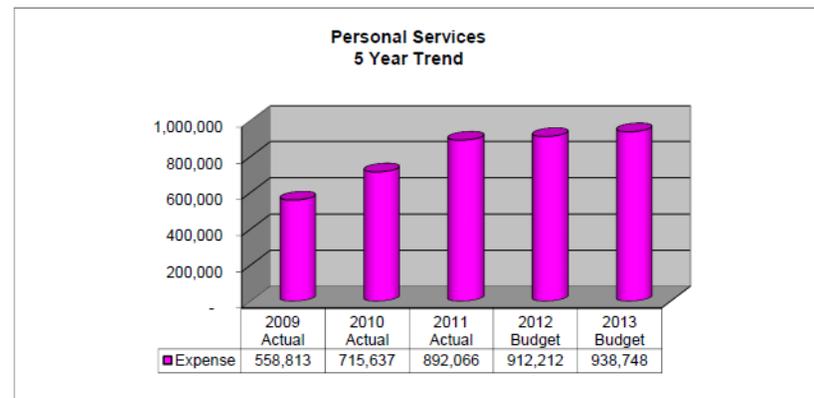
Health insurance is budgeted at the employee level for the cost provided by the insurance carrier based on type of coverage.

**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.

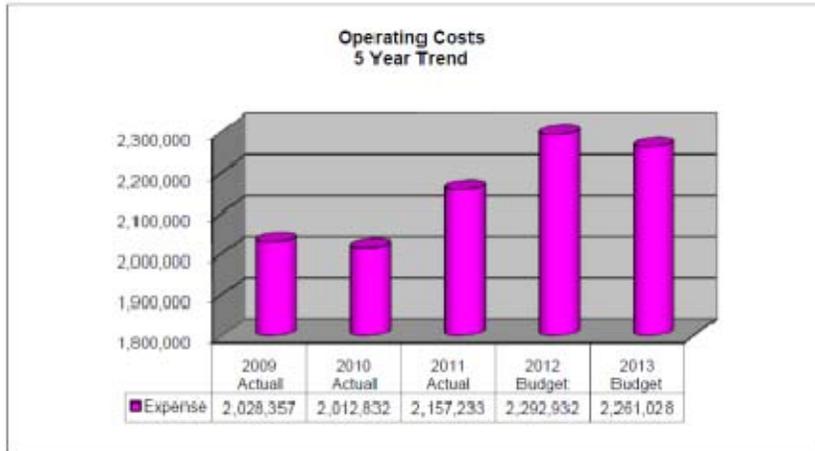


**Operating Costs**

**\$2,261,028**

Appropriations are budgeted based on past history and the needs of the Club. Operating costs represent 57.26% 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 290,000
- Utilities 217,202
- Cost of Golf Merchandise 98,000
- Materials & Supplies 77,425
- Charge Card Fees 59,500
- Marketing & Advertising 45,000
- Repairs & Maintenance 48,579
- Property/General Liability 43,881



**Capital Outlay**

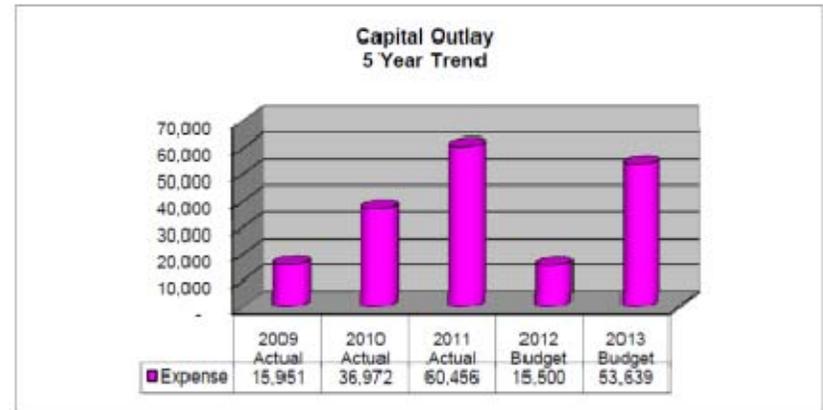
**\$53,639**

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 2012/13, capital outlay accounts for 1.36% of the overall Country Club budget. The capital outlay for FY 2012/13 is budgeted as follows:

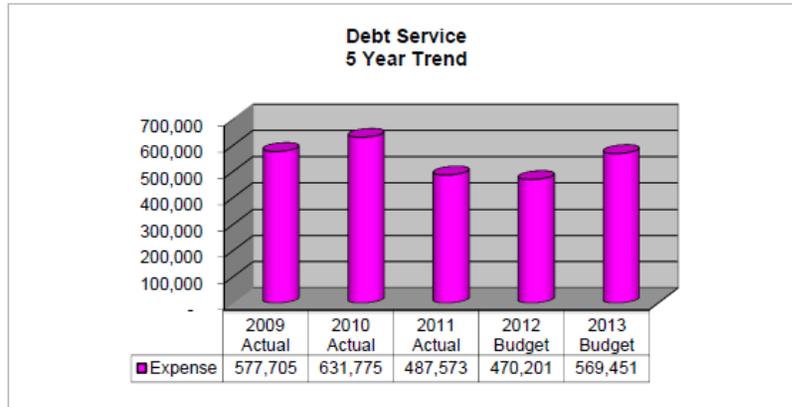
Department	Description	Amount
Food & Beverage	Half-way house	\$ 53,639
<b>Total</b>		<b>\$ 53,639</b>



**Debt Service**

**\$569,451**

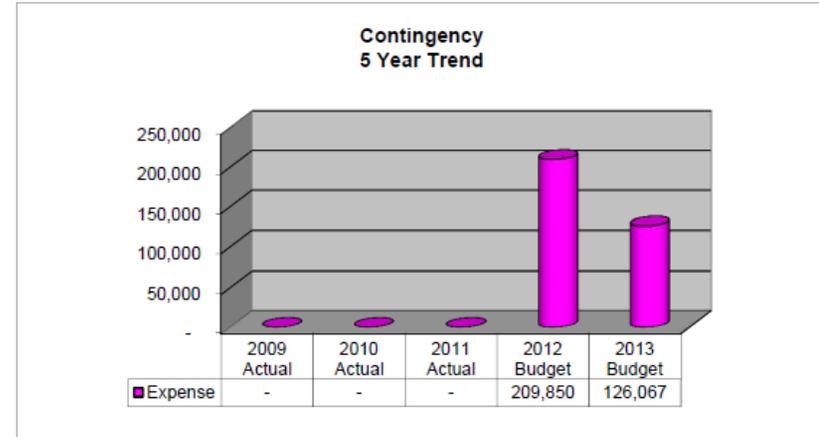
Debt service payments are the series of payments of principal and interest required on a debt over the fiscal year. The FY 2012/13 debt service budget represents 14.42% of the overall Country Club budget. The Country Club has one loan and a capital lease outstanding.



**Contingency**

**\$126,067**

During the budget process, reserves are set aside to accommodate unanticipated expenditures. For the FY 2012/13 budget, this reserve represents 3.19% of the total budget.





# *Department Summaries*



**The Village of North Palm Beach  
FY 2012-2013 Country Club Budget  
Golf Summary**

	Fiscal Year 2012-2013	Original 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09
<b>Personnel</b>						
Salary:						
Regular Pay	\$ 122,229	\$ 115,138	6.16%	\$ 120,842	\$ 61,378	\$ 56,492
Overtime Pay	1,000	5,200	-80.77%	-	1,423	4,378
Lessons	45,000	40,000	12.50%	54,218	24,960	16,214
Part-time Pay	<u>261,198</u>	<u>429,427</u>	5.31%	218,821	214,098	204,233
Benefits:						
Pension	20,646	20,103	2.70%	10,672	9,299	11,039
Health Insurance	29,771	28,340	5.05%	30,740	25,519	15,694
FICA/Medicare	32,852	31,184	5.35%	29,737	22,705	21,275
LTD Insurance	526	643	-18.20%	606	352	408
Life Insurance	261	324	-19.44%	306	216	214
Worker's Compensation	5,165	4,299	20.14%	3,719	4,005	10,728
Other	<u>-</u>	<u>89,221</u>	-100.00%	890	3,297	-
	<b>\$ 518,648</b>	<b>\$ 511,412</b>	<b>1.41%</b>	<b>\$ 470,552</b>	<b>\$ 367,253</b>	<b>\$ 340,674</b>
<b>Operating</b>						
Advertising & Marketing	42,000	36,000	16.67%	32,077	16,382	16,185
Books & Publications	100	100	0.00%	164	-	-
Charge Card Fee	51,500	51,000	0.98%	48,363	44,957	46,396
Club Relations	500	1,500	-66.67%	388	541	599
Conferences & Seminars	1,700	1,000	70.00%	-	-	-
Contractual Services	1,192,888	1,191,888	0.08%	1,180,424	1,180,821	1,292,325
Rental-Equipment/Golf Club	2,000	3,000	-33.33%	686	8,714	110,116
Gas, Oil & Lubricants	-	-	0.00%	-	-	-
Golf Handicap Expense	3,000	3,000	0.00%	3,024	3,724	3,461
Lessons	35,000	40,000	-12.50%	27,386	14,580	5,684
Materials & Supplies	48,175	54,369	-11.39%	29,709	36,587	40,222
Memberships & Dues	2,800	2,500	12.00%	981	344	459
Merchandise	98,000	108,000	-9.26%	89,130	85,549	112,418
Printing & Binding	3,500	4,000	-12.50%	3,175	3,564	3,435
Professional Services	-	1,000	-100.00%	15	4,112	2,118
Repairs & Maintenance	25,379	32,164	-21.10%	19,392	35,779	16,540
Solid Waste Disposal	7,226	6,899	4.74%	6,271	6,020	4,934
Special Events / Camps	500	500	0.00%	401	-	-
Travel	2,700	300	800.00%	-	-	-
Uniforms & Shoes	4,000	4,400	-9.09%	3,397	1,671	2,889
Utilities	161,035	159,421	1.01%	149,662	150,795	178,241
Other Operating Costs	<u>-</u>	<u>-</u>	0.00%	86	49	-
	<b>1,682,003</b>	<b>1,701,041</b>	<b>-1.12%</b>	<b>1,594,730</b>	<b>1,594,188</b>	<b>1,836,020</b>
<b>Capital</b>						
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%	57,399	2,668	11,152
Machinery & Equipment	<u>-</u>	<u>15,500</u>	-100.00%	-	7,246	4,799
	<b>0</b>	<b>15,500</b>	<b>-100.00%</b>	<b>57,399</b>	<b>9,914</b>	<b>15,951</b>
<b>Debt &amp; Other</b>						
Debt Service	398,151	394,901	0.82%	412,338	471,149	506,548
Golf Cart Lease	<u>171,300</u>	<u>75,300</u>	127.49%	75,235	160,626	71,157
	<b>569,451</b>	<b>470,201</b>	<b>21.11%</b>	<b>487,573</b>	<b>631,775</b>	<b>577,705</b>
<b>Total Expenses</b>	<b>\$ 2,770,102</b>	<b>\$ 2,698,154</b>	<b>2.67%</b>	<b>\$ 2,610,255</b>	<b>\$ 2,603,129</b>	<b>\$ 2,770,348</b>

## North Palm Beach Country Club - FY2013 Membership Fees

		FY2013	FY2012	Difference	Special Offers or Notes
Resident	Single	\$2,205.00	\$2,205.00	0%	<b>Installment Plans:</b> Pay a 3% Administration Fee
	Family	\$3,360.00	\$3,360.00	0%	
Non-Resident	Single	\$3,200.00	\$3,200.00	0%	<b>Installment Plans:</b> 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%	<b>Installment Plans:</b> 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%	<b>Installment Plans:</b> Pay a 3% Administration Fee
	Family	\$4,877.00	\$4,877.00	0%	
Touring Professional	Single	\$2,205.00	N/A	N/A	<b>Eligibility:</b> Any Current Touring Professional.
N.P.B Business	Single	\$2,650.00	\$2,650.00	0%	<b>Eligibility:</b> 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	<b>Option A:</b> (Cart Fees Only)	\$495.00	\$495.00	0%	<b>Restrictions:</b> No Charging Privileges. Option B is limited to Monday-Thursday ANYTIME and after 11:00AM Friday-Saturday & Holidays (or pay a cart fee).
	<b>Option B:</b> (Includes Cart Fees)	\$995.00	\$995.00	0%	
	<b>Family:</b> (Cart Fees Only)	\$995.00	N/A	N/A	
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 - FY2013

<u>Golf Memberships</u>					
Resident	Single	Regular	98	ea. @ \$2,205.00 =	\$216,090.00
	Family	Regular	34	ea. @ \$3,360.00 =	\$114,240.00
	Junior		6	ea. @ \$300.00 =	\$1,800.00
Non-Resident	Single		49	ea. @ \$3,200.00 =	\$156,800.00
	Family		16	ea. @ \$4,300.00 =	\$68,800.00
	Junior		6	ea. @ \$300.00 =	\$1,800.00
Business			0	ea. @ \$2,650.00 =	\$0.00
Based Upon FY2012 Memberships			<b>209</b>	<b>Total</b>	<b>\$559,530.00</b>
Summer Memberships	(May 1 - September 30)		<b>58</b>	<b>@ 495 or 995 =</b>	<b>\$44,210.00</b>
<u>Golf Plus Memberships (Golf, Tennis &amp; Pool)</u>					
Resident	Single	Regular	4	ea. @ \$2,205.00 =	\$8,820.00
	<b>Golf Portion Only (ea. @ \$2,205)</b>				<b>\$8,820.00</b>
	Family	Regular	2	ea. @ \$3,360.00 =	\$6,720.00
<b>Golf Portion Only (ea. @ \$3,360)</b>					<b>\$6,720.00</b>
Non-Resident	Single	Regular	0	ea. @ \$3,200.00 =	\$0.00
	<b>Golf Portion Only (ea. @ \$3,200)</b>				<b>\$0.00</b>
	Family	Regular	1	ea. @ \$4,300.00 =	\$4,300.00
<b>Golf Portion Only (ea. @ \$4,300)</b>					<b>\$4,300.00</b>
			<b>7</b>	<b>Total</b>	<b>\$19,840.00</b>
<b>Grand Total</b>			<b>274</b>	<b>Total</b>	<b>\$623,580.00</b>

**Resident Card Holder and Guest of Member Discount 15%**

**Greens Fees:**                      **See 2012/2013 Recommended Rates**

CART RENTAL			
Cart Fees:	Member	<u>18-Holes</u>	<u>9-Holes</u>
	Non-Member	\$22.00	\$12.00
		\$26.00	\$14.00
WALKING FEE			
Walking Fees:	Member ONLY	\$12.00	\$7.00

**Anticipated Rounds:**      **48,000**

## North Palm Beach Country Club 2012-2013 Walk In Rates

Season	Time	18-Hole Rates		9-Hole Rates <sup>3</sup>	
		Weekday <sup>1</sup> Rate	Weekend <sup>2</sup> Rate	Weekday <sup>1</sup> Rate	Weekend <sup>2</sup> Rate
<b>Fall Season</b> (Oct. 8 - Nov. 11)	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
<b>Pre-Winter Season</b> (Nov. 12 - Dec. 16)	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
<b>Shoulder Season</b> (Dec. 17 - Jan. 27)	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
<b>High Season</b> (Jan. 28 - Apr. 7)	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
<b>Spring Season</b> (Apr. 8 - 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
<b>Summer Season</b> (Oct. 1 - Oct 7 & 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 3:00pm October 1, 2012 - November 3, 2012    After 2:00pm November 4, 2012 - March 9, 2013  
 After 3:00pm March 10, 2013 - September 30, 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  
FY 2012-2013 Country Club Budget  
Food & Beverage Summary**

