VILLAGE OF NORTH PALM BEACH, FL

FISCAL YEAR 2026-2027

BUDGET IN BRIEF



A Note from our **Village Manager**

Let's talk budget. I know, I know, the budget can seem long and overwhelming, but hear me out.

The budget is what brings your Village services to life. It is the plan behind backdoor trash pickup, top-notch police and fire rescue services, well-maintained parks and roads, library programs, and the community events that bring people together. Behind each of those services is a plan, and behind that plan is a line item in the annual budget.

This year, the Village is introducing this Budget in Brief to make the budget easier to understand. Think of it as a visual guide to where the Village's money comes from, where it goes, and how those dollars are used to provide the services residents rely on every day.

The budget isn't developed overnight. The budget process begins each spring with department requests, staff reviews, workshops, and public hearings before the new fiscal year begins on October 1.

Here are some key takeaways for the FY2027 budget. The Village kept the millage rate at 7.4 mills, the same rate as the previous year. At the same time, General Fund operating expenses were reduced by approximately $490,000, or 3.88%. This took a lot of work. Staff went through the budget line by line, looking for ways to do things differently, find efficiencies, and make sure residents receive the most fiscally responsible services possible.

The Village has several sources of revenue, but property taxes make up the largest share of General Fund revenues, accounting for approximately 68%.

Those dollars support the services that help make North Palm Beach the best place to live under the sun, including police, fire rescue, general government, parks and recreation, the library, solid waste, and roads and infrastructure.

You should have recently received your proposed property tax bill from the Palm Beach County Tax Collector. Here is something important to keep in mind: for every $1 you pay in property taxes, approximately 37 cents goes to the Village of North Palm Beach. The remaining 63 cents is distributed among the County, School Board, and other taxing authorities and special districts. The Village does not control that 63 cents.

But we do control how we use our 37 cents.

Our responsibility is to make every one of those cents count. That means providing the services our residents expect and making thoughtful financial decisions while maintaining the community we all love.

We hope this Budget in Brief makes it easier to see how your Village operates and where your money goes. Most importantly, we want the budget to be accessible and transparent. So, take a look.

Sincerely,

Chuck Huff

Chuck Huff
Village Manager



ABOUT US

The Village of North Palm Beach is located on the sunny east coast of Florida, 9 miles north of West Palm Beach in Palm Beach County. The land area of the Village is approximately 5.8 square miles. The Village has an abundant amount of waterfront property created by a number of lakes, canals, and the Atlantic Ocean. Other assets include a Country Club with a golf course, driving range, pool, tennis courts, a restaurant, and a banquet facility; five parks; marina; three pickleball courts; library; a police and fire rescue station; and a public elementary school.

Additionally, with such advantages as warm weather, sunshine, golf, ocean fishing, boating, sandy beaches and balmy breezes, the Village has much to offer enthusiastic people whether they are raising families or are looking to retire.

MISSION

North Palm Beach will provide unparalleled amenities and innovative approaches to meeting the needs of our unique community. Services shall be delivered in a fair, respectful, and professional manner. We will protect and enhance our natural resources, provide excellent public safety, and maintain a vibrant physical, social, and economic community.

VISION

To sustain and enhance North Palm Beach as the "best place to live under the sun" through superior services, small Village character, and quality amenities.

STRATEGIC THEMES

- Quality of Life
- People & Organizational Performance
- Economic Vitality
- All Neighborhoods as Safe & Desirable Places to Live
- Community Engagement
- Community Culture & Character

FY2027 BUDGET PRIORITIES

MAINTAINS VILLAGE SERVICES

- Maintains current service levels
- Funds capital projects & equipment replacement
- Maintains competitive employee compensation & benefits
- Funds Council-approved wage adjustments
- Supports non-union compensation recommendations
- Continues investment in Village amenities & quality of life

IMPLEMENTS PREVIOUS COUNCIL DIRECTION

- Maintains the current millage rate
- Eliminates General Fund subsidies for Country Club operations
- Implements phased golf rent increases
- Updates Country Club fees per Council direction
- Adjusts General Fund fees toward market rates

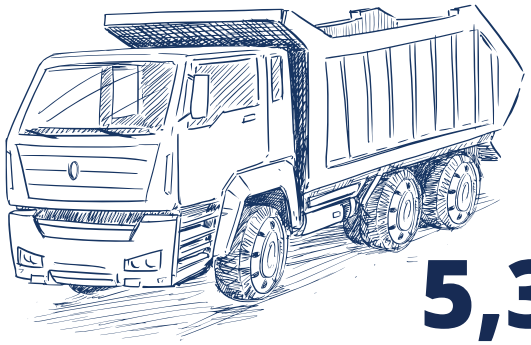


47.2

Acres of Village Parks

424

Kids in Village Camps since October 2025



5,340

Linear Feet of Sidewalk Replaced

4,794+

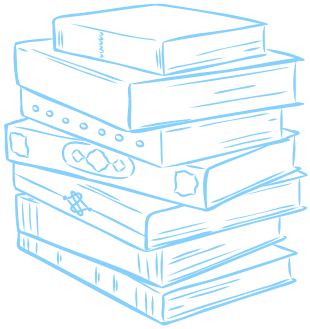
Tons of Garbage Picked Up since October 2025 by Public Works

Average Fire Response Time:
5:50 minutes

2,400+

Calls Responded to by Fire Rescue Since October 2025, 80% were medical calls.





2,750+

Physical Items Check Out Every Month at the NPB Library

834

Calls Responded to by NPB Police since Oct. 2025



3,500+

Network Devices Managed & Supported by the IT Department





45,200+

Total Digital Media Audience, including eNewsletter, Village Hub, and Social Media subscribers

Average Police Response Times:
3:04 minutes *(Emergency)*
4:54 minutes *(Non-Emergency)*

NORTH PALM BEACH AT A GLANCE

Village departments work together every day to deliver the services that keep North Palm Beach running. Behind every program, park, emergency response, and public service is a dedicated team working for the community.



Awards & Recognition

GFOA Distinguished Budget Award

The Village has been awarded the Distinguished Budget Presentation Award for its budget document from the Government Finance Officers Association (GFOA) since 2010. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental agency, its financial staff, and its management.

GFOA Certificate of Achievement for Excellence in Financial Reporting

The Village has been awarded the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA for its Annual Comprehensive Financial Report since 1988. This certificate is a prestigious national award that recognizes conformance with the highest standards for preparation of financial audit reports.





