

**VILLAGE OF ROYAL PALM BEACH  
GENERAL FUND - 001  
BUDGET SUMMARY**

CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET	FY 2019 PERCENT CHANGE
Current Revenues	21,582,433	21,995,676	20,185,299	22,640,327	20,670,806	2.41%
Carryover	3,990,450	3,990,450	3,352,350	5,021,951	3,896,580	16.23%
<b>TOTAL REVENUES</b>	<b>25,572,883</b>	<b>25,986,126</b>	<b>23,537,648</b>	<b>27,662,278</b>	<b>24,567,384</b>	<b>4.37%</b>

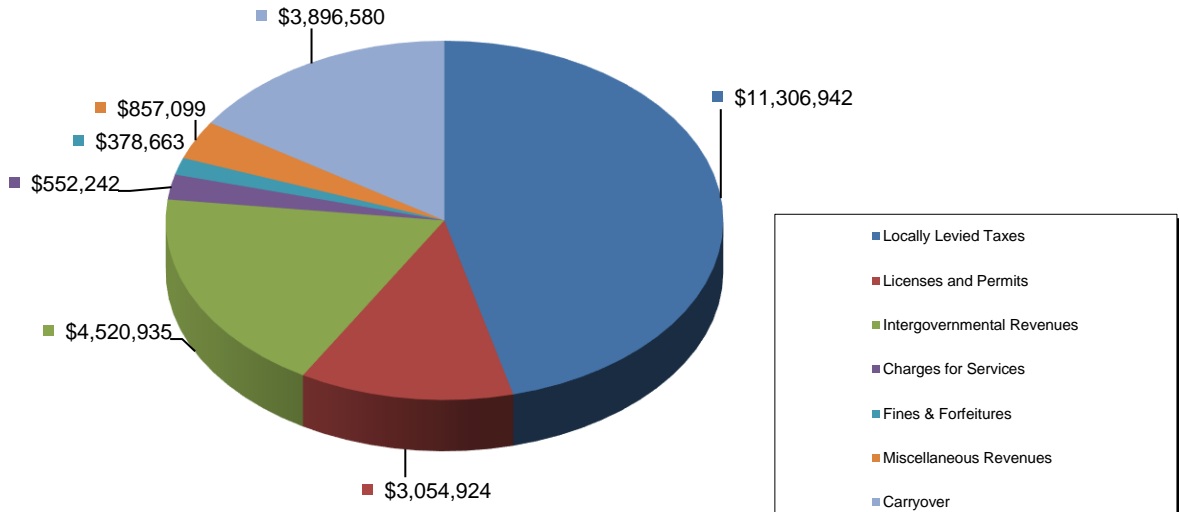
DEPARTMENT	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET	FY 2019 PERCENT CHANGE
<b>Operating Expenditures:</b>						
Village Council	245,570	249,830	291,641	270,450	299,681	2.76%
Village Manager	1,448,676	1,537,960	1,678,383	1,523,133	2,002,404	19.31%
Finance	1,342,347	1,440,575	1,640,963	1,503,091	1,690,022	2.99%
Legal	325,306	346,404	304,000	277,445	326,000	7.24%
Police	7,325,808	7,584,875	7,718,460	7,718,460	7,949,714	3.00%
Community Development	1,224,372	1,212,393	1,333,043	1,144,673	1,383,838	3.81%
Engineering	744,470	863,993	871,805	839,999	903,753	3.66%
Public Works	2,155,943	2,455,020	2,547,573	2,428,202	2,651,695	4.09%
Parks & Recreation	4,250,021	4,388,963	5,004,569	4,389,420	5,198,299	3.87%
Non-Departmental	1,792,124	1,882,543	2,147,215	2,035,282	2,161,979	0.69%
<b>Sub-Total</b>	<b>20,854,637</b>	<b>21,962,556</b>	<b>23,537,648</b>	<b>22,130,155</b>	<b>24,567,385</b>	<b>4.37%</b>
Transfers	910,000					
Debt Service	16,473,822					
<b>Sub-Total</b>	<b>17,383,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL DEPARTMENTS</b>	<b>38,238,459</b>	<b>21,962,556</b>	<b>23,537,648</b>	<b>22,130,158</b>	<b>24,567,385</b>	<b>4.37%</b>

VILLAGE OF ROYAL PALM BEACH  
GENERAL FUND - 001  
CATEGORY SUMMARY

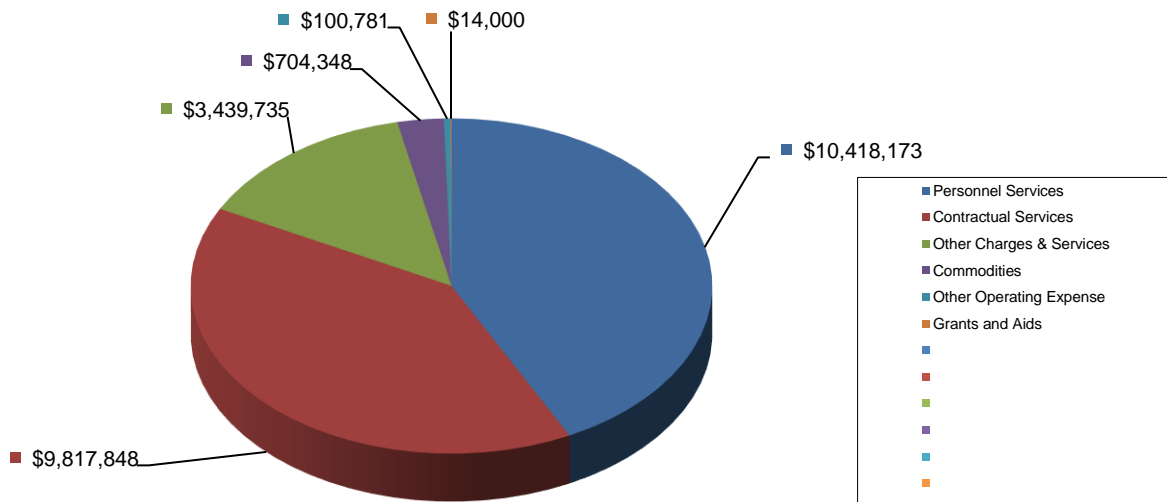
OBJECT CODE NO.	CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
3110000/3199999	Locally Levied Taxes	10,199,339	10,675,403	10,714,745	11,033,961	11,306,942
3200000/3299999	Licenses and Permits	3,823,242	3,615,651	3,314,801	3,376,734	3,054,924
3300000/3399999	Intergovernmental Revenues	4,308,899	4,483,179	4,289,468	4,386,795	4,520,935
3400000/3499999	Charges for Services	601,550	603,248	535,742	153,694	552,242
3500000/3599999	Fines & Forfeitures	536,824	485,613	353,663	505,420	378,663
3600000/3699999	Miscellaneous Revenues	2,112,579	2,132,582	976,881	3,183,723	857,099
3800000/3899999	Transfer From Other Funds	17,824,824				
3900000/3999999	Carryover		3,990,450	3,352,350	5,021,951	3,896,580
	<b>TOTAL AVAILABLE</b>	<b>39,407,257</b>	<b>25,986,126</b>	<b>23,537,648</b>	<b>27,662,278</b>	<b>24,567,384</b>

OBJECT CODE NO.	CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1000/2999	Personnel Services	8,525,386	8,890,607	9,855,505	8,668,015	10,418,173
3000/3999	Contractual Services	8,712,222	9,024,594	9,305,750	9,195,672	9,817,848
4000/4999	Other Charges & Services	2,844,831	3,064,611	3,409,818	3,298,889	3,439,735
5000/5399	Commodities	697,551	878,500	788,261	819,873	704,348
5400/5999	Other Operating Expense	61,647	73,181	98,217	73,313	100,781
6000/6999	Departmental Capital Outlay		18,063	66,100	60,393	72,500
8000/8999	Grants and Aids	13,000	13,000	14,000	14,000	14,000
	<b>TOTAL OPER EXPENDITURES</b>	<b>20,854,637</b>	<b>21,962,556</b>	<b>23,537,659</b>	<b>22,130,155</b>	<b>24,567,385</b>
7000/7999	Debt Service	16,473,822				
8000/8999	Transfers	910,000				
	<b>TOTAL EXPENDITURES</b>	<b>38,238,459</b>	<b>21,962,556</b>	<b>23,537,648</b>	<b>22,130,158</b>	<b>24,567,385</b>

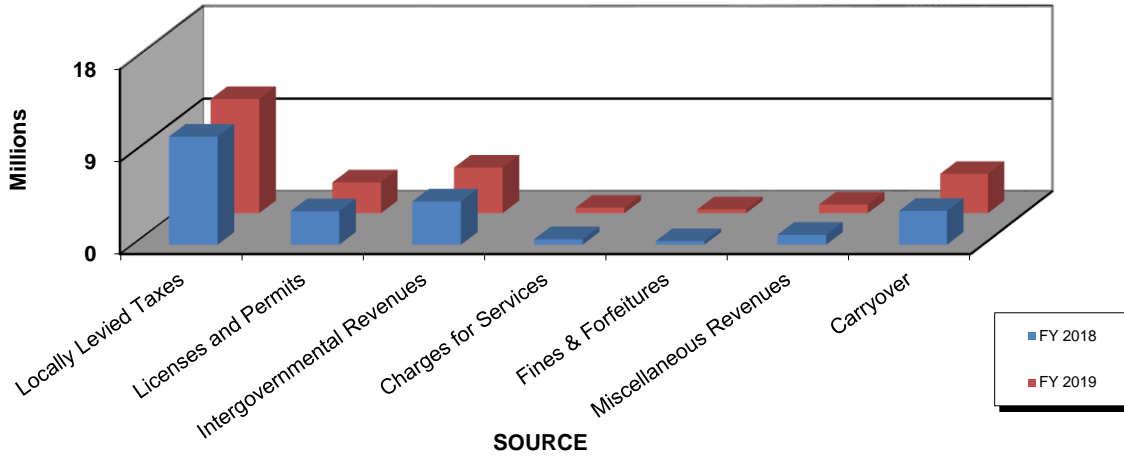
## REVENUE BY SOURCE GENERAL FUND



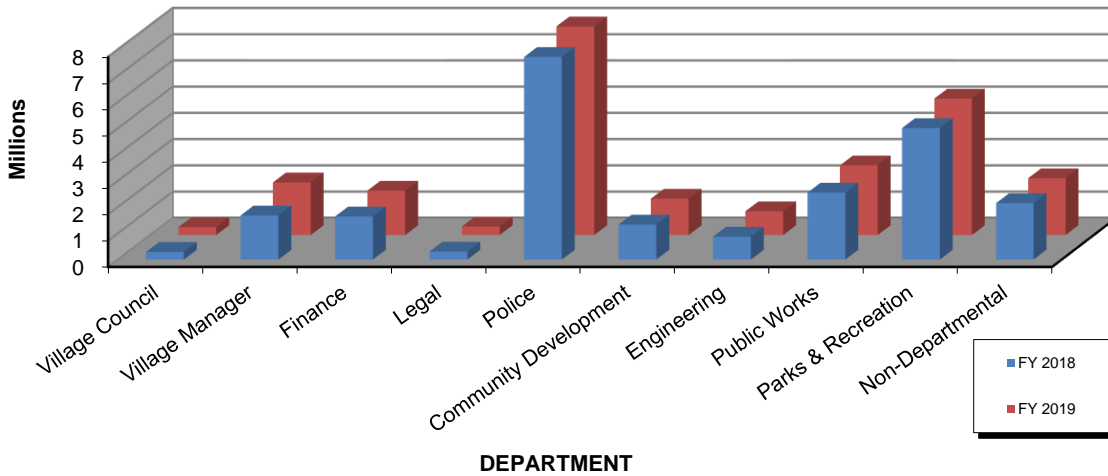
## EXPENDITURE BY TYPE GENERAL FUND



## REVENUE COMPARISON GENERAL FUND



## EXPENDITURE COMPARISON GENERAL FUND



VILLAGE OF ROYAL PALM BEACH  
GENERAL FUND - 001/REVENUE PROJECTIONS  
FY 2018 BUDGET

REVENUE CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes - Current	4,213,344	4,626,458	4,932,829	4,932,829	5,233,746
3112000	Ad Valorem Taxes - Delinquent	59,481	32,474	10,000	10,000	10,000
3124100	Local Option Gas Tax	499,269	521,815	517,677	499,783	512,278
3124110	Second Six Cent Tax	232,599	243,628	245,363	233,573	239,412
3141000	Electricity	2,755,211	2,804,492	2,689,355	2,936,743	2,995,615
3143000	Water Utilities	487,357	541,950	568,461	563,914	578,011
3144200	Amerigas Eagle	13,119	12,096	13,000	10,310	9,279
3144600	FL Public Utilities	66,922	63,026	45,000	55,064	49,558
3144900	Gas Util - Other	42,078	57,542	48,763	30,552	27,497
3151000	Telecommunications Svc Tax	1,134,368	1,078,398	939,550	1,096,459	986,813
3161000	Business Tax Receipts	695,591	693,524	704,747	664,734	664,734
	Sub-Total	10,199,339	10,675,403	10,714,745	11,033,961	11,306,942
<u>Licenses and Permits</u>						
3221000	Building Permits	559,887	599,705	600,000	668,445	317,511
3223000	Garage Sale Permits	6,005	4,195	5,500	3,400	5,500
3231000	Franchise Fee - Electric	2,027,444	2,076,502	1,875,931	2,027,800	2,088,634
3233000	Franchise Fee - Water	579,051	450,578	557,916	479,875	499,070
3234000	Franchise Fee - Gas	27,784	32,801	15,000	15,750	15,000
3237000	Franchise Fee - Solid Waste	195,342	200,937	204,154	66,232	59,609
3292000	Site Plan Application Fee	55,625	90,750	30,000	80,450	30,000
3293000	Engineering Plan Review	369,703	134,137	25,000	28,041	30,000
3294000	Site Plan Acreage Fee	1,200	19,700		4,041	8,300
3299000	Other Permits and Fees	1,201	6,346	1,300	2,700	1,300
	Sub-Total	3,823,242	3,615,651	3,314,801	3,376,734	3,054,924
<u>Intergovernmental Revenues</u>						
3312010	Federal Grant - Public Safety	6,155	6,839		0	0
3319000	Federal Grant - Other		11,023		0	0
3343200	State Grant - Dept Comm Affairs				0	0
3343300	State Grant - FDOT	137,650	166,644		0	0
3349000	State Grant - Other		1,837		0	0
3351200	State Revenue Sharing	1,173,405	1,258,940	1,137,432	1,208,472	1,238,684
3351500	Alcoholic Bev Licenses	13,577	14,321	14,500	14,321	14,500
3351800	Half Cent Sales Tax	2,881,766	2,899,961	3,036,041	3,086,292	3,163,449
3351900	Motor Fuel Tax Rebate	4,741	5,000	4,000	1,244	4,000
3382000	Business Tax Receipts	71,625	83,906	69,495	70,884	72,302
3387000	SWA Recycling Program	19,980	34,708	28,000	5,582	28,000
	Sub-Total	4,308,899	4,483,179	4,289,468	4,386,795	4,520,935
<u>Charges for Services</u>						
3413000	Sale-Maps/Publications	3,299	3,555	2,042	2,765	2,042
3419010	Fee-Certify, Copy, Research	93,906	87,866	60,000	40,949	60,000
3419020	Zoning Fees	9,100	11,100		6,550	7,500
3419030	Election Filing Fees	60		100	100	100
3439000	Lot Mowing and Clearing	5,200	5,995	4,600	1,330	4,600
3472110	Athletics Programs	114,900	109,419	112,000	102,000	100,000
3472120	Arts & Crafts Programs-Recreation	57,255	58,844	57,000	0	65,000
3472125	Arts & Crafts Programs-Cultural	11,138	9,730		0	8,000
3472130	Social/Special Events-Recreation				0	0
3472135	Social/Special Events-Cultural	65,834	58,917	60,000	0	60,000
3472140	Health/Fitness Programs	60,060	58,448	60,000	0	60,000
3472150	Spring/Summer Camp-Recreation	111,605	111,849	115,000	0	115,000
3472155	Spring/Summer Camp-Cultural				0	0
3472160	Other Programs	1,480	1,580		0	0
3472170	Seniors Programs	67,013	85,945	65,000	0	70,000
3472800	Part Time Labor	700			0	0
	Sub-Total	601,550	603,248	535,742	153,694	552,242

VILLAGE OF ROYAL PALM BEACH  
GENERAL FUND - 001/REVENUE PROJECTIONS  
FY 2018 BUDGET

REVENUE CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<u>Fines &amp; Forfeitures</u>						
3511000	Court Fines - County	29,253	30,051	25,663	28,518	25,663
3512000	Confiscated Property		1,624		0	0
3513000	Police Education	2,771	2,994		2,596	0
3519000	Other				0	0
3541000	Building Dept Fines	2,095	5,705	500	2,886	500
3542000	Parking Fines	3,910	6,030	2,500	3,720	2,500
3543000	Code Enforcement Fines	409,320	340,559	250,000	375,000	275,000
3544000	False Alarm Fine	89,475	98,650	75,000	92,700	75,000
3590000	Other Fines/Forfeitures				0	0
	Sub-Total	536,824	485,613	353,663	505,420	378,663
<u>Miscellaneous Revenue</u>						
					0	
3610100	Interest Earnings-Operating	757	1,572	5,000	2,658	5,000
3611900	Interest Earnings-Invest Portfolio	104,243	54,023	62,000	124,000	62,000
3613000	Interest on Ad Valorem Taxes	149	129	500	500	500
3619400	Interest-UnRealized Gains/Losses					0
3621000	Rent-Veteran's Park Cafés				0	0
3621500	Rent-Commons Park Café	7,698	8,200		0	0
3622000	Rent-Harvin Center-Tax Exempt	49,763	52,862		0	0
3622100	Rent-Harvin Center-Taxable				0	0
3623000	Rent-RV Lot	1,418	73,799		0	0
3624000	Rent - Telecommunications	212,842	233,083	233,083	233,083	225,000
3625000	Rent-Fire Facilities	224,687	84,208	126,300	0	0
3627110	Cultural Center	3,371	6,653	15,000	2,000	15,000
3627120	Recreation Center		486	1,000	3,000	3,000
3627130	Parks Facilities	254,676	164,512	65,000	75,000	75,000
3627140	RPB Boat Launch				0	0
3627160	Sporting Center		27,140	85,000	90,000	90,000
3627210	Cultural Center-Tax Exempt		6,585	35,000	15,000	35,000
3627220	Recreation Center-Tax Exempt		293	1,000	600	600
3627230	Parks Facilities-Tax Exempt	137,497	121,520	45,000	45,000	45,000
3627240	Boating-Tax Exempt				0	0
3627250	Driving Range	54,020	49,890	55,000	55,000	55,000
3627260	Sporting Center - Tax Exempt		4,475	2,000	10,000	10,000
3629000	Misc Rents & Royalties	1,905	1,891	5,000	3,000	5,000
3642200	Surplus Lands				2,200,000	0
3643100	Surplus Buildings	768,354	978,310		0	0
3643200	Surplus Equipment			5,000	5,000	5,000
3644200	Insurance Proceeds	32,657	8,599	10,000	4,557	10,000
3644300	Other Proceeds		26,425		52,493	0
3659000	Other Scrap & Surplus	1,928	2,234	1,000	664	1,000
3669000	Other Contributions	42,500	42,633	65,000	40,000	55,000
3671010	Vegatative Removal	675	824	400	1,540	400
3699000	Other Misc Revenues	62,404	53,034	6,000	20,752	6,000
3699100	Fair Share 3.4% Admin Fee	9,941	29,998	21,334	106,256	21,334
3699200	Impact Fee-3% Admin Fee	5,407	12,392	41,564	26,728	41,565
3699300	Radon Surcharge - 5% Admin Fee	828	854	3,000	614	3,000
3699400	B Permit Cert Surcharge - Admin	828	894	400	846	400
3699500	Transfer-Utility Fund 407	29,316		32,300	30,040	32,300
3699700	Foreclosure Registration	47,400	34,200	35,000	19,200	35,000
3699800	Legal Fees - Developers	57,315	50,864	20,000	16,192	20,000
	Sub-Total	2,112,579	2,132,582	976,881	3,183,723	857,099
<u>Non-Revenue</u>						
3810401	Transfer-Utility Fund 401					
3810304	Transfer-Util Sale Capital Constr	17,824,824		0	0	0
3990100	Carryover	3,990,450	3,990,450	3,352,350	5,021,951	3,896,580
	Sub-Total	21,815,274	3,990,450	3,352,350	5,021,951	3,896,580
<b>TOTAL AVAILABLE GENERAL FUND</b>		<b>43,397,707</b>	<b>25,986,126</b>	<b>23,537,649</b>	<b>27,662,278</b>	<b>24,567,385</b>

# MAJOR REVENUE SOURCES

## PROPERTY TAX

### General Description

Under State law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the property appraiser of each county and tax collector of each county. Municipalities are not permitted to levy property taxes at a rate of more than 10 mills for operating millage. There is no limitation as to rate or amount of ad valorem taxes levied for the purpose of paying debt service on general obligation bonds, pursuant to Florida Statutes, or the Village Charter, however, Village Debt Policies and Administration as shown in the general information section of this budget, limits outstanding general obligation debt to a maximum of five percent (5%) of the total assessed value of the taxable property within the Village's corporate limits. The laws of the State regulating tax assessment are designed to assure a consistent property valuation method statewide. The State Constitution does, however, permit different assessment standards for agricultural land, land used exclusively for noncommercial recreational purposes, tangible personal property held for sale as stock-in-trade and livestock.

### Property Assessment Procedure

Municipal ad valorem taxes are levied based upon the assessed valuation of taxable real and tangible personal property located within the boundaries of the municipality. Property valuations are determined each year as of January 1 by the Property Appraiser. A tax roll is prepared by July 1 and each taxpayer whose property is subject to taxation is given notice of the assessment of such property. The property owner has the right to file an appeal with the Value Adjustment Board, which considers petitions relating to assessments and exemptions. The Value Adjustment Board certifies the assessment roll upon completion of the hearing of all appeals.