	Fiscal Year 2012-2013		Original 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09
<b>Personnel</b>							
Salary:							
Regular Pay	\$	92,638	\$ 61,049	51.74%	\$ 84,199	\$ 43,701	\$ -
Overtime Pay		500	-	0.00%	199	-	-
Part-time Pay		192,024	212,307	-9.55%	206,404	80,873	-
		<b>285,162</b>					
Benefits:							
Pension		15,412	9,769	57.76%	8,445	6,224	-
Health Insurance		28,335	16,219	74.70%	21,751	8,404	-
FICA/Medicare		21,815	20,857	4.59%	27,798	11,144	-
LTD Insurance		417	324	28.70%	436	253	-
Life Insurance		174	108	61.11%	162	99	-
Worker's Compensation		3,893	3,708	4.99%	4,439	3,274	-
Other		8,606	14,607	-41.08%	821	-	-
		<b>78,652</b>					
	<b>\$</b>	<b>363,814</b>	<b>\$ 338,948</b>	<b>7.34%</b>	<b>\$ 354,653</b>	<b>\$ 153,971</b>	<b>\$ -</b>
<b>Operating</b>							
Advertising / Marketing		3,000	8,040	-62.69%	8,729	16,302	-
Charge Card Fee		8,000	11,798	-32.19%	10,239	2,309	-
Contractual Services		26,500	27,388	-3.24%	22,472	27,794	-
Entertainment		10,000	12,500	-20.00%	23,298	11,032	-
Rental-Equipment/Linen/Uniform		15,500	17,300	-10.40%	17,149	6,995	-
Gas, Oil & Lubricants		150	100	50.00%	132	42	-
Licenses & Fees		5,200	5,200	0.00%	4,444	3,704	-
Materials & Supplies		25,250	31,250	-19.20%	32,250	53,292	-
Merchandise		290,000	308,285	-5.93%	284,218	98,978	-
Professional Services		600	600	0.00%	835	720	-
Repairs & Maintenance		23,200	12,901	79.83%	8,233	16,832	848
Solid Waste Disposal		7,224	6,899	4.71%	6,271	6,020	4,932
Utilities		50,273	61,692	-18.51%	54,260	50,472	52,538
Other Operating Costs		1,500	3,700	-59.46%	11,337	4,053	-
		<b>466,397</b>	<b>507,653</b>	<b>-8.13%</b>	<b>483,866</b>	<b>298,545</b>	<b>58,318</b>
<b>Capital</b>							
Audio, Visual, & Comm. Sys		0	0	0.00%	0	0	0
Automotive		0	0	0.00%	0	0	0
Computer Hardware & Software		0	0	0.00%	3,056	9,973	0
Furniture & Fixtures		0	0	0.00%	0	9,990	0
Dining Room Tables & Chairs		0	0	0.00%	0	0	0
Construction & Major Renovation		53,639	0	0.00%	0	0	0
China, Glass, Silverware, etc.		0	0	0.00%	0	0	0
Machinery & Equipment		-	-	0.00%	-	7,095	-
		<b>53,639</b>	<b>0</b>	<b>0.00%</b>	<b>3,056</b>	<b>27,058</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$</b>	<b>883,850</b>	<b>\$ 846,601</b>	<b>4.40%</b>	<b>\$ 841,575</b>	<b>\$ 479,574</b>	<b>\$ 58,318</b>

**The Village of North Palm Beach  
FY 2012-2013 Country Club Budget  
Administration**

	Fiscal Year 2012-2013		Original 2012 Budget	% Increase / (Decrease) over 2012 Budget	Actual 09/30/11	Actual 09/30/10	Actual 09/30/09				
<b>Personnel</b>											
Salary:											
Regular Pay	\$	35,321	\$	33,943	4.06%	\$	37,753	\$	134,496	\$	147,569
Overtime Pay		500		1,000	-50.00%		450		1,358		-
Part-time Pay		-		-	0.00%		-		-		-
		<b>35,821</b>		<b>-</b>			<b>-</b>		<b>-</b>		<b>-</b>
Benefits:											
Pension		6,094		5,954	2.35%		5,163		21,082		20,222
Health Insurance		11,322		10,774	5.09%		14,434		24,326		28,255
FICA/Medicare		2,741		2,670	2.66%		2,774		9,658		10,546
LTD Insurance		159		200	-20.50%		252		659		743
Life Insurance		87		108	-19.44%		138		288		306
Worker's Compensation		62		53	16.98%		122		1,134		3,660
Other		-		7,150	-100.00%		5,775		1,411		6,838
		<b>20,465</b>		<b>7,150</b>			<b>5,775</b>		<b>1,411</b>		<b>6,838</b>
		<b>\$ 56,286</b>		<b>\$ 61,852</b>	<b>-9.00%</b>		<b>\$ 66,861</b>		<b>\$ 194,413</b>		<b>\$ 218,139</b>
<b>Operating</b>											
Accounting & Auditing		7,000		7,000	0.00%		5,911		5,187		6,512
Charge Card Fee		-		-	0.00%		-		4,995		4,889
Contractual Services		34,139		4,139	724.81%		4,282		6,264		4,920
Rental-Copier		5,214		3,500	48.97%		4,278		3,411		3,621
Marketing & Advertising		-		6,000	-100.00%		5,570		14,950		25,685
Materials & Supplies		4,000		4,000	0.00%		4,725		3,675		4,253
Memberships & Dues		-		-	0.00%		-		767		674
Postage		3,000		4,000	-25.00%		1,603		2,385		4,461
Printing & Binding		2,000		2,500	-20.00%		1,736		1,851		1,403
Repairs & Maintenance		-		-	0.00%		-		137		-
Uniforms & Shoes		-		-	0.00%		-		-		-
Utilities		5,894		5,735	2.77%		5,645		6,458		7,843
Legal Fees		7,500		7,500	0.00%		3,395		11,652		2,488
Other Operating Costs		-		-	0.00%		654		1,444		4,025
		<b>68,747</b>		<b>44,374</b>	<b>54.93%</b>		<b>37,797</b>		<b>63,177</b>		<b>70,774</b>
<b>Capital</b>											
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%		-		-		-
		<b>0</b>		<b>0</b>	<b>0.00%</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Debt &amp; Other</b>											
Contingency		126,067		209,850	-39.93%		0		0		0
Insurance-Property & General Liability		43,881		39,864	10.08%		40,840		56,923		63,247
		<b>169,948</b>		<b>249,714</b>	<b>-31.94%</b>		<b>40,840</b>		<b>56,923</b>		<b>63,247</b>
<b>Total Expenses</b>		<b>\$ 294,981</b>		<b>\$ 355,940</b>	<b>-17.13%</b>		<b>\$ 145,498</b>		<b>\$ 314,513</b>		<b>\$ 352,160</b>



# Comprehensive Pay Plan



**Village of North Palm Beach**

TO: Honorable Mayor and Council

FROM: Ed Green, Village Manager

DATE: September 27, 2012

SUBJECT: Comprehensive Pay and Classification Plan  
Fiscal Year 2012/13

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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, 2012. 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, 2012.

**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.
- Provides for employer-sponsored Life, Accidental Death & Dismemberment (ADD), and Long Term Disability (LTD) plans. Vision coverage is available at full employee expense.

**Recommended Personnel Changes:**

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

Additions / Deletions:

- Add one (+1) Kitchen Manager/Chef f/t position (pay grade 20) / Delete one (-1) Chef p/t position (pay grade 17); Delete one (-1) Line Cook p/t position (pay grade 13).
- Add one (+1) CALEA Manager p/t position (pay grade 11)
- Add one (+1) Restaurant Event Banquet Coordinator p/t position (pay grade 22) / Delete one (-1) F&B Sales Coordinator (pay grade 6)

Other Changes:

- Title Change to “Director of Golf Operations” from “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:

<b>Fiscal Year</b>	<b>Full-time positions</b>	<b>Part-time positions</b>
2012	144	124
2013	145	123
<b>Net change</b>	<b>+1 positions</b>	<b>-1 positions</b>

**Pension:**

The Village’s annual employer contribution increased for both the General Employee Pension Plan and the Police & Fire Pension Plan for Fiscal Year 2012/13. 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 19.57%. For Fiscal Year 2012/13, the Village’s annual required employer contribution is 19.86%, or up by .29%. For the Police & Fire Pension Plan the required annual employer contribution for Fiscal Year 2012/13 increased from 20.03%, to 20.22% or up by .19%. The reasons for these increases are based on asset returns and actuarial experience.

All budgeted plan contributions are outlined below:

- For General Employees Pension Plan:
 

Employer contribution	19.86%
Employee contribution	6.0%
  
- For Police and Fire Pension Plan:
 

Employer contribution	20.22%
Employee contribution	2.0%
  
- For ICMA-RC Pension Plan :
 

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

**Health / Dental Insurance:**

In order to secure the most advantageous renewals possible for the Village and its employees, Village Administration worked with our insurance broker to send out an RFP for our employee health and welfare benefits in June of 2012. Due to significantly large claims experience in the past year, several insurance vendors declined to quote for our employee business. Our current vendor Humana proposed a 17.3% increase. CIGNA proposed similar medical plans for a 4.5% increase. The Village was offered these favorable rates with the understanding that we would

agree to move all employee health and welfare plans (Medical, Dental, Life, ADD, LTD) to CIGNA.

Increases in medical insurance are driven by both the Village’s individual claims experience rating and the increasing costs within the health care industry as a whole. The best way to combat these rising costs is to implement a robust employee wellness program. With the support of the Sr. Management Team, the Village will be partnering with CIGNA to build upon our current wellness program and encourage wellness awareness for all of our employees and their dependents.

Historically, the Village covers the full premium cost of the lower priced health and dental plans for all employees. For dependent coverage, the Village funds 80% of the premium for the lower cost plan and the balance is paid by the employee. Employees choosing higher cost plan options will pay 100% of the premium cost difference between the higher and lower cost plans.

Projected monthly employee costs are as follow:

**Health Insurance:**

<b>CIGNA HMO Plan</b>	
Employee Only Coverage	\$ 0.00 per month
Employee + One Coverage	\$102.97 per month
Employee + Family Coverage	\$216.14 per month
<b>CIGNA POS Plan</b>	
Employee Only Coverage	\$ 43.46 per month
Employee + One Coverage	\$189.88 per month
Employee + Family Coverage	\$350.80 per month

**Dental Insurance:**

<b>CIGNA HMO Plan</b>	
Employee Only Coverage	\$ 0.00 per month
Employee + Family Coverage	\$ 5.42 per month
<b>CIGNA PPO Plan</b>	
Employee Only Coverage	\$15.40 per month
Employee + Family Coverage	\$58.07 per month

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

Health Insurance:

CIGNA HMO Plan	
Employee Only Coverage	\$ 514.87 per month
Employee + One	\$ 926.77 per month
Employee + Family Coverage	\$1,379.44 per month
CIGNA POS Plan	
Employee Only Coverage	\$ 514.87 per month
Employee + One	\$ 926.77 per month
Employee + Family Coverage	\$1,379.44 per month

Dental Insurance:

CIGNA HMO Plan	
Employee Only Coverage	\$ 16.68 per month
Employee + Family Coverage	\$ 38.34 per month
CIGNA PPO Plan	
Employee Only Coverage	\$ 16.68 per month
Employee + Family Coverage	\$ 38.34 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 2012/13  
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, 2012. No general (non-union) employees will receive a cost of living adjustment (COLA) effective October 1, 2012. The pay range (grade) of each General Employee shall remain the same as Fiscal Year 2012/13, 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 19.86% of payroll, 20.22% 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, unless otherwise determined by the Village Council:

- 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 set by the Village Council. 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 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 2012/13

Includes 0% COLA Adjustment effective 10/1/2012\*

**\*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 2012/2013	Title change in Fiscal Year 2012/2013
Revised Salary Range for Fiscal Year 2012/2013	Position reclassified in Fiscal Year 2012/2013
Step Plan (shown for categorization purposes; complete ranges in CBA's)	Position eliminated in Fiscal Year 2012/2013

# PT	# FT	Title	Union	Grade	Hourly rate			Annual rate (F/T)		
					Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
15	0	F&B Service Personnel (PT)	NUPT	3	\$4.6500	\$5.3411	\$6.4688	\$9,672	\$11,110	\$13,455
10	0	Camp Counselor (PT) (Seasonal)	NUPT	6	\$7.6700	\$9.0680	\$10.9915	\$15,954	\$18,861	\$22,862
4	0	Dishwasher (PT)	NUPT	6	\$7.6700	\$9.0680	\$10.9915	\$15,954	\$18,861	\$22,862
0	0	<del>F&amp;B Sales Coordinator (PT)</del>	<del>NUPT</del>	<del>6</del>	<del>\$7.6700</del>	<del>\$9.0680</del>	<del>\$10.9915</del>	<del>\$15,954</del>	<del>\$18,861</del>	<del>\$22,862</del>
4	0	Library Page (PT)	NUPT	6	\$7.6700	\$9.0680	\$10.9915	\$15,954	\$18,861	\$22,862
7	0	Outside Service Attendant (PT)	NUPT	6	\$7.6700	\$9.0680	\$10.9915	\$15,954	\$18,861	\$22,862
6	0	Snack Bar Attendant (PT)	NUPT	6	\$7.6700	\$9.0680	\$10.9915	\$15,954	\$18,861	\$22,862
9	0	Driving Range / Ranger (PT)	NUPT	8	\$8.3251	\$10.3938	\$12.6133	\$17,316	\$21,619	\$26,236
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
1	0	CALEA Manager	NUPT	11	\$10.0002	\$12.4855	\$15.1447	\$20,800	\$25,970	\$31,501
4	0	Line Cook (PT)	NUPT	13	\$11.0398	\$13.8148	\$16.7051	\$22,963	\$28,735	\$34,747
0	0	<del>Line Cook (PT)</del>	<del>NUPT</del>	<del>13</del>	<del>\$11.0398</del>	<del>\$13.8148</del>	<del>\$16.7051</del>	<del>\$22,963</del>	<del>\$28,735</del>	<del>\$34,747</del>
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

## Village of North Palm Beach PAY RANGES - FISCAL YEAR 2012/13

Includes 0% COLA Adjustment effective 10/1/2012\*

**\*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 2012/2013	Title change in Fiscal Year 2012/2013
Revised Salary Range for Fiscal Year 2012/2013	Position reclassified in Fiscal Year 2012/2013
Step Plan (shown for categorization purposes; complete ranges in CBA's)	Position eliminated in Fiscal Year 2012/2013

# PT	# FT	Title	Union	Grade	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
0	0	F&B Chef (PT)	NUPT	17	\$13.4678	\$16.8200	\$20.3467	\$28,013	\$34,986	\$42,321
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	1	Kitchen Manager	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	1	Code Compliance Officer	FPE	22	\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344
1	0	Code Compliance Officer (PT)	NUPT	22	\$17.1672	\$21.4445	\$26.1268	\$35,708	\$44,605	\$54,344