CALEA

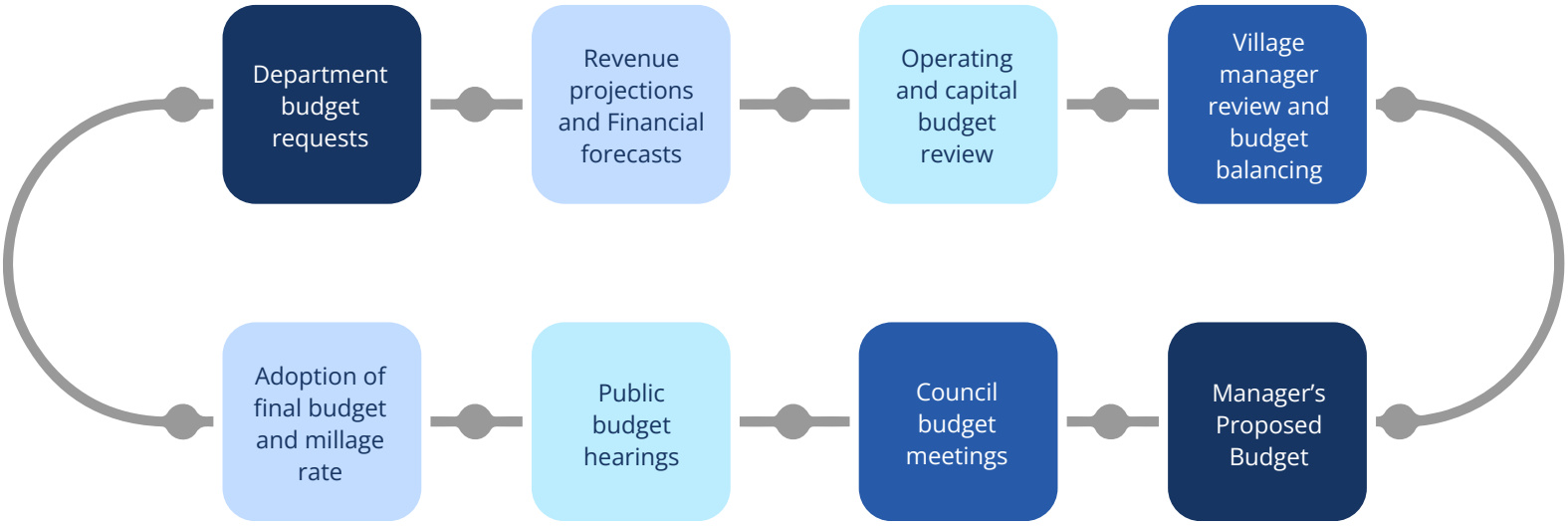
The NPB Police Department has been awarded national accreditation by the Commission on Accreditation for Law Enforcement Agencies since 2008. By choosing to be accredited through CALEA, the Police Department voluntarily accepted the challenge to meet the most rigorous set of standards designed for law enforcement in the United States.

VILLAGE BUDGET OVERVIEW

The budget is a financial and policy tool used to achieve the goals and objectives of our local government. It outlines expected revenues, required resources, staffing levels, and the implementation of strategic priorities. It also serves as the legal authority to spend Village funds during the fiscal year (October 1 to September 30).

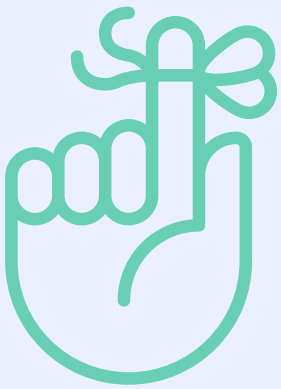
The budget is prepared following Generally Accepted Accounting Principles (GAAP) and adopted in compliance with Florida's Truth in Millage (TRIM) laws. State law requires that the budget be balanced and adopted annually.

BUDGET PROCESS OVERVIEW



FY2027 BUDGET CONSIDERATIONS

- Maintaining Long-Term Financial Sustainability
- Keeping the Current Millage Rate at 7.4000 mills
- Supporting Employee Recruitment & Retention
- Funding Competitive Employee Compensation
- Addressing Aging Infrastructure & Facilities
- Replacing Essential Equipment & Vehicles
- Managing Inflation & Rising Operating Costs
- Balancing User Fees with Service Affordability
- Eliminating General Fund Support for Pool & Tennis Operations
- Meeting Growing Service Demands



FISCAL YEAR 2027
TOTAL BUDGET

FROM PROPOSED TO ADOPTED

The total FY2027 budget remained unchanged at **$52,261,412**, and the adopted operating millage rate remained **7.4000 mills**.

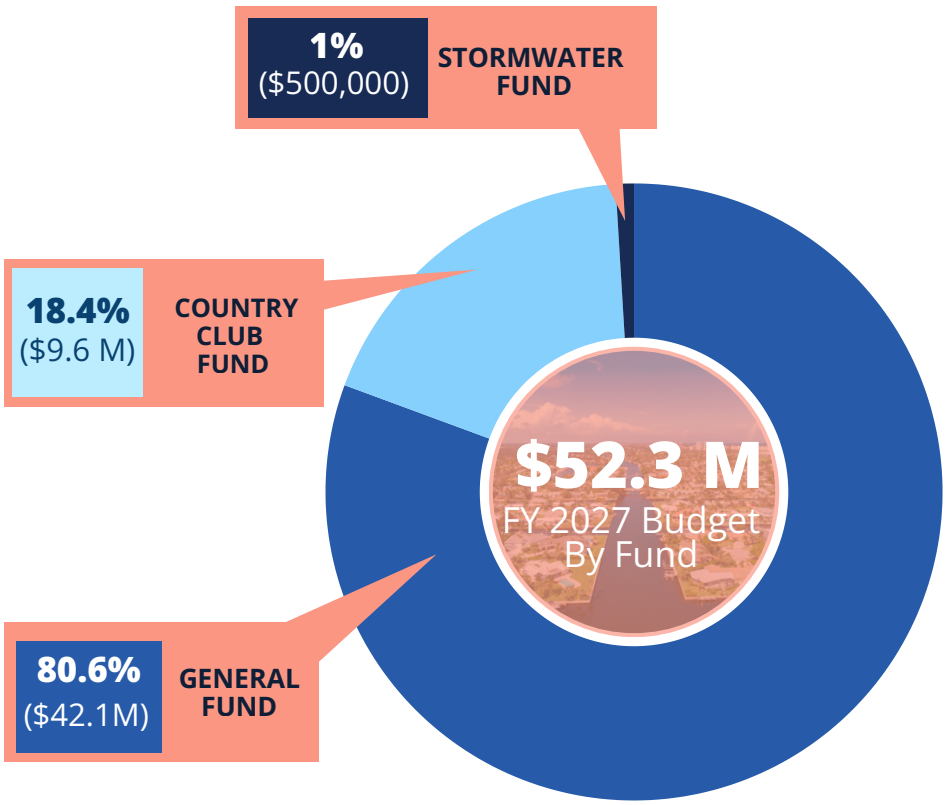
Prior to adoption, updated State revenue estimates were incorporated into the General Fund, including revised Utility Services Tax, Local Option/Fuel Tax, and Intergovernmental Revenue estimates.