### Exemptions

Every person who has the legal title or beneficial title in equity to real property in the State of Florida and who resides thereon and in good faith makes the same his or her permanent residence or the permanent residence of others legally or naturally dependent upon such person is entitled to an exemption from ad valorem taxation by counties up to the assessed valuation of \$25,000 on the residence and contiguous real property. In January of 2008 a change to double this amount to \$50,000 was voted on and approved by the residents of the State. Other exemptions from the ad valorem tax include property owned by certain permanently and totally disabled persons; renewable energy sources improvements; inventory; property used by hospitals, nursing homes, homes for special services and property used by homes for the aged; educational property; property owned and used by labor organizations; community centers; governmental property; property owned by not-for-profit sewer and water companies; and the first \$500.00 of property of every widow and widower. Blind persons and disabled persons receive an exemption based on percentage of disability. In addition to the above, the Village in 2001 adopted Ordinance 618 which provided an additional homestead exemption in the amount of \$5,000 for persons sixty-five (65) years and older in accordance with Sec. 196.075, *Florida Statutes*.

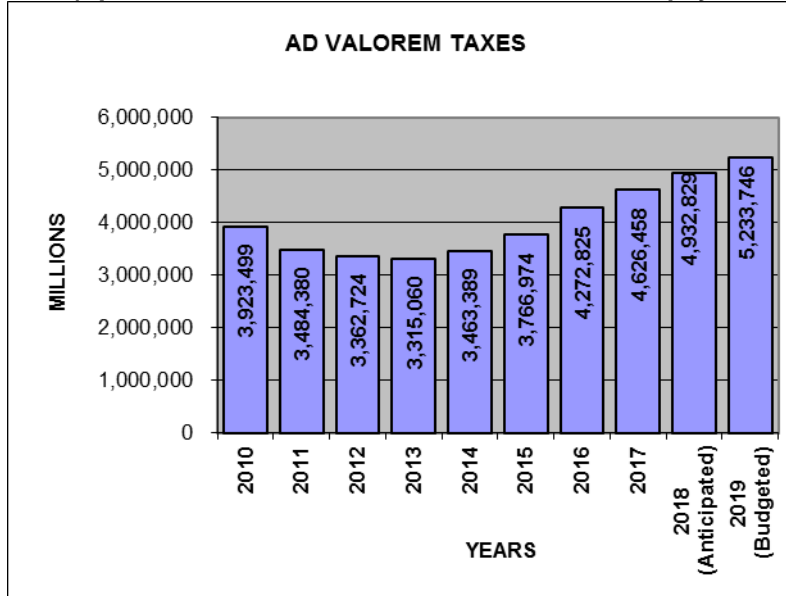
### Levy Of Ad Valorem Taxes

The Village is required to establish a budget for each fiscal year. The budget is required to provide for the estimated expenditures required to be made in respect to bonded indebtedness of the Village to be paid from ad valorem taxes. Upon adoption of a tentative budget, the Village is required to compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. After a procedure involving notice, hearings and public comment, the tentative budget and millage rate become final when approved by the Village Council. This procedure creates the tax roll which is then turned over to the Tax Collector on or about the first Monday in October.

## Tax Collection Procedure

Upon receipt of the certified tax roll, the Tax Collector is required to mail to each taxpayer appearing on the assessment roll a tax notice stating, among other things, the amount of current taxes, including any ad valorem taxes due from the taxpayer. In general, each taxpayer is required to pay all taxes shown in the tax notice without preference in payment of any particular increment of the tax bill.

The Statutes relating to the enforcement of county ad valorem taxes (and thus municipal property taxes) provide that such taxes become due and payable on November 1 of the year in which



assessed or as soon thereafter as the certified tax roll is received by the Tax Collector. If paid during November or the following three (3) months, the taxpayer is granted a discount which is equal to four percent (4%) in November and which decreases pro rata monthly to one percent (1%) in February. All taxes become delinquent on April 1 following the year in which they are assessed or immediately after sixty (60) days have expired from the mailing of the original tax notice, whichever is later, and the tax collector is required to collect taxes prior to the date of delinquency and to institute statutory procedures upon delinquency to collect

assessed taxes. Delay in the mailing of tax notices to taxpayers results in a delay throughout the process.

As a pre cursor to historical trends shown later in this writing the following table representing changes in population and assessed valuation is provided:

### HISTORICAL GROWTH DATA

Fiscal Year Ended	Population	Assessed Valuation (000)	Millage Rate
2010	21,523	2,603,092	1.93
2011	31,567	2,143,200	1.92
2012	31,201	1,894,086	1.92
2013	34,140	1,841,694	1.92
2014	34,234	1,807,082	1.92
2015	34,421	1,878,172	1.92
2016	36,906	2,051,341	1.92
2017	37,138	2,510,049	1.92
2018	38,006	2,701,558	1.92
2019	38,592	2,861,403	1.92



## 2017/18 Budget Year

The major components that determine the amount of revenue projected to be received in this category are: 1) the taxable value of new construction appearing on the tax rolls for the first time and 2) the proposed taxable values (net of exemption) of current real and personal property within the Village.

In FY 2018-2019 this source represents 20.5% of total General Fund revenues. The general operating tax millage rate is recommended to remain at \$1.9200 per thousand dollars of assessed valuation.

Based on data received this year it appears that we continue to be on track for normal growth in property values. Gross taxable value of both real and personal property is estimated to increase from \$2,695 billion to \$2,861 billion, an increase of \$166 million representing an increase in taxable property values of 7.4%, which is a continuing annual trend indicating a very stable future outlook. New additions, annexations and construction comprise \$18.2 million of the gross taxable value. The primary source of this increase in taxable value is the impact of current economic conditions as they prevail throughout the State.

Delinquent tax receipts are estimated at \$10,000 for FY 2019. Those taxpayers who do not pay their taxes by March 31 of any given year derive this revenue source. The budget was adjusted to reflect the projected delinquent tax receipts for FY 2018

### MILLAGE RATE ILLUSTRATION

The FY 2018-2019 tax millage rate of \$1.9200 per \$1,000 of assessed value will have the following property tax impact on homes valued from \$144,000 to \$262,000:

Value of Property	\$144,000	\$203,000	\$262,000
Less Homestead	(50,000)	(50,000)	(50,000)
Taxable Value	\$94,000	\$153,000	\$212,000
Millage Rate	\$1.9200	\$1.9200	\$1.9200
Tax Bill	\$180.00	\$294.00	\$407.00

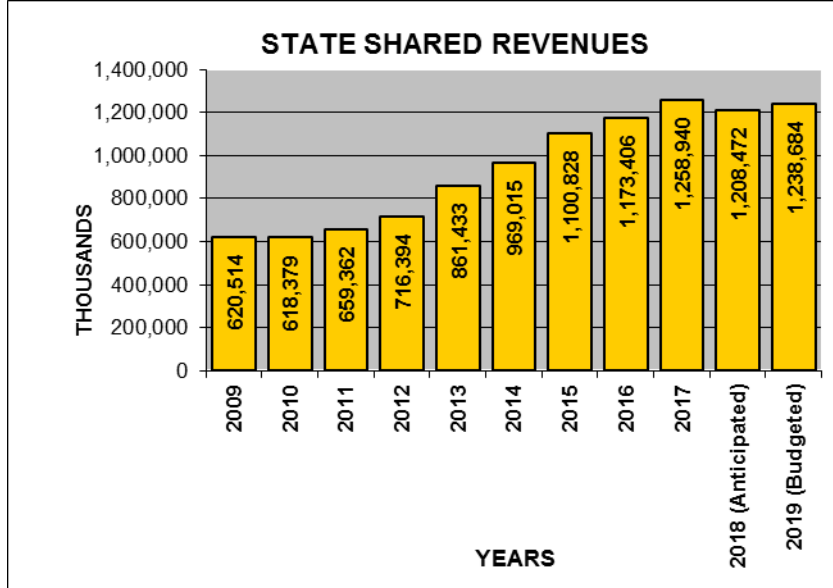
### SHARED REVENUES

Revenues in this category are developed by first contacting the various state agency's for data and fiscal trends that they are project for the new year as well as studying historical trends.

#### State Shared Revenue

Sharing of certain state revenues with cities and counties began in Florida at least as early as 1931. Financial rescue of the counties from their overwhelming boom period road debts from the 1920's came principally through sharing of the state's motor fuel tax. Little sharing with cities occurred until the state cigarette tax collections were made available to them in 1949. The Florida Revenue Sharing Act of 1972 was a major attempt by the legislature to ensure an equitable distribution at a minimum level of revenue across counties and municipalities. The current structure of the revenue sharing program has three revenue sources for municipalities: Cigarette Tax, One-cent Municipal Gas Tax and the State Alternative Fuel Decal Users Fee. There are several criteria a local government must meet in order to qualify to receive funds. For Governments eligible in 1972: levy ad valorem taxes (excluding debt service and other special millage) that will produce the equivalent of three mills per dollar of assessed valuation on the 1973 property tax base, or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in

combination with the ad valorem tax. Other requirements include annual post audits of financial



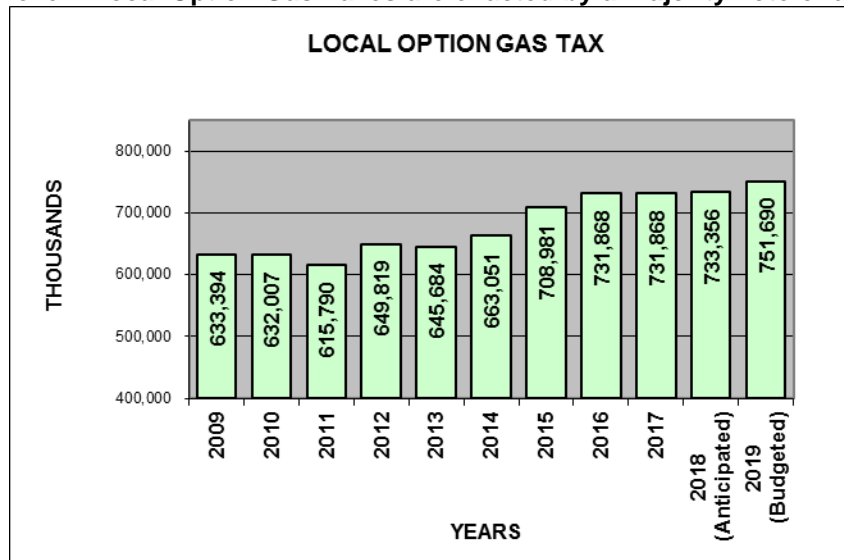
certification of compliance with (TRIM) Truth in Millage. Funds for the above referenced revenue sources are collected in a trust and net of administrative costs are distributed monthly to qualified recipients based on an apportionment formula comprised of three factors: weighted population, sales tax and relative ability to raise revenue. For the most part, the shared revenue sources have declined steadily over the past four years as they are directly related to reduced population growth and the continuing recession. However, due to our

increased population numbers, this revenue stream will generally increase each year.

### Local Option Gas Tax

Local governments are authorized to impose a tax of 1 cent to 6 cents on every gallon of motor fuel and special fuel sold at the retail level. Local Option Gas Taxes are enacted by a majority vote of a county's governing board or upon referendum approval, if an inter-local agreement concerning the distribution of the tax proceeds is established between the local governments in the county.

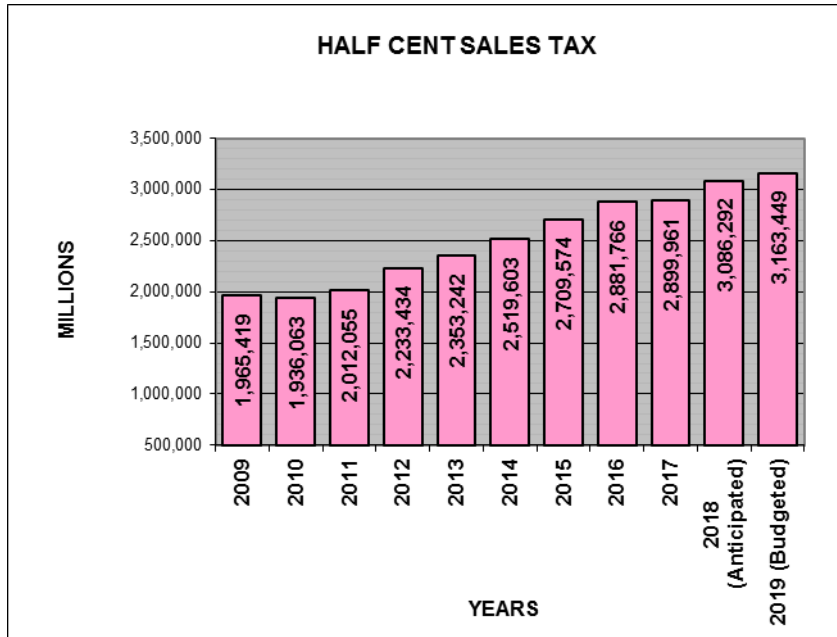
The Village participates in two separate and distinct Interlocal Agreements relative to Local Option Gas Tax as follows:



1. In 1986, an Interlocal Agreement was signed which provided a distribution formula for the six cent gas tax in effect of 1/3 of all sums collected to municipalities and 2/3 of all sums collected to the county. That Agreement was scheduled to sunset June 1, 1995. The Palm Beach County Municipal League aggressively negotiated with the County to retain that distribution formula when a new Agreement was signed.
2. A second Interlocal Agreement was signed in August 1993 providing a distribution formula for an additional five cent gas tax which the state legislation authorized the county commission to levy and the county commission approved on July 20, 1993. The approved distribution formula is 21% of all sums collected by the County from

the State to municipalities and 79% of all sums collected to the County. The Agreement is written to terminate at such time as the gas tax proceeds are no longer collected and distributed, with the distribution formula scheduled for review annually.

### Half Cent Sales Tax



In 1982, the State sales tax was increased from 4% to 5% with .5% distributed to counties and municipalities. In 1985, the law was amended to provide that 9.697% of all sales tax receipts, except out-of-state taxes collected, is returned to municipalities and counties. The amount distributed to each local government is calculated by first determining the amount of sales tax to be distributed among the county government and the municipalities within the county based on a formula which is based on various population and other factors.

Like the sales tax itself, the proceeds from the sales tax

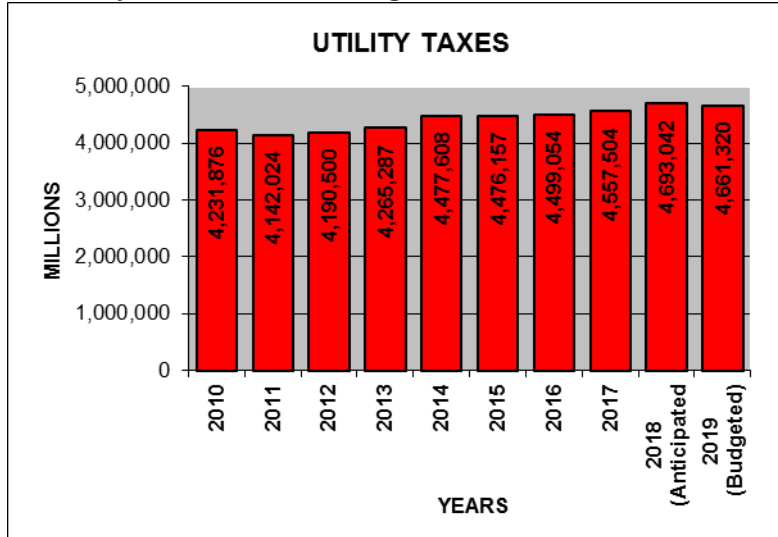
distributed to local governments are subject to cyclical variations based on the level of economic activity within the particular month. In 1987, the State expanded the base upon which the sales tax is levied by including several services formerly exempted. Effective February 1, 1988, the sales tax on goods was increased to 6%. Effective January 1, 2017 the sales tax on goods was increased to 7%, based on a vote by the residents of the County. The additional 1% will be used to provide money for capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five (5) or more years and any related land acquisition, land improvement, design and engineering costs.

STATE SHARED REVENUES				
Fiscal Year Ended	State Revenue Sharing	Half Cent Sales Tax	Local Option Gas Tax	Total
2009	620,514	1,965,419	633,394	3,219,327
2010	618,379	1,936,063	632,007	3,186,449
2011	659,362	2,012,055	615,790	3,287,207
2012	716,394	2,233,434	649,819	3,599,647
2013	861,433	2,353,242	645,684	3,860,359
2014	969,015	2,519,603	663,051	4,151,669
2015	1,100,828	2,709,574	708,981	4,519,383
2016	1,173,406	2,881,766	731,868	4,787,040
2017	1,258,940	2,899,961	731,868	4,890,769
2018 (Anticipated)	1,208,472	3,086,292	733,356	5,028,120
2019 (Budgeted)	1,238,684	3,163,449	751,690	5,153,823

Both Utility Taxes and Franchise Fees are developed by historical trend analysis as well as gathering detailed data and projections from the various Utility Companies and Franchisee's.

### Utility Tax

Pursuant to F.S.166.231, The Village levies a utility tax, or public service tax on the purchase of electricity, metered or bottled gas and water service. The Village levies this tax at the state allowed maximum of 10% for all services.



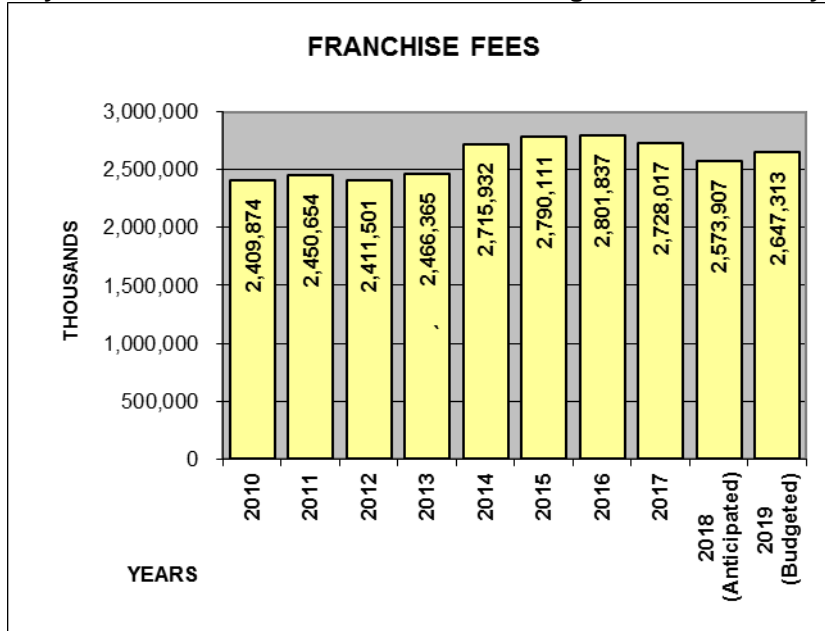
In FY 2001, the Florida Legislature adopted the new Communications Tax Simplification law that went into effect on October 1, 2001. This legislation combined the Telecommunications utility tax as well as the Telecommunications franchise fee and cable franchise fee into one tax rate on a broad base of services. The Village adopted Resolutions 01-33 and 01-34 which set the tax rates for this tax. The rate is 5.1% plus .12% (additional rate for not charging separate permit fees) totaling 5.22%.

Collections from these taxes vary depending on utility usage. The water and electricity utility tax depends to a great extent on weather conditions. Fluctuations may be experienced from these revenue sources which are beyond the ability of the Village to predict or control.

UTILITY TAX					
Fiscal Year Ended	Electricity	Water	Gas	Communications Services Tax	Total
2010	2,167,701	446,498	115,104	1,502,573	4,231,876
2011	2,147,928	468,643	112,891	1,412,562	4,142,024
2012	2,160,221	460,779	110,598	1,458,902	4,190,500
2013	2,340,259	466,457	100,775	1,357,796	4,265,287
2014	2,603,701	472,730	118,233	1,282,944	4,477,608
2015	2,650,189	478,615	103,574	1,243,779	4,476,157
2016	2,755,210	487,357	122,119	1,134,368	4,499,054
2017	2,804,492	541,950	132,664	1,078,398	4,557,504
2018 (Anticipated)	2,936,743	563,914	95,926	1,096,459	4,693,042
2019 (Budgeted)	3,010,162	578,011	86,334	986,813	4,661,320

## Franchise Fees

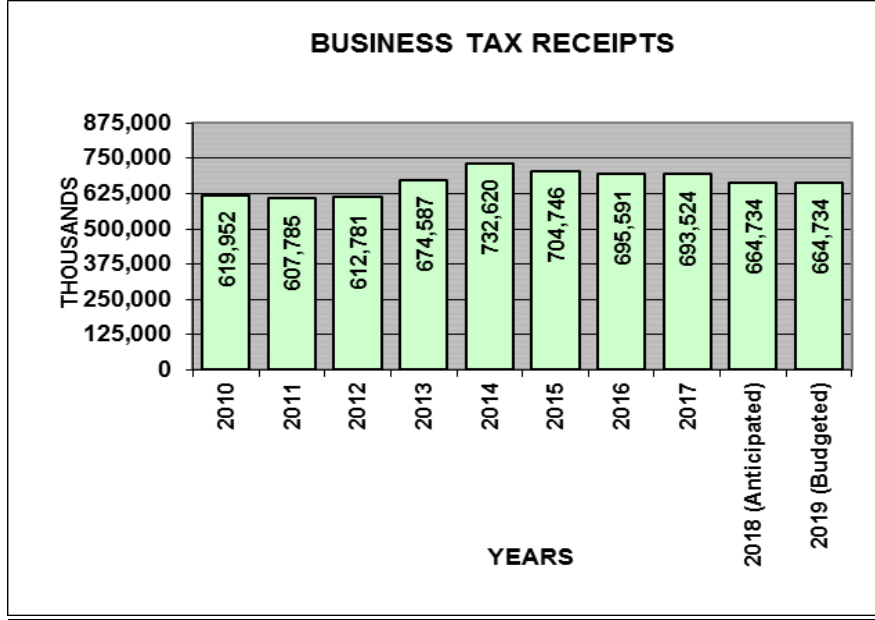
Public utilities operating within the Village of Royal Palm Beach must pay to the Village a franchise fee in return for the right to do business within the Village and for the right to use public rights-of-way. The chart below shows the franchise agreements currently in effect.