## Village of North Palm Beach PAY RANGES - FISCAL YEAR 2012/13

Includes 0% COLA Adjustment effective 10/1/2012\*

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(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 2012/2013	Title change in Fiscal Year 2012/2013
Revised Salary Range for Fiscal Year 2012/2013	Position reclassified in Fiscal Year 2012/2013
Step Plan (shown for categorization purposes; complete ranges in CBA's)	Position eliminated in Fiscal Year 2012/2013

# PT	# FT	Title	Union	Grade	Hourly rate			Annual rate (F/T)		
					Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
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
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
1	0	Banquet Event Coordinator	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	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	\$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
0	1	Network Support Specialist	NU	28	\$22.9473	\$28.7279	\$35.6062	\$47,730	\$59,754	\$74,061

## Village of North Palm Beach PAY RANGES - FISCAL YEAR 2012/13

Includes 0% COLA Adjustment effective 10/1/2012\*

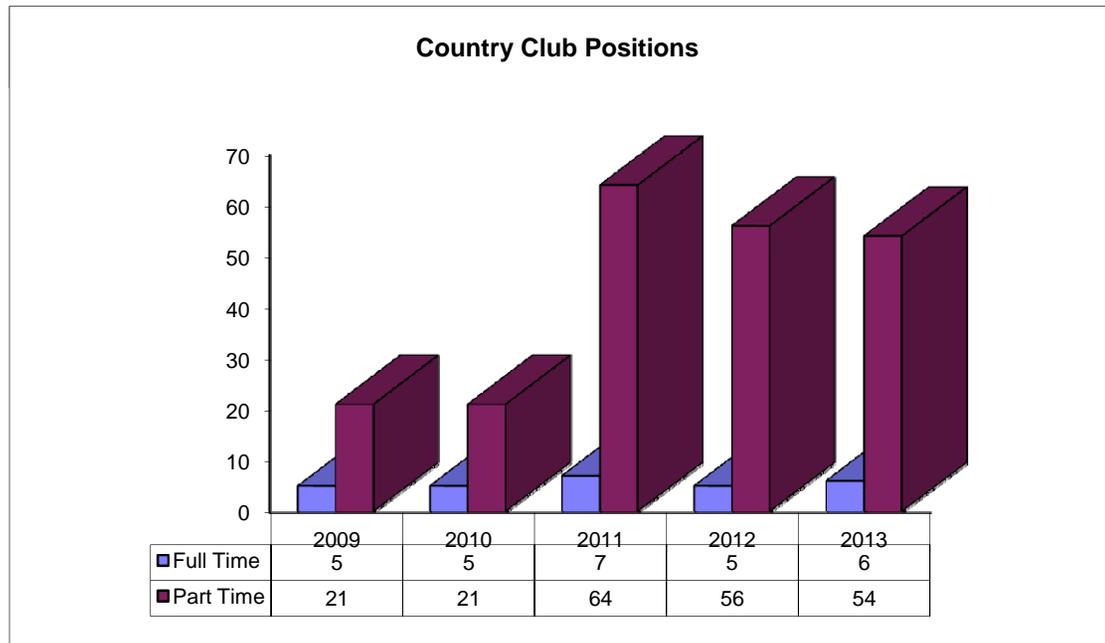
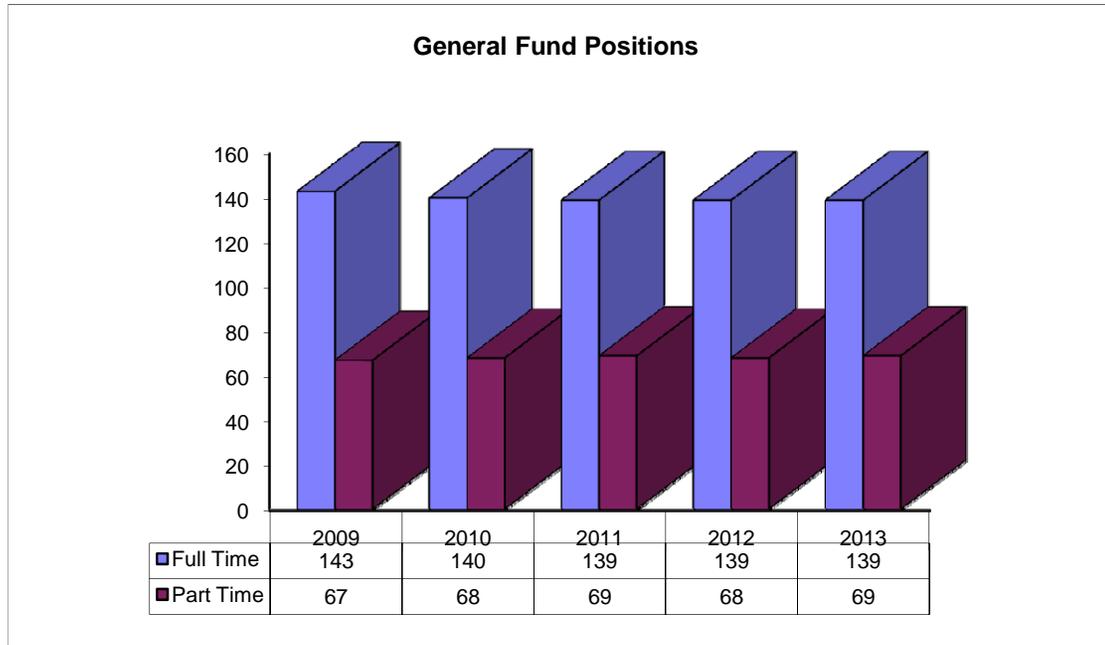
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(P/T positions shown with F/T annual rate for categorization purposes only; P/T and F/T non-exempt positions are paid hourly as worked)

New position for Fiscal Year 2012/2013	Title change in Fiscal Year 2012/2013
Revised Salary Range for Fiscal Year 2012/2013	Position reclassified in Fiscal Year 2012/2013
Step Plan (shown for categorization purposes; complete ranges in CBA's)	Position eliminated in Fiscal Year 2012/2013

# PT	# FT	Title	Union	Grade	Hourly rate			Annual rate (F/T)		
					Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
0	1	Director of Food & Beverage	NU	29	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	\$77,668
0	0	<del>Head Golf Professional</del>	NU	29	<del>\$24.1037</del>	<del>\$30.1143</del>	<del>\$37.3406</del>	<del>\$50,136</del>	<del>\$62,638</del>	<del>\$77,668</del>
0	1	Director of Golf Operations	NU	29	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	\$77,668
0	1	Superintendent of Public Works	NU	29	\$24.1037	\$30.1143	\$37.3406	\$50,136	\$62,638	\$77,668
0	1	Finance Manager	NU	32	\$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	2	Police Captain	NU	34	\$36.0459	\$39.7410	\$44.4738	\$74,975	\$82,661	\$92,506
0	1	Fire Captain	NU	34	\$36.0459	\$39.7410	\$44.4738	\$74,975	\$82,661	\$92,506
0	1	Director of Human Resources	NU	36	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Director of Information Technology	NU	36	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Director of Library	NU	36	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Director of Parks and Recreation	NU	36	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Village Clerk	NU	36	\$29.3053	\$36.6463	\$45.4330	\$60,955	\$76,224	\$94,501
0	1	Building Official	NU	38	\$30.7510	\$38.4388	\$48.4375	\$63,962	\$79,953	\$100,750
0	1	Director of Community Development	NU	40	\$32.3114	\$40.3456	\$50.8661	\$67,208	\$83,919	\$105,802
0	1	Director of Public Works	NU	40	\$32.3114	\$40.3456	\$50.8661	\$67,208	\$83,919	\$105,802
0	1	Fire Chief	NU	40	\$32.3114	\$40.3456	\$50.8661	\$67,208	\$83,919	\$105,802
0	1	Director of Finance	NU	42	\$39.3055	\$49.0741	\$62.8307	\$81,755	\$102,074	\$130,688
0	1	Police Chief	NU	44	\$45.4330	\$56.7620	\$72.7152	\$94,501	\$118,065	\$151,248
0	1	Village Manager	NU	Contract	\$52.8846	\$60.0962	\$67.3077	\$110,000	\$125,000	\$140,000

## Village of North Palm Beach Five Year Position Summary



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

	<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>	<u>2013</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	0	0	0	0	0	0	0	0
Systems Specialist										
Full-Time	1	1	2	2	2	2	2	2	3	3
Part-Time	0	0	0	0	0	1	1	1	0	0
Executive Secretary - Full-Time	1	1	1	1	1	1	1	1	1	1
Human Resources			2	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	1	1	1	1	1	1
Public Works										
Full-time	61	62	54	47	48	38	37	37	37	37
Part-Time	8	6	3	0	0	0	0	0	0	0
Public Safety										
Full-time	66	61	66	68	68	67	67	67	**	**
Part-Time	14	15	14	13	12	11	12	12	**	**
Law Enforcement										
Full-time	**	**	**	**	**	**	**	**	43	43
Part-Time	**	**	**	**	**	**	**	**	12	13
Fire Rescue										
Full-time	**	**	**	**	**	**	**	**	24	24
Part-Time	**	**	**	**	**	**	**	**	0	0
Community Development and Planning										
Full-time	0	0	0	9	10	9	9	9	8	8
Part-Time	0	0	0	1	1	2	2	2	2	2
Leisure Services										
Library										
Full-time	9	8	7	7	7	6	6	6	6	6
Part-Time	7	7	8	8	8	10	10	10	10	10
Recreation										
Full-time	6	5	15	15	17	9	7	6	6	6
Part-Time	14	15	31	39	42	42	42	43	43	43
Other Government - Country Club										
Full-time	25	24	18	19	18	5	5	7	5	6
Part-Time	27	27	24	25	22	21	21	64	56	54
<b>Total Number of Employees Budgeted FY Ending</b>	<b>249</b>	<b>242</b>	<b>254</b>	<b>265</b>	<b>268</b>	<b>236</b>	<b>234</b>	<b>279</b>	<b>268</b>	<b>268</b>

\* Variance exists due to the employment of seasonal and part-time employees.  
\*\* Public Safety was split into Police & Fire in 2012

Source: Village of North Palm Beach Budget Report



# *Capital Improvements Plan*



# Capital Improvement Plan

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## 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 the only year for which funding is authorized. The remaining four years of the CIP lists the capital projects that will be done in the future and their estimated cost...funding requirements are identified, but are not authorized.**

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

Capitalization Threshold Table:

	<u>Capitalize and Depreciate</u>
Land	Capitalize only
Land improvements	\$25,000
Building	\$50,000
Building Improvements	\$50,000
Construction in Progress	Capitalize only
Machinery & Equipment	\$5,000
Vehicle	\$5,000
Infrastructure	\$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 2013, this amounts to \$74.31 million. The Village has no general obligation debt.

### **CIP FINANCING/FUNDING ALTERNATIVES**

Capital improvements may be funded by a variety of means depending on the nature of the project, availability of funds, and the policies of Village Council. Financing decisions are made based on established Village policies and available financing options directly related to project timing and choice of revenue sources. The funding methodology for the CIP is reliant upon available resources including regular operating funds, funds from grants and user fees, useful life of the improvement, and sharing the costs between current and future users. While some projects can be delayed until funds from existing revenues are available, others cannot. The Village explores all options such as ad valorem taxes, grants, developer contributions, user fees, bonds, loans, and undesignated reserves to fund improvements. The following financing sources are available to fund the CIP:

- Ad Valorem Taxes: The Village does not use these funds as a debt security due largely to the required electoral approval (voter referendum) prior to issuance. Property taxes are

directly linked to the assessed value of individual property, not to the consumption of specific goods and services.

- Non-Ad Valorem Revenues: These types of revenues can be pledged to support various types of bond issues. Such bonds are similar to general obligation bonds in that proceeds are often used for general government purposes and repayment is unrelated to the revenue generating capacity of the project being financed. However, unlike general obligation bonds, non-ad valorem revenue bonds are payable solely from revenues derived from the pledged revenue (such as sales tax, local option fuel tax, and the guaranteed portion of municipal sharing).
- User Fees and Charges: These revenues include a variety of license and permit fees, facility and program fees, and fines. They are rarely used as debt security for non-Enterprise Fund capital projects, but could be a source of direct funding of a small capital improvement.
- Enterprise Fund User Fees: These revenues are derived from self-supporting business enterprises (Country Club) which provide services in return for compensation. The enterprise revenue used to secure debt is commonly termed “net-revenue” consisting of gross revenues less operating costs.
- Note: A written, short-term promise to repay a specified amount of principal and interest on a certain date, payable from a defined source of anticipated revenue. Usually notes mature in one year or less. Rarely used by the Village.

- Commercial Paper: Generally defined as short term, unsecured promissory notes issued by organizations of recognized credit quality, usually a bank. Rarely used by the Village.
- Grant: Contribution or gift of cash or other asset from another government to be used or expended for a specific purpose, activity or facility.
- Developer Contributions: Monies paid by developers in lieu of land dedications. These contributions are used for parks and recreational purposes.
- Capital Improvement Plan (CIP) Funds: Periodically, General Fund budgetary savings at fiscal year-end are transferred to the Village's Capital Projects Fund as "CIP Funds". These savings roll over from year to year and are utilized for funding the Five-Year Capital Improvement Plan (CIP); this process reduces the impact of the CIP on the Village's Annual General Fund Budget and millage rate. Village Council approval is required for both the transfer and use of CIP Funds.
- Unassigned Fund Balance: Fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund.
- Bond: An issuer's obligation to repay a principal amount on a certain date (maturity date) with interest at a stated rate. Bonds are distinguishable from notes in that notes mature in a much shorter time period.

General Obligation Bonds: A bond secured by the full faith and credit of the Village's ad valorem taxing power. **These are not used by the Village due to the requirement for a voter referendum.**

Revenue Bonds: Bonds payable from a specific revenue source, not the full faith and credit of an issuer's taxing power and require no electoral approval. Pledged revenues are often generated by the operating or project being financed.

The administrative ability to seek and utilize the best possible source, or combination of sources, from the various alternatives for financing Capital Improvements can maximize the Village's Capital Improvement Plan, saving the cost of inefficiencies, which occur from not adequately addressing capital needs. The future development, growth and general well being of our citizens are directly related to an affordable and realistic Capital Improvement Plan.