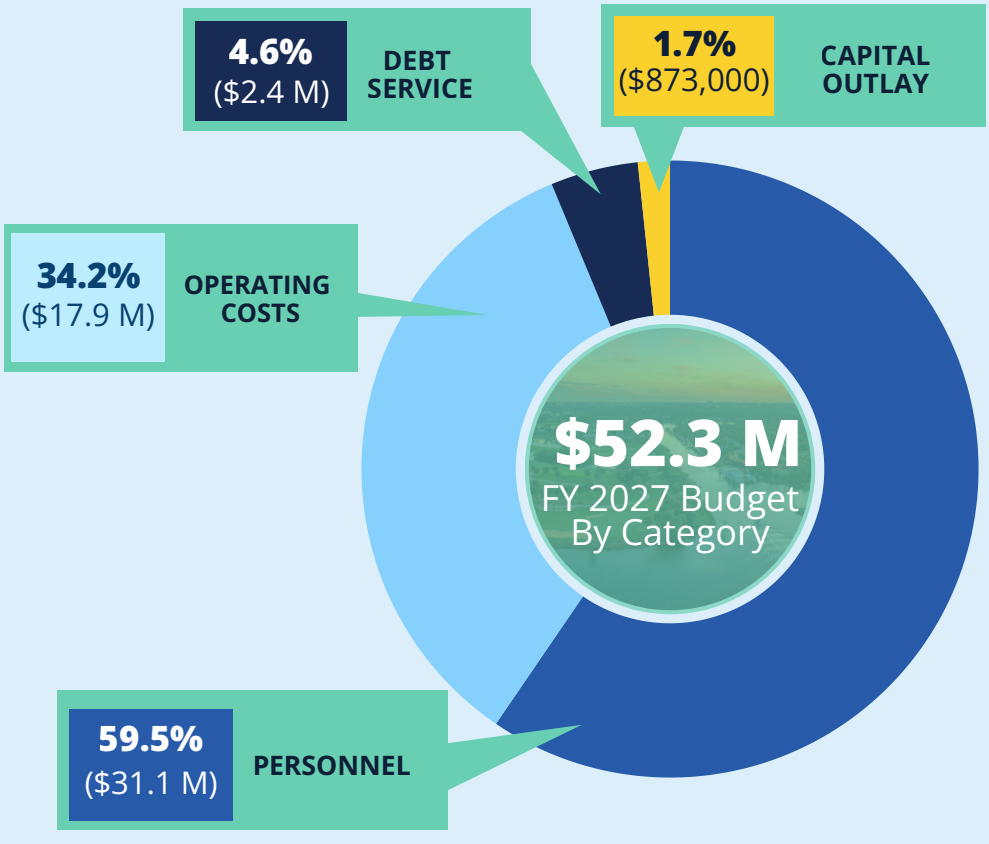
These updates changed the allocation among individual revenue sources but did not change the total General Fund budget of **$42,144,032**.

The Village's Fiscal Year 2027 budget is balanced, meaning projected revenues equal planned expenses. **This was accomplished while also reducing General Fund operating expenditures by 3.88%.**

For a closer look at how revenue is generated and spent within each fund, see the individual fund breakdowns later in this book.







VILLAGE FUNDS

The Village budget is supported by three primary funds, each with a specific purpose and role in providing services to the community. Together, the General Fund, Country Club Fund and Stormwater Utility Fund provide the financial resources needed to deliver Village services, maintain facilities and infrastructure, and invest in the community's future.

GENERAL FUND

Supports core Village services like trash collection and public safety as well as daily operations. Funds come from property taxes and general revenues.

- Police
- Fire Service
- Administration
- Parks & Rec
- Library
- Public Works
- Community Development

$42,144,032

COUNTRY CLUB FUND

Supports the day-to-day operations of the North Palm Beach Country Club. Memberships, fees and other user-generated revenue help fund the golf course, tennis, and pool, as well as club administration and grounds maintenance.

- Pool
- Tennis
- Golf
- Restaurant

$9,617,380

STORMWATER UTILITY FUND

Supports the Village's drainage and stormwater infrastructure through a non-ad valorem assessment paid by property owners. FY2027 funding totals $500,000, including $450,000 for infrastructure improvements and $50,000 for operations. Because funding is limited and the Village has many infrastructure needs, projects are prioritized based on urgency and available resources.

- Stormwater Infrastructure

$500,000

TOTAL BUDGET = $52,261,412



WHERE DOES THE VILLAGE'S MONEY COME FROM?

PROPERTY TAXES
The single largest source of revenue for the Village. Levied on the taxable value of a property in the Village.

NON AD-VALOREM ASSESSMENTS
Special Assessments on the property tax bill for services or infrastructure that affect the property.

FRANCHISE FEES
Charges to service providers for the privilege of operating within the Village.

LOCAL OPTION, USE & FUEL TAXES
Gasoline taxes collected at the state level and distributed to cities & counties.

INTERGOVERNMENTAL REVENUES
Revenues received from other governmental agencies.

UTILITY TAXES
Consumers pay taxes on utility services, and the taxes are remitted to the Village by utility providers or the State.

CHARGES FOR SERVICES
Fees charged for specific Village services and programs.

LICENSES & PERMITS
Fees collected for licenses, permits, inspections, and other regulatory services.

LOCAL BUSINESS TAX
A tax assessed on all businesses for the privilege of doing business within Village limits.

OTHER REVENUES
Includes fines, investment earnings, and other miscellaneous revenues.

WHERE DOES THE MONEY GO?

PERSONNEL
Employees' salaries, benefits, & taxes paid by the Village.

The expense portion of the budget funds current Village services, including the salaries of Village employees, pension, debt service, and routine operating expenses.

OPERATING
Supplies, materials, and other consumable items related to duties or function of the division.

Services expenses, for example: utilities, general repair & maintenance, contracts for outside services, and outsourcing

CAPITAL OUTLAY
Money spent to acquire, maintain, repair, or upgrade capital assets.

NON-DEPARTMENTAL
Items that are not assigned to a specific function or division. This would include items such as liability insurance

DEBT SERVICE
Required annual principal and interest payment on debt for the fund in which the debt was issued.

TRANSFERS:
Transfer of revenues or financial resources from one fund to another.

CONTINGENCY:
An appropriation within an operating fund to cover unforeseen events which occur in the budget year.