FRANCHISE FEES				
Fiscal Year Ended	Electricity	Water	Solid Waste	Total
2010	2,017,140	218,736	173,998	2,409,874
2011	1,958,656	318,367	173,631	2,450,654
2012	1,867,777	369,439	174,285	2,411,501
2013	1,837,769	449,737	178,859	2,466,365
2014	1,999,458	524,075	192,399	2,715,932
2015	2,050,324	537,474	202,313	2,790,111
2016	2,027,444	579,051	195,342	2,801,837
2017	2,076,502	450,578	200,937	2,728,017
2018 (Anticipated)	2,027,800	479,875	66,232	2,573,907
2019 (Budgeted)	2,088,634	499,070	59,609	2,647,313

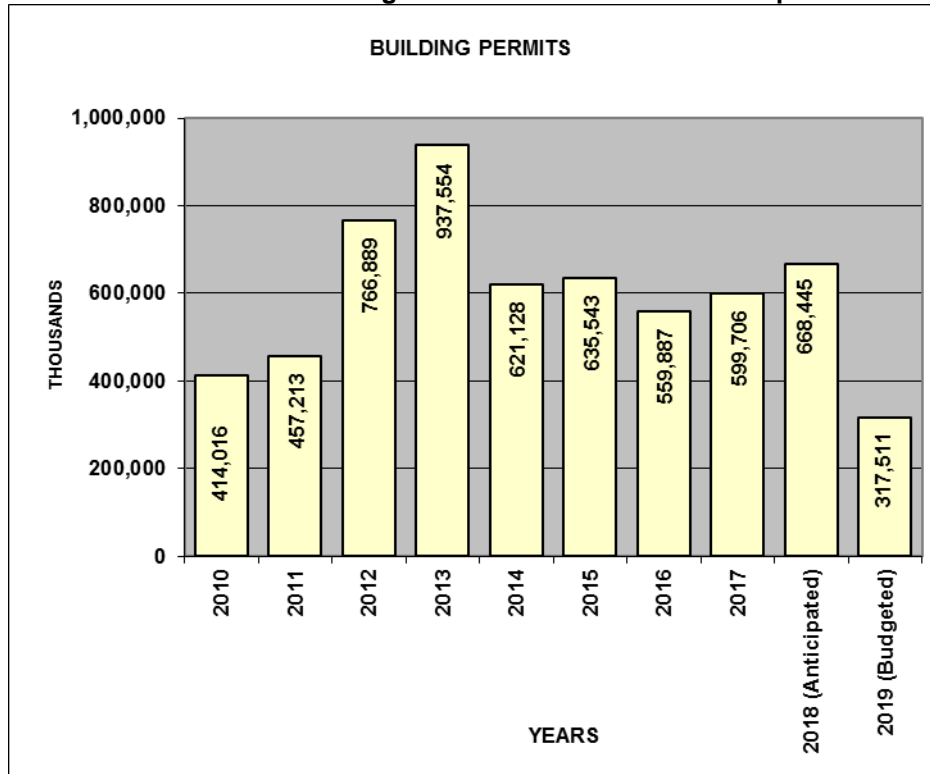
## Business Tax Receipts

Any person engaging in or managing any business, occupation or profession within the corporate limits of the Village of Royal Palm Beach must obtain a business tax receipt. All business tax receipts must be secured at the time the business begins operation and are renewed thereafter each October 1. The fee for each business tax receipt is based on the business in which the entity is engaged.

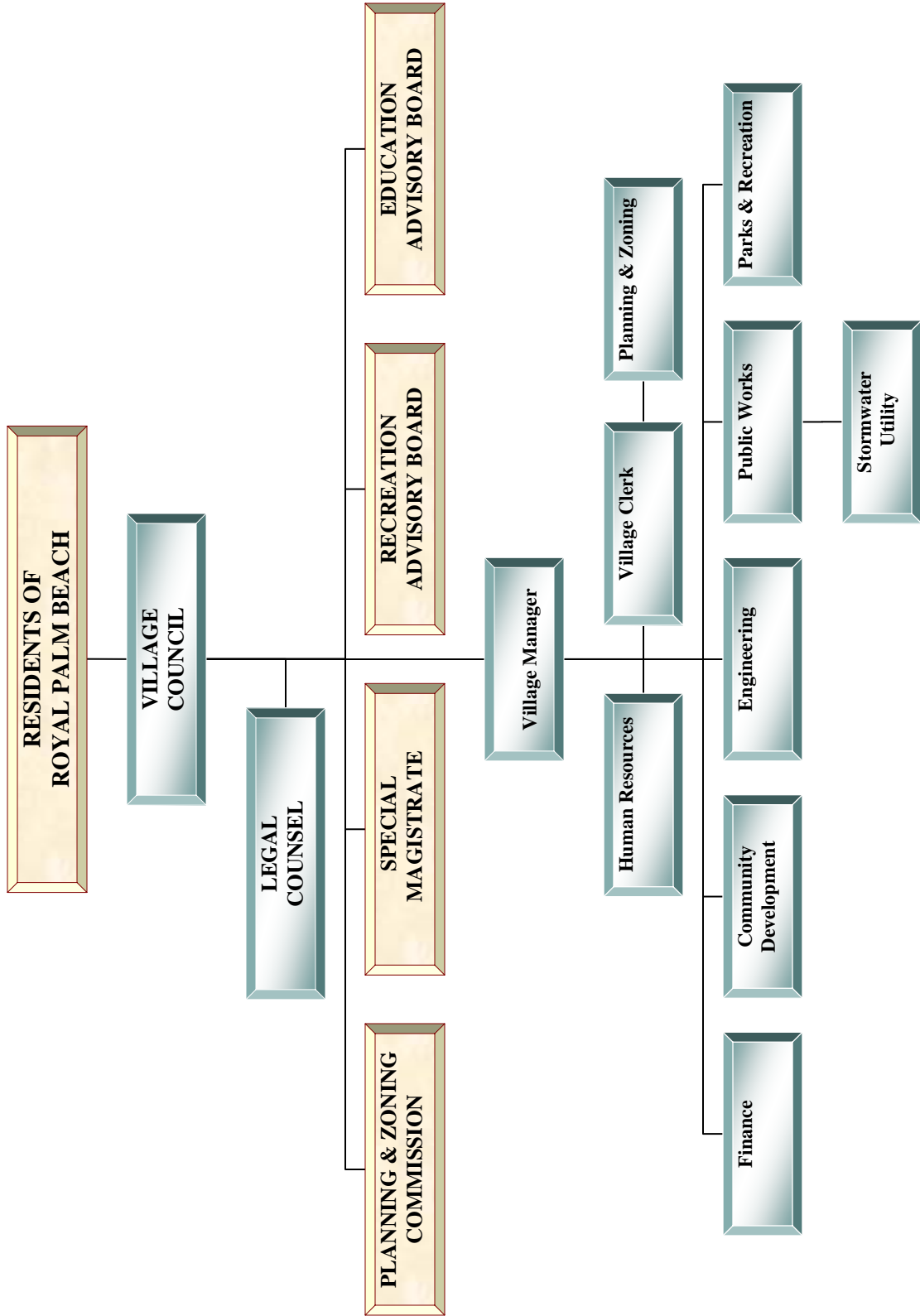


## Building Permits

Permits are required to be issued to any individual or business who does construction work within the corporate limits of the Village. Permits are required for building/electrical, plumbing and mechanical construction. The Revenue from Building Permits fluctuates based upon current economic conditions and major construction projects. In recent years, as shown, Building Permit revenue has declined in direct relationship to the Village nearing build out. However, some of those projects are ready for construction in 2018, hence the increase in projected revenue.



# The Village of Royal Palm Beach Organizational Chart



Village Council

OBJECT CODE NO.	CATEGORY RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1000/2999	Personnel Services	\$ 106,013	\$ 113,295	\$ 120,952	\$ 104,638	\$ 129,588
3000/3999	Contractual Services	62,162	62,965	75,000	75,000	78,800
4000/4999	Other Charges & Services	46,189	42,365	60,079	54,079	54,313
5000/5399	Commodities	680	436	800	800	800
5400/5999	Other Operating Expense	17,526	17,769	20,810	21,933	22,180
6000/6999	Capital Outlay			-	-	-
8000/8999	Grants and Aids	13,000	13,000	14,000	14,000	14,000
<b>Total Operating Expenses</b>		<b>\$ 245,570</b>	<b>\$ 249,830</b>	<b>\$ 291,641</b>	<b>\$ 270,450</b>	<b>\$ 299,681</b>

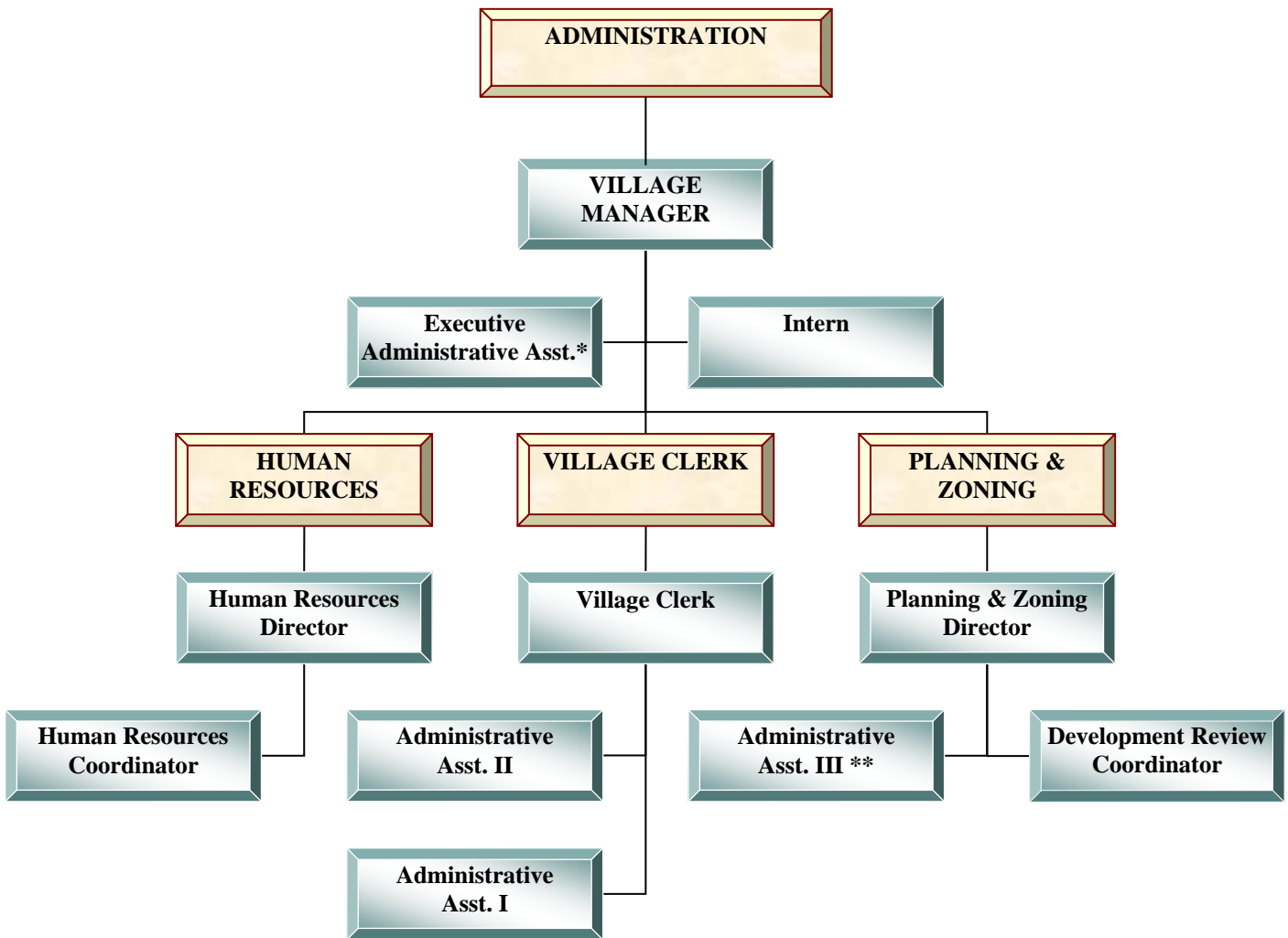
OBJECT CODE NO.	OPERATING RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1100	Legislative	\$ 245,570	\$ 249,830	\$ 291,641	\$ 270,450	\$ 299,681
<b>Total Operating Expenses</b>		<b>\$ 245,570</b>	<b>\$ 249,830</b>	<b>\$ 291,641</b>	<b>\$ 270,450</b>	<b>\$ 299,681</b>



**BUDGETARY ACCOUNT SUMMARY**

Village Council  
001-1100-511

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Council Salaries	49,366	49,999	50,286	49,821	51,801
2198	Medicare	1,229	1,230	1,311	1,236	1,336
2199	FICA	5,253	5,258	5,607	5,287	5,712
2299	Retirement Contributions	24,072	20,048	23,492	20,396	29,397
2399	Life/Health Ins.	26,093	36,760	40,256	27,898	41,342
	<b>Sub Total</b>	<b>106,013</b>	<b>113,295</b>	<b>120,952</b>	<b>104,638</b>	<b>129,588</b>
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	62,162	62,965	75,000	75,000	78,800
	<b>Sub Total</b>	<b>62,162</b>	<b>62,965</b>	<b>75,000</b>	<b>75,000</b>	<b>78,800</b>
<b>OTHER CHARGES &amp; SVCS</b>						
4011	Travel/Per Diem-Mayor	55	130	2,500	2,500	2,500
4012	Travel/Per Diem-Councilperson (Seat 4)	110	95	2,500	2,500	2,500
4013	Travel/Per Diem-Councilperson (Seat 2)	211	(166)	1,290	1,290	1,290
4014	Travel/Per Diem-Vice Mayor (Seat 1)	1,422	2,085	2,500	2,500	2,500
4015	Travel/Per Diem-Councilperson (Seat 3)	150	210	2,500	2,500	2,500
4030	Car Allowance	28,366	29,061	28,024	28,024	28,024
4111	Cell Phone Allowance	4,163	4,323	4,240	4,240	4,424
4890	Promotional Activities	8,365	4,697	9,500	3,500	3,550
4920	Legal Ads	400	400	3,525	3,525	3,525
4990	Other Current Charges	2,947	1,530	3,500	3,500	3,500
	<b>Sub Total</b>	<b>46,189</b>	<b>42,365</b>	<b>60,079</b>	<b>54,079</b>	<b>54,313</b>
<b>COMMODITIES</b>						
5110	Office Supplies	470	404	600	600	600
5220	Operating Supplies	210	32	200	200	200
5240	Furniture/Equipment <\$5,000				-	0
	<b>Sub Total</b>	<b>680</b>	<b>436</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>OTHER OPERATING EXPENSE</b>						
					0	
5410	Subscriptions/Memberships	17,526	17,769	17,310	18,433	18,680
5440	Training/Ed			3,500	3,500	3,500
	<b>Sub Total</b>	<b>17,526</b>	<b>17,769</b>	<b>20,810</b>	<b>21,933</b>	<b>22,180</b>
<b>GRANTS &amp; AIDS</b>						
8302	Local Scholarships	10,000	10,000	10,000	10,000	10,000
8303	RPBHS Project Graduation			1,000	1,000	1,000
8304	Arbor Day	1,000	1,000	1,000	1,000	1,000
8306	Relay for Life	2,000	2,000	2,000	2,000	2,000
	<b>Sub Total</b>	<b>13,000</b>	<b>13,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>GRAND TOTAL</b>		<b>245,570</b>	<b>249,830</b>	<b>291,641</b>	<b>270,450</b>	<b>299,681</b>



\* 50% Village Manager / 50% Engineering  
 \*\* 50% Planning and Zoning / 50% Engineering

**Village Manager**

<b>OBJECT CODE NO.</b>	<b>CATEGORY RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
1000/2999	Personnel Services	\$ 1,231,035	\$ 1,244,989	\$ 1,285,183	\$ 1,222,359	\$ 1,365,833
3000/3999	Contractual Services	89,572	121,717	206,494	121,506	439,724
4000/4999	Other Charges & Services	95,183	140,645	150,387	144,575	158,611
5000/5399	Commodities	9,955	10,326	16,602	13,668	17,210
5400/5999	Other Operating Expense	22,931	20,283	19,717	21,025	21,026
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 1,448,676</b>	<b>\$ 1,537,960</b>	<b>\$ 1,678,383</b>	<b>\$ 1,523,133</b>	<b>\$ 2,002,404</b>

<b>OBJECT CODE NO.</b>	<b>OPERATING RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
1200	Village Manager	\$ 803,646	\$ 891,954	\$ 978,536	\$ 863,457	\$ 1,241,896
1210	Human Resources	312,999	302,652	332,248	314,745	336,963
1215	Planning & Zoning	332,031	343,354	367,599	344,931	423,544
<b>Total Operating Expenses</b>		<b>\$ 1,448,676</b>	<b>\$ 1,537,960</b>	<b>\$ 1,678,383</b>	<b>\$ 1,523,133</b>	<b>\$ 2,002,404</b>

**Department Description**

**Village Manager**

The Village Manager serves as the chief administrative officer responsible to the Village Council for the administration of Village affairs, including oversight of the functions and activities of each department, ensures the laws, provisions of the Charter and acts of the council are faithfully executed, prepares and submits the annual budget and comprehensive annual financial report and interacts with citizens regarding the Village's programs and projects.

**Village Clerk**

Record and maintain an accurate record of the official actions of the Village Council and Village Boards. Serve as custodian of Village seal and official records and provide information to the public, Village departments and other governmental agencies.

**Major Objectives**

1. Provide clerical assistance, completed reports and recommendations to the Village Council.
2. Prepare and submit a balanced operating budget and a five-year Capital Improvement Program each year to the Council.
3. Ensure complaints and citizen requests are handled by all departments in an expedient and fair manner.
4. Respond to requests for research, information and copies of public records in a timely, courteous and efficient manner.
5. Interact with local community organizations and groups regarding programs, facilities and services provided by the Village.
6. Administer the budget priorities and goals set by the Council through the Village departments.
7. Manages the implementation of all policies, procedures, resolutions and ordinances through the department heads.
8. Coordinate the Village's records management program in compliance with State laws.
9. Conduct municipal elections in accordance with Village, County and State laws.
10. Prepare council meeting agendas for publication and distribution.

<b>Performance/Workload Indicators</b>	<b>Actual 2016-2017</b>	<b>Projected 2017-2018</b>	<b>Estimated 2018-2019</b>
Council meetings	21	21	22
Council Meeting Agenda Items Prepared	250	256	280
No. of minutes pages transcribed	145	184	180
No. of Boards Supported	8	10	8
No. of recorded documents	427	348	400
No. of Newsletters published	4	4	4
No. of PATV/Electronic Sign updates		583	600
Elections conducted	1	1	1
Annual Budget & CIP, CAFR, Investment report, Financial Model Update	6	7	6
Strategic Plan Policy Change Initiatives	23	19	18
Strategic Plan Initiatives MA,MI,MP/H	59/50	108/30	107/43
Service Delivery Cost/Person	\$594	\$616	\$625

**Number of Personnel**

2016/2017: 4.5 f/t

2017/2018: 4.5 f/t – 1 p/t

2018/2019 – 4.5 f/t – 1 p/t

**Major Budget/Service Level Changes**

Addition of Administrative Intern

**BUDGETARY ACCOUNT SUMMARY**

Village Manager  
001-1200-512

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	328,485	315,363	302,947	296,526	309,005
1299	Salaries - Regular	140,823	142,715	154,965	156,948	157,318
1499	Overtime	2,617	2,680	4,500	931	4,500
2198	Medicare	6,665	6,493	6,527	6,396	6,649
2199	FICA	22,102	22,790	28,635	20,159	29,157
2299	Retirement Contrib	81,199	80,446	83,629	79,548	86,694
2399	Life/Health Ins.	88,524	88,806	90,618	79,712	111,163
	Sub Total	<u>670,415</u>	<u>659,293</u>	<u>671,821</u>	<u>640,220</u>	<u>704,486</u>
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	53,485	97,198	164,200	85,000	386,200
3490	Other Contractual Services	692	1,246	1,404	1,404	1,504
	Sub Total	<u>54,177</u>	<u>98,444</u>	<u>165,604</u>	<u>86,404</u>	<u>387,704</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	2,761	2,250	6,365	6,365	6,365
4111	Cell Phone Allowance	1,628	1,680	1,696	1,696	1,696
4420	Leases - Equipment	5,799	6,175	6,590	6,590	6,590
4620	R&M Vehicles	1,540	932	2,000	400	2,000
4630	R&M Equipment			200	200	200
4710	Printing & Binding	19,637	19,589	20,000	20,000	20,000
4890	Promotional Activities	15,042	16,411	21,550	23,000	23,000
4915	Election Expenses	5,610	48,293	47,430	47,450	52,540
4920	Legal Ads	8,627	13,451	10,000	10,000	10,000
4940	Licenses & Fees	40	149	350	350	350
4990	Other Current Charges	1,683	203	600	600	600
	Sub Total	<u>62,367</u>	<u>109,133</u>	<u>116,781</u>	<u>116,651</u>	<u>123,341</u>
<b>COMMODITIES</b>						
5110	Office Supplies	2,739	2,686	5,650	2,000	5,650
5210	Fuel & Lube	2,001	2,099	2,515	2,417	2,515
5220	Operating Supplies	2,327	3,447	4,500	4,500	4,500
5240	Furniture/Equipment <\$5,000	324	335	400	0	500
	Sub Total	<u>7,391</u>	<u>8,567</u>	<u>13,065</u>	<u>8,917</u>	<u>13,165</u>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	8,847	15,388	8,040	8,040	9,975
5440	Training/Ed	449	1,129	3,225	3,225	3,225
	Sub Total	<u>9,296</u>	<u>16,517</u>	<u>11,265</u>	<u>11,265</u>	<u>13,200</u>
<b>CAPITAL OUTLAY</b>						
6699	Ofc Furn & Equip				-	
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL</b>		<u><u>803,646</u></u>	<u><u>891,954</u></u>	<u><u>978,536</u></u>	<u><u>863,457</u></u>	<u><u>1,241,896</u></u>

**Division Description**

To provide broad and comprehensive, quality human resource and risk programs in all areas of Village operations and administration. Plans, directs and implements all human resources activities and policies, including the following: employee recruitment, selection, orientation, and processing of staffing changes; job classification, compensation, evaluations, retirement and FSA/HSA/HRA administration, benefit review, negotiation, administration and assistance with issues; employee awards, wellness, goodwill and employee appreciation events, and self improvement training; fair and consistent application of the Village Policy & Procedure manual, compliance with State, Federal, and county laws/ordinances and personnel records management, HIPAA, unemployment claims management, payroll, wage and labor oversight, litigation, and investigations; safety and risk management, post emergency, drug free workplace, claims management, liaison for third party claims, safety training, and property schedule maintenance.