## **THE CIP SCHEDULE AND PROJECT LISTS**

The CIP includes a comprehensive listing of all projects contained in the Five-Year CIP. Projects included in the CIP were evaluated based on the criteria mentioned above. Application of these criteria ensures that each project recommended for Council consideration does indeed support the policy objectives of the Village's long-term planning documents and identifies a basis for scheduling and allocation of resources. **The Fiscal Year 2013-2017 CIP recommends a total investment of \$9.07 million in the Village of North Palm Beach's capital facilities and equipment during a five-year period.**

The first year (2013) is the most active and important year of the CIP. The total budget request for capital improvements in FY 2013 is \$1,383,860; however, \$777,221 will be funded with CIP Funds and \$458,000 will be a capital lease. **The remaining amount, \$148,639, is the total to be included in the departmental capital outlay allocation in the Annual Budget [General Fund = \$95,000, Country Club = \$53,639].**

A brief summary of the first year of the plan (2013) is as follows:

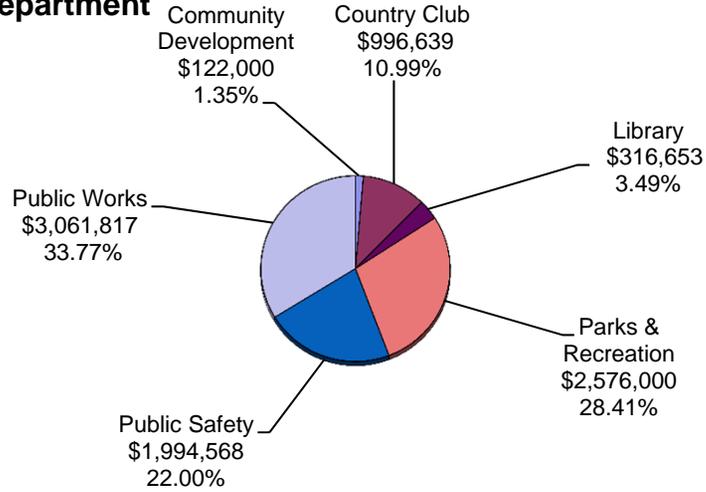
<b>Description</b>	<b>Annual Budget</b>	<b>Capital Lease</b>	<b>CIP Funds</b>
Playground Equipment (*)	\$45,000		
A/C Handler Replacement			\$59,653
Package A/C Units			\$22,000
Vehicle Replacement			\$195,568
Sidewalk Repair			\$40,000
Asphalt Overlay – Alleys			\$58,000
Stonework Replacement			\$50,000
Roof Replacement			\$152,000
Self-Containing Breathing Apparatus			\$200,000
Golf Cart Capital Lease		\$458,000	
Kiddie Pool Enhancement (*)	\$50,000		
Half-way house	\$53,639		
<b>Total</b>	<b>\$148,639</b>	<b>\$458,000</b>	<b>\$777,221</b>

(\*) *Funding Source: Developer Contribution*

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 (2013). These request forms list the capital item to be undertaken or purchased, the estimated impact on the operating budget, and the method of financing the project.

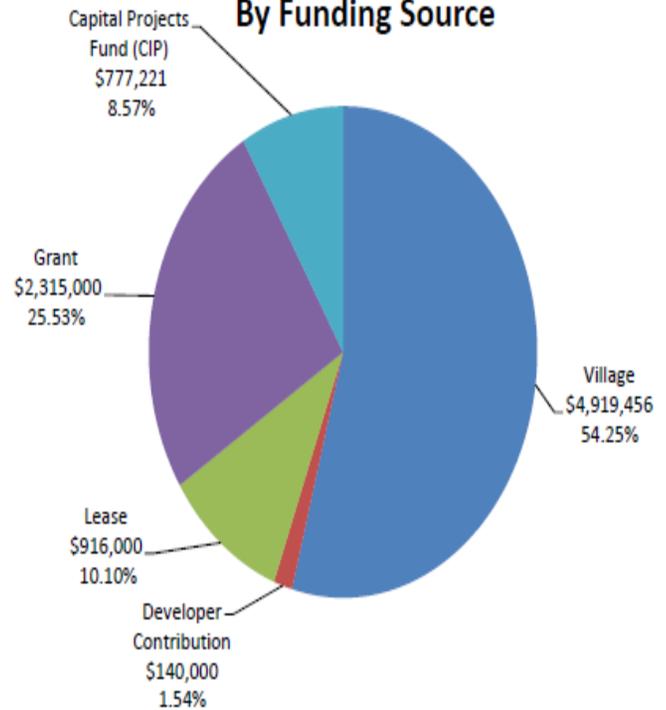
**Village of North Palm Beach**  
**Five Year CIP Summary**  
**Fiscal Year 2013 - 2017**

**5 year CIP  
By Department**

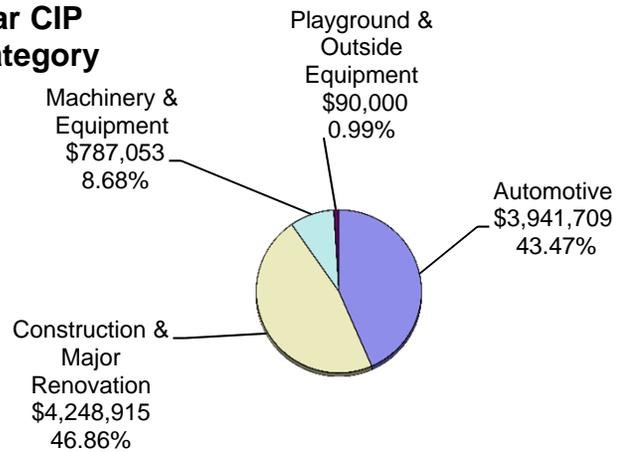


**Total 5 Year CIP**  
**\$9,067,677**

**5 year CIP  
By Funding Source**



**5 year CIP  
By Category**



**Village of North Palm Beach  
5 Year Capital Improvement Plan Summary  
FY 2013-2017**

Cost by CIP Year	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Category / Department	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<b>Automotive:</b>						
Community Development	40,000	20,000	22,000	40,000		\$ 122,000
Country Club	458,000	27,000	-	458,000		\$ 943,000
Public Safety	115,568	329,000	180,000	185,000	790,000	\$ 1,599,568
Public Works		282,000	274,700	441,821	223,620	\$ 1,222,141
Parks & Recreation	40,000	15,000				\$ 55,000
						\$ -
<b>Subtotal Automotive:</b>	<b>653,568</b>	<b>673,000</b>	<b>476,700</b>	<b>1,124,821</b>	<b>1,013,620</b>	<b>\$ 3,941,709</b>
<b>Machinery &amp; Equipment:</b>						
General Services-Village Hall						\$ -
Country Club						\$ -
Library	59,653					\$ 59,653
Public Safety	200,000	85,000	60,000			\$ 345,000
Public Works	-	126,400	50,000			\$ 176,400
Parks & Recreation	72,000	112,000	22,000			\$ 206,000
						\$ -
<b>Subtotal Machinery &amp; Equipment</b>	<b>331,653</b>	<b>323,400</b>	<b>132,000</b>	<b>-</b>	<b>-</b>	<b>\$ 787,053</b>
<b>Construction &amp; Major Renovation:</b>						
Library	152,000	105,000				\$ 257,000
Public Works	98,000	325,000	480,092	280,092	480,092	\$ 1,663,276
Parks & Recreation	-	2,225,000	-			\$ 2,225,000
Country Club	53,639					\$ 53,639
Public Safety	50,000					\$ 50,000
<b>Subtotal Construction &amp; Major Renovation</b>	<b>353,639</b>	<b>2,655,000</b>	<b>480,092</b>	<b>280,092</b>	<b>480,092</b>	<b>\$ 4,248,915</b>
<b>Computer Hardware &amp; Software:</b>						
Information Technology						\$ -
						\$ -
<b>Subtotal Computer Hardware &amp; Software</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Playground &amp; Outside Equipment:</b>						
Parks & Recreation	45,000	-	45,000	-		\$ 90,000
						\$ -
<b>Subtotal Playground &amp; Outside Equipment</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>\$ 90,000</b>
<b>Estimated Total Cost</b>	<b>\$ 1,383,860</b>	<b>\$ 3,651,400</b>	<b>\$ 1,133,792</b>	<b>\$ 1,404,913</b>	<b>\$ 1,493,712</b>	<b>\$ 9,067,677</b>
Funding Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)		
Village	53,639	1,336,400	1,088,792	946,913	1,493,712	\$ 4,919,456
Capital Projects Fund (CIP)	777,221					\$ 777,221
Grant		2,315,000				\$ 2,315,000
Lease	458,000			458,000		\$ 916,000
Developer Contribution	95,000		45,000			\$ 140,000
<b>Estimated Total Funding</b>	<b>\$ 1,383,860</b>	<b>\$ 3,651,400</b>	<b>\$ 1,133,792</b>	<b>\$ 1,404,913</b>	<b>\$ 1,493,712</b>	<b>\$ 9,067,677</b>



# *Department Summaries*



**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2013-2017**

Fund: <u>General Fund</u>			Department: <u>Community Development</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								\$ -
Sport Utility Vehicle	2006 (1); 2008 (1)	7 Years / 100k miles	22,000		22,000			\$ 44,000
S10 Pickup	2000 (1); 2002 (1); 2009 (2)	7 Years / 100k miles	18,000	20,000		40,000		\$ 78,000
<i>Subtotal Automotive</i>			40,000	20,000	22,000	40,000	-	\$ 122,000
<i>Computer Hardware &amp; Software:</i>								\$ -
New Software	2011							\$ -
<i>Subtotal Computer Hardware &amp; Software</i>			-	-	-	-	-	\$ -
<b>Estimated Total Cost</b>			\$ 40,000	\$ 20,000	\$ 22,000	\$ 40,000	\$ -	\$ 122,000
Funding Source			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
			Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
Village				20,000	22,000	40,000		\$ 82,000
Capital Projects Fund (CIP)			40,000					\$ 40,000
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			\$ 40,000	\$ 20,000	\$ 22,000	\$ 40,000	\$ -	\$ 122,000

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Community Development</u>																
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Community Planning</u>																
<b>Description/Detail:</b> _____ _____ _____																		
<b>Capital Account (Check Appropriate):</b>																		
_____ Machinery & Equipment (#66490)		_____ Audio, Visual, Comm. Systems (#66440)																
_____ Furniture & Fixtures (#66430)		_____ Playground & Outside Equipment (#66422)																
_____ Computer Hardware & Software (#66415)		_____ Office Equipment (#66420)																
<input checked="" type="checkbox"/> _____ Automotive (#66410)		_____ Construction & Major Renovation (#66210)																
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																
<input checked="" type="checkbox"/> _____ Scheduled replacement		Number of units requested: _____ 1 _____																
_____ Present equipment obsolete																		
_____ Replace worn-out equipment																		
_____ Improve procedures, records, etc.																		
_____ Increased safety																		
_____ Construction/Major Improvement																		
_____ Other (Please specify)																		
		<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="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;">22,000.00</td> <td style="text-align: right;">\$ 22,000.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$ 22,000.00</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$ 22,000.00</b></td> </tr> </tbody> </table>			<u>Per Unit</u>	<u>Total</u>	Purchase Price	22,000.00	\$ 22,000.00	Plus: Installation or other costs	-	\$ -	Less: Trade-in or other discount	-	\$ -	<b>Net Purchase Cost</b>	<b>\$ 22,000.00</b>	<b>\$ 22,000.00</b>
	<u>Per Unit</u>	<u>Total</u>																
Purchase Price	22,000.00	\$ 22,000.00																
Plus: Installation or other costs	-	\$ -																
Less: Trade-in or other discount	-	\$ -																
<b>Net Purchase Cost</b>	<b>\$ 22,000.00</b>	<b>\$ 22,000.00</b>																
		<b>Estimated Useful Life in Years:</b> _____																
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																
<u>Item</u>	<u>Disposition Method</u>																	
2006 Dodge Durango	Auction	_____ Village	_____ Lease															
		_____ Grant	_____ Developer Contribution															
		_____ Debt Service	_____ CIP Fund															
		X																
<b>Operating Impact:</b> Purchasing the vehicle will reduce maintenance cost		<b>Other Comment:</b>																
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																		
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>	<u>5 year CIP?</u>														
5	Vehicle	5,000	Yes	Include in CIP														
<u>Selection #:</u>	<u>Capital Category:</u>	<u>Capitalization Threshold:</u>																
1	Land Improvement	25,000																
2	Building	50,000																
3	Building Improvement	50,000																
4	Machinery & Equipment	5,000																
5	Vehicle	5,000																
6	Infrastructure	250,000																

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>	<b>Department:</b> <u>Community Development</u>
<b>Project Title:</b> <u>Vehicle Replacement</u>	<b>Division:</b> <u>Code Compliance</u>
<b>Description/Detail:</b> _____	
_____	
_____	

<b>Capital Account (Check Appropriate):</b>	
<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)

<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>
<input checked="" type="checkbox"/> Scheduled replacement	Number of units requested: <u>1</u>
<input type="checkbox"/> Present equipment obsolete	
<input type="checkbox"/> Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price                      18,000.00    \$    18,000.00
<input type="checkbox"/> Increased safety	Plus: Installation or other costs                      -    \$    -
<input type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount                      -    \$    -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost <u>\$    18,000.00</u> <u>\$    18,000.00</u>
	<b>Estimated Useful Life in Years:</b> _____

<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>
<u>Item</u> <u>Disposition Method</u>	
2002 S-10 pickup                      Auction	<input type="checkbox"/> Village                      Lease
	<input type="checkbox"/> Grant                      Developer Contribution
	<input checked="" type="checkbox"/> Debt Service                      CIP Fund

<b>Operating Impact:</b> Purchasing the vehicle will reduce maintenance cost	<b>Other Comment:</b>

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

Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?
5	Vehicle	5,000	Yes	Include in CIP

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

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2013-2017**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Library</u>		<b>Division:</b> <u>N/A</u>				
Cost by CIP Year			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Construction &amp; Major Renovation:</i>								
Roof replacement		30-39 years	152,000					\$ 152,000
Replace lobby windows		40 years		105,000				\$ 105,000
								\$ -
<b>Subtotal Construction &amp; Major Renovation</b>			<b>152,000</b>	<b>105,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 257,000</b>
<i>Machinery &amp; Equipment:</i>								
Replace A/C Handlers		10-15 years	59,653					\$ 59,653
<b>Subtotal Machinery &amp; Equipment</b>			<b>59,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 59,653</b>
<b>Estimated Total Cost</b>			<b>211,653</b>	<b>105,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 316,653</b>
Funding Source			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Village				105,000	-	-	-	\$ 105,000
Capital Projects Fund (CIP)			211,653	-	-	-	-	\$ 211,653
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			<b>211,653</b>	<b>105,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 316,653</b>

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Library</u>		
<b>Project Title:</b> <u>Replace Roof</u>		<b>Division:</b> <u>N/A</u>		
<b>Description/Detail:</b> <u>Tear off old roof material and replace with new roofing.</u>				
<b>Capital Category (Check Appropriate):</b>				
<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)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<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		<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      152,000.00    \$    152,000.00		
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -    \$    -		
<input checked="" type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -    \$    -		
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost <u>\$ 152,000.00</u> \$ <u>152,000.00</u>		
		<b>Estimated Useful Life in Years:</b> <u>30-39 years</u>		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>			
Old roofing	Tear off and discard	<input type="checkbox"/> Village	<input type="checkbox"/> Lease	
		<input type="checkbox"/> Grant	<input type="checkbox"/> Developer Contribution	
		<input checked="" type="checkbox"/> Debt Service	<input type="checkbox"/> CIP Fund	
<b>Operating Impact:</b> <u>Reduce maintenance costs associated with investigation by staff after every rain event and soliciting the services of an outside contractor to make periodic repairs.</u>		<b>Other Comment:</b>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
3	Building Improvement	50,000	Yes	Include in CIP
<b>Selection #:                      Capital Category:                      Capitalization Threshold:</b>				
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>	<b>Department:</b> <u>Library</u>
<b>Project Title:</b> <u>A/C Air Handlers</u>	<b>Division:</b> <u>N/A</u>
<b>Description/Detail:</b> <u>Replace six (6) A/C Air Handlers</u>	