IT TAKES A Village

General Government
22 FT 1 PT

Public Works
35 FT 1 PT

Police
46 FT 1 PT

Parks & Recreation
10 FT 19 PT

Fire Rescue
28 FT

Library
7 FT 5 PT

Community Development
15 FT 2 PT

Country Club
12 FT 73 PT
1 Ind. Contractor

PERSONNEL

Total # of Positions:

175 Full Time

102 Part Time

1 Independent Contractor

5 Elected Officials

1 Contracted Legal Counsel

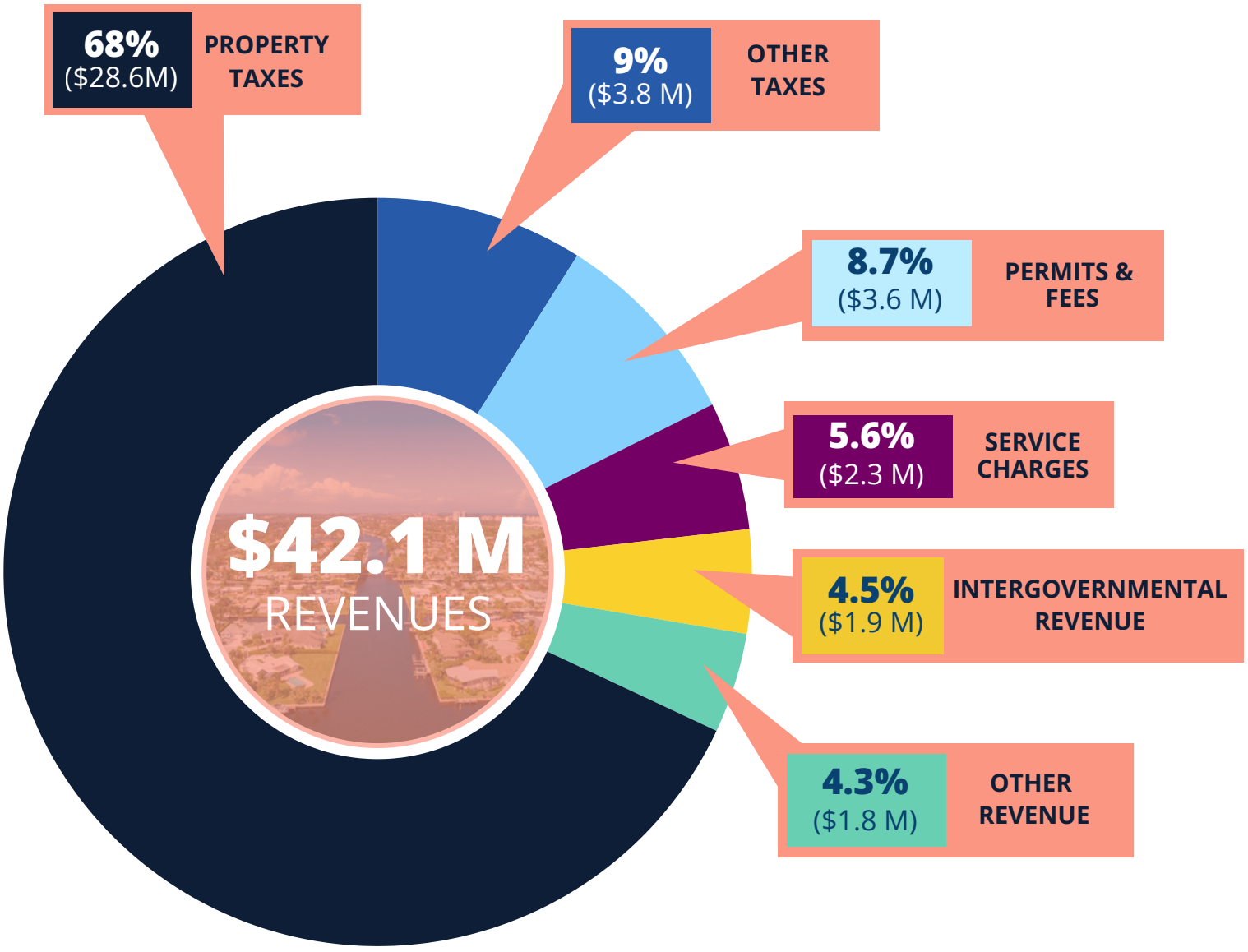
INVESTING IN PUBLIC SAFETY

Personnel is the Village's largest investment, reflecting the people behind the services residents rely on every day. **More than half of all personnel costs support Police and Fire Rescue, reinforcing the Village's commitment to public safety and serving the community.**

GENERAL FUND

REVENUE SOURCES





The Village uses a variety of revenue sources to fund the services and programs residents rely on every day. These include property taxes, assessments, service fees, and intergovernmental revenue.

Property taxes are the Village's largest source of General Fund revenue, providing approximately 68% of General Fund revenues. These funds help support the services that keep North Palm Beach the best place to live under the sun.

MILLAGE RATE FOR FY 2027

7.4000 millage rate

The Village is keeping the millage rate at 7.4000 mills, **the same rate as the previous fiscal year.** This rate has been the same since FY 2025. Maintaining this rate allows the Village to continue providing the services, programs, and amenities residents rely on every day while investing in the community's needs.

WHAT IS A TAX MILL?

The mill levy is a property tax applied based on the assessed value of a property, including residential properties, commercial properties, or undeveloped land. A mill is one one-thousandth of a dollar. In property tax terms, one mill equals $1 per $1,000 of assessed valuation. The combined mill levies from several taxing entities affect your property tax bill.

CALCULATING YOUR PROPERTY TAX BILL:

$$\frac{(\text{Assessed Property Value} \times \text{Combined Mill Levies})}{1{,}000} = \text{YOUR TAX BILL}$$

EXAMPLE FY 2027 TAX BILL

Ad Valorem Taxes:	FY 2027 Millage	Tax Bill
Village of North Palm Beach	7.40	$2,006
Palm Beach County	4.50	$1,220
Palm Beach County Debt	0.02	$6
School Board	6.29	$1,870
Health Care District	0.66	$178
SFWMD	0.20	$54
Childrens Services Council	0.49	$133
Florida Inland Navigation District	0.03	$7
Everglades Construction	0.03	$9
Total Ad Valorem	**19.61**	**$5,481**

Non Ad Valorem Assessments:	FY 2027 Millage	Tax Bill
Solid Waste Authority		$217
NPB Stormwater Utility		$91
Total Non Ad Valorem		**$308**
TOTAL TAXES	**19.61**	**$5,789**

Assessed Value	**$322,435**
Homestead Exemption	**($51,411)**
Taxable Value	**$271,024**

Total Ad Valorem Property Taxes
$5,481
(Total property taxes shown on your tax bill)

Village Portion of Ad Valorem Taxes
$2,006
(37% of ad valorem property taxes)

Village Non-Ad Valorem Assessment
$91
(Separate charge shown on your tax bill)

Total Tax Bill (Example)
$5,789
(Includes ad valorem taxes and non-ad valorem assessments)

For every $1 in ad valorem property taxes, approximately $0.37 goes to the Village.