**Major Objectives**

1. Recruit new employees and orient them to Village policies and programs. Stay within Statute compliance for Level II and employee/volunteer background checks.
2. Continue to plan, revise and implement all human resources policies, procedures, job descriptions, compensation scales and programs. Maintain and update online forms for Village employees.
3. Conduct training sessions for employees and supervisors on relevant Human Resources and Risk Management topics.
4. Assist the Village Manager and department heads with labor relations and disciplinary matters including grievance resolution for fair and consistent application.
5. Analyze employee health benefits, review current and new contract negotiations and provide recommendations. Assist employees with benefit issues, correspondence and appeals.
6. Continue to develop and facilitate a comprehensive risk management program, including an effective Safety Committee, training and education to reduce claims, as well as active claims management with carrier, employee and third parties. Analyzing the property schedule to reflect current economic changes and or additions/deletion. Assist with FEMA claims preparation and loss tracking. Actively investigate and manage all liability and property claims.
7. Maintain an employee awards program to recognize employees and work groups for exemplary conduct, accomplishments and acts of service they have performed.

Performance/Workload Indicators	Actual 2016/2017	Projected 2017/2018	Estimated 2018/2019
Job Applications Processed	863	2100	1850
Recruitment/Orientations conducted	33	32	32
Benefits Enrollments	181 Medical, 193 Dental, 94 Vision	190 Medical, 205 Dental, 102 Vision	192 medical 204 Dental 100 Vision
Training Sessions	14	25	27
Investigations	9	9	9
Workers Comp Claims	11	10	6
Liability Claims	4	7	7

**Number of Personnel**

2016/2017:     2 f/t                      2017/2018:     2 f/t                      2018/2019:     2 f/t

**Major Budget/Service Level Changes**

None

**BUDGETARY ACCOUNT SUMMARY**  
**Human Resources**  
**001-1210-512**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	125,247	126,950	127,992	125,867	135,853
1299	Salaries - Regular	62,526	65,633	68,731	73,270	70,106
1499	Overtime	201	540	1,600	146	1,600
2198	Medicare	2,609	2,673	2,877	2,756	3,011
2199	FICA	11,028	11,396	12,302	11,792	12,874
2299	Retirement Contrib	31,563	32,976	35,882	34,399	38,547
2399	Life/Health Ins.	30,621	31,542	34,322	23,760	35,403
	Sub Total	<u>263,795</u>	<u>271,710</u>	<u>283,706</u>	<u>271,991</u>	<u>297,393</u>
<b>CONTRACTUAL SERVICES</b>						
3110	Medical/Physicals	2,413	5,875	3,630	3,600	3,630
3190	Other Services - Professional	28,390	17,398	32,260	26,502	23,390
	Sub Total	<u>30,803</u>	<u>23,273</u>	<u>35,890</u>	<u>30,102</u>	<u>27,020</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	3,080	2,572	3,425	3,425	4,095
4111	Cell Phone Allowance	814	840	848	848	848
4890	Promotional Activities	1,830	1,276	2,396	2,396	1,900
4990	Other Current Charges	267	216	370	370	370
	Sub Total	<u>5,991</u>	<u>4,904</u>	<u>7,039</u>	<u>7,039</u>	<u>7,213</u>
<b>COMMODITIES</b>						
5110	Office Supplies	191	116	200	200	200
5220	Operating Supplies	414	483	795	795	795
5240	Furniture/Equipment <\$5,000					
5290	Hurricane Supplies					350
	Sub Total	<u>605</u>	<u>599</u>	<u>995</u>	<u>995</u>	<u>1,345</u>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	895	663	695	695	823
5440	Training/Ed	10,910	1,503	3,923	3,923	3,169
	Sub Total	<u>11,805</u>	<u>2,166</u>	<u>4,618</u>	<u>4,618</u>	<u>3,992</u>
<b>CAPITAL OUTLAY</b>						
6699	Ofc Furn & Equip				-	-
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL</b>		<u><u>312,999</u></u>	<u><u>302,652</u></u>	<u><u>332,248</u></u>	<u><u>314,745</u></u>	<u><u>336,963</u></u>



**Division Description**

The Planning Division ensures development is planned, constructed and documented according to the Village’s Comprehensive Plan, Village Code, and State Statutes. Provide technical support to the Planning Commission, Village Council and Building Division. The department reviews land development applications and building permits for zoning compliance; evaluates and updates the Village Code and Comprehensive Plan; and responds to public inquiries.

**Major Objectives**

1. Development review of site plans.
2. Maintain Village Property and Asset Plan.
3. Keep up to date the Development Review Procedures and Flow Charts for Applicants.
4. Monitor the Annexation Policy and Action Plan.
5. Continue to maintain orderly and easily navigable development projects files both internally and on the internet for public viewing
6. Provide accurate analyses and reporting on proposed land development applications.
7. Provide accurate and responsive answers to the general public regarding land development, real property, and procedural inquiries.
8. Provide ongoing training of the Planning and Zoning Commission on Village’s Code of Ordinances
9. Continue to work with the Village Attorney on the Landscaping/Tree Preservation Ordinance.
10. Continue to work towards ePermitting/Click2Gov: Operational
11. Update the Comprehensive Plan to include the Village’s 10 year Planning Horizon.
12. Maintain the Village’s Developments in Progress WebMap.
13. Southern Properties Park.
14. Southern Boulevard Property Development.
15. The Capstone at RPB Development

Performance/Workload Indicators	Actual 2016/2017	Projected 2017/2018	Estimated 2018/2019
Review development applications (CP, RZ, SP, SPM, SE, AAR, SpE, DA, FP, PP, ANNEX, MCIC, TEXT, and Ease)*	122	146	134
Variance and Waiver Requests	14	14	10
Landscape Inspections	54	56	55
Permit Plan Review	1,016	1,612	1,314
Business Tax Receipt	401	398	400

**Number of Personnel**

2016/2017:    2.5 f/t                      2017/2018:    2.5 f/t                      2018/2019:    3.0 f/t

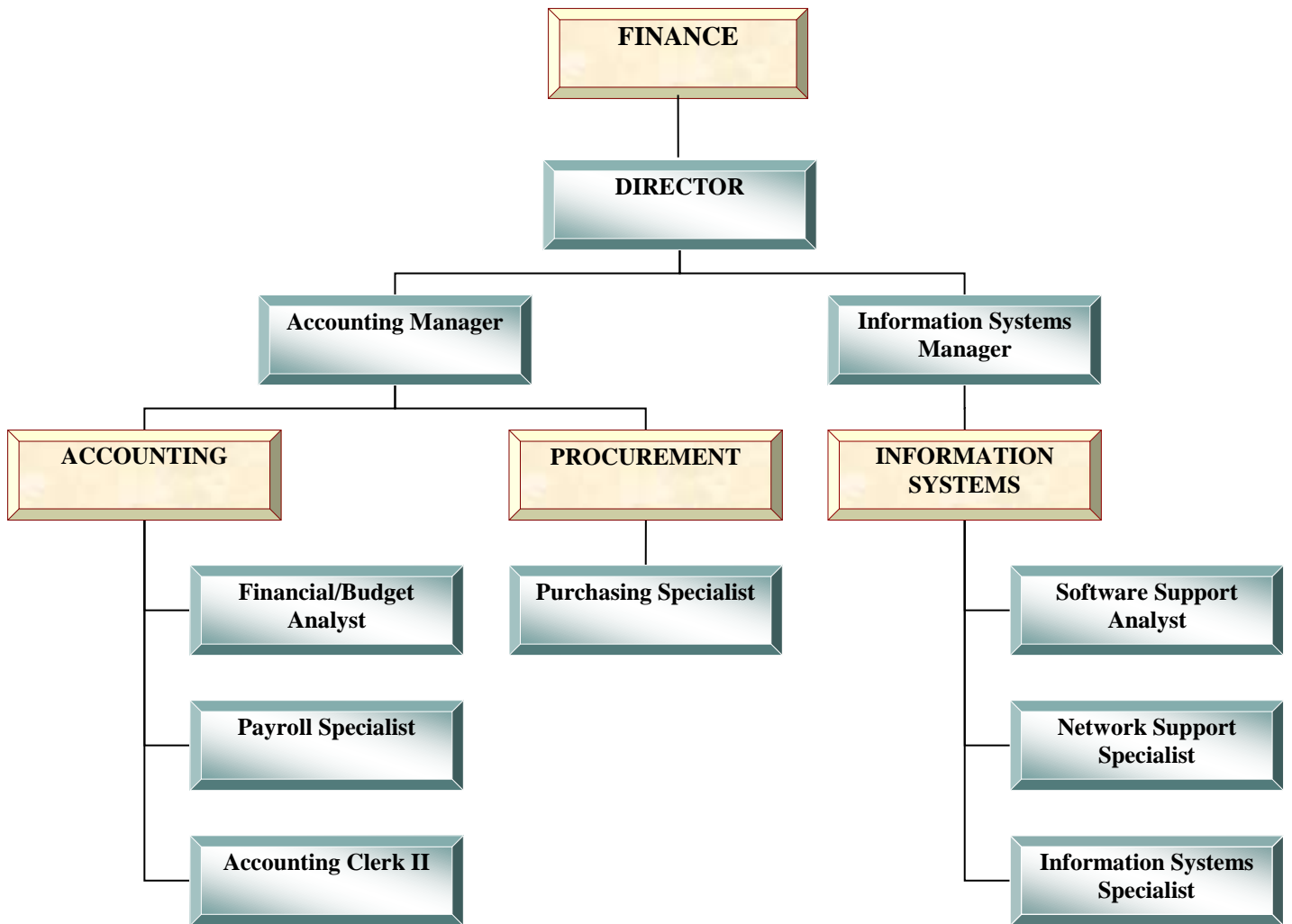
**Major Budget/Service Level Changes**

Elimination of a half Administrative Assistant III position and ad a full Administrative Assistant II Position.

\* CP = Comprehensive Plan, RZ = Rezoning, SP = Site Plan, SPM = Site Plan Modification, SE = Special Exceptions, AAR = Architectural and Aesthetic Review, V = Variance, SpE = Special Events, DA = Developers Agreement, FP= Final Plat, PP = Preliminary Plat, ANNEX = Annexation, MCIC = Modification to a Council Imposed Condition, TEXT = Text Amendments, Ease = Easement Abandonments.

**BUDGETARY ACCOUNT SUMMARY**  
**Planning & Zoning**  
**001-1215-515**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	2,771	103,531	108,672	107,937	116,500
1299	Salaries - Regular	199,941	107,604	107,887	114,628	126,611
1499	Overtime	47	32	1,000	72	1,000
2198	Medicare	2,742	2,827	3,165	2,959	3,550
2199	FICA	11,729	12,089	13,532	12,648	15,178
2299	Retirement Contrib	17,463	18,554	19,129	19,874	22,263
2399	Life/Health Ins.	62,132	69,349	76,271	52,030	78,852
	Sub Total	<u>296,825</u>	<u>313,986</u>	<u>329,656</u>	<u>310,148</u>	<u>363,953</u>
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	4,592		5,000	5,000	25,000
	Sub Total	<u>4,592</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>25,000</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	2,666	2,111	3,833	3,833	3,951
4111	Cell Phone Allowance	814	840	848	848	848
4710	Printing & Binding	61	132	150	560	200
4890	Promotional Activities					200
4920	Legal Ads	23,106	23,373	21,556	15,356	22,678
4990	Other Current Charges	178	152	180	288	180
	Sub Total	<u>26,825</u>	<u>26,608</u>	<u>26,567</u>	<u>20,885</u>	<u>28,057</u>
<b>COMMODITIES</b>						
5110	Office Supplies	1,049	404	1,000	1,000	1,000
5220	Operating Supplies	910	466	1,000	1,748	1,000
5240	Furniture/Equipment <\$5,000		290	542	1,008	700
	Sub Total	<u>1,959</u>	<u>1,160</u>	<u>2,542</u>	<u>3,756</u>	<u>2,700</u>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	1,576	1,600	1,634	2,942	1,634
5440	Training/Ed	254		2,200	2,200	2,200
	Sub Total	<u>1,830</u>	<u>1,600</u>	<u>3,834</u>	<u>5,142</u>	<u>3,834</u>
<b>CAPITAL OUTLAY</b>						
6699	Ofc Furn & Equip					0
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL</b>		<u><u>332,031</u></u>	<u><u>343,354</u></u>	<u><u>367,599</u></u>	<u><u>344,931</u></u>	<u><u>423,544</u></u>



Finance

OBJECT CODE NO.	CATEGORY RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1000/2999	Personnel Services	\$ 967,051	\$ 1,061,574	\$ 1,157,114	\$ 1,103,190	\$ 1,233,148
3000/3999	Contractual Services	173,589	145,546	184,068	148,740	174,268
4000/4999	Other Charges & Services	190,828	217,704	279,731	237,132	262,691
5000/5399	Commodities	8,516	7,862	7,990	6,742	7,990
5400/5999	Other Operating Expense	2,363	7,889	12,060	7,288	11,925
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 1,342,347</b>	<b>\$ 1,440,575</b>	<b>\$ 1,640,963</b>	<b>\$ 1,503,091</b>	<b>\$ 1,690,022</b>

OBJECT CODE NO.	OPERATING RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1300	Finance	\$ 1,342,347	\$ 1,440,575	\$ 1,640,963	\$ 1,503,091	\$ 1,690,022
<b>Total Operating Expenses</b>		<b>\$ 1,342,347</b>	<b>\$ 1,440,575</b>	<b>\$ 1,640,963</b>	<b>\$ 1,503,091</b>	<b>\$ 1,690,022</b>

**Department Description**

**Administration**

Responsible for the coordination of all financial activities of the Village by acting as liaison to other Department Heads, the Public and Village Manager; directly responsible for policy implementation relating to Cash Management, Budgetary Practices and Control, Audit Coordination and Financial Planning Activities.

**Accounting**

Responsible for four (4) accounting functions within the Finance Department: (1) Accounts Payable, the payment of outstanding obligations owed by the Village; (2) Accounts Receivable, the billing and collection of amounts owed to the Village; (3) Payroll, the preparation and distribution of all related records, reports and findings; (4) General Ledger, the processing of journal entries, verification and creation of account structure and monthly revenue and expenditure reports.

**Purchasing**

Responsible for the procurement of materials and services for Village Departments at the lowest cost/quantity ratio and within specifications in accordance with Village, State and other applicable laws and regulations; and the maintenance of General Fixed Asset inventory and the disposition of Village owned equipment designated as surplus.

**Information Services (I.S.)**

The I.S. Division develops and maintains the Village's voice, data, video, and audio telecommunications network infrastructure and systems. The Division provides technology hardware, software, networking, training, and support to the Village's staff, management, and elected officials. The technology systems in place are used by all Village departments to provide services to Village residents and visitors.

**Major Objectives**

1. Maintain investment practices at 100% of idle funds.
2. Complete the annual audit by January 31, of each year and issue report by February 28.
3. Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting.
4. Obtain GFOA Distinguished Budget Presentation Award.
5. Prepare process and pay all approved invoices weekly.
6. Update purchasing procedures as necessary.
7. Process bi-weekly payroll and have available for distribution by every other Friday.
8. Prepare bank reconciliation's on a monthly basis.
9. Analyze cash receipts daily.
10. Deploy new Village website.

11. Deploy Electronic Plan Review (ePlan Review) to allow for electronic plan/document collaboration between departments, markup, and approval, with seamless integration to SunGard Building Permits and Planning & Engineering modules.
12. Deploy Superior/H.T.E. AnalyticsNow advance reporting software. AnalyticsNow will allow end-users to create/edit their own reports, from SunGard/H.T.E. data and most other Village databases, without knowing the complex relationships in databases. Managers will be able to set “scoreboards” to help automate and track the progress of objectives, allowing decision makers to monitor financial key performance indicators, link strategy and tactics, capture organizational strategy visually, and focus on high-priority objectives.
13. Upgrade/Replace iSeries AS400 server’s hardware/software at “Production” & “DR” sites. IBM is phasing out current HW/SW.
14. Continue deployment of multi-layered network security strategy of physical defense systems and end-user education (human firewall), for a positive security awareness and ability to prevent, detect, and quickly address network/data security breaches.

Performance/Workload Indicators	Actual 2016/2017	Projected 2017/2018	Estimated 2018/2019
Monthly financial reports issued	12	12	12
Number of funds budgeted	6	8	8
Purchase orders issued	376	366	375
Accounts payable checks processed	4358	3879	4120
Payroll checks processed	3663	3653	3744
Number of workstations, servers, routers, and peripherals devices supported	625	630	700
Number of software applications supported	125	150	200
Number of Website Visits	229,686	290,000	350,000
Number of Website (CivicPlus) Online Requests Received	2,293	2,500	2,600
Number of Followers on Twitter	272	350	500
Number of Followers on Facebook	1,326	1,500	2,000
Number of Subscribers in CodeRed Database	15,350	15,400	15,450
Number of desktop support issues resolved (WebQA)	2,672	2,900	3,000

**Number of Personnel**

2016/2017: 10 f/t                      2017/2018: 10 f/t                      2018/2019: 10 f/t

**Major Budget/Service Level Changes**

**BUDGETARY ACCOUNT SUMMARY**

Finance  
001-1300-513

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	143,862	145,650	147,776	153,757	150,731
1299	Salaries - Regular	581,982	647,720	682,166	698,702	708,799
1499	Overtime	5	563	1,500	334	1,500
2198	Medicare	10,205	11,187	12,153	12,010	12,582
2199	FICA	42,039	46,395	51,963	48,902	53,798
2299	Retirement Contrib	73,659	81,474	87,313	90,282	95,481
2399	Life/Health Ins.	115,299	128,585	174,244	99,204	210,257
	<b>Sub Total</b>	<b>967,051</b>	<b>1,061,574</b>	<b>1,157,114</b>	<b>1,103,190</b>	<b>1,233,148</b>
<b>CONTRACTUAL SERVICES</b>						
3180	Investment Services	56,524	60,336	60,000	60,000	60,600
3190	Other Services - Professional	63,950	31,564	59,700	22,452	49,300
3290	Other Auditing Services					
3299	Accounting & Auditing	53,115	53,646	64,368	66,288	64,368
	<b>Sub Total</b>	<b>173,589</b>	<b>145,546</b>	<b>184,068</b>	<b>148,740</b>	<b>174,268</b>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	2,541	2,748	9,035	7,500	8,605
4110	Communication Svcs	43	119	150	150	240
4111	Cell Phone Allowance	1,628	1,680	1,696	1,598	1,696
4620	R&M Vehicles	63	154	250	100	250
4630	R&M Equipment	368	310	3,000	0	3,000
4640	R&M Radios/Computers	2,365	11,978	9,000	8,268	9,000
4650	Maintenance Contracts	180,860	198,278	251,525	215,550	234,775
4710	Printing & Binding	1,495	1,156	1,500	1,500	1,500
4920	Legal Ads - Advertising			1,000	250	1,000
4940	Licenses & Fees	869	765	825	792	825
4990	Other Current Charges	596	516	1,750	1,423	1,800
	<b>Sub Total</b>	<b>190,828</b>	<b>217,704</b>	<b>279,731</b>	<b>237,132</b>	<b>262,691</b>
<b>COMMODITIES</b>						
5110	Office Supplies	2,984	2,262	4,040	3,202	4,040
5210	Fuel & Lube	149	121	100	84	100
5220	Operating Supplies	3,864	4,371	3,850	3,456	3,850
5240	Furniture/Equipment <\$5,000	1,519	1,108			0
	<b>Sub Total</b>	<b>8,516</b>	<b>7,862</b>	<b>7,990</b>	<b>6,742</b>	<b>7,990</b>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	951	1,170	2,340	1,788	2,340
5440	Training/Ed	1,412	6,719	9,720	5,500	9,585
	<b>Sub Total</b>	<b>2,363</b>	<b>7,889</b>	<b>12,060</b>	<b>7,288</b>	<b>11,925</b>
<b>CAPITAL OUTLAY</b>						
6499	Machinery & Equip				-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>1,342,347</b>	<b>1,440,575</b>	<b>1,640,963</b>	<b>1,503,091</b>	<b>1,690,022</b>

Legal

OBJECT CODE NO.	CATEGORY RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1000/2999	Personnel Services					
3000/3999	Contractual Services	325,306	346,404	304,000	277,445	326,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expense	-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 325,306</b>	<b>\$ 346,404</b>	<b>\$ 304,000</b>	<b>\$ 277,445</b>	<b>\$ 326,000</b>

OBJECT CODE NO.	OPERATING RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1400	Legal	\$ 325,306	\$ 346,404	\$ 304,000	\$ 277,445	\$ 326,000
<b>Total Operating Expenses</b>		<b>\$ 325,306</b>	<b>\$ 346,404</b>	<b>\$ 304,000</b>	<b>\$ 277,445</b>	<b>\$ 326,000</b>



BUDGETARY ACCOUNT SUMMARY

Legal

001-1400-514

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>CONTRACTUAL SERVICES</b>						
3120	Legal Services - General	323,168	346,404	300,000	277,445	320,000
3121	Legal Services - Labor			2,000	0	4,000
3122	Legal Services - Pension	2,138		2,000	0	2,000
3123	Legal Services - Other					
	<b>Sub Total</b>	<b>325,306</b>	<b>346,404</b>	<b>304,000</b>	<b>277,445</b>	<b>326,000</b>
	<b>GRAND TOTAL</b>	<b>325,306</b>	<b>346,404</b>	<b>304,000</b>	<b>277,445</b>	<b>326,000</b>

Police

OBJECT CODE NO.	CATEGORY RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1000/2999	Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	7,325,808	7,584,875	7,718,460	7,718,460	7,949,714
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expense	-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
		-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 7,325,808</b>	<b>\$ 7,584,875</b>	<b>\$ 7,718,460</b>	<b>\$ 7,718,460</b>	<b>\$ 7,949,714</b>