**Capital Account (Check Appropriate):**

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

<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>
<input type="checkbox"/> Scheduled replacement	Number of units requested: <u>6</u>
<input type="checkbox"/> Present equipment obsolete	
<input checked="" type="checkbox"/> Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price                      9,942.16    \$    59,652.96
<input type="checkbox"/> Increased safety	Plus: Installation or other costs                      -    \$    -
<input type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount                      -    \$    -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost <u>\$    9,942.16    \$    59,652.96</u>
	<b>Estimated Useful Life in Years:</b> <u>10 to 15 years</u>

<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>
<u>Item</u> <u>Disposition Method</u>	<input type="checkbox"/> Village                      Lease
Older Air Handlers                      discard	<input type="checkbox"/> Grant                      Developer Contribution
	<input checked="" type="checkbox"/> Debt Service                      X                      CIP Fund

<b>Operating Impact:</b> Reduction of maintenance costs associated with the repairs of small leaks in the refrigerant lines and the patching of the housing that is continuing to deteriorate. Also will assist in the reduction, albeit small, of electrical costs.	<b>Other Comment:</b>
--	-----------------------

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

Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?
4	Machinery & Equipment	5,000	Yes	Include in CIP

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

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2013-2017**

Fund:		General Fund		Department:		Public Safety		All Departments		Division:		N/A	
Cost by CIP Year			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total					
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)						
<b>Automotive:</b>													
Patrol / Vehicles	2012 (2); 2011 (1); 2010 (3); 2008 (1); 2007 (5); 2006 (1); 2005 (4)	7 years or 100,000 miles	28,892	270,000	30,000	-	90,000	\$ 418,892					
Patrol Boat	1999 (1)	15 years						\$ -					
Undercover Vehicles	2011 (2); 2008 (3); 2007 (1); 2005 (1); 2004 (1); 2004 (1)	7 years or 100,000 miles	86,676	24,000	72,000	-	-	\$ 182,676					
Replacement Boat Engines	2009 (2)	3 years						\$ -					
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			30,000	-		\$ 30,000					
Crime Scene Vehicle	1996 (1)	10 years						\$ -					
Fire Engine	2003 (2)	20 years						\$ -					
Yukon	2004 (1)	10 years		35,000				\$ 35,000					
Suburban (to be replaced by 2004 Yukon on Yukon's replacement in 2014)	2002 (1)	10 years						\$ -					
Support Truck	1987 (1)	30 years					100,000	\$ 100,000					
S-10 Pick-Up Truck	2002 (1)	13 years			20,000			\$ 20,000					
Quintuplet Fire Apparatus	1997 (1)	20 years					600,000	\$ 600,000					
Ambulance	2003 (1) 2010 (1)	6 years				185,000		\$ 185,000					
								\$ -					
<b>Subtotal Automotive:</b>			<b>115,568</b>	<b>329,000</b>	<b>180,000</b>	<b>185,000</b>	<b>790,000</b>	<b>\$ 1,599,568</b>					
<b>Machinery &amp; Equipment:</b>													
800 MHZ Radio System	2008	10 years						\$ -					
Breathing Air Compressor	1999 (1)	20 years						\$ -					
Cardiac Monitor/Defibrillator	2009 (2)	5 years		50,000				\$ 50,000					
Self-contained Breathing Apparatus	2001 (27)	12 years	200,000					\$ 200,000					
Hydraulic Exstriction Tools	2003 (2)	12 years			60,000			\$ 60,000					
Thermal Imaging Camera	2002 (2)	12 years		35,000				\$ 35,000					
60 Ton A/C Chiller	2012	10-12 years						\$ -					
								\$ -					
<b>Subtotal Machinery &amp; Equipment</b>			<b>200,000</b>	<b>85,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>\$ 345,000</b>					
<b>Construction &amp; Major Renovation</b>													
Replace stonework around building			50,000					\$ 50,000					
								\$ -					
<b>Subtotal Construction &amp; Major Renovation</b>			<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 50,000</b>					
<b>Estimated Total Cost</b>			<b>\$ 365,568</b>	<b>\$ 414,000</b>	<b>\$ 240,000</b>	<b>\$ 185,000</b>	<b>\$ 790,000</b>	<b>\$ 1,994,568</b>					
<b>Funding Source</b>													
Village			-	414,000	240,000	185,000	790,000	\$ 1,629,000					
Capital Projects Fund (CIP)			365,568					\$ 365,568					
Grant								\$ -					
Other								\$ -					
<b>Estimated Total Funding</b>			<b>\$ 365,568</b>	<b>\$ 414,000</b>	<b>\$ 240,000</b>	<b>\$ 185,000</b>	<b>\$ 790,000</b>	<b>\$ 1,994,568</b>					

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Police</u>																
<b>Project Title:</b> <u>Vehicle replacement - Marked Unit</u>		<b>Division:</b> <u>N/A</u>																
<b>Description/Detail:</b> <u>Vehicle replacement of (1) one marked unit</u>																		
<b>Capital Account (Check Appropriate):</b>																		
<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)																
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>																
<input type="checkbox"/> Present equipment obsolete																		
<input type="checkbox"/> Replace worn-out equipment																		
<input type="checkbox"/> Improve procedures, records, etc.																		
<input type="checkbox"/> Increased safety																		
<input type="checkbox"/> Construction/Major Improvement																		
<input type="checkbox"/> Other (Please specify)																		
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"></th> <th style="text-align: right;"><u>Per Unit</u></th> <th style="text-align: right;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>Purchase Price</td> <td style="text-align: right;">28,892.00</td> <td style="text-align: right;">\$ 28,892.00</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td style="text-align: right;"><b>\$ 28,892.00</b></td> <td style="text-align: right;"><b>\$ 28,892.00</b></td> </tr> </tbody> </table>			<u>Per Unit</u>	<u>Total</u>	Purchase Price	28,892.00	\$ 28,892.00	Plus: Installation or other costs	-	\$ -	Less: Trade-in or other discount	-	\$ -	<b>Net Purchase Cost</b>	<b>\$ 28,892.00</b>	<b>\$ 28,892.00</b>
	<u>Per Unit</u>	<u>Total</u>																
Purchase Price	28,892.00	\$ 28,892.00																
Plus: Installation or other costs	-	\$ -																
Less: Trade-in or other discount	-	\$ -																
<b>Net Purchase Cost</b>	<b>\$ 28,892.00</b>	<b>\$ 28,892.00</b>																
		<b>Estimated Useful Life in Years:</b> <u>7 Years</u>																
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																
<u>Item</u>	<u>Disposition Method</u>																	
236	Auction																	
		<input type="checkbox"/> Village Lease <input type="checkbox"/> Grant Developer Contribution <input checked="" type="checkbox"/> Debt Service CIP Fund																
<b>Operating Impact:</b> <u>Reduced repair and maintenance costs as well as providing a safe first responder vehicle which is reliable and reduces potential future accident litigation</u>		<b>Other Comment:</b> <b>MARKED unit being replaced:</b> <u>Unit 236      2006 Ford Crown Victoria</u>																
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																		
<u>Enter Selection #</u>	<u>Capital Category</u>	<u>Capitalization Threshold</u>	<u>Capital Outlay?</u>	<u>5 year CIP?</u>														
5	Vehicle	5,000	Yes	Include in CIP														
<b>Selection #:      Capital Category:      Capitalization Threshold:</b>																		
1	Land Improvement	25,000																
2	Building	50,000																
3	Building Improvement	50,000																
4	Machinery & Equipment	5,000																
5	Vehicle	5,000																
6	Infrastructure	250,000																

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>	<b>Department:</b> <u>Police</u>
<b>Project Title:</b> <u>Vehicle replacement - Unmarked Units</u>	<b>Division:</b> <u>N/A</u>
<b>Description/Detail:</b> <u>Vehicle replacement of (3) three unmarked units</u>	

<b>Capital Account (Check Appropriate):</b>	
<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)

<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>		
<input checked="" type="checkbox"/> Scheduled replacement	Number of units requested:	3	
<input type="checkbox"/> Present equipment obsolete			
<input type="checkbox"/> Replace worn-out equipment			
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price	28,892.00	\$ 86,676.00
<input type="checkbox"/> Increased safety	Plus: Installation or other costs	-	\$ -
<input type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount	-	\$ -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost	<u>\$ 28,892.00</u>	<u>\$ 86,676.00</u>
	<b>Estimated Useful Life in Years:</b>	7 Years	

<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>		
221	Auction		Lease
222	Auction		Developer Contribution
225	Auction	X	CIP Fund

<b>Operating Impact:</b> Reduced repair and maintenance costs as well as providing a safe first responder vehicle which is reliable and reduces potential future accident litigation	<b>Other Comment:</b> <b>UNMARKED units being replaced:</b> Unit 221      2004 Dodge Durango Unit 222      2005 Chevrolet Impala Unit 225      2007 Dodge Charger
--	---

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

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Fire Rescue</u>	
<b>Project Title:</b> <u>SCBA Replacement</u>		<b>Division:</b> <u>N/A</u>	
<b>Description/Detail:</b> <u>Purchase to replace 25 SCBAs, 50 SCBA cylinders &amp; 2 RIT kits</u>			
<b>Capital Account (Check Appropriate):</b>			
<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)
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input checked="" type="checkbox"/>	Scheduled replacement	Number of units requested: <u>27</u>	
<input checked="" type="checkbox"/>	Present equipment obsolete		
<input checked="" 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 checked="" type="checkbox"/>	Other (Please specify)		
<b>Comply w/ Federal Law</b>			
<b>Estimated Useful Life in Years:</b>		<u>15</u>	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>	<input type="checkbox"/>	Village Lease
SCBAs	Junked	<input type="checkbox"/>	Grant Developer Contribution
		<input checked="" type="checkbox"/>	Debt Service CIP Fund
<b>Operating Impact:</b> No additional impact. Purchase replaces obsolete SCBAs with modern units.		<b>Other Comment:</b> Title 49, Code of Federal Regulations, Parts 171 - 185 govern SCBA cylinders, and limits the lifetime of our cylinders to 15 years. Our cylinders will reach that limit before the end of the next budget cycle. Our SCBAs are regulated by NFPA 1981 which is on its third revision since our current SCBAs were purchased making them obsolete. The SCBA warranty expires this budget cycle which will increase repair and maintenance costs.	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	<u>Yes</u>
			<b>5 year CIP?</b>
			<u>Include in CIP</u>
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
<u>1</u>	<u>Land Improvement</u>	<u>25,000</u>	
<u>2</u>	<u>Building</u>	<u>50,000</u>	
<u>3</u>	<u>Building Improvement</u>	<u>50,000</u>	
<u>4</u>	<u>Machinery &amp; Equipment</u>	<u>5,000</u>	
<u>5</u>	<u>Vehicle</u>	<u>5,000</u>	
<u>6</u>	<u>Infrastructure</u>	<u>250,000</u>	

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>General Services - Public Safety</u>		
<b>Project Title:</b> <u>Building Improvement Stone Work</u>		<b>Division:</b> <u>N/A</u>		
<b>Description/Detail:</b> <u>Replace deteriorated stone work around select windows on the Public Safety Building, this building is 12 plus years old</u>				
<b>Capital Account (Check Appropriate):</b>				
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)		
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)		
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)		
<input type="checkbox"/> Automotive (#66410)		<input checked="" type="checkbox"/> Construction & Major Renovation (#66210)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<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		<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      -      \$                      -		
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -      \$                      -		
<input checked="" type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -      \$                      -		
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost <u>                    \$50,000.00</u>		
		<b>Estimated Useful Life in Years:</b> _____		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	<input type="checkbox"/> Village	<input type="checkbox"/> Lease	
		<input type="checkbox"/> Grant	<input type="checkbox"/> Developer Contribution	
		<input checked="" type="checkbox"/> Debt Service	<input type="checkbox"/> CIP Fund	
<b>Operating Impact:</b> <u>Closes open fissures in exterior banding stonework which exposes structural rebar. Completes building envelope to avoid mold and other potential leakage/health issues.</u>		<b>Other Comment:</b> <u>The full extent of the stone replacement could change once the project has started; can't inspect behind the existing stone work at this time. There could be hidden damage.</u>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
3	Building Improvement	50,000	Yes	Include in CIP
<b>Selection #:                      Capital Category:                      Capitalization Threshold:</b>				
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2013-2017**

Fund: <u>General Fund</u>			Department: <u>Public Works</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Description	Current Inventory	Estimated Life	Budget Year (Year # 1)	(Year # 2)	(Year # 3)	(Year # 4)	(Year # 5)	
<b>Automotive:</b>								
3/4 Ton Truck (1/2 Ton)	2002 (1)	10 years		25,000				\$ 25,000
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					16,000	\$ 16,000
Dodge 2500 RAM	2002 (1); 2006 (1); 2010 (1)	10 years		26,000		26,000		\$ 52,000
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		190,000	195,700	201,571	207,620	\$ 794,891
Lightning 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		41,000				\$ 41,000
Small Dump Truck	2000 (1)	12 years				33,750		\$ 33,750
<b>Subtotal Automotive:</b>			-	282,000	274,700	441,821	223,620	\$ 1,222,141
<b>Construction &amp; Major Renovation:</b>								
Asphalt Overlay-Alleys		10 years	58,000					\$ 58,000
Asphalt Overlay-Streets	2011	10 years		220,000	280,092	280,092	280,092	\$ 1,060,276
Country Club Parking Lot (60%)	2011	10 years						\$ -
Fuel Tank Replacement	2007	20 years						\$ -
Perimeter wall around PW	2011	20 years						\$ -
PW Parking Lot Drainage & Surface		15 years		50,000				\$ 50,000
Re-roof storage building		20 years		55,000				\$ 55,000
Service Alley Wall		20 years			200,000		200,000	\$ 400,000
Southwest Neighborhood - new sidewalks (*)	(*) See note	20 years						\$ -
Village Wide Sidewalks			40,000					\$ 40,000
<b>Subtotal Construction &amp; Major Renovation</b>			98,000	325,000	480,092	280,092	480,092	\$ 1,663,276
<b>Machinery &amp; Equipment:</b>								
Back Hoe	1999 (1)	15 years			50,000			\$ 50,000
Ballfield Groomer	1998 (1)	10 years		21,400				\$ 21,400
Case Tractor	case 1988 (1)	25 years		15,000				\$ 15,000
Ford Tractor	2006 (1)	25 years						\$ -
Generator	1990 (1)	15 years		60,000				\$ 60,000
Pallet Racks for storage	2010	10 years						\$ -
"Quick Tip" Dumpster Attachment	2012 (1)	10 years		30,000				\$ 30,000
Sanitation Utility Vehicle	1995 (1); 1997 (2); 1998 (1); 1999 (2); 2001 (4)	4 years						\$ -
<b>Subtotal Machinery &amp; Equipment</b>			-	126,400	50,000	-	-	\$ 176,400
<b>Estimated Total Cost</b>			\$ 98,000	\$ 733,400	\$ 804,792	\$ 721,913	\$ 703,712	\$ 3,061,817
<b>Funding Source</b>								
Village			-	733,400	804,792	721,913	703,712	\$ 2,963,817
Capital Projects Fund (CIP)			98,000					\$ 98,000
Grant								\$ -
Other								\$ -
<b>Estimated Total Funding</b>			\$ 98,000	\$ 733,400	\$ 804,792	\$ 721,913	\$ 703,712	\$ 3,061,817

(\*) This project was identified, approved and funded during Fiscal Year 2011; The entire estimated cost (\$431,992) was funded from the Village's Unassigned Fund Balance in Fiscal Year 2011. The project is expected to be complete in Fiscal Year 2013 and is listed here for informational purposes only.