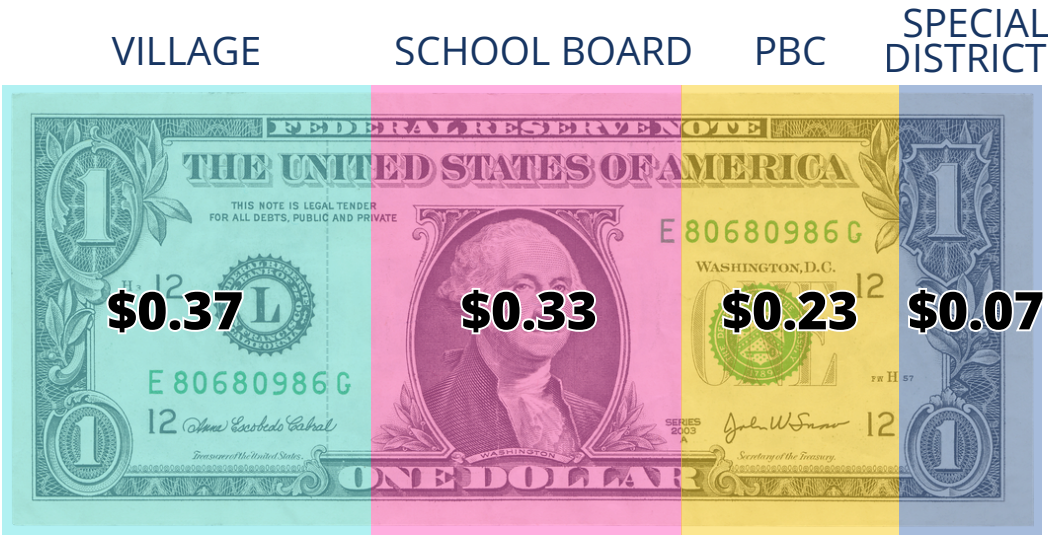
The Stormwater Utility assessment is a separate, non-ad valorem charge shown on your tax bill and is not included in the $0.37 calculation.

**Numbers have been rounded to protect privacy of homeowner*

BREAKDOWN OF YOUR
TAX DOLLAR

Although the Village receives only a portion of each property's total tax bill, that funding goes directly toward maintaining the exceptional services, facilities, and amenities that make North Palm Beach a desirable place to live. A property tax bill includes taxes collected by several governmental agencies—not just the Village.

For every $1 in Ad Valorem Property Taxes, approximately **$0.37 goes to the Village**

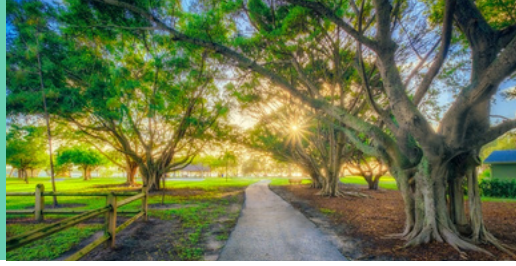


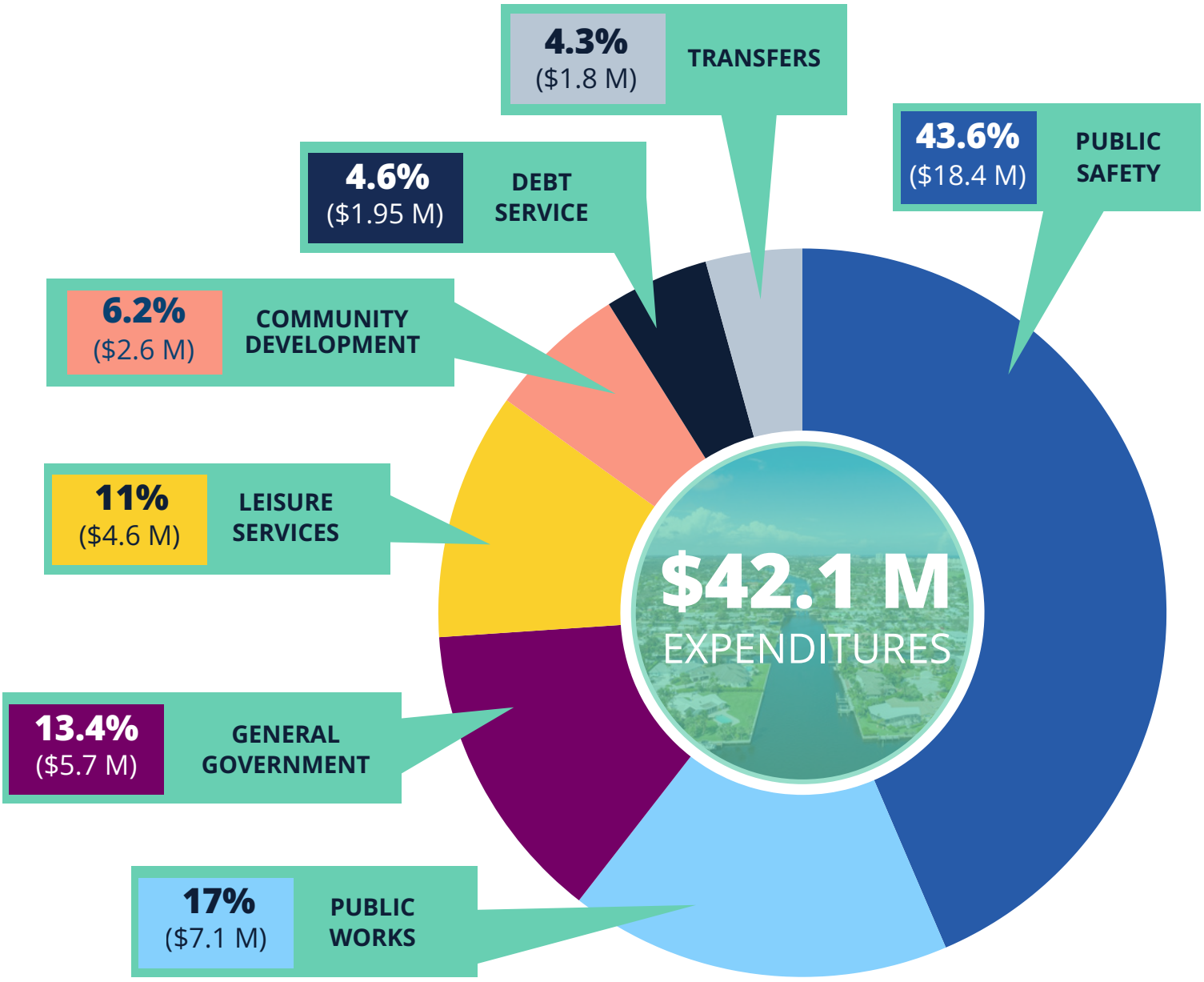
HOW PROPERTY TAXES SUPPORT VILLAGE SERVICES

Property taxes provide approximately **68%** of General Fund revenues, supporting essential Village services such as:

- **POLICE**
- **FIRE RESCUE**
- **SOLID WASTE COLLECTION**
- **ROADS & INFRASTRUCTURE**
- **PARKS & RECREATION**
- **LIBRARY SERVICES**
- **GENERAL GOVERNMENT SERVICES**