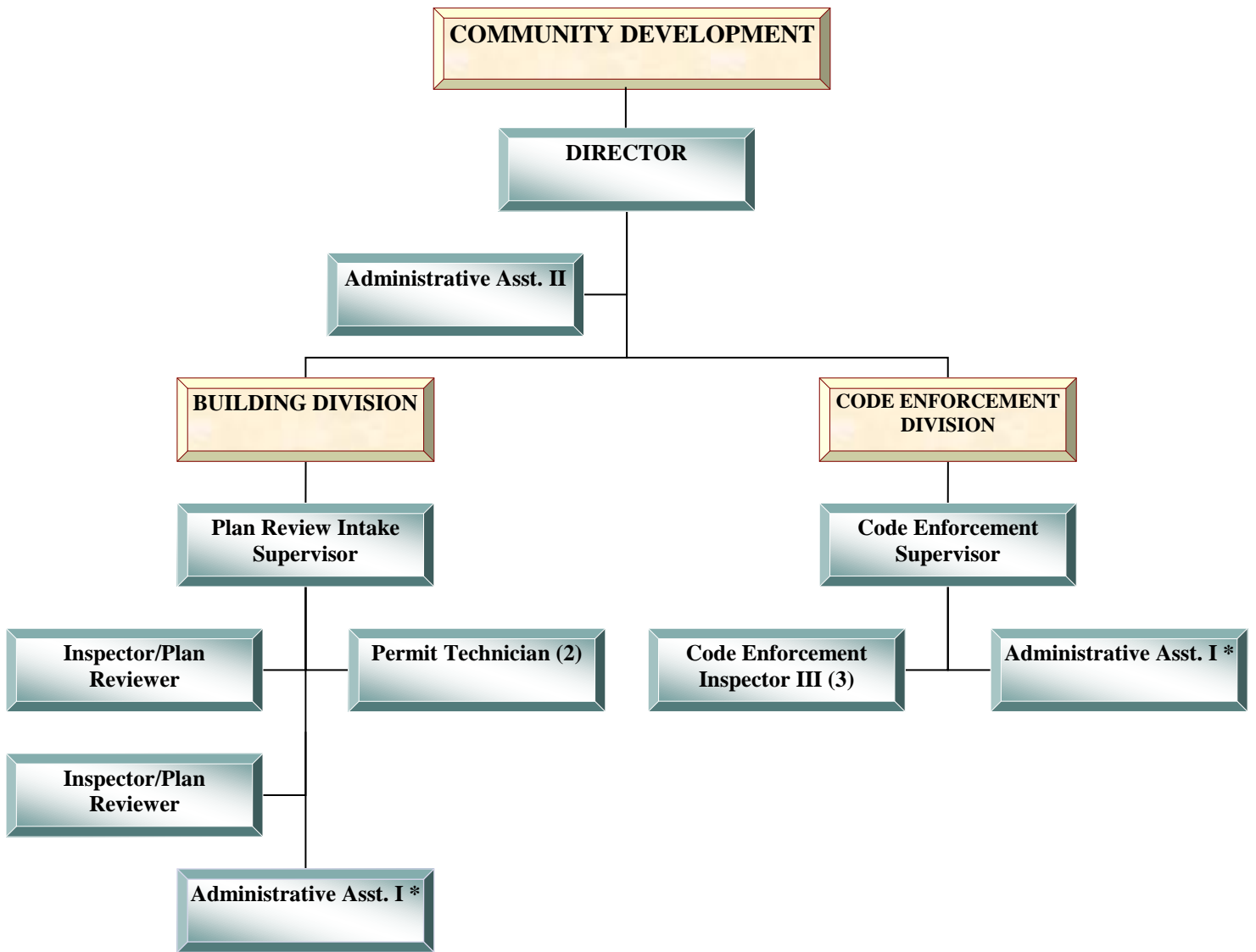
OBJECT CODE NO.	OPERATING RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
2101	Administration	\$ 7,325,808	\$ 7,584,875	\$ 7,718,460	\$ 7,718,460	\$ 7,949,714
2110	Support Services	-	-	-	-	-
2120	Services	-	-	-	-	-
2130	CID	-	-	-	-	-
2140	Traffic	-	-	-	-	-
2150	Patrol	-	-	-	-	-
2160	PAL	-	-	-	-	-
		-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 7,325,808</b>	<b>\$ 7,584,875</b>	<b>\$ 7,718,460</b>	<b>\$ 7,718,460</b>	<b>\$ 7,949,714</b>

BUDGETARY ACCOUNT SUMMARY

Police

001-2101-521

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	7,312,313	7,567,884	7,708,460	7,718,460	7,939,714
3490	Other Contractual Services	6,155	8,444	10,000		10,000
4950	Police Education Acct	6,163	8,547			
4955	L.E.T.F. Acct	1,177				
	Sub Total	<u>7,325,808</u>	<u>7,584,875</u>	<u>7,718,460</u>	<u>7,718,460</u>	<u>7,949,714</u>
	GRAND TOTAL	<u>7,325,808</u>	<u>7,584,875</u>	<u>7,718,460</u>	<u>7,718,460</u>	<u>7,949,714</u>



**\* 50% Building / 50% Code Enforcement**

Community Development

OBJECT CODE NO.	CATEGORY RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
1000/2999	Personnel Services	\$ 1,091,201	\$ 1,107,644	\$ 1,214,797	\$ 1,048,987	\$ 1,266,980
3000/3999	Contractual Services	90,937	61,265	45,000	40,404	47,000
4000/4999	Other Charges & Services	15,757	15,834	26,490	25,487	26,430
5000/5399	Commodities	18,453	14,217	23,775	25,486	23,003
5400/5999	Other Operating Expense	8,024	13,433	22,980	4,310	20,425
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 1,224,372</b>	<b>\$ 1,212,393</b>	<b>\$ 1,333,042</b>	<b>\$ 1,144,673</b>	<b>\$ 1,383,838</b>

OBJECT CODE NO.	OPERATING RECAP	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
2400	Building	\$ 801,755	\$ 784,330	\$ 873,743	\$ 783,626	\$ 916,991
2410	Code Enforcement	422,617	428,063	459,300	361,047	466,847
<b>Total Operating Expenses</b>		<b>\$ 1,224,372</b>	<b>\$ 1,212,393</b>	<b>\$ 1,333,043</b>	<b>\$ 1,144,673</b>	<b>\$ 1,383,838</b>

**Division Description**

**Building**

A division which provides responsive building review services necessary to implement the Village’s Code of Ordinances and the Florida Building Code. Administers impact fees, provides technical assistance to the Village Council and the general public. Provides building plans review and inspections consistent with the Village Code of Ordinances and the Florida Building Code. Implements disaster preparedness and post recovery evaluation. Maintains the records retention system required by Florida Statute. Implements a Business Receipts listing and tax system of local businesses.

**Major Goals**

1. Continue to further implement E-Permitting process which will enhance customer service response and efficiency.
2. Continue to develop metrics to analyze our customer experience and better delivery of our services
3. Maintain a proactive approach to distressed properties and efforts to maintain property values.

**Major Objectives**

1. Provide accurate analyses and reporting of Building functions.
2. Provide our residents and customers supportive, responsive and innovative solutions regarding improvements to real property

Performance/Workload Indicators	Actual 2016/2017	Projected 2017/2018	Estimated 2018/2019
No. of Business Tax Receipts Issued	3,029	3,175	3,300
No. of New Single Family Buildings	14	22	150
Valuation of New Single Family Buildings	\$ 5,730,499	\$ 5,600,000	\$ 42,000,000
No. of New Single Family Additions/Alterations	44	14	20
Valuations of New Single Family Additions/Alterations	\$ 953,720	\$ 248,818	\$ 37,5000
No. of New Multi Family Buildings	5	20	5
Valuation of New Multi Family Buildings	\$ 5,828,846	\$ 44,659,094	\$ 6,000,000
No. of New Commercial Buildings	5	3	5
Valuation of New Commercial Buildings	\$ 7,652,779	\$ 1,877,317	\$ 5,390,818
No. of New Commercial Additions/Alterations	75	62	70
Valuation of New Commercial Additions/Alterations	\$ 7,402,222	\$ 4,464,377	\$ 5,974,572

**Arborist**

**Number of Personnel**

2016/2017:    7.5 f/t                      2017/2018:    7.5 f/t                      2018/2019:    7.5 f/t

**Major Budget/Service Level Changes**

None

**BUDGETARY ACCOUNT SUMMARY**

Building  
001-2400-524

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	143,058	139,367	144,172	150,005	147,055
1299	Salaries - Regular	336,336	357,940	375,550	382,973	406,628
1499	Overtime	824	1,185	4,550	4,202	4,550
2198	Medicare	6,558	6,980	7,630	7,528	8,122
2199	FICA	27,020	28,743	32,625	30,806	34,730
2299	Retirement Contrib	56,572	59,050	65,340	65,674	70,877
2399	Life/Health Ins.	121,874	106,721	161,750	73,844	162,776
	Sub Total	<u>692,242</u>	<u>699,986</u>	<u>791,616</u>	<u>715,031</u>	<u>834,739</u>
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	70,000	58,457	30,000	28,548	30,000
3490	Other Contractual Services	11,522	(5,640)	3,000	3,000	5,000
	Sub Total	<u>81,522</u>	<u>52,817</u>	<u>33,000</u>	<u>31,548</u>	<u>35,000</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	3,833	3,346	5,986	5,986	5,986
4111	Cell Phone Allowance	1,628	1,680	1,696	1,696	1,696
4420	Leases - Equipment	2,806	2,770	3,120	4,500	4,500
4620	R&M Vehicles	774	620	2,500	2,500	2,500
4630	R&M Equipment			600	600	600
4710	Printing & Binding	2,569	3,502	3,800	3,502	3,500
4890	Promotional			300	300	300
4920	Legal Ads			250	0	250
4990	Other Current Charges	366	384	500	600	600
	Sub Total	<u>11,976</u>	<u>12,302</u>	<u>18,752</u>	<u>19,684</u>	<u>19,932</u>
<b>COMMODITIES</b>						
5110	Office Supplies	1,244	963	2,500	2,300	2,000
5210	Fuel & Lube	2,623	2,745	2,620	2,620	2,620
5220	Operating Supplies	4,651	2,591	4,200	9,200	4,200
5231	Uniforms/Maintenance	768	676	600	550	600
5240	Furniture/Equipment <\$5,000	1,561	441	1,500	1,200	1,500
5241	Clothing Allowance	253	546	600	600	600
	Sub Total	<u>11,100</u>	<u>7,962</u>	<u>12,020</u>	<u>16,470</u>	<u>11,520</u>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	2,548	1,731	2,775	0	2,800
5440	Training/Ed	2,367	7,674	12,580	0	10,000
5450	Tuition Reimbursement		1,858	3,000	893	3,000
	Sub Total	<u>4,915</u>	<u>11,263</u>	<u>18,355</u>	<u>893</u>	<u>15,800</u>
<b>CAPITAL OUTLAY</b>						
6699	Ofc Furn & Equip				-	-
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL</b>		<u><u>801,755</u></u>	<u><u>784,330</u></u>	<u><u>873,743</u></u>	<u><u>783,626</u></u>	<u><u>916,991</u></u>

**Division Description**

**Code Enforcement**

This division provides a proactive environment of voluntary compliance of Village codes and standards governing community aesthetics, appearance, property maintenance and proper permitting. The Division is responsible for the issuance of Courtesy Notices, Notices of Violation, collection and maintenance of evidence relating to those violations, and when appropriate, presenting cases to the Code Enforcement Special Magistrate for final disposition.

**Major Objectives**

1. Maintain Community appearance through regular property inspections.
2. Maintain the Code Enforcement Divisions friendly approach and interaction with residents, business owners and property managers.
3. Maintain a distressed property registry and the proactive approach for Code Enforcement.
4. Streamline procedures for evaluating the efficacy of existing code provisions and other unclear standards and procedures.

Performance/Workload Indicators	Actual 2016/2017	Projected 2017/2018	Estimated 2018/2019
Initial Inspections/Responses	5,670	5,685	5,700
No. of Courtesy Notices	3,347	3,376	3,400
No. of Cases Processed	2,075	2,200	2,426
No. of Special Magistrate Cases	756	775	800
Fines Collected	\$ 349,428	\$ 349,800	\$ 350,000
Foreclosure Property Registration	\$ 34,200	\$ 22,500	\$ 20,000

**Number of Personnel**

2016/2017: 4.5 f/t                      2017/2018: 4.5 f/t                      2018/2019: 4.5 f/t

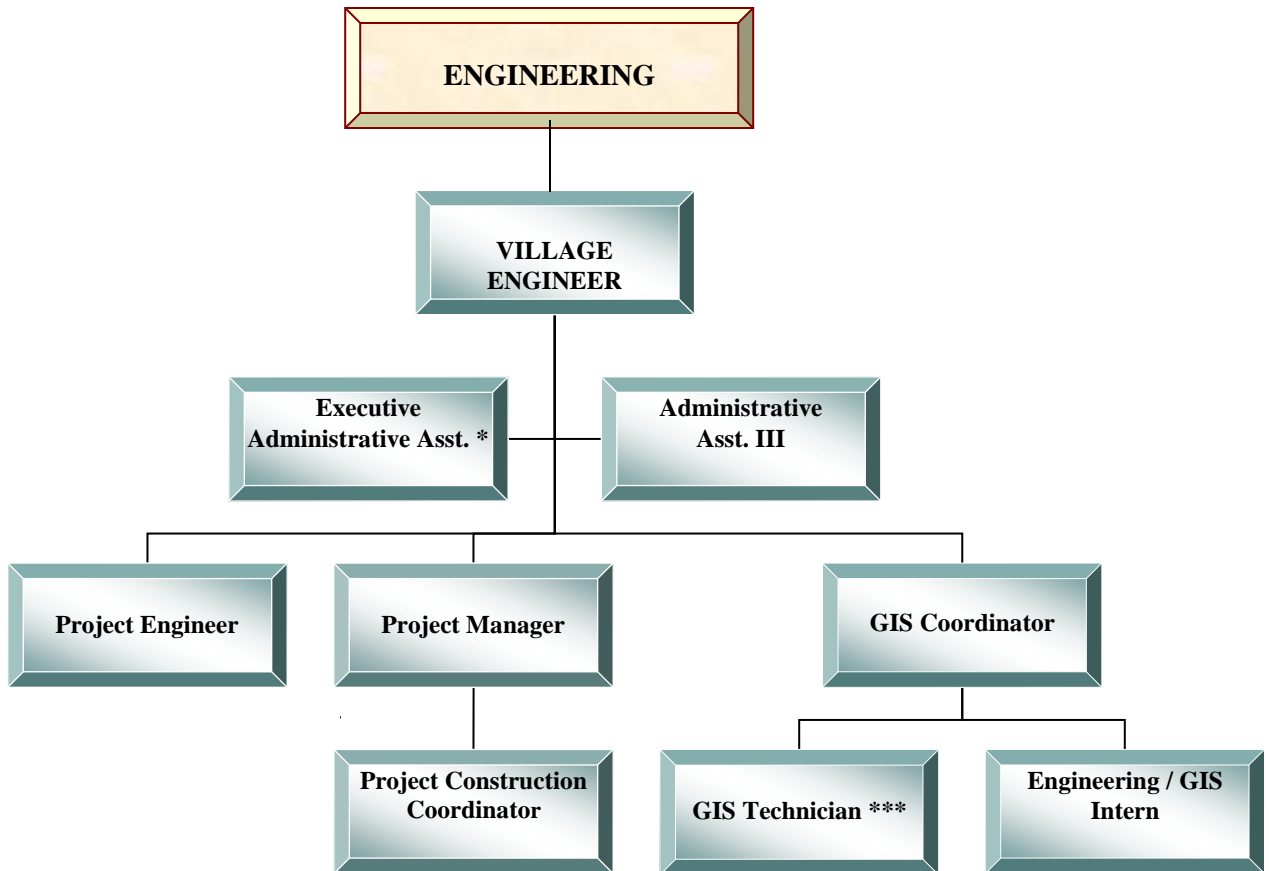
**Major Budget/Service Level Changes**

None



**BUDGETARY ACCOUNT SUMMARY**  
**Code Enforcement**  
**001-2410-524**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1299	Salaries - Regular	260,296	263,858	264,852	279,002	272,014
1499	Overtime	216	1,011	4,000	0	4,000
2198	Medicare	3,344	3,374	3,865	3,581	3,969
2199	FICA	14,298	14,426	16,526	15,305	16,970
2299	Retirement Contrib	19,110	20,176	19,980	22,098	22,538
2399	Life/Health Ins.	101,695	104,813	113,958	93,484	112,751
	Sub Total	<u>398,959</u>	<u>407,658</u>	<u>423,181</u>	<u>333,956</u>	<u>432,241</u>
<b>CONTRACTUAL SERVICES</b>						
3120	Legal Services	8,535	8,430	10,000	8,856	10,000
3490	Other Contractual Services	880	18	2,000	0	2,000
	Sub Total	<u>9,415</u>	<u>8,448</u>	<u>12,000</u>	<u>8,856</u>	<u>12,000</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	591	590	900	500	800
4110	Communication Svcs	4	11	240	5	100
4111	Cell Phone Allowance	814	840	848	848	848
4620	R&M Vehicles	1,051	1,784	2,000	2,000	2,000
4710	Printing & Binding	1,091	279	3,000	2,000	2,000
4890	Promotional			300	250	300
4920	Legal Ads			250	0	250
4990	Other Current Charges	230	28	200	200	200
	Sub Total	<u>3,781</u>	<u>3,532</u>	<u>7,738</u>	<u>5,803</u>	<u>6,498</u>
<b>COMMODITIES</b>						
5110	Office Supplies	677	809	1,200	1,000	1,000
5210	Fuel & Lube	2,246	2,696	3,305	2,969	3,783
5220	Operating Supplies	2,470	405	3,000	2,450	2,500
5231	Uniforms/Maintenance	941	1,364	1,650	1,997	1,600
5240	Furniture/Equipment <\$5,000	683	598	2,000	0	2,000
5241	Clothing Allowance	336	383	600	600	600
	Sub Total	<u>7,353</u>	<u>6,255</u>	<u>11,755</u>	<u>9,016</u>	<u>11,483</u>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	529	361	425	962	425
5440	Training/Ed	1,440	450	1,200	1,000	1,200
5450	Tuition Reimburse	1,140	1,359	3,000	1,454	3,000
	Sub Total	<u>3,109</u>	<u>2,170</u>	<u>4,625</u>	<u>3,417</u>	<u>4,625</u>
<b>CAPITAL OUTLAY</b>						
6599	Vehicles	-	-	-	-	-
6699	Ofc Furn & Equip	-	-	-	-	-
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL</b>		<u><u>422,617</u></u>	<u><u>428,063</u></u>	<u><u>459,300</u></u>	<u><u>361,047</u></u>	<u><u>466,847</u></u>



\* 50% Engineering / 50% Village Manager  
 \*\*\* 50% Engineering / 50% Public Works/Stormwater

**Engineering**

<b>OBJECT CODE NO.</b>	<b>CATEGORY RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
1000/2999	Personnel Services	\$ 655,431	\$ 711,536	\$ 742,368	\$ 727,648	\$ 802,440
3000/3999	Contractual Services	73,648	126,460	100,000	90,000	75,000
4000/4999	Other Charges & Services	7,701	13,072	17,501	10,746	13,116
5000/5399	Commodities	4,823	8,452	5,861	5,710	5,972
5400/5999	Other Operating Expense	2,867	4,473	6,075	5,895	7,225
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 744,470</b>	<b>\$ 863,993</b>	<b>\$ 871,805</b>	<b>\$ 839,999</b>	<b>\$ 903,753</b>

<b>OBJECT CODE NO.</b>	<b>OPERATING RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
3900	Engineering	\$ 744,470	\$ 863,993	\$ 871,805	\$ 839,999	\$ 903,753
<b>Total Operating Expenses</b>		<b>\$ 744,470</b>	<b>\$ 863,993</b>	<b>\$ 871,805</b>	<b>\$ 839,999</b>	<b>\$ 903,753</b>

**Department Description**

**Engineering**

The Engineering Division with collaboration from the other departments, manages the expenditures of the capital improvement funds, is the Village's liaison with the state and county regarding emergency management activities, ensures new development is planned, designed, constructed and documented appropriately and manages the use of Village right-of-ways.

**Geographic Information System (GIS)**

The GIS Division provides for the continued development and maintenance of the Village GIS to include data collection, map creation, disaster and recovery planning and in house training on database and software usage. GIS data is accessible to all Village Departments as well as the public.

**Major Objectives**

1. Design, permit and coordinate construction of Village Capital Improvement projects.
2. Apply for grants.
3. Manage expenditures of grant funds.
4. Manage use of Village right-of-ways and easements.
5. Development review of site plans, construction plans and plats.
6. Permit and inspect private development site construction.
7. Village liaison with state and county officials regarding emergency management activities.
8. Manage the Floodplain in accordance with Chapter 11.5 of the Village code of ordinances.
9. Manage the Village's participation in the National Flood Insurance Program Community Rating System
10. Maintain and update Storm Water Utility billing data.
11. Manage and maintain the as-built data archive for public and private infrastructure in a GIS database.
12. Create and maintain tracking tools for the inspection, maintenance, and inventory of Village assets.
13. Provide mapping and data analysis for Village departments and the public.