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General</u>		<b>Department:</b> <u>Public Works</u>		
<b>Project Title:</b> <u>Sidewalk repairs</u>		<b>Division:</b> <u>Streets</u>		
<b>Description/Detail:</b> <u>Village wide sidewalk repair</u>				
<b>Capital Account (Check Appropriate):</b>				
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)		
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)		
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)		
<input type="checkbox"/> Automotive (#66410)		<input checked="" type="checkbox"/> Construction & Major Renovation (#66210)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<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		<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/> Improve procedures, records, etc.		Purchase Price                      40,000.00    \$    40,000.00		
<input type="checkbox"/> Increased safety		Plus: Installation or other costs                      -    \$    -		
<input checked="" type="checkbox"/> Construction/Major Improvement		Less: Trade-in or other discount                      -    \$    -		
<input type="checkbox"/> Other (Please specify)		Net Purchase Cost <u>\$ 40,000.00</u> \$ <u>40,000.00</u>		
		<b>Estimated Useful Life in Years:</b> <u>20</u>		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	<input type="checkbox"/> Village	<input type="checkbox"/> Lease	
<u>1</u>		<input type="checkbox"/> Grant	<input type="checkbox"/> Developer Contribution	
		<input checked="" type="checkbox"/> Debt Service	<input type="checkbox"/> CIP Fund	
<b>Operating Impact:</b> Reduce maintenance costs associated with having to send crews out to various locations to ground down trip hazards. Reduction in overall repair costs by outsourcing actual construction as opposed to doing in house.		<b>Other Comment:</b> Remove and replace sidewalks village wide that are broken or damaged due to tree roots, vehicular or construction damage.		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
1	Land Improvement	25,000	Yes	Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General</u>	<b>Department:</b> <u>Public Works</u>			
<b>Project Title:</b> <u>Asphalt Overlay - Alleys</u>	<b>Division:</b> <u>Streets</u>			
<b>Description/Detail:</b> <u>Overlay various roadways within vilage limits</u>				
<b>Capital Account (Check Appropriate):</b>				
<input type="checkbox"/> Machinery & Equipment (#66490)	<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)			
<input type="checkbox"/> Furniture & Fixtures (#66430)	<input type="checkbox"/> Playground & Outside Equipment (#66422)			
<input type="checkbox"/> Computer Hardware & Software (#66415)	<input type="checkbox"/> Office Equipment (#66420)			
<input type="checkbox"/> Automotive (#66410)	<input checked="" type="checkbox"/> Construction & Major Renovation (#66210)			
<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>			
<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	<b>Per Unit</b> <b>Total</b>			
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price                      58,000.00    \$    58,000.00			
<input type="checkbox"/> Increased safety	Plus: Installation or other costs                      -    \$    -			
<input checked="" type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount                      -    \$    -			
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost <u>\$    58,000.00</u> \$ <u>58,000.00</u>			
	<b>Estimated Useful Life in Years:</b> <u>10</u>			
<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>			
<b>Item</b> <b>Disposition Method</b>	<input type="checkbox"/> Village                      Lease			
	<input type="checkbox"/> Grant                      Developer Contribution			
	<input checked="" type="checkbox"/> Debt Service                      CIP Fund			
<b>Operating Impact:</b> Reduction of maintenance costs associated with continual patching of potholes. It will also protect the integrity of the road base which is paramount to the stability of the road, which left unattended could result in far greater expense to effect repairs.	<b>Other Comment:</b> Overlay of selected areas of the east and west service alleys			
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
1	Land Improvement	25,000	Yes	Include in CIP
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>		
1	Land Improvement	25,000		
2	Building	50,000		
3	Building Improvement	50,000		
4	Machinery & Equipment	5,000		
5	Vehicle	5,000		
6	Infrastructure	250,000		

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2013-2017**

Fund: <u>General Fund</u>			Department: <u>Parks &amp; Recreation</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<b>Automotive:</b>								
Sport Utility Vehicle / Blazer	2011 (1)	10 years						\$ -
Mini-Bus	2000 (1)	12 years	40,000					\$ 40,000
S-10 Pick Up	2003 (1)	9 years		15,000				\$ 15,000
<b>Subtotal Automotive:</b>			<b>40,000</b>	<b>15,000</b>	-	-	-	<b>\$ 55,000</b>
<b>Machinery &amp; Equipment:</b>								
Package A/C Units	2001 (2) 2002 (4)	12 years	22,000	22,000	22,000			\$ 66,000
Kiddie Pool Enhancement		20 years	50,000					\$ 50,000
Lightning Detection System	2011	10 years						\$ -
Pump & well	2011	10 years						\$ -
Relight Osborne Park		20 years		90,000				\$ 90,000
<b>Subtotal Machinery &amp; Equipment</b>			<b>72,000</b>	<b>112,000</b>	<b>22,000</b>	-	-	<b>\$ 206,000</b>
<b>Playground &amp; Outside Equipment:</b>								
Playground Equipment	Various Parks	12 years	45,000		45,000			\$ 90,000
<b>Subtotal Playground &amp; Outside Equipment</b>			<b>45,000</b>	-	<b>45,000</b>	-	-	<b>\$ 90,000</b>
<b>Construction &amp; Major Renovation:</b>								
Pool "Splash" Park		10 years		125,000				\$ 125,000
Pool Resurfacing	2011	15 years						\$ -
Pump Room Renovation	2011	25 years						\$ -
Memorial Park	(*) See note	20 years	-					\$ -
Anchorage Park Renovation - Phase 2	(**) See note	20 years		2,100,000				\$ 2,100,000
<b>Subtotal Construction &amp; Major Renovation</b>			-	<b>2,225,000</b>	-	-	-	<b>\$ 2,225,000</b>
<b>Furniture &amp; Fixtures:</b>								
								\$ -
<b>Subtotal Furniture &amp; Fixtures</b>			-	-	-	-	-	<b>\$ -</b>
<b>Estimated Total Cost</b>			<b>\$ 157,000</b>	<b>\$ 2,352,000</b>	<b>\$ 67,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,576,000</b>
Funding Source			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Village				37,000	22,000	-	-	\$ 59,000
Capital Projects Fund (CIP)			62,000	-				\$ 62,000
Grant			-	2,315,000				\$ 2,315,000
Developer Contribution			95,000		45,000			\$ 140,000
Other			-					\$ -
<b>Estimated Total Funding</b>			<b>\$ 157,000</b>	<b>\$ 2,352,000</b>	<b>\$ 67,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,576,000</b>

(\*) 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.

(\*\*) The Village will appropriate any grant matching requirements upon notification of grant approval

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>		
<b>Project Title:</b> <u>Vehicle Replacement</u>		<b>Division:</b> <u>Recreation</u>		
<b>Description/Detail:</b> <u>Replacement of a 2000 15-passenger van. This vehicle is used for transportation for camps, new teen adventure program and daily trips and excursions.</u>				
<u>Replace with a new or used 20+ passenger mini-bus for reasons of safety and functionality.</u>				
<b>Capital Account (Check Appropriate):</b>				
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)		
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)		
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)		
<input checked="" type="checkbox"/> Automotive (#66410)		<input type="checkbox"/> Construction & Major Renovation (#66210)		
<input type="checkbox"/> Other Capital (#66000)		<input type="checkbox"/> Developer Fees Capital Purchase (#66005)		
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>		
<input type="checkbox"/> Present equipment obsolete				
<input type="checkbox"/> Replace worn-out equipment				
<input type="checkbox"/> Improve procedures, records, etc.				
<input type="checkbox"/> Increased safety				
<input type="checkbox"/> Construction/Major Improvement				
<input type="checkbox"/> Other (Please specify)				
		<b>Per Unit</b> <b>Total</b>		
		Purchase Price      40,000.00    \$    40,000.00		
		Plus: Installation or other costs      -    \$      -		
		Less: Trade-in or other discount      -    \$      -		
		<b>Net Purchase Cost</b> <u>\$ 40,000.00</u> \$ <u>40,000.00</u>		
		<b>Estimated Useful Life in Years:</b> _____		
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<b>Item</b> <b>Disposition Method</b>		Village                      Lease		
15 passenger van              Auction		Grant                      Developer Contribution		
		Debt Service <u>X</u> CIP Fund		
<b>Operating Impact:</b> Allow the department to run smaller trips Allow for more options on senior day trips Reduces bus rental cost		<b>Other Comment:</b> Safer option than 15 passenger van		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
5	Vehicle	5,000	Yes	Include in CIP
<b>Selection #:</b>		<b>Capital Category:</b>		<b>Capitalization Threshold:</b>
1		Land Improvement		25,000
2		Building		50,000
3		Building Improvement		50,000
4		Machinery & Equipment		5,000
5		Vehicle		5,000
6		Infrastructure		250,000

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>		
<b>Project Title:</b> <u>Replace (2) Package A/C Units</u>		<b>Division:</b> <u>Recreation</u>		
<b>Description/Detail:</b> <u>Replace two Package A/C Units at the Community Center.</u>				
<b>Capital Account (Check Appropriate):</b>				
<input checked="" type="checkbox"/>	Machinery & Equipment (#66490)	<input type="checkbox"/>	Audio, Visual, Comm. Systems (#66440)	
<input type="checkbox"/>	Furniture & Fixtures (#66430)	<input type="checkbox"/>	Playground & Outside Equipment (#66422)	
<input type="checkbox"/>	Computer Hardware & Software (#66415)	<input type="checkbox"/>	Office Equipment (#66420)	
<input type="checkbox"/>	Automotive (#66410)	<input type="checkbox"/>	Construction & Major Renovation (#66210)	
<input type="checkbox"/>	Other Capital (#66000)	<input type="checkbox"/>	Developer Fees Capital Purchase (#66005)	
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>		
<input type="checkbox"/>	Scheduled replacement	Number of units requested: <u>2</u>		
<input type="checkbox"/>	Present equipment obsolete			
<input checked="" type="checkbox"/>	Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>		
<input type="checkbox"/>	Improve procedures, records, etc.	Purchase Price                      11,000.00      \$      22,000.00		
<input type="checkbox"/>	Increased safety	Plus: Installation or other costs                      -      \$      -		
<input type="checkbox"/>	Construction/Major Improvement	Less: Trade-in or other discount                      -      \$      -		
<input type="checkbox"/>	Other (Please specify)	Net Purchase Cost                      \$      11,000.00      \$      22,000.00		
<b>Estimated Useful Life in Years:</b> _____				
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>	<input type="checkbox"/>	Village                      Lease	
		<input type="checkbox"/>	Grant                      Developer Contribution	
		<input checked="" type="checkbox"/>	Debt Service                      CIP Fund	
<b>Operating Impact:</b> Increase efficiency of A/C system; reduce electric costs The current equipment is 8 years old, is not running at full capacity, and requires constant maintenance and service.		<b>Other Comment:</b>		
<b>Capital Check (Please enter your selection # from the choices provided below):</b>				
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>
4	Machinery & Equipment	5,000	Yes	Include in CIP
<b>Selection #:</b>		<b>Capital Category:</b>		<b>Capitalization Threshold:</b>
1	Land Improvement			25,000
2	Building			50,000
3	Building Improvement			50,000
4	Machinery & Equipment			5,000
5	Vehicle			5,000
6	Infrastructure			250,000

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>	
<b>Project Title:</b> <u>Kiddie Pool Enhancement</u>		<b>Division:</b> <u>Pool</u>	
<b>Description/Detail:</b> <u>Install a new water feature in the larger middle kiddie pool that would spill over water and create shade into the pool area. With the water feature, a new filtration system will be installed for the Kiddie Pools to bring us up to compliance with the Florida board of Health. Currently the pools are filtering into the main pool.</u>			
<b>Capital Account (Check Appropriate):</b>			
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)	
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)	
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)	
<input type="checkbox"/> Automotive (#66410)		<input type="checkbox"/> Construction & Major Renovation (#66210)	
<input checked="" type="checkbox"/> Other Capital (#66000)		<input checked="" type="checkbox"/> Developer Fees Capital Purchase (#66005)	
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>	
<input checked="" type="checkbox"/> Scheduled replacement		Number of units requested: <u>1</u>	
<input type="checkbox"/> Present equipment obsolete			
<input type="checkbox"/> Replace worn-out equipment			
<input type="checkbox"/> Improve procedures, records, etc.			
<input type="checkbox"/> Increased safety			
<input type="checkbox"/> Construction/Major Improvement			
<input type="checkbox"/> Other (Please specify)			
		<b>Per Unit</b> <b>Total</b>	
		Purchase Price                      50,000.00      \$      50,000.00	
		Plus: Installation or other costs                      -      \$      -	
		Less: Trade-in or other discount                      -      \$      -	
		<b>Net Purchase Cost</b> <u>\$      50,000.00</u> <u>\$      50,000.00</u>	
		<b>Estimated Useful Life in Years:</b> _____	
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>	
<u>Item</u>	<u>Disposition Method</u>		
		<input type="checkbox"/> Village	<input type="checkbox"/> Lease
		<input checked="" type="checkbox"/> Grant	<input type="checkbox"/> Developer Contribution
		<input type="checkbox"/> Debt Service	<input type="checkbox"/> CIP Fund
<b>Operating Impact:</b> <u>The new system feature should create greater daily revenue and take some of the burden away from the main pool equipment.</u>		<b>Other Comment:</b> <u>Create a new water play feature at the pool and also place less pressure on the existing filtration system</u>	
<b>Capital Check (Please enter your selection # from the choices provided below):</b>			
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>
4	Machinery & Equipment	5,000	Yes
<b>5 year CIP?</b> Include in CIP			
<b>Selection #:</b>	<b>Capital Category:</b>	<b>Capitalization Threshold:</b>	
1	Land Improvement	25,000	
2	Building	50,000	
3	Building Improvement	50,000	
4	Machinery & Equipment	5,000	
5	Vehicle	5,000	
6	Infrastructure	250,000	