GENERAL FUND
EXPENDITURES





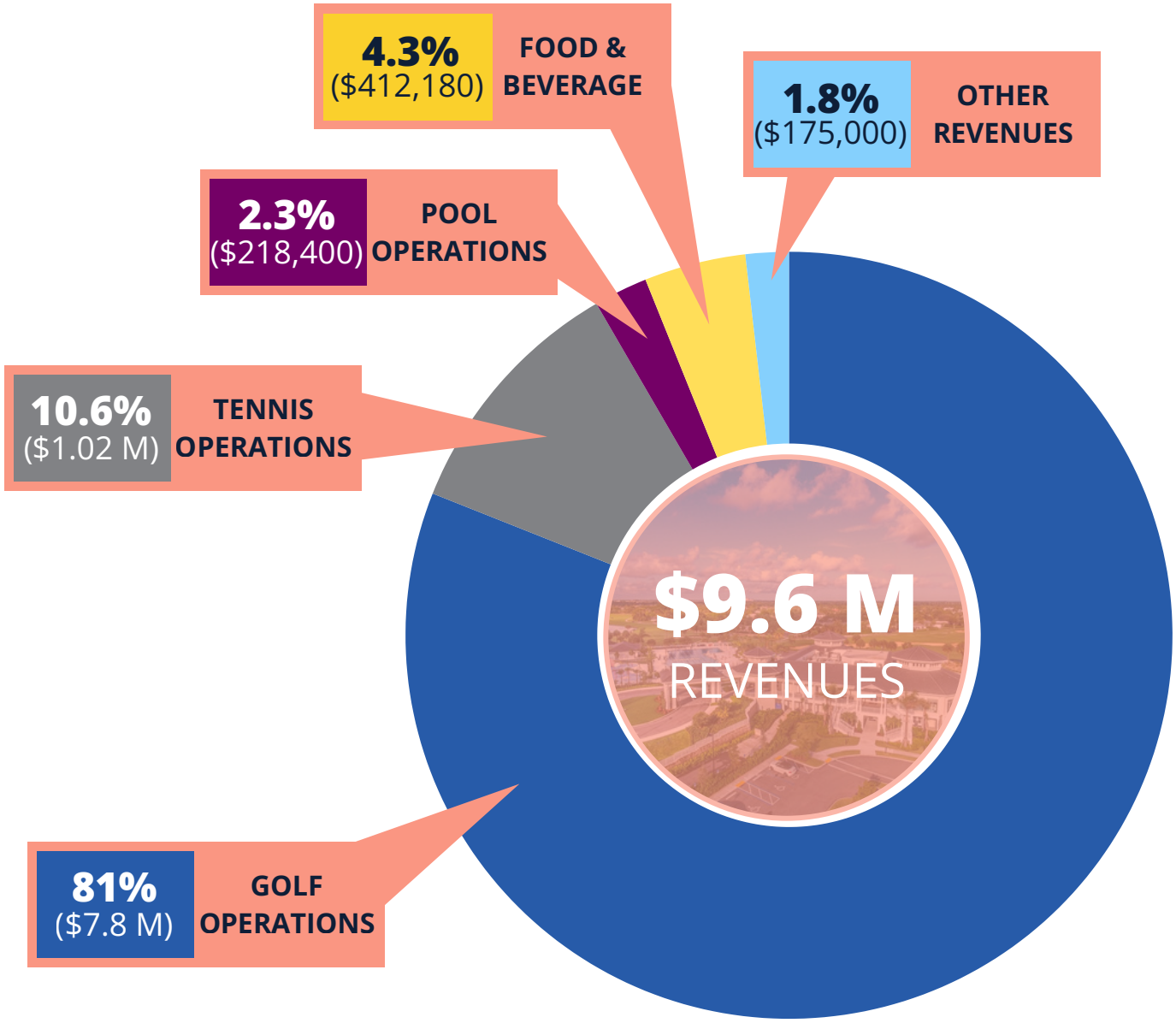
The Village is focused on creating a balanced budget designed to make the best and most efficient use of the money entrusted to the Village by the taxpayers.

In September, the Village Council adopted a $42.1 million General Fund budget for Fiscal Year 2027. The adopted budget includes a 3.88% decrease in operating expenditures, reflecting the Village's continued focus on the responsible and efficient use of public funds. The General Fund supports important services, including public safety, general government, public works, parks and recreation, library services, and community development.

COUNTRY CLUB FUND

REVENUE SOURCES





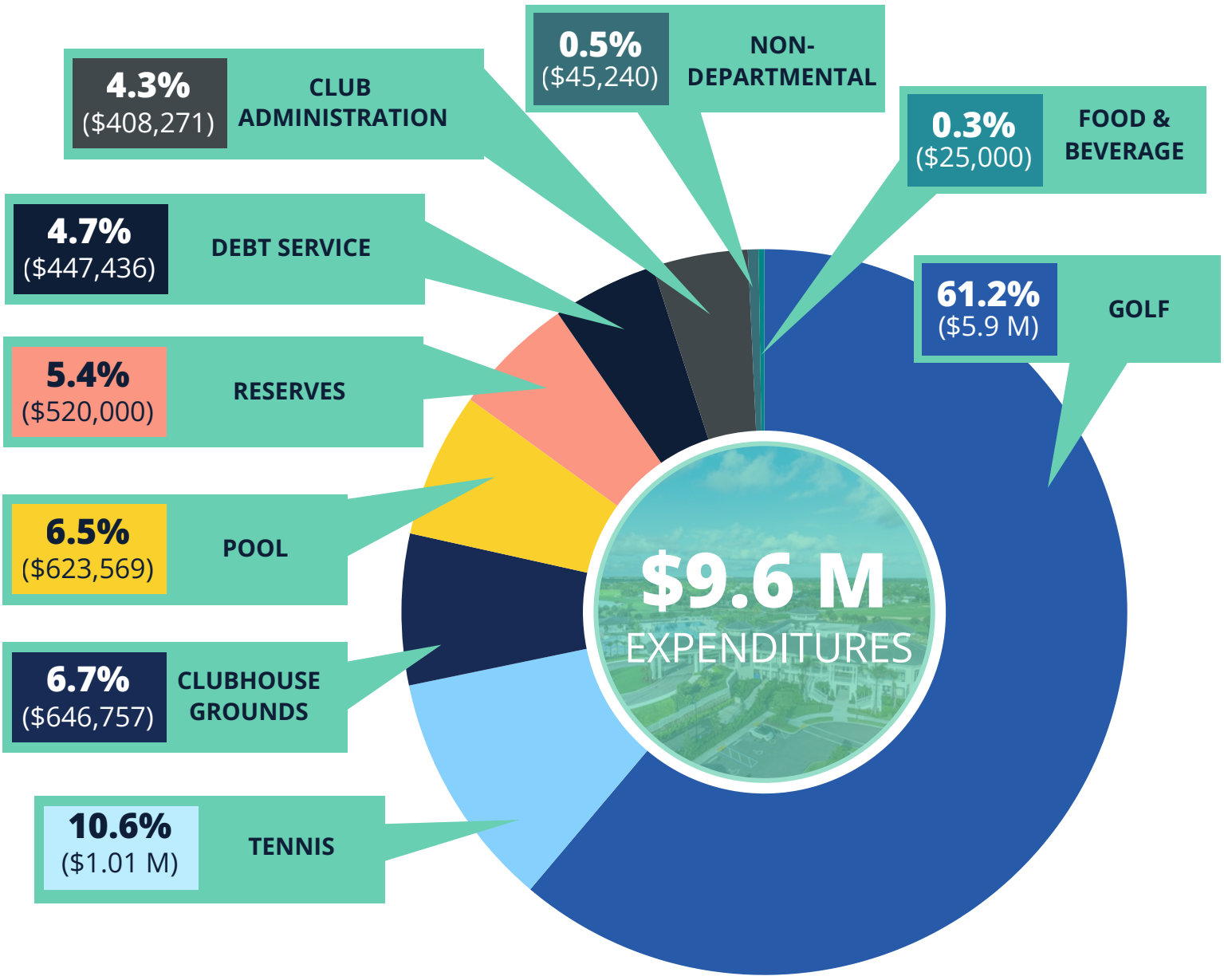
The Country Club is an enterprise fund, meaning it generates revenue through fees and sales that help fund the amenities and services it provides.