Performance/Workload Indicators	Actual	Projected	Estimated
	2016/2017	2017/2018	2018/2019
Capital improvement projects: Number of Planned Projects	85	104	87
Capital improvement projects: Total Value	6.3 mil	7.4 mil	11.8 mil
Capital improvement projects: Number of Completed	35	40	45
Process right-of-way utilization permits	36	40	40
Review development applications	162	145	120
Final engineering plan approvals	13	30	30
Infrastructure Inspections	571	650	700
GIS: Number of web maps maintained	37	40	85
GIS: Number of map layers maintained	115	120	175
Floodplain Reviews	5	125	75
CRS Activities Completed	60	30	30

**Number of Personnel**

2016/2017: 6.5                      2017/2018: 6.5 F/T; 1 P/T                      2018/2019: 7 F/T; 1 P/T

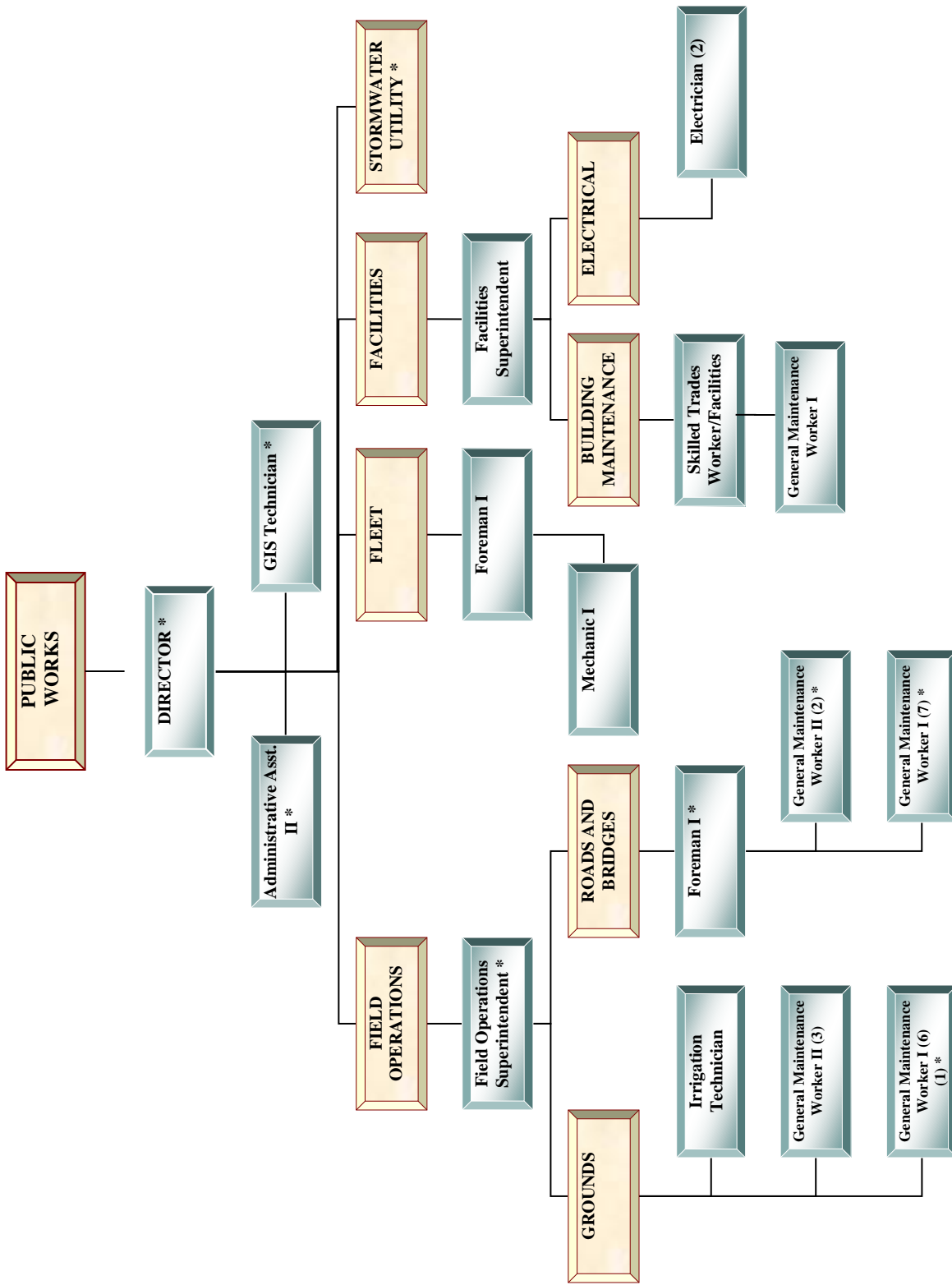
**Major Budget/Service Level Changes**

Administrative Assistant III will be increased from 50% in the Engineering Department to 100%.

**BUDGETARY ACCOUNT SUMMARY**

Engineering  
001-3900-539

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	134,877	137,621	138,546	139,687	147,055
1299	Salaries - Regular	349,896	373,561	406,279	403,035	437,833
1499	Overtime	314	848	4,000	183	4,000
2198	Medicare	6,828	7,135	7,986	7,590	8,567
2199	FICA	28,412	29,561	34,146	30,702	36,630
2299	Retirement Contrib	54,742	58,830	40,409	63,395	47,694
2399	Life/Health Ins.	80,362	103,980	111,002	83,056	120,660
	Sub Total	655,431	711,536	742,368	727,648	802,440
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	73,648	126,460	100,000	90,000	75,000
	Sub Total	73,648	126,460	100,000	90,000	75,000
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	2,327	975	3,500	3,500	2,000
4111	Cell Phone Allowance	1,073	1,680	1,696	1,696	1,696
4420	Leases - Equipment	2,912	3,216	2,955	2,287	2,500
4620	R&M Vehicles	275	1,389	3,000	150	3,000
4710	Printing & Binding	20	166	400	701	500
4890	Promotional Activities	167	86	500	450	500
4920	Legal Ads	584	5,218	5,000	1,000	2,500
4990	Other Current Charges	343	342	450	962	420
	Sub Total	7,701	13,072	17,501	10,746	13,116
<b>COMMODITIES</b>						
5110	Office Supplies	1,499	1,148	1,500	1,500	1,500
5210	Fuel & Lube	1,500	1,357	1,686	1,387	1,872
5220	Operating Supplies	1,824	1,578	1,800	1,694	1,800
5240	Furniture/Equipment <\$5,000		4,369	875	1,128	800
	Sub Total	4,823	8,452	5,861	5,710	5,972
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	2,037	876	1,025	845	1,225
5440	Training/Ed	830	1,933	3,050	3,050	4,000
5450	Tuition Reimbursement		1,664	2,000	2,000	2,000
	Sub Total	2,867	4,473	6,075	5,895	7,225
<b>CAPITAL OUTLAY</b>						
6699	Office Furniture & Equip				-	-
	Sub Total	-	-	-	-	-
<b>GRAND TOTAL</b>		<b>744,470</b>	<b>863,993</b>	<b>871,805</b>	<b>839,999</b>	<b>903,753</b>



\* 6.50 full time equivalent employees split between Public Works and Stormwater Utility

**Public Works**

<b>OBJECT CODE NO.</b>	<b>CATEGORY RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
1000/2999	Personnel Services	\$ 1,515,617	\$ 1,648,335	\$ 1,856,667	\$ 1,588,045	\$ 1,938,498
3000/3999	Contractual Services	35,312	49,612	37,500	40,000	30,220
4000/4999	Other Charges & Services	496,370	503,332	505,368	574,144	533,606
5000/5399	Commodities	106,374	243,651	120,963	205,927	126,371
5400/5999	Other Operating Expense	2,270	2,789	6,575	5,038	7,500
6000/6999	Capital Outlay	-	7,301	20,500	15,048	15,500
<b>Total Operating Expenses</b>		<b>\$ 2,155,943</b>	<b>\$ 2,455,020</b>	<b>\$ 2,547,573</b>	<b>\$ 2,428,202</b>	<b>\$ 2,651,695</b>

<b>OBJECT CODE NO.</b>	<b>OPERATING RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
4100	Public Works	\$ 2,155,943	\$ 2,455,020	\$ 2,547,573	\$ 2,428,202	\$ 2,651,695
<b>Total Operating Expenses</b>		<b>\$ 2,155,943</b>	<b>\$ 2,455,020</b>	<b>\$ 2,547,573</b>	<b>\$ 2,428,202</b>	<b>\$ 2,651,695</b>



**Department Description**

**Administration**

Provides planning, supervision and coordination of Public Work's services which interact with all other departments of the Village.

**Grounds**

Provides ongoing maintenance of road right of way and building landscaped areas. Provide repair and maintenance to the irrigation systems on road right of way and building landscaped areas. Provide maintenance of other rights of way and easement areas belonging to the Village. Complete property abatements from work assistance requests.

**Roads & Bridges**

Provides ongoing preventive maintenance as well as receives work assistance requests with regards to improvements, maintenance and or repairs to rights of way, roads, bridges and sidewalks.

**Fleet**

Provides repair and maintenance of all Village owned vehicle and equipment.

**Building Maintenance**

Provides ongoing preventive maintenance as well as receives work assistance with regards to publicly owned buildings.

**Electrical**

Provides ongoing preventive maintenance as well as receives work assistance requests with regard to public owned buildings, street lights and traffic control devices.

**Major Goals**

1. Complete major projects identified in strategic plan.
2. Reduce work place time loss injuries and accidents to zero.

**Major Objectives**

1. Provide high level of customer service to our internal and external customers.
2. Respond to all work order requests within 48 hours.
3. Complete routine work orders within two (2) weeks.
4. Schedule non-routine work orders to be completed within 60 days.
5. Perform all work to acceptable trade standards.
6. Comply with proper safety procedures while performing work.

<b>Performance/Workload Indicators</b>	<b>Actual 2016/2017</b>	<b>Projected 2017/2018</b>	<b>Estimated 2018/2019</b>
<b>ROW Landscape Maintenance – Number of Medians</b>	<b>84</b>	<b>84</b>	<b>84</b>
<b>ROW Landscape Maintenance – Number of Trees Maintained</b>	<b>1,666</b>	<b>4,077</b>	<b>4,077</b>
<b>Lane Miles of Pavement Maintained</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>Roadway Lane Miles Resurfaced</b>	<b>0</b>	<b>0</b>	<b>4.9</b>
<b>Linear Feet of Sidewalk Maintained</b>	<b>620,000</b>	<b>620,000</b>	<b>620,000</b>
<b>Bridge Maintenance Completed</b>	<b>16</b>	<b>16</b>	<b>12</b>
<b>Number of Traffic Control Signs Maintained</b>	<b>1,443</b>	<b>1,443</b>	<b>1,443</b>
<b>Number of Street Name Signs Maintained</b>	<b>362</b>	<b>362</b>	<b>362</b>
<b>Number of Vehicles Maintained</b>	<b>58</b>	<b>58</b>	<b>59</b>
<b>Number of Fleet Works Orders Completed</b>	<b>473</b>	<b>490</b>	<b>600</b>
<b>Public Buildings Maintained</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Number of Buildings Provided Custodial Service</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Building Area (Sq. Ft.) Provided Custodial Service</b>	<b>57,025</b>	<b>57,025</b>	<b>57,025</b>
<b>Number of Street Lights Maintained</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Number of Site &amp; Building Light Fixtures Maintained</b>	<b>2,095</b>	<b>2,095</b>	<b>2,095</b>

**Number of Personnel**

**2016/2017: 25.00 f/t                      2017/2018: 25.00 f/t                      2018/2019: 25.00 f/t**

**Major Budget/Service Level Changes**

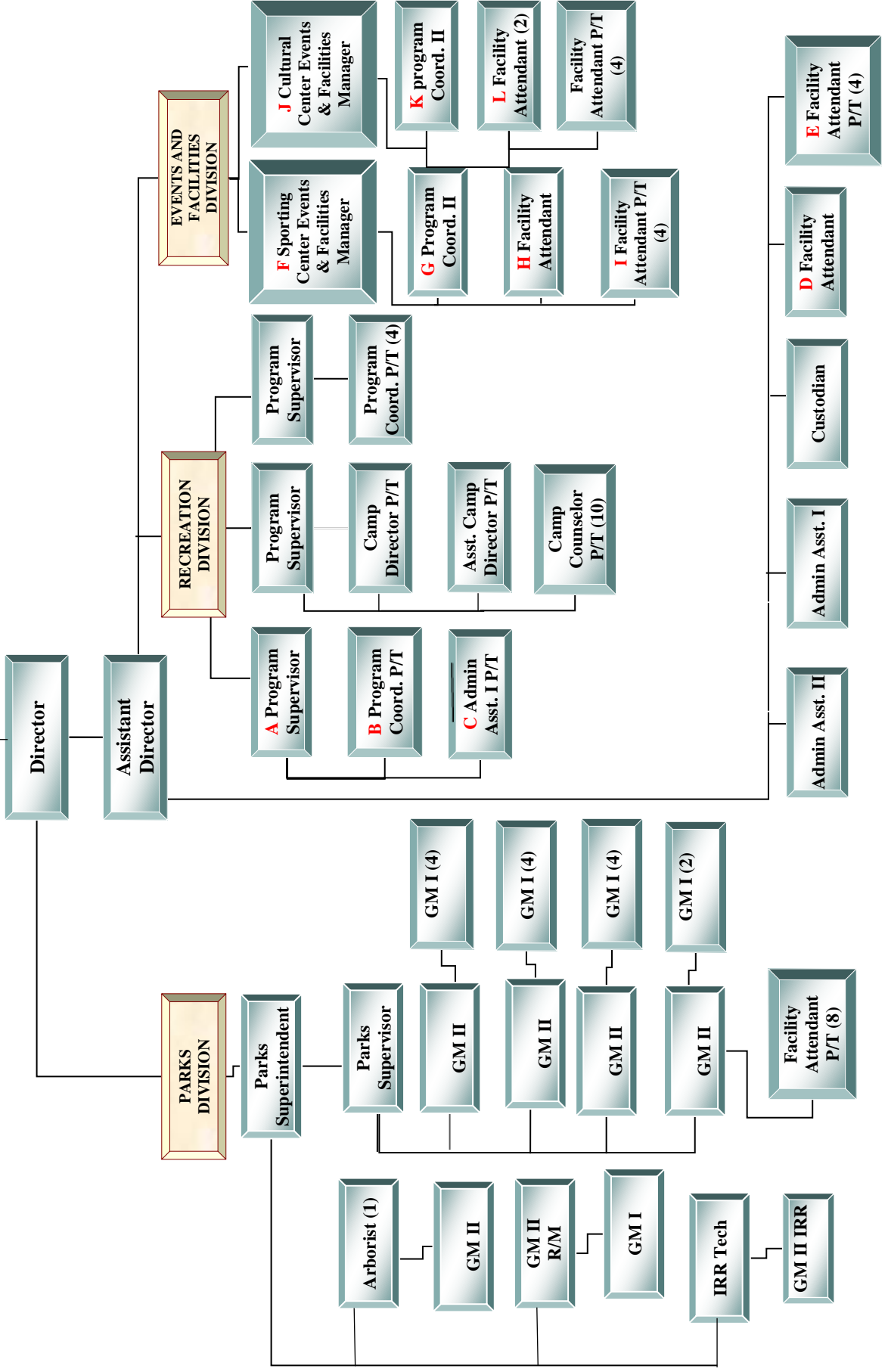
**None**

**BUDGETARY ACCOUNT SUMMARY**

Public Works  
001-4100-541

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	80,112	81,094	79,937	85,929	82,351
1299	Salaries - Regular	945,145	973,422	1,080,194	1,023,291	1,097,792
1499	Overtime	12,821	44,781	20,000	38,978	20,000
1510	Beeper Pay		12,874	12,500	12,547	12,500
2198	Medicare	14,157	15,147	17,048	15,689	17,338
2199	FICA	59,629	63,838	72,896	65,280	74,136
2299	Retirement Contrib	88,558	97,240	102,820	48,202	112,637
2399	Life/Health Ins.	315,195	359,939	471,272	298,130	521,744
	<b>Sub Total</b>	<b>1,515,617</b>	<b>1,648,335</b>	<b>1,856,667</b>	<b>1,588,045</b>	<b>1,938,498</b>
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	2,300	16,600	2,500	7,000	2,500
3490	Other Contractual Services	33,012	33,012	35,000	33,000	27,720
	<b>Sub Total</b>	<b>35,312</b>	<b>49,612</b>	<b>37,500</b>	<b>40,000</b>	<b>30,220</b>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	(312)	1,025	2,750	3,190	3,850
4111	Cell Phone Allowance	1,726	1,781	1,798	1,781	1,781
4340	Utilities - Trash Disposal	661	1,227	1,000	1,250	1,000
4420	Leases - Equipment	2,411	1,018	3,670	2,463	3,670
4610	R&M Building	98,524	107,471	76,000	94,250	85,500
4620	R&M Vehicles	21,633	15,860	15,000	18,008	17,500
4630	R&M Equipment	24,635	25,825	25,000	31,124	25,500
4650	Maintenance Contracts	244,421	233,673	256,000	271,742	268,000
4660	R&M Grounds	61,498	55,913	61,000	86,794	61,500
4670	R&M Street/Traffic Lights	30,163	25,243	45,000	36,698	45,000
4680	R&M Sidewalks	2,804	3,009	7,500	18,661	10,000
4685	R&M Roads/Bridges	3,239	24,341	5,000	3,300	5,000
4890	Promotional Activities	1,337	107	500	317	500
4920	Legal Ads	1,046	2,907	1,000	750	1,000
4940	Licenses & Fees	1,133	2,105	2,650	2,120	2,305
4990	Other Current Charges	1,451	1,827	1,500	1,696	1,500
	<b>Sub Total</b>	<b>496,370</b>	<b>503,332</b>	<b>505,368</b>	<b>574,144</b>	<b>533,606</b>
<b>COMMODITIES</b>						
5110	Office Supplies	495	389	1,000	770	1,000
5210	Fuel & Lube	30,884	36,230	29,363	27,223	34,021
5220	Operating Supplies	6,126	6,961	7,250	6,182	7,000
5221	Chemicals	29,065	29,458	31,500	33,065	35,000
5231	Uniforms/Maintenance	4,638	5,672	7,500	5,761	7,500
5240	Furniture/Equipment <\$5,000	21,062	29,444	23,000	26,672	23,000
5241	Clothing Allowance	2,851	2,289	3,600	3,402	3,600
5252	Janitorial Supplies	7,240	8,883	7,750	7,340	7,750
5290	Hurricane Supplies		119,413		87,717	0
5310	Repairs - Roads/Bridges	2,588	3,064	5,000	2,328	2,500
5320	Repairs - Drainage	30			0	0
5399	Repairs - Other Road	1,395	1,848	5,000	5,467	5,000
	<b>Sub Total</b>	<b>106,374</b>	<b>243,651</b>	<b>120,963</b>	<b>205,927</b>	<b>126,371</b>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	966	959	1,900	1,722	1,750
5440	Training/Ed	1,304	998	3,675	2,484	4,750
5450	Tuition Reimb		832	1,000	832	1,000
	<b>Sub Total</b>	<b>2,270</b>	<b>2,789</b>	<b>6,575</b>	<b>5,038</b>	<b>7,500</b>
<b>CAPITAL OUTLAY</b>						
6299	Buildings					
6499	Machinery & Equip		7,301	20,500	15,048	15,500
	<b>Sub Total</b>	<b>-</b>	<b>7,301</b>	<b>20,500</b>	<b>15,048</b>	<b>15,500</b>
<b>GRAND TOTAL</b>		<b>2,155,943</b>	<b>2,455,020</b>	<b>2,547,573</b>	<b>2,428,202</b>	<b>2,651,695</b>

**PARKS & RECREATION**



<b>DELETE</b>	<b>ADD</b>	
Program Supervisor - 7220	Program Supervisor - 7210	<b>A</b>
P/T Program Coord. 7220	P/T Program Coord. - 7210	<b>B</b>
P/T Building Monitor - 7220	P/T Adm. Asst. 7210	<b>C</b>
	(1) F/T Facility Attn. -7210 New	<b>D</b>
(4) P/T Building Monitors - 7210	(4) P/T Facility Attn. - 7210	<b>E</b>
(1) Adm. Asst. I - 7210	(1) Events & Fac. Manager- 7220	<b>F</b>
(1) P/T Program Coordinator 7220	(1) F/T Program Coord II 7220	<b>G</b>
F/T Facility Attn. - 7200	F/T Facility Attn. 7220	<b>H</b>
(4) P/T Facility Attn. - 7200	(4) P/T Facility Attn. 7220	<b>I</b>
(1) Cult./Comm. Events Supt. 7220	(1) Events & Facilities Manager - 7220	<b>J</b>
	(1) F/T Program Coord. II -7220 New	<b>K</b>
	(1) F/T Facility Attn. - 7220 New	<b>L</b>
(1) P/T Building Monitor - 7210		<b>M</b>
(1) P/T Bus Driver - 7210		<b>N</b>
(1) P/T Bus Driver - 7220		<b>O</b>

**Parks & Recreation**

<b>OBJECT CODE NO.</b>	<b>CATEGORY RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
1000/2999	Personnel Services	\$ 2,805,220	\$ 2,885,252	\$ 3,347,864	\$ 2,728,375	\$ 3,548,995
3000/3999	Contractual Services	531,517	517,175	622,228	679,396	674,822
4000/4999	Other Charges & Services	358,868	375,673	366,607	366,939	383,980
5000/5399	Commodities	548,750	593,556	612,270	561,542	523,002
5400/5999	Other Operating Expense	5,666	6,545	10,000	7,824	10,500
6000/6999	Capital Outlay	-	10,762	45,600	45,345	57,000
<b>Total Operating Expenses</b>		<b>\$ 4,250,021</b>	<b>\$ 4,388,963</b>	<b>\$ 5,004,569</b>	<b>\$ 4,389,420</b>	<b>\$ 5,198,299</b>

<b>OBJECT CODE NO.</b>	<b>OPERATING RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
7200	Parks	\$ 2,311,277	\$ 2,451,069	\$ 2,736,370	\$ 2,415,703	\$ 2,667,144
7210	Recreation	1,137,159	1,115,481	1,400,745	1,095,582	1,687,695
7220	Cultural Center	801,585	822,413	867,454	878,135	843,460
<b>Total Operating Expenses</b>		<b>\$ 4,250,021</b>	<b>\$ 4,388,963</b>	<b>\$ 5,004,569</b>	<b>\$ 4,389,420</b>	<b>\$ 5,198,299</b>

**Parks and Recreation – 001-7200-572**

**OUR MISSION:**

THE ROYAL PALM BEACH PARKS AND RECREATION DEPARTMENT, THROUGH A COORDINATED EFFORT, SEEKS TO ENRICH THE QUALITY OF LIFE OF THE CITIZENS WE SERVE, BY PROVIDING SAFE AND ACCESSIBLE RECREATIONAL FACILITIES AND A DIVERSIFIED PROGRAM OF RECREATIONAL ACTIVITIES FOR ALL CITIZENS, IN AN EFFECTIVE, EFFICIENT, EQUITABLE AND RESPONSIVE MANNER.

**OUR VISION:**

“GENERATING COMMUNITY ENGAGEMENT THROUGH PARKS, RECREATION, CULTURAL AND COMMUNITY EVENTS .”

**Parks Division:**

**CONNECTING OUR COMMUNITY THROUGH QUALITY PARKS AND OPEN SPACE**

**Goal:**

To develop, operate and maintain park facilities that enrich the quality of life for residents and visitors alike.

**Major Objectives**

1. Identify & set GPS co-ordinates for all park structures, equipment & fixtures.
2. Continue to aggressively pursue public and private grants and donations.
3. Maintain Park facilities at a level consistent with the uses and desires of ever changing and growing community.
4. Seek training opportunities for the development of staff.
5. Installation of Security Cameras in various parks

Performance/Workload Indicators	Actual 2016/2017	Projected 2017/2018	Estimated 2018/2019
No. of Parks	24	24	24
Park Acreage	512.2	512.2	512.2
Athletic Fields Maintained	25	25	25
Courts Maintained	38	38	38
Play Structures Maintained	17	17	19
Recreation Bldgs. Maintained	19	19	22
Pavilions Maintained	41	41	42
Fishing Docks Maintained	14	14	15

**Number of Personnel**

2016/2017: 27 f/t, 12 p/t      2017/2018: 27 f/t, 12 p/t      2018/2019: 26 F/T, 8 P/T

**Major Budget/Service Level Changes**

DELETE: (1) F/T Facility Attn.  
(4) P/T Facility Attn.