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>General Fund</u>		<b>Department:</b> <u>Parks &amp; Recreation</u>																															
<b>Project Title:</b> <u>Playground Equipment - Osborne Park</u>		<b>Division:</b> <u>Recreation</u>																															
<b>Description/Detail:</b> <u>Replace the existing playground equipment at Osborne Park with a new playground system that will be ADA accessible.</u>																																	
<b>Capital Account (Check Appropriate):</b>																																	
<input type="checkbox"/> Machinery & Equipment (#66490)		<input type="checkbox"/> Audio, Visual, Comm. Systems (#66440)																															
<input type="checkbox"/> Furniture & Fixtures (#66430)		<input type="checkbox"/> Playground & Outside Equipment (#66422)																															
<input type="checkbox"/> Computer Hardware & Software (#66415)		<input type="checkbox"/> Office Equipment (#66420)																															
<input type="checkbox"/> Automotive (#66410)		<input type="checkbox"/> Construction & Major Renovation (#66210)																															
<input checked="" type="checkbox"/> Other Capital (#66000)		<input type="checkbox"/> Developer Fees Capital Purchase (#66005)																															
<b>Purpose of Expenditure (Check Appropriate):</b>		<b>Cost:</b>																															
<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;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;"><b>Per Unit</b></td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;"><b>Total</b></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td>Purchase Price</td> <td style="text-align: right;">45,000.00</td> <td>\$</td> <td style="text-align: right;">45,000.00</td> <td></td> <td></td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: right;">-</td> <td>\$</td> <td style="text-align: right;">-</td> <td></td> <td></td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: right;">-</td> <td>\$</td> <td style="text-align: right;">-</td> <td></td> <td></td> </tr> <tr> <td><b>Net Purchase Cost</b></td> <td style="text-align: right;"><b>\$ 45,000.00</b></td> <td></td> <td></td> <td style="text-align: right;"><b>\$ 45,000.00</b></td> <td></td> </tr> </table>			<b>Per Unit</b>		<b>Total</b>			Purchase Price	45,000.00	\$	45,000.00			Plus: Installation or other costs	-	\$	-			Less: Trade-in or other discount	-	\$	-			<b>Net Purchase Cost</b>	<b>\$ 45,000.00</b>			<b>\$ 45,000.00</b>	
	<b>Per Unit</b>		<b>Total</b>																														
Purchase Price	45,000.00	\$	45,000.00																														
Plus: Installation or other costs	-	\$	-																														
Less: Trade-in or other discount	-	\$	-																														
<b>Net Purchase Cost</b>	<b>\$ 45,000.00</b>			<b>\$ 45,000.00</b>																													
		<b>Estimated Useful Life in Years:</b> _____																															
<b>Replaced item(s):</b>		<b>Funding Source (List Amount):</b>																															
<u>Item</u>	<u>Disposition Method</u>	<input type="checkbox"/> Village	<input type="checkbox"/> Lease																														
		<input checked="" type="checkbox"/> Grant	<input type="checkbox"/> Developer Contribution																														
		<input type="checkbox"/> Debt Service	<input type="checkbox"/> CIP Fund																														
<b>Operating Impact:</b> <u>The equipment would greatly reduce the need for repair and safety concerns.</u>		<b>Other Comment:</b> <u>The current equipment at the park is old, rundown and in great need of a facelift. The tot-lot is a highly used playground in one of the Village's most frequented park.</u>																															
<b>Capital Check (Please enter your selection # from the choices provided below):</b>																																	
<b>Enter Selection #</b>	<b>Capital Category</b>	<b>Capitalization Threshold</b>	<b>Capital Outlay?</b>	<b>5 year CIP?</b>																													
4	Machinery & Equipment	5,000	Yes	Include in CIP																													
<b>Selection #: Capital Category: Capitalization Threshold:</b>																																	
1	Land Improvement	25,000																															
2	Building	50,000																															
3	Building Improvement	50,000																															
4	Machinery & Equipment	5,000																															
5	Vehicle	5,000																															
6	Infrastructure	250,000																															

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2013-2017**

Fund: <u>Country Club</u>			Department: <u>Golf Operations</u>			Division: <u>All Divisions</u>		
Cost by CIP Year			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								\$ -
Golf carts w/ GPS systems	2010 (80)	3 years	440,000			440,000		\$ 880,000
Carry Alls	2010 (2)	3 years	18,000			18,000		\$ 36,000
Driving Range Cart	2010 (1)	4 years		12,000				\$ 12,000
								\$ -
<b>Subtotal Automotive</b>			<b>458,000</b>	<b>12,000</b>	<b>-</b>	<b>458,000</b>	<b>-</b>	<b>\$ 928,000</b>
<i>Machinery &amp; Equipment:</i>								\$ -
<b>Subtotal Machinery &amp; Equipment</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<i>Construction and Major Renovation:</i>								\$ -
Country Club Parking Lot	2011	10 years						\$ -
								\$ -
<b>Subtotal Construction and Major Renovation</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Estimated Total Cost</b>			<b>\$ 458,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 458,000</b>	<b>\$ -</b>	<b>\$ 928,000</b>
Funding Source			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Village			-	12,000	-	-	-	\$ 12,000
Grant								\$ -
Lease			458,000	-		458,000		\$ 916,000
<b>Estimated Total Funding</b>			<b>\$ 458,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 458,000</b>	<b>\$ -</b>	<b>\$ 928,000</b>

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>Country Club</u>	<b>Department:</b> <u>Golf Operation</u>
<b>Project Title:</b> <u>Golf carts w/ GPS systems</u>	<b>Division:</b> <u>Golf Shop</u>
<b>Description/Detail:</b> <u>Lease of 80 golf carts with GPS units</u>	

**Capital Account (Check Appropriate):**

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

<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>
<input checked="" type="checkbox"/> Scheduled replacement	Number of units requested: <u>80</u>
<input type="checkbox"/> Present equipment obsolete	
<input type="checkbox"/> Replace worn-out equipment	<b>Per Unit</b> <b>Total</b>
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price                      5,500.00    \$    440,000.00
<input type="checkbox"/> Increased safety	Plus: Installation or other costs                      -    \$                      -
<input type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount                      -    \$                      -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost <u>\$    5,500.00    \$    440,000.00</u>
	<b>Estimated Useful Life in Years:</b> <u>3</u>

<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>
<u>Item</u> <u>Disposition Method</u>	
80 EZGO Carts                      Returned at end of lease	<input checked="" type="checkbox"/> Village                      Lease
	<input type="checkbox"/> Grant                      Developer Contribution
	<input type="checkbox"/> Debt Service                      Other

<b>Operating Impact:</b> No operating impact. Carts are returned at end of lease and new carts are leased. Carts are rented out to customers for use.	<b>Other Comment:</b>
---	-----------------------

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

Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?
5	Vehicle	5,000	Yes	Include in CIP

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

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>Country Club</u>	<b>Department:</b> <u>Golf Operation</u>
<b>Project Title:</b> <u>Carry Alls</u>	<b>Division:</b> <u>Golf Shop</u>
<b>Description/Detail:</b> <u>These 2 carry alls will primarily be used to tow our golf cart fleet back and forth from the cart barn.</u>	

<b>Capital Account (Check Appropriate):</b>	
<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)

<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>		
<input checked="" type="checkbox"/> Scheduled replacement	Number of units requested:	2	
<input type="checkbox"/> Present equipment obsolete			
<input type="checkbox"/> Replace worn-out equipment			
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price	9,000.00	\$ 18,000.00
<input type="checkbox"/> Increased safety	Plus: Installation or other costs	-	\$ -
<input type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount	-	\$ -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost	<u>\$ 9,000.00</u>	<u>\$ 18,000.00</u>
	<b>Estimated Useful Life in Years:</b>	3	

<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>		
<u>Item</u>	<u>Disposition Method</u>		
2 EZGO carry alls	Returned at end of lease	<input checked="" type="checkbox"/> Village	Lease
		<input type="checkbox"/> Grant	Developer Contribution
		<input type="checkbox"/> Debt Service	Other

<b>Operating Impact:</b> No operating impact. The lease of these carry alls will be leveraged with the lease of our 80 golf carts.	<b>Other Comment:</b>
---	-----------------------

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

Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?
5	Vehicle	5,000	Yes	Include in CIP

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

**Village of North Palm Beach  
5 Year Capital Improvement Plan  
FY 2013-2017**

<b>Fund:</b> <u>Country Club</u>			<b>Department:</b> <u>Food &amp; Beverage Operations</u>			<b>Division:</b> <u>N/A</u>		
Cost by CIP Year			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Description	Current Inventory	Estimated Life						
<i>Automotive:</i>								
Beverage Cart	2007 (1)	4 years		15,000				\$ 15,000
								\$ -
<b>Subtotal Automotive</b>			-	15,000	-	-	-	\$ 15,000
<i>Machinery &amp; Equipment:</i>								
								\$ -
<b>Subtotal Machinery &amp; Equipment</b>			-	-	-	-	-	\$ -
<i>Construction and Major Renovation:</i>								
New Halfway House at Driving Range		20 years	53,639					\$ 53,639
								\$ -
<b>Subtotal Construction and Major Renovation</b>			53,639	-	-	-	-	\$ 53,639
<b>Estimated Total Cost</b>			\$ 53,639	\$ 15,000	\$ -	\$ -	\$ -	\$ 68,639
Funding Source			FY 2013 Budget Year (Year # 1)	FY 2014 (Year # 2)	FY 2015 (Year # 3)	FY 2016 (Year # 4)	FY 2017 (Year # 5)	Total
Village			53,639	15,000	-	-	-	\$ 68,639
Grant								\$ -
Lease								\$ -
<b>Estimated Total Funding</b>			\$ 53,639	\$ 15,000	\$ -	\$ -	\$ -	\$ 68,639

**Village of North Palm Beach  
Capital Request Form  
FY 2012-2013**

<b>Fund:</b> <u>Country Club</u>	<b>Department:</b> <u>Food &amp; Beverage</u>
<b>Project Title:</b> <u>Halfway House</u>	<b>Division:</b> <u>N/A</u>
<b>Description/Detail:</b> <u>Construction of a halfway house in between the 10th Tee box and the driving range.</u>	

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

<b>Purpose of Expenditure (Check Appropriate):</b>	<b>Cost:</b>
<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	<b>Per Unit</b> <b>Total</b>
<input type="checkbox"/> Improve procedures, records, etc.	Purchase Price                      53,639.00    \$    53,639.00
<input type="checkbox"/> Increased safety	Plus: Installation or other costs                      -    \$    -
<input checked="" type="checkbox"/> Construction/Major Improvement	Less: Trade-in or other discount                      -    \$    -
<input type="checkbox"/> Other (Please specify)	Net Purchase Cost <u>\$    53,639.00    \$    53,639.00</u>
	<b>Estimated Useful Life in Years:</b> <u>20</u>

<b>Replaced item(s):</b>	<b>Funding Source (List Amount):</b>
<u>Item</u> <u>Disposition Method</u>	<input checked="" type="checkbox"/> Village <input type="checkbox"/> Lease
	<input type="checkbox"/> Grant <input type="checkbox"/> Developer Contribution
	<input type="checkbox"/> Debt Service <input type="checkbox"/> Other

<b>Operating Impact:</b> Annual Operating Cost increase by project (\$25,000) Increase of electric & water usage; Increased staffing; Increase in merchandise costs & increase in credit card fees.  The impact is expected to be offset by sales generated.	<b>Other Comment:</b> The purpose would be to provide food & beverage services at a fast pace to golfers playing the golf course as well as those utilizing the driving range.
--	--

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

Enter Selection #	Capital Category	Capitalization Threshold	Capital Outlay?	5 year CIP?
3	Building Improvement	50,000	Yes	Include in CIP

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



# *Statistics*



**VILLAGE OF NORTH PALM BEACH**  
**OPERATING INDICATORS 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>
<b>GENERAL GOVERNMENT</b>										
Number of Parcels	-	-	-	-	7,411	7,422	7,472	7,466	7,466	7,473
<b>PUBLIC WORKS</b>										
Street Maintenance (No. of lane miles maintained)	31,155	31,155	31,155	31,155	31	31	31	31	31	31
Sanitation (Tons of Refuse Collected)	13,136	18,842	14,037	13,203	12,085	11,974	10,667	10,165	9,962	7,549
No. of collection units for solid waste (residential)	7,434	7,470	7,519	7,558	7,152	7,163	7,214	7,070	7,071	7,600
Number of vehicles maintained	95	95	95	95	104	104	110	110	98	98
Number of repair overlays completed (miles)	3,787	5,587	2,462	2,935	2	3	2.5	2.71	-	-
<b>PUBLIC SAFETY</b>										
Number of arrests by police officers	320	315	331	410	545	549	448	402	260	233
Number of traffic citations issued	2,564	3,110	5,743	4,272	4,269	5,520	6,305	4,951	2,564	2,318
EMS average response times (minutes)	2.94	4.42	3.98	4.69	4.73	5.17	5.01	5.12	5.19	5.20
Number of EMS calls	922	1,066	965	1,056	1,034	1,114	1,214	1,146	1,179	700
<b>COMMUNITY DEVELOPMENT &amp; PLANNING</b>										
Building Department - Number of Permits	224	201	201	(1)	1,875	1,619	1,548	1,744	1,616	1,789
Number of code enforcement violations	-	-	-	1,767	1,617	729	613	391	575	675
Number of code violations brought to board/magistrate (Calendar Yr End)	120	145	165	144	126	115	73	38	72	84
<b>RECREATION</b>										
Number of community events presented	14	15	22	21	24	23	28	28	38	38
Number of registrants in athletic programs	1,750	1,575	1,400	1,520	1,600	1,400	1,125	1,005	1,260	1,400
<b>LIBRARY</b>										
Library - Number of Volumes	47,960	47,531	54,074	47,371	42,372	33,122	35,681	39,277	40,658	42,708
<b>OTHER GOVERNMENT</b>										
Country Club										
Number of Golf Members	-	-	-	365	579	389	297	354	298	283
Number of Tennis Members	-	-	-	136	171	171	180	184	173	159

\* Preliminary as of July 2012

(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>2011</u>			<u>2002</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>		<u>Employees</u>	<u>Percentage of Total Employment</u>
Palm Beach Country School Board	21,495	3.47%	Palm Beach Country School Board	18,677	3.21%
Palm Beach County Government	11,381	1.84%	Palm Beach County Government	9,000	1.55%
State Government	9,200	1.49%	State Government	8,705	1.50%
Federal Government	6,200	1.00%	Federal Government	5,660	0.97%
Tenet Health Care Corp (2)	6,100	0.99%	HCA - Hospital Corp. of America (1)	4,000	0.69%
Florida Power & Light Company	3,632	0.59%	Intracoastal Health Systems, Inc (2)	3,040	0.52%
G4S Headquarters	3,000	0.48%	U.S. Sugar Corporation	3,000	0.52%
HCA - Hospital Corp. of America (1)	2,714	0.44%	Florida Power & Light Company	2,800	0.48%
Florida Alantic University	2,706	0.44%	Boca Raton Resort & Club (Hotel)	2,380	0.41%
Bethesda Memorial Hospital	2,391	0.39%	Florida Crystals	2,000	0.34%
<b>Total</b>	<u><u>68,819</u></u>	<u><u>11.13%</u></u>	<b>Total</b>	<u><u>59,262</u></u>	<u><u>10.19%</u></u>

**Source:** Business Development Board of Palm Beach County

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

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

**Notes:**

- (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**  
*Unaudited*

Fiscal Year Ended Sept 30,	Tax Roll Year	Real Property			Total Net Market - Assessed Value	Total Direct Tax Rate
		Residential Property	Commercial Property	Personal Property		
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	1,575,367,916	230,599,951	41,471,282	1,847,439,149	6.7000
2010	2009	1,394,954,867	221,443,121	40,552,276	1,656,950,264	6.9000
2011	2010	1,295,097,223	210,844,220	38,261,607	1,544,203,050	6.9723
2012	2011	1,265,549,795	189,284,601	33,303,512	1,488,137,908	6.9723
2013*	2012	1,269,347,971	183,764,795	33,182,846	1,486,295,612	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.

\* 2012 Preliminary Recapitulation of the Ad Valorem Assessment Tax Rolls

**Source:** Palm Beach County Property Appraiser

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

Function/Program:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012 (*)
<b>General Government</b>										
No. of General Government Buildings	11	11	11	11	11	11	23	23	23	23
<b>Public Works</b>										
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
<b>Public Safety</b>										
Fire:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Fireman & Officers	8	8	8	0	0	0	0	0	0	0
Number of Firemen/Paramedics/EMTs	0	0	0	23	23	23	23	23	23	23
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	31	31	31
EMS Protection	13	13	13	0	0	0	0	0	0	0
<b>Leisure Services</b>										
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	40,658	42,708
<b>Other Government</b>										
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/Sanck Bar	-	-	-	-	-	-	-	1	1	1

\* Preliminary as of July 2012

**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 Sept 30.	Governmental Activities		Business-type Activities		Total	Percent of Median Personal Income (1)	Per Capita
	Loans Payable	Capital Leases	Loans Payable	Capital Leases			
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
2011	-	-	3,844,928	173,084	4,018,012	*6.26%	**345.22

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

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

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

N/A Data not available.