Golf fees alone account for approximately 50% of total Country Club revenues. The remaining revenue comes from the Club's other memberships, programs, and services.

COUNTRY CLUB FUND

EXPENDITURES





The Country Club is known for its exceptional golf experience, community pool, tennis programs, and welcoming Clubhouse. These amenities are important community assets that provide opportunities for recreation, dining, and connection.

Maintaining these facilities and services at the standards residents and members expect requires a dedicated investment in operations, staffing, maintenance, and programming.

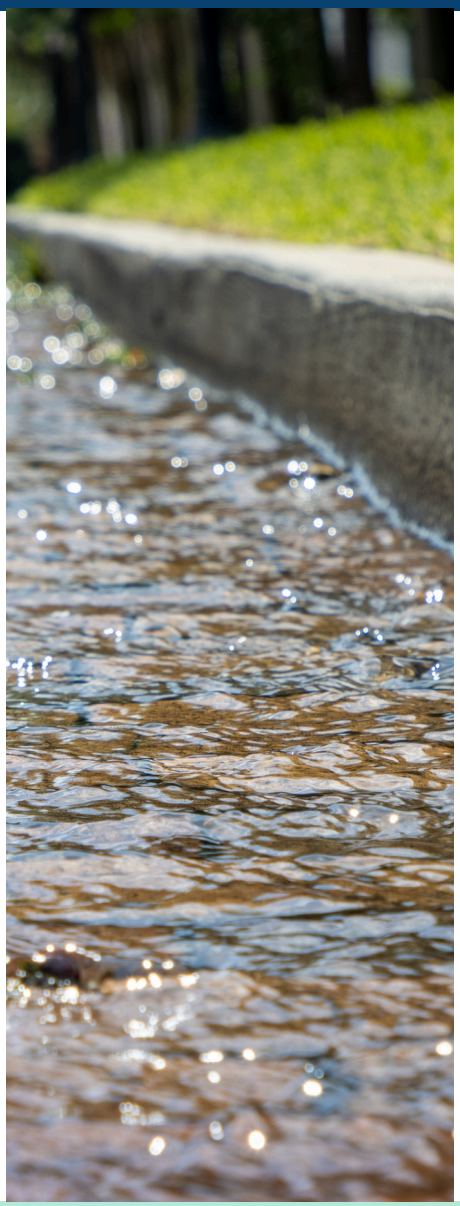
STORMWATER UTILITY FUND

REVENUES & EXPENDITURES

Revenues

$500,000





Expenditures

$500,000



The Village's Stormwater Management Utility was established through Ordinance #2022-12, with the Equivalent Residential Unit (ERU) rate established by separate resolution. The Stormwater Management Utility Assessment is applied to improved single-family residential properties using three assessment tiers.

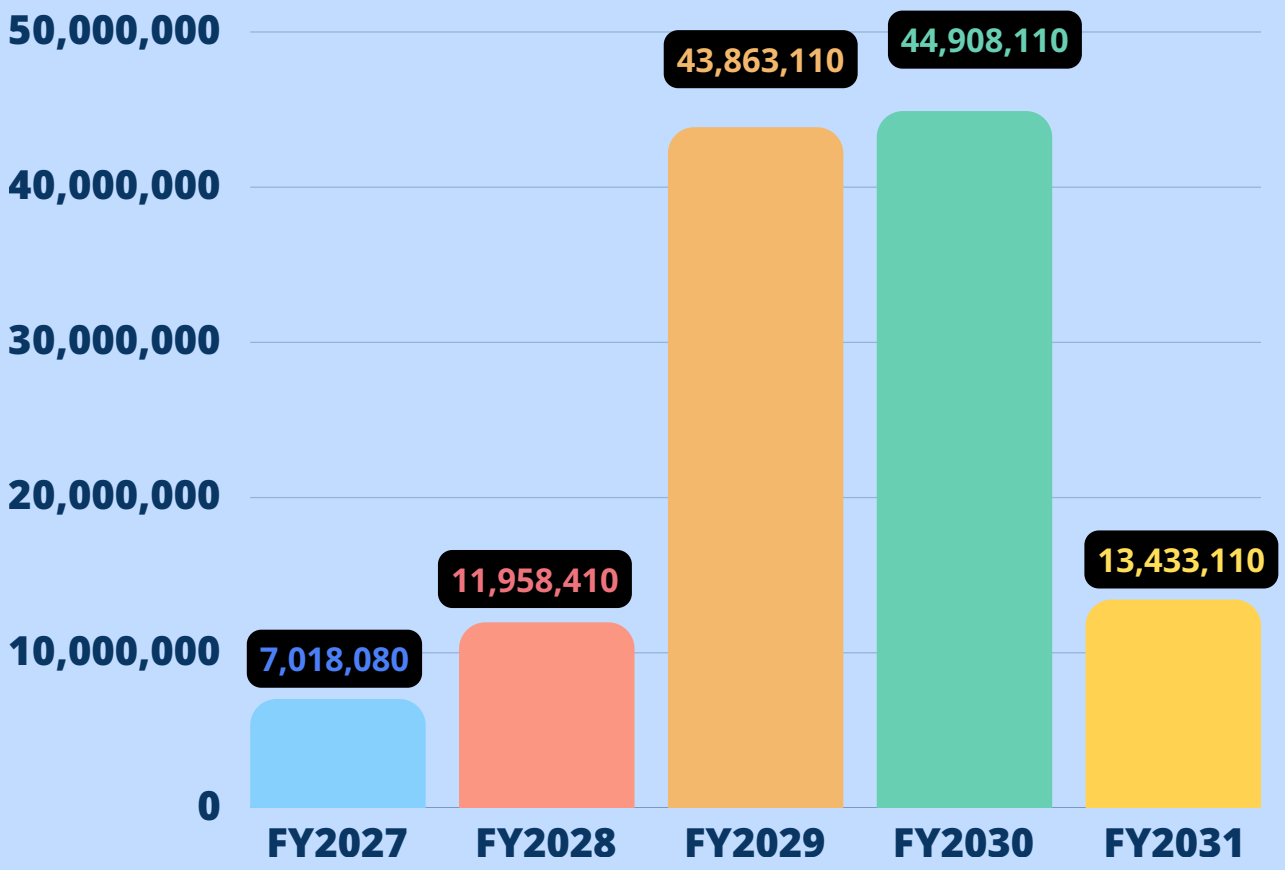
Stormwater funding supports drainage and infrastructure needs throughout the Village. Because available funding is limited and there are many infrastructure improvements needed, staff prioritizes projects based on urgency, condition, and available resources.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan is a five-year, ongoing financial plan that provides the Village with a strategy for infrastructure improvements. Because major capital projects may take several years to plan, design, fund, and complete, the plan is updated annually to reflect new projects, priorities, needs, and funding sources based on the Village Council's strategic planning.