**BUDGETARY ACCOUNT SUMMARY**  
**Parks & Recreation - Parks**  
**001-7200-572**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1299	Salaries - Regular	1,125,367	1,147,842	1,304,343	1,152,149	1,232,061
1399	Salaries - Other				0	
1499	Overtime	20,040	33,436	20,000	20,700	10,000
2198	Medicare	16,001	16,530	19,330	16,382	18,278
2199	FICA	68,415	70,680	82,651	70,051	78,152
2299	Retirement Contrib	86,479	92,739	102,721	95,749	105,892
2399	Life/Health Ins.	314,886	321,694	385,648	249,752	370,134
	Sub Total	<u>1,631,188</u>	<u>1,682,921</u>	<u>1,914,693</u>	<u>1,604,784</u>	<u>1,814,517</u>
<b>CONTRACTUAL SERVICES</b>						
3490	Other Contractual Services	108,213	107,292	118,670	118,670	133,670
	Sub Total	<u>108,213</u>	<u>107,292</u>	<u>118,670</u>	<u>118,670</u>	<u>133,670</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	36	213	200	822	1,000
4111	Cell Phone Allowance	1,628	1,680	3,392	3,392	2,544
4420	Leases - Equipment	8,643	4,102	2,500	3,704	4,000
4499	Leases-Other	1,997	2,304	2,500	2,137	2,500
4610	R&M Building	29,566	48,666	30,000	39,990	40,000
4620	R&M Vehicles	16,366	17,384	15,000	14,782	15,000
4630	R&M Equipment	44,765	54,040	40,000	47,593	45,000
4660	R&M Grounds	185,105	195,239	211,800	200,000	209,500
4890	Promotional Activities	5,365	4,432	5,000	5,000	5,000
4920	Legal Ads		182	1,000	1,271	1,500
	Sub Total	<u>293,471</u>	<u>328,242</u>	<u>311,392</u>	<u>318,691</u>	<u>326,044</u>
<b>COMMODITIES</b>						
5110	Office Supplies	6,731	5,744	6,000	4,000	4,000
5210	Fuel & Lube	46,028	51,188	47,165	45,571	62,313
5220	Operating Supplies	17,483	22,877	18,000	20,000	20,000
5221	Chemicals	133,588	144,113	180,000	180,000	180,000
5231	Uniforms/Maintenance	13,182	10,283	15,000	10,000	12,000
5240	Furniture/Equipment <\$5,000	32,254	43,881	35,000	35,000	37,000
5241	Clothing Allowance	5,317	4,291	5,850	5,800	5,100
5252	Janitorial Supplies	20,833	19,656	25,000	18,449	20,000
5253	Traffic Signs & Posts	579	1,294	5,000	5,000	5,000
5290	Hurricane Supplies		15,596	5,000	0	5,000
	Sub Total	<u>275,995</u>	<u>318,923</u>	<u>342,015</u>	<u>323,820</u>	<u>350,413</u>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	1,170	985	1,000	970	1,000
5440	Training/Ed	1,240	1,944	3,000	3,423	4,000
	Sub Total	<u>2,410</u>	<u>2,929</u>	<u>4,000</u>	<u>4,393</u>	<u>5,000</u>
<b>CAPITAL OUTLAY</b>						
6382	Widescreens/Fence Caps			12,000	12,000	0
6499	Machinery & Equip		10,762	33,600	33,345	37,500
	Sub Total	<u>0</u>	<u>10,762</u>	<u>45,600</u>	<u>45,345</u>	<u>37,500</u>
<b>GRAND TOTAL</b>		<u><u>2,311,277</u></u>	<u><u>2,451,069</u></u>	<u><u>2,736,370</u></u>	<u><u>2,415,703</u></u>	<u><u>2,667,144</u></u>



Recreation Division

With cooperation and input from our residents, the Recreation Division provides recreational, educational and fitness programs designed to meet the needs and interests of our citizens of all ages.

**GOAL:**

**PROVIDE RECREATION IN AN EFFECTIVE, EFFICIENT AND LOGICAL MANNER.**

**Major Objectives**

1. Increase program participation through the introduction of new programs.
2. Establish a Teen Program/Event(s).
3. Establish health and fitness program(s) at Commons Park.
4. Establish six (6) instructional seminars based on senior needs.
5. Establish a technology based program for seniors.
6. Increase sponsorships for senior programming.

Performance/Workload Indicators	Actual 2016/2017	Projected Actual 2017/2018	Estimated 2018/2019
No. of Recreational Programs Provided	37	40	44
No. of Recreational Program Participants	3,700	4,000	4,050
No. of Senior Arts & Crafts Programs Offered	20	21	23
No. of Senior Programs Offered	58	71	75
No. of Senior Participants	5,100	5,300	5,500
New Recreation/Senior Programs Introduced	6	6	8
Percentage of Pavilion Reservations	32%	42%	48%
Percentage of Athletic Field Usage	72%	75%	78%
Percentage of Banquet Hall Reservations	58%	60%	65%

**Number of Personnel**

2016/2017: 8 f/t, 22 p/t

2017/2018: 8 f/t, 22 p/t

2018/2019: 9 f/t, 22 p/t

**Major Budget/Service Level Changes**

- P/T staff is determined by revenues.
- All Senior programs relocated from Cultural Ctr. To the Recreation Center.

**DELETE:**

- (5) P/T Building Monitors
- (1) Adm. Asst. I
- (1) P/T Bus Driver

**ADD:**

- (1) Program Supervisor
- (1) P/T Program Coordinator
- (1) P/T Adm. Asst. I
- (1) F/T Facility Attn.
- (4) P/T Facility Attn.

**BUDGETARY ACCOUNT SUMMARY**  
**Parks & Recreation - Recreation**  
**001-7210-572**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1199	Executive Salaries	126,442	126,801	204,678	135,623	129,975
1299	Salaries - Regular	438,406	436,597	548,892	462,154	672,685
1399	Salaries - Other	48,325	49,257		0	
1499	Overtime	2,602	5,315	3,000	2,552	3,000
2198	Medicare	8,420	8,542	11,062	8,387	11,826
2199	FICA	35,805	36,343	47,298	35,858	50,568
2299	Retirement Contrib	62,716	61,610	72,814	67,632	82,224
2399	Life/Health Ins.	158,395	155,895	170,833	103,088	176,777
	Sub Total	<u>881,111</u>	<u>880,360</u>	<u>1,058,577</u>	<u>815,294</u>	<u>1,127,057</u>
<b>CONTRACTUAL SERVICES</b>						
3490	Other Contractual Services	34,394	30,787	43,000	40,000	54,000
3492	Athletic Programs	65,641	63,205	66,000	60,000	66,000
3493	Camp Programs	15,231	12,171	41,500	41,500	41,500
3494	Arts & Crafts Programs	38,723	37,649	48,000	48,000	48,000
3495	Senior Transportation					45,000
3496	Contract Labor-Senior Prog					91,250
3497	Contract Labor-Senior Arts/Crafts					18,250
	Sub Total	<u>153,989</u>	<u>143,812</u>	<u>198,500</u>	<u>189,500</u>	<u>364,000</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	1,109	1,678	1,700	8	1,700
4110	Communications	128	144	200	54	0
4111	Cell Phone Allowance	3,257	3,360	3,392	3,392	5,088
4420	Leases - Equipment	4,031	5,863	7,800	7,800	8,000
4499	Leases-Other	1,406	1,329	2,000	2,000	2,000
4610	R&M Building	13,387	11,108	16,000	10,000	16,000
4620	R&M Vehicles	6,107	1,777	3,000	3,000	3,000
4630	R&M Equipment	3,387	3,282	8,000	6,000	6,000
4710	Printing & Binding	335	127	1,000	1,000	1,500
4890	Promotional Activities				0	0
4920	Legal Ads	841	590	1,000	0	1,000
4990	Other Current Charges				-	-
	Sub Total	<u>33,988</u>	<u>29,258</u>	<u>44,092</u>	<u>33,254</u>	<u>44,288</u>
<b>COMMODITIES</b>						
5110	Office Supplies	3,400	3,453	7,500	7,500	7,500
5210	Fuel & Lube	1,649	1,207	1,626	447	2,500
5220	Operating Supplies	8,099	3,413	15,000	5,000	15,000
5222	Athletic Programs	20,845	17,836	21,600	19,738	24,200
5223	Camp Programs	18,215	20,880	26,000	728	27,000
5224	Arts & Crafts Programs	130		500	0	500
5225	Special Events	175	117		2,237	0
5226	Seniors Programs Supplies					25,600
5231	Uniforms/Maintenance	1,639	769	1,800	3,293	6,200
5240	Furniture/Equipment <\$5,000	6,498	3,947	8,000	1,557	3,000
5241	Clothing Allowance	415	100	1,050	0	2,350
5252	Janitorial Supplies	5,510	8,008	12,500	15,206	15,000
5290	Hurricane Supplies		289		0	
	Sub Total	<u>66,575</u>	<u>60,019</u>	<u>95,576</u>	<u>55,706</u>	<u>128,850</u>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	1,271	873	1,000	764	1,000
5440	Training/Ed	225	1,159	3,000	1,064	3,000
	Sub Total	<u>1,496</u>	<u>2,032</u>	<u>4,000</u>	<u>1,828</u>	<u>4,000</u>
<b>CAPITAL OUTLAY</b>						
6499	Machinery & Equipment					13,000
6699	Office Furn & Equipment				-	6,500
	Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,500.00</u>
<b>GRAND TOTAL</b>		<u>1,137,159</u>	<u>1,115,481</u>	<u>1,400,745</u>	<u>1,095,582</u>	<u>1,687,695</u>

CULTURAL

Conducts diverse programs and services that promote citizen involvement and a strong sense of community while striving to increase the social and cultural well-being of our residents and visitors.

GOAL:

**GENERATE COMMUNITY ENGAGEMENT THROUGH COMMUNITY EVENTS AND PROVIDING QUALITY FACILITIES**

Fallfest, Winterfest, Westfest, July 4<sup>th</sup>, Veterans Day, Memorial Day, Green Market, Concert Series, Food Truck Invasions, Movie Nights, Craft Shows, Kids Yard Sale, Community Yard Sale, Dolphin Bus Trips, Cultural Diversity Day,

Major Objectives

1. Implement a constant contact e-mail based publication for residents.
2. Develop “Arts in Public Place” program
3. Enhancement of Community Events through effective partnerships.
4. Develop a new web based Weather Alert service for Special Events and Athletics.
5. Establish the Cultural Center as a premier rental facility for Business & Social Functions

Performance/Workload Indicators	Actual 2016/2017	Projected 2017/2018	Estimated 2018/2019
No. of Community Events	60	58	58
Cost of Community Events	\$357,829	\$339,000	\$170,000
% Event Costs covered by Revenue	31%	30%	51%
Commons Park Vehicle Traffic Count	252,630	300,000	330,000
No. of Business Partnerships	28	31	32
No. of Facility Reservation	4679	5,000	3,000

Number of Personnel

2016/2017: 3 FT; 8 P/T      2017/2018: 3F/T; 8 P/T      2018/2019: 7 F/T, 8 P/T

Major Budget/Service Level Changes

- All Senior programming relocated to the Recreation Division.
- Responsible for all rental facilities & community events.
- Partnering with Events Coordinator.

**DELETE:** (1) Program Supervisor  
 (2) P/T Program Coordinator  
 (1) P/T Building Monitor  
 (1) Cultural/Comm. Events Supt.  
 (1) P/T Bus Driver

**ADD:**  
 (2) F/T Program Coordinator II  
 (2) F/T Facility Attn. (1 from Parks)  
 (2) Events & Facilities Supervisors  
 (4) P/T Facility Attn. (from Parks)

**BUDGETARY ACCOUNT SUMMARY**  
**Parks & Recreation - Cultural Center**  
**001-7220-572**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
1299	Salaries - Regular	240,709	264,908	308,079	256,011	431,691
1499	Overtime	276	355	1,000	11	1,000
2198	Medicare	3,547	3,896	4,549	3,769	6,296
2199	FICA	15,169	16,658	19,450	16,113	26,922
2299	Retirement Contrib	17,683	20,172	23,528	20,275	35,797
2399	Life/Health Ins.	15,537	15,982	17,988	12,118	105,714
	<b>Sub Total</b>	<b>292,921</b>	<b>321,971</b>	<b>374,594</b>	<b>308,296</b>	<b>607,421</b>
<b>CONTRACTUAL SERVICES</b>						
3490	Other Contractual Services	196,197	183,073	171,258	254,143	175,152
3493	Camp Programs				0	2,000
3494	Arts & Crafts Programs	8,566	11,885	13,000	9,496	0
3495	Senior Transportation Services			45,000	0	0
3496	Seniors Programs	64,552	71,113	75,800	107,587	0
	<b>Sub Total</b>	<b>269,315</b>	<b>266,071</b>	<b>305,058</b>	<b>371,226</b>	<b>177,152</b>
<b>OTHER CHARGES &amp; SVCS</b>						
4010	Travel & Per Diem	113	146	275	170	300
4111	Cell Phone Allowance	1,833	1,680	848	848	848
4499	Leases-Other	867	938		43	1,000
4610	R&M Building	12,262	4,030		398	5,000
4620	R&M Vehicles	4,174			0	0
4630	R&M Equipment	574			420	1,000
4710	Printing & Binding	934		1,000	2,033	1,000
4890	Promotional Activities	9,817	11,169	8,500	11,081	3,500
4920	Legal Ads	835	210	500	0	1,000
	<b>Sub Total</b>	<b>31,409</b>	<b>18,173</b>	<b>11,123</b>	<b>14,994</b>	<b>13,648</b>
<b>COMMODITIES</b>						
5110	Office Supplies	3,652	2,862		0	3,000
5210	Fuel & Lube		174	112	238	739
5220	Operating Supplies	10,955	12,756	7,500	12,670	8,000
5223	Camp Programs				0	0
5224	Arts & Crafts Programs	912	45	800	0	0
5225	Special Events	161,632	171,652	144,017	141,818	18,500
5226	Seniors Programs	18,834	19,794	20,000	24,821	0
5231	Uniforms/Maintenance	1,651	564	1,500	0	1,500
5240	Furniture/Equipment <\$5,000	3,130	2,833		197	1,000
5241	Clothing Allowance	124	522	750	0	1,000
5252	Janitorial Supplies	5,290	3,412		2,273	10,000
	<b>Sub Total</b>	<b>206,180</b>	<b>214,614</b>	<b>174,679</b>	<b>182,016</b>	<b>43,739</b>
<b>OTHER OPERATING EXPENSE</b>						
5410	Subscriptions/Memberships	1,710	1,584	1,500	1,603	1,000
5440	Training/Ed	50		500	0	500
	<b>Sub Total</b>	<b>1,760</b>	<b>1,584</b>	<b>2,000</b>	<b>1,603</b>	<b>1,500</b>
<b>CAPITAL OUTLAY</b>						
6299	Buildings				-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>801,585</b>	<b>822,413</b>	<b>867,454</b>	<b>878,135</b>	<b>843,460</b>

**Non-Departmental**

<b>OBJECT CODE NO.</b>	<b>CATEGORY RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
1000/2999	Personnel Services	\$ 153,818	\$ 117,982	\$ 130,560	\$ 144,773	\$ 132,691
3000/3999	Contractual Services	4,371	8,575	13,000	4,721	22,300
4000/4999	Other Charges & Services	1,633,935	1,755,986	2,003,655	1,885,788	2,006,988
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expense	-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 1,792,124</b>	<b>\$ 1,882,543</b>	<b>\$ 2,147,215</b>	<b>\$ 2,035,282</b>	<b>\$ 2,161,979</b>

<b>OBJECT CODE NO.</b>	<b>OPERATING RECAP</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 ADOPTED BUDGET</b>	<b>FY 2018 PROJECTED ACTUAL</b>	<b>FY 2019 ADOPTED BUDGET</b>
9900	Non-Departmental	\$ 1,792,124	\$ 1,882,543	\$ 2,147,215	\$ 2,035,282	\$ 2,161,979
<b>Total Operating Expenses</b>		<b>\$ 1,792,124</b>	<b>\$ 1,882,543</b>	<b>\$ 2,147,215</b>	<b>\$ 2,035,282</b>	<b>\$ 2,161,979</b>

**BUDGETARY ACCOUNT SUMMARY**  
**Non Departmental**  
**001-9900-599**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
2499	Workers Compensation	148,448	117,982	126,560	143,453	132,691
2599	Unemployment Compensation	5,370		4,000	1,320	
	Sub Total	<u>153,818</u>	<u>117,982</u>	<u>130,560</u>	<u>144,773</u>	<u>132,691</u>
<b>CONTRACTUAL SERVICES</b>						
3190	Other Services - Professional	4,371	8,575	13,000	4,721	22,300
	Sub Total	<u>4,371</u>	<u>8,575</u>	<u>13,000</u>	<u>4,721</u>	<u>22,300</u>
<b>OTHER CHARGES &amp; SVCS</b>						
4110	Communication Svcs	94,641	100,013	109,700	105,708	109,600
4299	Postage	36,885	36,727	55,000	28,877	59,492
4310	Utilities - Water/Sewer	108,986	149,760	165,000	110,314	165,000
4311	Utilities - Stormwater Fee	29,869	32,839	55,000	39,230	55,000
4320	Utilities - Electric	821,571	862,849	985,000	859,231	985,000
4330	Utilities - LP Gas	1,626	1,651	1,500	1,097	1,500
4340	Utilities - Trash Disposal	71,451	65,458	75,000	134,563	75,000
4510	Insurance - Gen Liability	94,927	116,989	123,739	170,597	160,816
4520	Insurance - Vehicle	26,812	29,247	31,113	30,228	27,481
4530	Insurance - Property	298,001	307,781	322,103	321,223	293,599
4545	Insurance - Claims	11,529	13,809	25,000	28,800	25,000
4550	Insurance - Other	25,461	30,544	42,500	42,346	42,500
4990	Other Current Charges	3,763	2,655	6,500	6,468	6,500
5220	General Operating Supplies	4,834	5,664	6,500	7,106	500
5240	Furniture/Equipment <\$5,000	3,579				
	Sub Total	<u>1,633,935</u>	<u>1,755,986</u>	<u>2,003,655</u>	<u>1,885,788</u>	<u>2,006,988</u>
<b>GRAND TOTAL</b>		<u><u>1,792,124</u></u>	<u><u>1,882,543</u></u>	<u><u>2,147,215</u></u>	<u><u>2,035,282</u></u>	<u><u>2,161,979</u></u>

**BUDGETARY ACCOUNT SUMMARY**  
**General Fund**  
**Debt Service and Transfers**  
**001-8100-581 / 001-8200-582**

OBJECT CODE NO.	ACCOUNT DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED BUDGET	FY 2018 PROJECTED ACTUAL	FY 2019 ADOPTED BUDGET
	<u>DEBT SERVICE - 001-8200-582</u>					
7124	Principal-RPB Commons	15,785,200				-
7224	Interest-RPB Commons	365,561				-
7300	Other Debt Service	323,061				-
	Sub Total	<u>16,473,822</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
	<u>TRANSFERS -001-8100-581</u>					
0303	Capital Improvement Fund 303	910,000				-
	Sub-Total	<u>910,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
	 <b>GRAND TOTAL</b>	 <u><u>17,383,822</u></u>	 <u><u>0</u></u>	 <u><u>0</u></u>	 <u><u>0</u></u>	 <u><u>-</u></u>

# MAJOR REVENUE SOURCES

## PROPERTY TAX

### General Description

Under State law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the property appraiser of each county and tax collector of each county. Municipalities are not permitted to levy property taxes at a rate of more than 10 mills for operating millage. There is no limitation as to rate or amount of ad valorem taxes levied for the purpose of paying debt service on general obligation bonds, pursuant to Florida Statutes, or the Village Charter, however, Village Debt Policies and Administration as shown in the general information section of this budget, limits outstanding general obligation debt to a maximum of five percent (5%) of the total assessed value of the taxable property within the Village's corporate limits. The laws of the State regulating tax assessment are designed to assure a consistent property valuation method statewide. The State Constitution does, however, permit different assessment standards for agricultural land, land used exclusively for noncommercial recreational purposes, tangible personal property held for sale as stock-in-trade and livestock.

### Property Assessment Procedure

Municipal ad valorem taxes are levied based upon the assessed valuation of taxable real and tangible personal property located within the boundaries of the municipality. Property valuations are determined each year as of January 1 by the Property Appraiser. A tax roll is prepared by July 1 and each taxpayer whose property is subject to taxation is given notice of the assessment of such property. The property owner has the right to file an appeal with the Value Adjustment Board, which considers petitions relating to assessments and exemptions. The Value Adjustment Board certifies the assessment roll upon completion of the hearing of all appeals.

### Exemptions

Every person who has the legal title or beneficial title in equity to real property in the State of Florida and who resides thereon and in good faith makes the same his or her permanent residence or the permanent residence of others legally or naturally dependent upon such person is entitled to an exemption from ad valorem taxation by counties up to the assessed valuation of \$25,000 on the residence and contiguous real property. In January of 2008 a change to double this amount to \$50,000 was voted on and approved by the residents of the State. Other exemptions from the ad valorem tax include property owned by certain permanently and totally disabled persons; renewable energy sources improvements; inventory; property used by hospitals, nursing homes, homes for special services and property used by homes for the aged; educational property; property owned and used by labor organizations; community centers; governmental property; property owned by not-for-profit sewer and water companies; and the first \$500.00 of property of every widow and widower. Blind persons and disabled persons receive an exemption based on percentage of disability. In addition to the above, the Village in 2001 adopted Ordinance 618 which provided an additional homestead exemption in the amount of \$5,000 for persons sixty-five (65) years and older in accordance with Sec. 196.075, *Florida Statutes*.