**VILLAGE OF NORTH PALM BEACH**  
**PRINCIPAL PROPERTY TAXPAYERS**

*Unaudited*

<u>Taxpayers</u>	<u>2011</u>			<u>2002</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Village Net Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Village Net Taxable Assessed Value</u>
Florida Power & Light	14,537,154	1	0.94%			
Olen Residential Realty	14,500,000	2	0.94%	\$ 17,399,486	1	1.76%
Greater Fla Inv Co &	13,376,802	3	0.87%	5,840,000	5	0.59%
Sanctuary Bay Trust Corporation	11,600,000	4	0.75%	13,120,685	2	1.32%
Crystal Tree Property Owners, LLC	11,000,000	5	0.71%			
New Country Motor Cars	10,984,628	6	0.71%			
Old Port Cove Holding, Inc	8,475,000	7	0.55%			
CF02 Palm Beach III LP	7,000,000	8	0.45%			
Domani Development, LLC	6,884,529	9	0.45%			
Village Shoppers at US 1 LLC	6,210,237	10	0.40%			
Interevest Crystal Tree				9,873,474	3	1.00%
North Palm Properties, LTD				8,600,000	4	0.87%
Transcontinental Atrium, Inc.				4,590,000	6	0.46%
Roschman, M. Elaine TR				4,100,000	7	0.41%
WCI Communities, Inc				4,009,300	8	0.40%
Pavilion Office Center				3,240,000	9	0.33%
Old Port Cove Dev.				3,118,107	10	0.31%
<b>Total</b>	<b><u>\$ 104,568,350</u></b>		<b><u>6.77%</u></b>	<b><u>\$ 73,891,052</u></b>		<b><u>7.45%</u></b>

**Source:** Palm Beach Country Appraiser

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

**VILLAGE OF NORTH PALM BEACH**  
**PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN FISCAL 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
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	11,880,488	96.12%
2009	2008	12,401,519	11,530,384	92.98%	349,642	11,880,026	95.79%
2010	2009	11,564,281	10,683,829	92.39%	284,004	10,967,833	94.84%
2011	2010	*	*	*	*	*	*
2012	2011	*	*	*	*	*	*

**Source:** Palm Beach Country Property Appraiser

\* Information is not available from the Tax Collector

**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	
2004	2003	6.8000	8.5700	4.7900	2.5560	22.7160
2005	2004	7.2700	8.4300	4.7700	2.5260	22.9960
2006	2005	6.8000	8.1060	4.7192	2.5042	22.1294
2007	2006	6.3000	7.8700	4.4800	2.3250	20.9750
2008	2007	6.1000	7.3560	3.9813	2.1308	19.5681
2009	2008	6.7000	7.2500	3.9700	2.2570	20.1770
2010	2009	6.9000	7.9830	4.5614	2.4934	21.9378
2011	2010	6.9723	8.1540	4.9960	2.5549	22.6772
2012	2011	6.9723	8.1800	4.9925	2.3433	22.4881
2013*	2012	6.9723	7.7780	4.9902	2.3234	22.0639

**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.)

\* 2012 Preliminary Recapitulation of the Ad Valorem Assessment Tax Rolls



# Appendix



# Acronyms

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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

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

**Account:**

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

**Accountability:**

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

**Accounting System:**

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

**Accrual Basis of Accounting:**

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

**Accumulated Depreciation:**

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

**Actuarial:**

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

**Ad Valorem Taxes:**

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

**Adopted Budget:**

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

**Amended Budget:**

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

**Annexation:**

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

**Appropriation:**

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

**Assessed Valuation:**

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

**Asset:**

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

**Assigned Fund Balance:**

Fund Balance reporting category which refers to amounts a government intends to issue for a specific purpose.

**Audit:**

A test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. It concludes in a written opinion of its findings.

**Available Fund Balance:**

Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balance Sheet:**

A statement of financial condition as of a given date.

**Balanced Budget:**

A budget in which planned funds available equal planned expenditures.

**Budget:**

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.

**Budget Amendment:**

The process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it.

**Budget Calendar:**

A schedule of key dates which the Village follows in the preparation, adoption and administration of the budget.

**Budget Message:**

A general discussion of the proposed budget as presented in writing by the Village Manager to the Village Council.

**Budget Transfer:**

An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting increases and decreases in budgeted line items.

**Budgetary Basis:**

The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

**Budgetary Control:**

The management and control of the budget within limitation of the approved appropriations and available resources.

**Budget Document:**

The official written statement-document which presents the proposed budget to the council/legislative body.

**Budget Summary:**

Categories of expenditures or revenue classified by major function and category.

**Capital Improvement Plan (CIP):**

A multi-year plan of proposed capital outlays to be incurred each year over a period of 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.

**Committed Fund Balance:**

Fund Balance reporting category which refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

**Consumer Price Index (CPI):**

A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living.

**Contingency:**

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

**Contractual Services:**

A cost related to a legal agreement.

**Cost-of-Living Adjustment (Market Adjustment):**

An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Limit:**

The maximum amount of gross or net debt which is legally permitted.

**Debt Ratios:**

Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population.

**Debt Service:**

Principal and interest requirements on outstanding debt according to a predetermined payment schedule.

**Deficit:**

The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period.

**Defined Benefit Plan:**

A pension plan that has terms specifying the amount of benefits to be provided after separation of employment; to be distinguished from a defined contribution plan in which the plan specifies the amount of the contribution to the plan.

**Department:**

A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the Village is responsible.

**Depreciation:**

The decrease in value of physical assets due to use and the passage of time.

**Division:**

A section of a department or government that is responsible for dealing with a particular area of policy or administration, or a particular task or function.

**Economic Development:**

The process of attracting new businesses by use of incentives or innovative financing methods.

**Effectiveness:**

Producing a decided, decisive or desired effect.

**Efficiency:**

Effective operation as measured by a comparison of production with cost.

**Employer Contribution:**

A term used to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer (in the context of pension benefits).

**Encumbrance:**

Obligations in the form of purchase orders, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Fund:**

A self supporting fund used to account for operations that provide a service to citizens financed primarily by a user charge. Net income is sufficient for capital maintenance, public policy, management control, accountability or other purposes.

**Environmental Protection Agency (EPA):**

The Federal agency charged with protecting human health and with safeguarding the natural environment: air, water, and land.

**Evaluation and Appraisal Report (EAR):**

A State-mandated report which evaluates how successful a community has been in addressing major community land-use planning issues through implementation of its comprehensive plan.

**Expenditures:**

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

**Federal Emergency Management Association (FEMA):**

Agency of the US Government tasked with Disaster Mitigation, Preparedness, Response & Recovery planning.

**Fiduciary Funds:**

Trust and/or agency funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**Fines and Forfeitures:**

Revenues derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty; for example, confiscated property.

**Fiscal Year (FY):**

A twelve month period of time to which the annual budget applies and at the end of which a government determines its financial position and results of operations. The fiscal year for the Village is October 1 to September 30.

**Fixed Assets:**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

**Florida Department of Environmental Protection (FDEP):**

A federal agency charged with proposing and enforcing environmental law.

**Florida Department of Transportation (FDOT):**

The agency charged with the establishment, maintenance, and regulation of public transportation in the state of Florida.

**Florida Department of Revenue (FDOR):**

The lead agency in state government for the collection of general tax administration.

**Florida League of Cities (FLC):**

Comprised of City officials who wished to unite the municipal governments in Florida for the purpose of shaping legislation, sharing the advantages of cooperative action, and exchanging ideas and experiences established the League in 1922.

**Florida Municipal Insurance Trust (FMIT):**

A trust designed to provide cost effective insurance coverage for Florida's not for profit agencies.

**Florida Recreation Development Assistance Program (FRDAP):**

A competitive grant program that provides financial assistance to local governments for development or acquisition of land for public outdoor recreational purposes.

**Franchise Fees:**

Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation by the governing body.

**FTE:**

Full-Time Equivalent, which is calculated on the basis of the number of hours that have been budgeted for a particular position.

**Full-Time Position:**

A position which qualifies for full Village benefits, usually required to work 40 hours per week.

**Fund:**

An independent fiscal and accounting entity with self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:**

The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures.

**Fund Type:**

In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service and Trust & Agency.

**General Fund:**

A fund used to account for the receipt and expenditure of resources traditionally associated with local government.

**General Obligation Bonds:**

When a government pledges its full faith and credit to the repayment of the bonds it issues, those bonds are referred to as general obligation bonds.

**General Revenue:**

The revenues of a government other than those derived from and retained in an enterprise.

**Generally Accepted Accounting Principles (GAAP):**

Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting principles at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

**Goal:**

A statement of broad direction, purpose or intent based on the needs of a community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

**Government Finance Officers Association (GFOA):**

The professional association of state/provincial and local finance officers in the United States and Canada.

**Governmental Accounting Standards Board (GASB):**

An established national board, which governs financial reporting standards on state and local government levels throughout the United States of America, with its main headquarters in Chicago, IL.

**Governmental Funds:**

Funds that account for the activities of a local government's operations. They can be classified into four generic fund types: general fund, special revenue funds, capital projects funds, and debt service funds.

**Grants:**

Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

**Interfund Transfers:**

The movement of moneys between the funds of a governmental entity.

**Intergovernmental Revenues:**

Revenues collected by one government and distributed to another level of government.

**International City Management Association (ICMA):**

The professional and educational organization for chief appointed managers, administrators and assistants in cities, towns, counties and regional entities.

**Infrastructure:**

The physical assets of a government (i.e. streets, water, sewer, public buildings and parks).

**Legislative Committee on Intergovernmental Relations (LCIR):**

The State of Florida's Legislative Committee on Intergovernmental Relations; provides some intergovernmental revenue estimates for budgetary purposes.

**Level of Service (LOS):**

Services or products which comprise actual or expected output of a given program.

**Local Option Gas Tax:**

A tax established in 1983 to fund transportation-related improvements.

**Long-Term Debt:**

Debt liability due after one year or longer.

**Major Fund:**

A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

**Maximum Millage Rate:**

The maximum millage that a county or municipality may levy with a simple majority vote of the governing body; other voting requirements will allow a municipality to adopt a millage rate in excess of the maximum millage rate.

**Mill:**

The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Millage:**

Property tax levy stated in terms of dollars and cents for every thousand dollars of assessed property value.

**Mission:**

The mission statement is a brief summary of why a program exists and what it is trying to achieve. It tells what the

department does, who they do it for and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

**Modified Accrual Basis:**

The accrual basis of accounting adopted for the governmental fund type. In this basis of accounting, expenditures are recognized when the goods or services are received and revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current period.

**MUNIS:**

The Village's financial software system

**Municipality:**

A primarily urban political unit having corporate status and usually powers of self-government.

**National Incident Management System (NIMS):**

Core set of doctrine, concepts, principles, terminology, and organizational processes that enable effective, efficient, and collaborative incident management across all emergency management and incident response organizations and disciplines.

**Non-major Fund:**

A fund that does not meet the definition of a major fund (see definition for major fund).

**Non-operating Expenses:**

Expenses which are not directly related to the fund's primary service activities.

**Non-operating Revenues:**

Revenues which are incidental to, or by-products of, the fund's primary service activities.

**Non-spendable Fund Balance:**

Fund Balance reporting category which includes amounts that are not in a spendable form or are required to be maintained intact.

**Objective:**

A simply stated, readily measurable statement of the aim of expected accomplishment within the fiscal year.

**Operating Budget:**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is required by law.

**Operating Expenses:**

Expenses which are directly related to the fund's primary service activities.

**Operating Revenues:**

Funds that the government received as income to pay for ongoing operation. Includes such items as taxes, fees from specific services, interest earnings and grant revenues.

**Ordinance:**

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Original Budget:**

The first complete appropriated budget which is approved at the second public hearing in September.

**Other Financing Sources:**

Governmental fund general long-term debt proceeds, operating transfers out, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**Other Post Employment Benefits (OPEB):**

Post Employment Benefits other than pension benefits. OPEB consist primarily of health care benefits, and may include other benefits such as life insurance, long term care and similar benefits.

**Part-Time:**

Employees who work less than 30 hours per week and are not entitled to full-time employee benefits.

**Pension Fund:**

Account for the accumulation of resources to be used for retirement benefit payments to the Village's employees.

**Performance Measure:**

Data collected to determine how effective and/or efficient a program is in achieving its objectives.

**Personnel Costs:**

Costs directly associated with employees, including salaries and fringe benefits.

**Property Tax:**

A tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.

**Proprietary Fund Types:**

Account for activities that are common in the private sector, which the government operates in a manner similar to their counterparts in the commercial world. The primary source of revenues for this fund type is user charge. Proprietary funds

can be classified into two fund types; enterprise funds and internal service funds.

**Public Hearing:**

An open public meeting called by a recipient government to provide all residents (without regard to taxpaying, voting status, or handicap) with an opportunity to offer written and oral comments regarding the subject to be discussed.

**Purchase Order:**

A document which authorizes the delivery of specified merchandise or the rendering of certain services.

**Reclassification:**

The moving of an existing position from one personnel classification to another based upon the different performance of duties.

**Reserves:**

A portion of the fund balance or retained earnings legally segregated for specific purposes.

**Resolution:**

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Restricted Fund Balance:**

Fund Balance reporting category which includes amounts constrained to specific purposes by their providers.

**Retained Earnings:**

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service fund.

**Retirement Benefit Multiplier:**

The rate applied to the average compensation multiplied by the employee's years of accrual service to yield the amount payable under the normal retirement pension.

**Revenues:**

Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers.

**Roll-Back Rate (RBR):**

That millage rate that will generate the same Ad Valorem tax Revenue as was levied during the prior year when calculated against the current year's tax base exclusive of new construction.

**Service:**

A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

**Solid Waste Authority:**

The agency responsible for providing an integrated solid waste management and recycling system for Palm Beach County, Florida.

**South Florida Water Management District (SFWMD):**

The agency responsible for regional flood control, water supply and water quality protection as well as ecosystem restoration.

**Special Assessment:**

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.

**Special Revenue Fund:**

Fund used to account for the proceeds of specific revenue sources which are restricted by law or policy to finance specific activities.

**Standard Operating Procedures (SOP's):**

A set of instructions having the force of a directive, covering those features of operations that lend themselves to a definite or standardized procedure without loss of effectiveness.

**Statute:**

A written law enacted by a duly organized and constituted legislative body.

**Surplus:**

The excess of assets of a fund over its liabilities. The excess of revenues over expenditures during an accounting period.

**Tax:**

A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

**Taxable Value:**

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

**Temporary Position:**

A position that is filled for a specific period of time, is not permanent in nature, and does not qualify for regular Village benefits.

**Trust Funds:**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

**Truth in Millage (TRIM) :**

The Florida TRIM serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

**Unassigned Fund Balance:**

Fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund.

**User Charges:**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Utility Taxes:**

Taxes imposed by the Village on each and every purchase of a public service within the corporate limits of the Village. Public services include electricity, gas, fuel oil, telephone services and telecommunications.