### Levy Of Ad Valorem Taxes

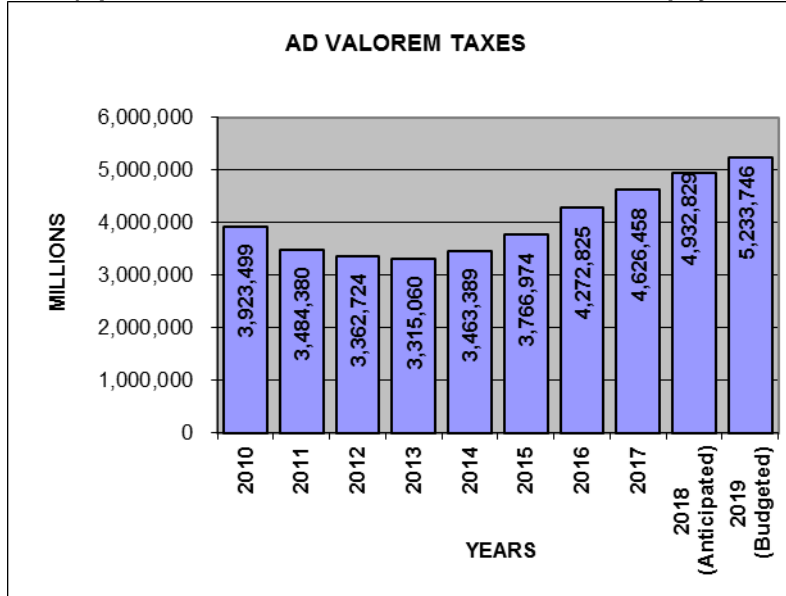
The Village is required to establish a budget for each fiscal year. The budget is required to provide for the estimated expenditures required to be made in respect to bonded indebtedness of the Village to be paid from ad valorem taxes. Upon adoption of a tentative budget, the Village is required to compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. After a procedure involving notice, hearings and public comment, the tentative budget and millage rate become final when approved by the Village Council. This procedure creates the tax roll which is then turned over to the Tax Collector on or about the first Monday in October.



## Tax Collection Procedure

Upon receipt of the certified tax roll, the Tax Collector is required to mail to each taxpayer appearing on the assessment roll a tax notice stating, among other things, the amount of current taxes, including any ad valorem taxes due from the taxpayer. In general, each taxpayer is required to pay all taxes shown in the tax notice without preference in payment of any particular increment of the tax bill.

The Statutes relating to the enforcement of county ad valorem taxes (and thus municipal property taxes) provide that such taxes become due and payable on November 1 of the year in which



assessed or as soon thereafter as the certified tax roll is received by the Tax Collector. If paid during November or the following three (3) months, the taxpayer is granted a discount which is equal to four percent (4%) in November and which decreases pro rata monthly to one percent (1%) in February. All taxes become delinquent on April 1 following the year in which they are assessed or immediately after sixty (60) days have expired from the mailing of the original tax notice, whichever is later, and the tax collector is required to collect taxes prior to the date of delinquency and to institute statutory procedures upon delinquency to collect

assessed taxes. Delay in the mailing of tax notices to taxpayers results in a delay throughout the process.

As a pre cursor to historical trends shown later in this writing the following table representing changes in population and assessed valuation is provided:

### HISTORICAL GROWTH DATA

Fiscal Year Ended	Population	Assessed Valuation (000)	Millage Rate
2010	21,523	2,603,092	1.93
2011	31,567	2,143,200	1.92
2012	31,201	1,894,086	1.92
2013	34,140	1,841,694	1.92
2014	34,234	1,807,082	1.92
2015	34,421	1,878,172	1.92
2016	36,906	2,051,341	1.92
2017	37,138	2,510,049	1.92
2018	38,006	2,701,558	1.92
2019	38,592	2,861,403	1.92

## 2017/18 Budget Year

The major components that determine the amount of revenue projected to be received in this category are: 1) the taxable value of new construction appearing on the tax rolls for the first time and 2) the proposed taxable values (net of exemption) of current real and personal property within the Village.

In FY 2018-2019 this source represents 20.5% of total General Fund revenues. The general operating tax millage rate is recommended to remain at \$1.9200 per thousand dollars of assessed valuation.

Based on data received this year it appears that we continue to be on track for normal growth in property values. Gross taxable value of both real and personal property is estimated to increase from \$2,695 billion to \$2,861 billion, an increase of \$166 million representing an increase in taxable property values of 7.4%, which is a continuing annual trend indicating a very stable future outlook. New additions, annexations and construction comprise \$18.2 million of the gross taxable value. The primary source of this increase in taxable value is the impact of current economic conditions as they prevail throughout the State.

Delinquent tax receipts are estimated at \$10,000 for FY 2019. Those taxpayers who do not pay their taxes by March 31 of any given year derive this revenue source. The budget was adjusted to reflect the projected delinquent tax receipts for FY 2018

### MILLAGE RATE ILLUSTRATION

The FY 2018-2019 tax millage rate of \$1.9200 per \$1,000 of assessed value will have the following property tax impact on homes valued from \$144,000 to \$262,000:

Value of Property	\$144,000	\$203,000	\$262,000
Less Homestead	(50,000)	(50,000)	(50,000)
Taxable Value	\$94,000	\$153,000	\$212,000
Millage Rate	\$1.9200	\$1.9200	\$1.9200
Tax Bill	\$180.00	\$294.00	\$407.00

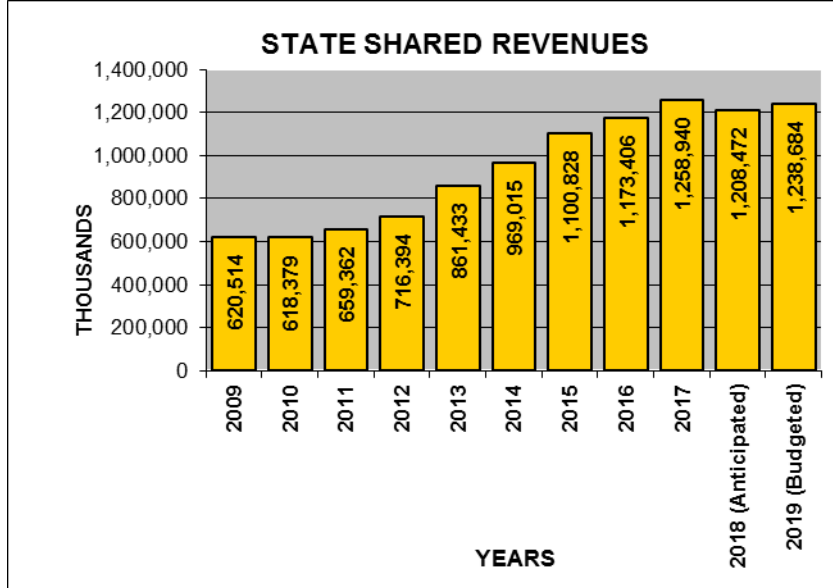
### SHARED REVENUES

Revenues in this category are developed by first contacting the various state agency's for data and fiscal trends that they are project for the new year as well as studying historical trends.

#### State Shared Revenue

Sharing of certain state revenues with cities and counties began in Florida at least as early as 1931. Financial rescue of the counties from their overwhelming boom period road debts from the 1920's came principally through sharing of the state's motor fuel tax. Little sharing with cities occurred until the state cigarette tax collections were made available to them in 1949. The Florida Revenue Sharing Act of 1972 was a major attempt by the legislature to ensure an equitable distribution at a minimum level of revenue across counties and municipalities. The current structure of the revenue sharing program has three revenue sources for municipalities: Cigarette Tax, One-cent Municipal Gas Tax and the State Alternative Fuel Decal Users Fee. There are several criteria a local government must meet in order to qualify to receive funds. For Governments eligible in 1972: levy ad valorem taxes (excluding debt service and other special millage) that will produce the equivalent of three mills per dollar of assessed valuation on the 1973 property tax base, or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in

combination with the ad valorem tax. Other requirements include annual post audits of financial



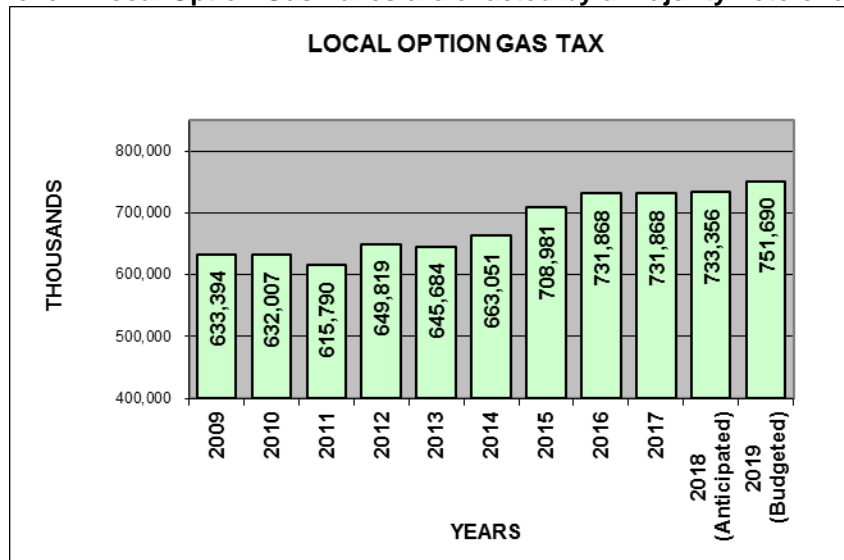
accounts, certification of compliance with (TRIM) Truth in Millage. Funds for the above referenced revenue sources are collected in a trust and net of administrative costs are distributed monthly to qualified recipients based on an apportionment formula comprised of three factors: weighted population, sales tax and relative ability to raise revenue. For the most part, the shared revenue sources have declined steadily over the past four years as they are directly related to reduced population growth and the continuing recession. However, due to our

increased population numbers, this revenue stream will generally increase each year.

### Local Option Gas Tax

Local governments are authorized to impose a tax of 1 cent to 6 cents on every gallon of motor fuel and special fuel sold at the retail level. Local Option Gas Taxes are enacted by a majority vote of a county's governing board or upon referendum approval, if an inter-local agreement concerning the distribution of the tax proceeds is established between the local governments in the county.

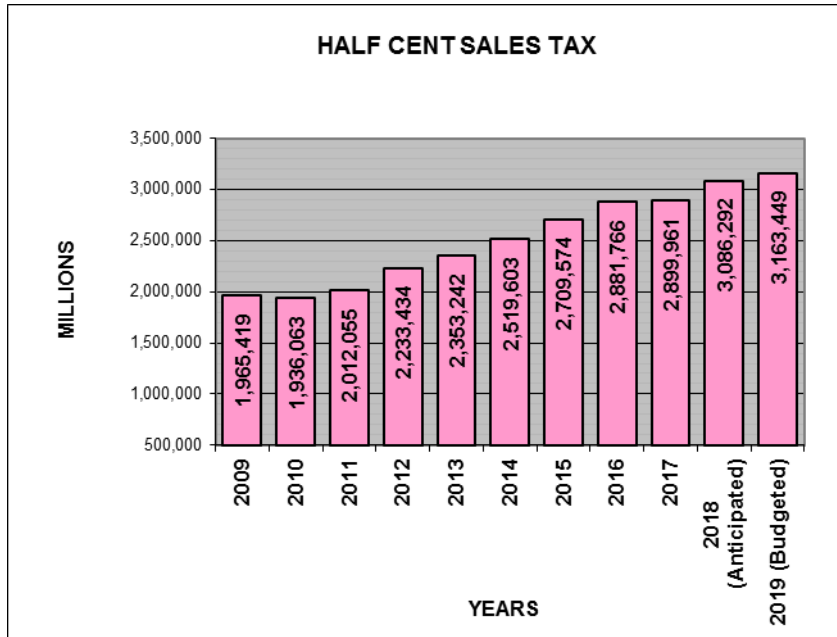
The Village participates in two separate and distinct Interlocal Agreements relative to Local Option Gas Tax as follows:



1. In 1986, an Interlocal Agreement was signed which provided a distribution formula for the six cent gas tax in effect of 1/3 of all sums collected to municipalities and 2/3 of all sums collected to the county. That Agreement was scheduled to sunset June 1, 1995. The Palm Beach County Municipal League aggressively negotiated with the County to retain that distribution formula when a new Agreement was signed.
2. A second Interlocal Agreement was signed in August 1993 providing a distribution formula for an additional five cent gas tax which the state legislation authorized the county commission to levy and the county commission approved on July 20, 1993. The approved distribution formula is 21% of all sums collected by the County from

the State to municipalities and 79% of all sums collected to the County. The Agreement is written to terminate at such time as the gas tax proceeds are no longer collected and distributed, with the distribution formula scheduled for review annually.

### Half Cent Sales Tax



In 1982, the State sales tax was increased from 4% to 5% with .5% distributed to counties and municipalities. In 1985, the law was amended to provide that 9.697% of all sales tax receipts, except out-of-state taxes collected, is returned to municipalities and counties. The amount distributed to each local government is calculated by first determining the amount of sales tax to be distributed among the county government and the municipalities within the county based on a formula which is based on various population and other factors.

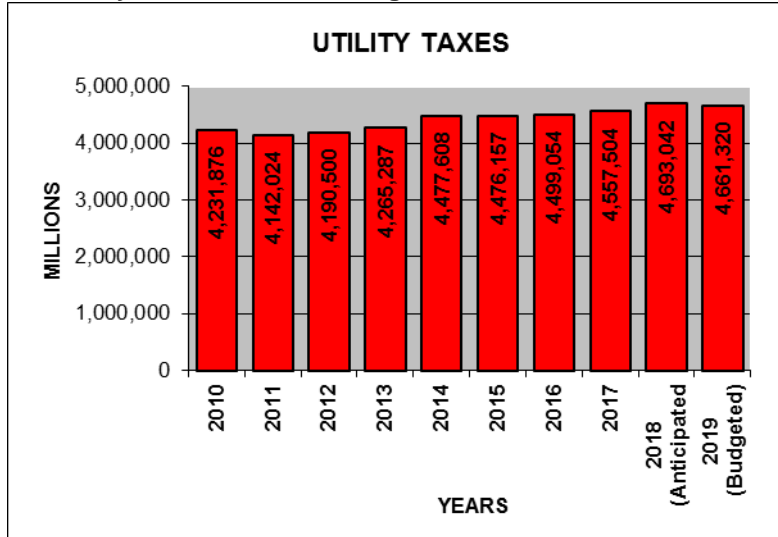
Like the sales tax itself, the proceeds from the sales tax distributed to local governments are subject to cyclical variations based on the level of economic activity within the particular month. In 1987, the State expanded the base upon which the sales tax is levied by including several services formerly exempted. Effective February 1, 1988, the sales tax on goods was increased to 6%. Effective January 1, 2017 the sales tax on goods was increased to 7%, based on a vote by the residents of the County. The additional 1% will be used to provide money for capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five (5) or more years and any related land acquisition, land improvement, design and engineering costs.

STATE SHARED REVENUES				
Fiscal Year Ended	State Revenue Sharing	Half Cent Sales Tax	Local Option Gas Tax	Total
2009	620,514	1,965,419	633,394	3,219,327
2010	618,379	1,936,063	632,007	3,186,449
2011	659,362	2,012,055	615,790	3,287,207
2012	716,394	2,233,434	649,819	3,599,647
2013	861,433	2,353,242	645,684	3,860,359
2014	969,015	2,519,603	663,051	4,151,669
2015	1,100,828	2,709,574	708,981	4,519,383
2016	1,173,406	2,881,766	731,868	4,787,040
2017	1,258,940	2,899,961	731,868	4,890,769
2018 (Anticipated)	1,208,472	3,086,292	733,356	5,028,120
2019 (Budgeted)	1,238,684	3,163,449	751,690	5,153,823

Both Utility Taxes and Franchise Fees are developed by historical trend analysis as well as gathering detailed data and projections from the various Utility Companies and Franchisee's.

### Utility Tax

Pursuant to F.S.166.231, The Village levies a utility tax, or public service tax on the purchase of electricity, metered or bottled gas and water service. The Village levies this tax at the state allowed maximum of 10% for all services.



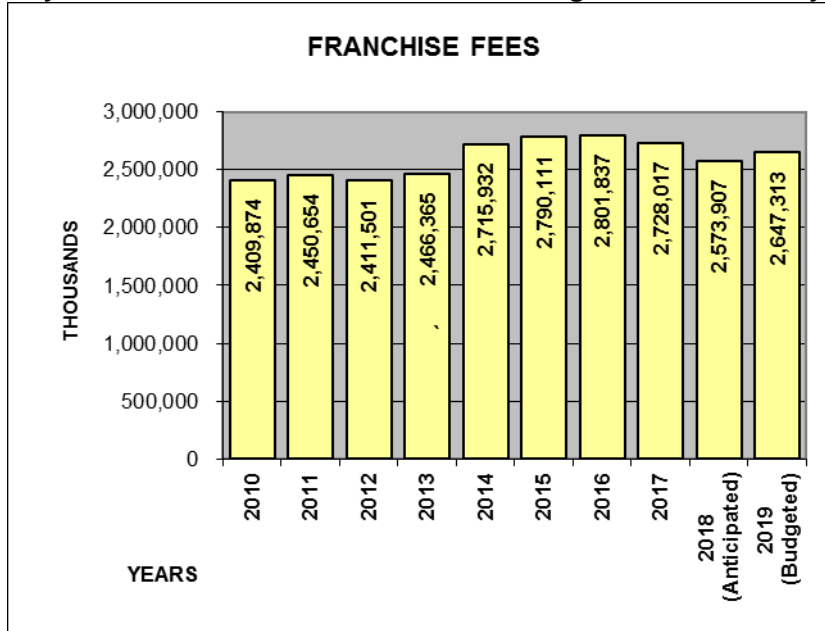
In FY 2001, the Florida Legislature adopted the new Communications Tax Simplification law that went into effect on October 1, 2001. This legislation combined the Telecommunications utility tax as well as the Telecommunications franchise fee and cable franchise fee into one tax rate on a broad base of services. The Village adopted Resolutions 01-33 and 01-34 which set the tax rates for this tax. The rate is 5.1% plus .12% (additional rate for not charging separate permit fees) totaling 5.22%.

Collections from these taxes vary depending on utility usage. The water and electricity utility tax depends to a great extent on weather conditions. Fluctuations may be experienced from these revenue sources which are beyond the ability of the Village to predict or control.

UTILITY TAX					
Fiscal Year Ended	Electricity	Water	Gas	Communications Services Tax	Total
2010	2,167,701	446,498	115,104	1,502,573	4,231,876
2011	2,147,928	468,643	112,891	1,412,562	4,142,024
2012	2,160,221	460,779	110,598	1,458,902	4,190,500
2013	2,340,259	466,457	100,775	1,357,796	4,265,287
2014	2,603,701	472,730	118,233	1,282,944	4,477,608
2015	2,650,189	478,615	103,574	1,243,779	4,476,157
2016	2,755,210	487,357	122,119	1,134,368	4,499,054
2017	2,804,492	541,950	132,664	1,078,398	4,557,504
2018 (Anticipated)	2,936,743	563,914	95,926	1,096,459	4,693,042
2019 (Budgeted)	3,010,162	578,011	86,334	986,813	4,661,320

## Franchise Fees

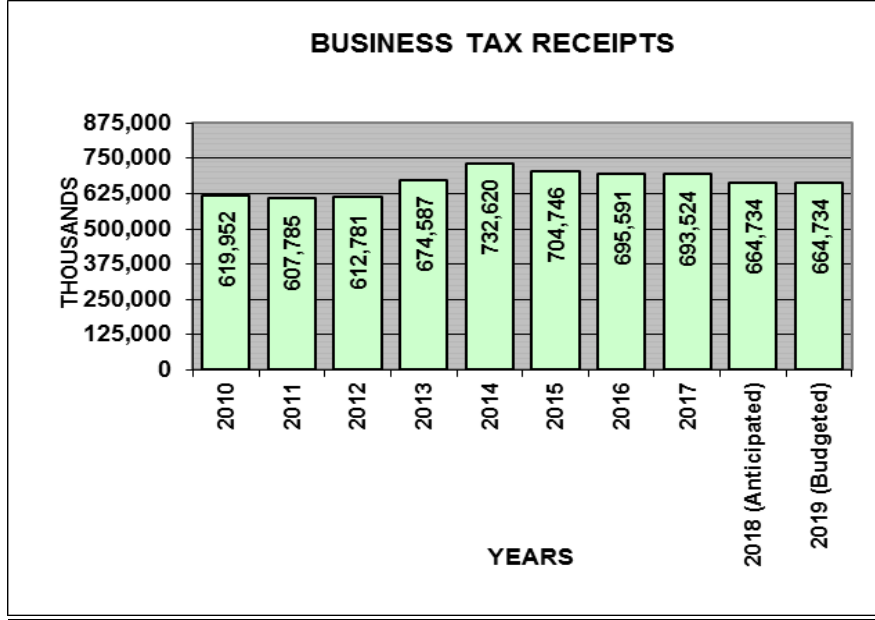
Public utilities operating within the Village of Royal Palm Beach must pay to the Village a franchise fee in return for the right to do business within the Village and for the right to use public rights-of-way. The chart below shows the franchise agreements currently in effect.



<b>FRANCHISE FEES</b>				
<b>Fiscal Year Ended</b>	<b>Electricity</b>	<b>Water</b>	<b>Solid Waste</b>	<b>Total</b>
<b>2010</b>	<b>2,017,140</b>	<b>218,736</b>	<b>173,998</b>	<b>2,409,874</b>
<b>2011</b>	<b>1,958,656</b>	<b>318,367</b>	<b>173,631</b>	<b>2,450,654</b>
<b>2012</b>	<b>1,867,777</b>	<b>369,439</b>	<b>174,285</b>	<b>2,411,501</b>
<b>2013</b>	<b>1,837,769</b>	<b>449,737</b>	<b>178,859</b>	<b>2,466,365</b>
<b>2014</b>	<b>1,999,458</b>	<b>524,075</b>	<b>192,399</b>	<b>2,715,932</b>
<b>2015</b>	<b>2,050,324</b>	<b>537,474</b>	<b>202,313</b>	<b>2,790,111</b>
<b>2016</b>	<b>2,027,444</b>	<b>579,051</b>	<b>195,342</b>	<b>2,801,837</b>
<b>2017</b>	<b>2,076,502</b>	<b>450,578</b>	<b>200,937</b>	<b>2,728,017</b>
<b>2018 (Anticipated)</b>	<b>2,027,800</b>	<b>479,875</b>	<b>66,232</b>	<b>2,573,907</b>
<b>2019 (Budgeted)</b>	<b>2,088,634</b>	<b>499,070</b>	<b>59,609</b>	<b>2,647,313</b>

## Business Tax Receipts

Any person engaging in or managing any business, occupation or profession within the corporate limits of the Village of Royal Palm Beach must obtain a business tax receipt. All business tax receipts must be secured at the time the business begins operation and are renewed thereafter each October 1. The fee for each business tax receipt is based on the business in which the entity is engaged.



## Building Permits

Permits are required to be issued to any individual or business who does construction work within the corporate limits of the Village. Permits are required for building/electrical, plumbing and mechanical construction. The Revenue from Building Permits fluctuates based upon current economic conditions and major construction projects. In recent years, as shown, Building Permit revenue has declined in direct relationship to the Village nearing build out. However, some of those projects are ready for construction in 2018, hence the increase in projected revenue.