FY2027 FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Total FY2027-FY2031 CIP = $121.2 Million

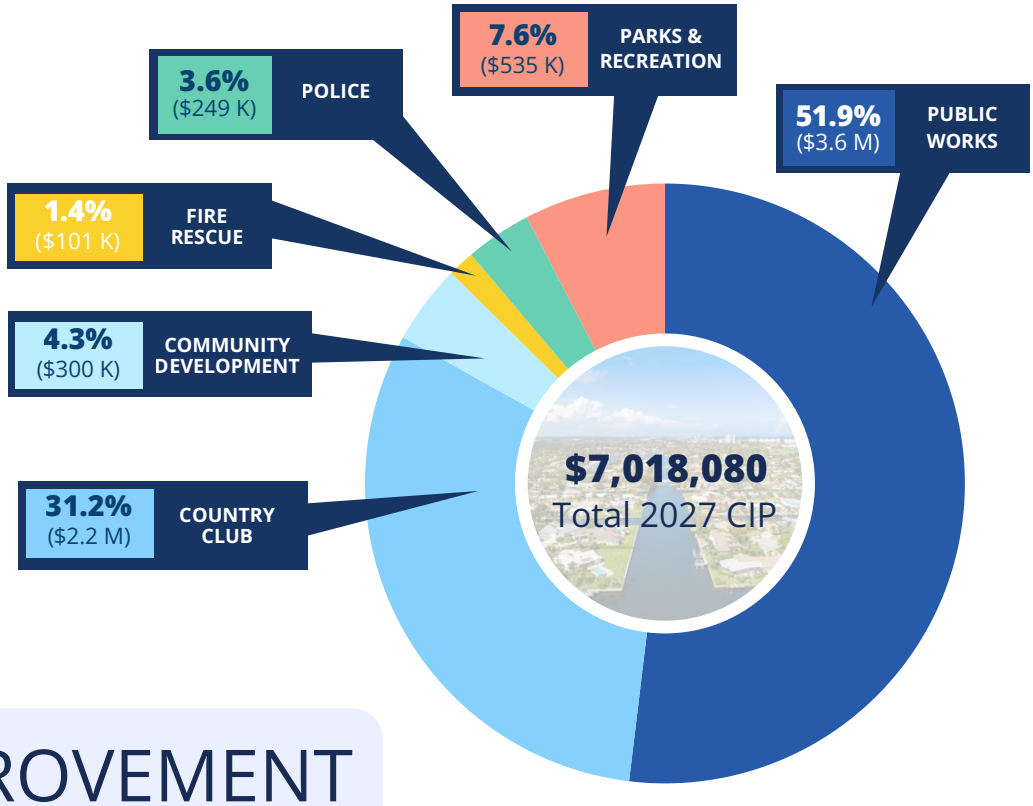


*Some CIP projects are dependent on grant funding, and all projects will be brought back to Council for approval before moving forward.

FY2027 CAPITAL IMPROVEMENT PLAN







CAPITAL IMPROVEMENT **PRIORITIES FOR FY2027**

Country Club
Parking Expansion & Tennis Renovation
Golf Shop Carpet Replacement
Hole #11 & Putting Green Enhancements
Public Chipping Area Redesign
Splash Pad & Pool Repair & Replacement

Community Development
Accela Permitting Portal

Fire Rescue
Stryker Power Load System

Parks & Recreation
Community Center Basketball Court & Parking Lot
Lakeside Playground Replacement

Police
Technology Enhancement Project

Public Works
Fleet Vehicle Replacement
Lakeside Bulkhead
New Public Works Facility (Design)
Police Vehicle Replacement
Specialty Vehicle Replacement
Stormwater Repair & Replacement Program
Pavement Preservation

Projects shown represent the FY 2027 portion of the five-year CIP.

Only $840,000 in enterprise fund Capital Improvement Program (CIP) projects is appropriated in the FY2027 annual budget. The projects funded through this appropriation are highlighted in the list. Other projects will be brought forward separately for approval and appropriation as required.



LEARN MORE

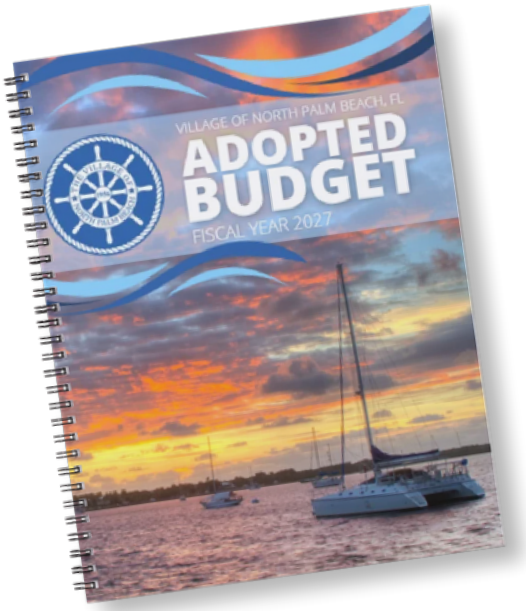
The annual budget is a vital tool for communicating public policy to the public. It contains the financial, political, and service delivery plans for the upcoming fiscal year. A significant amount of time and effort is expended in preparing the annual budget.

Several budget workshop meetings were held during the months of July, August, and September where Council reviewed the substance and content of this budget in detail.

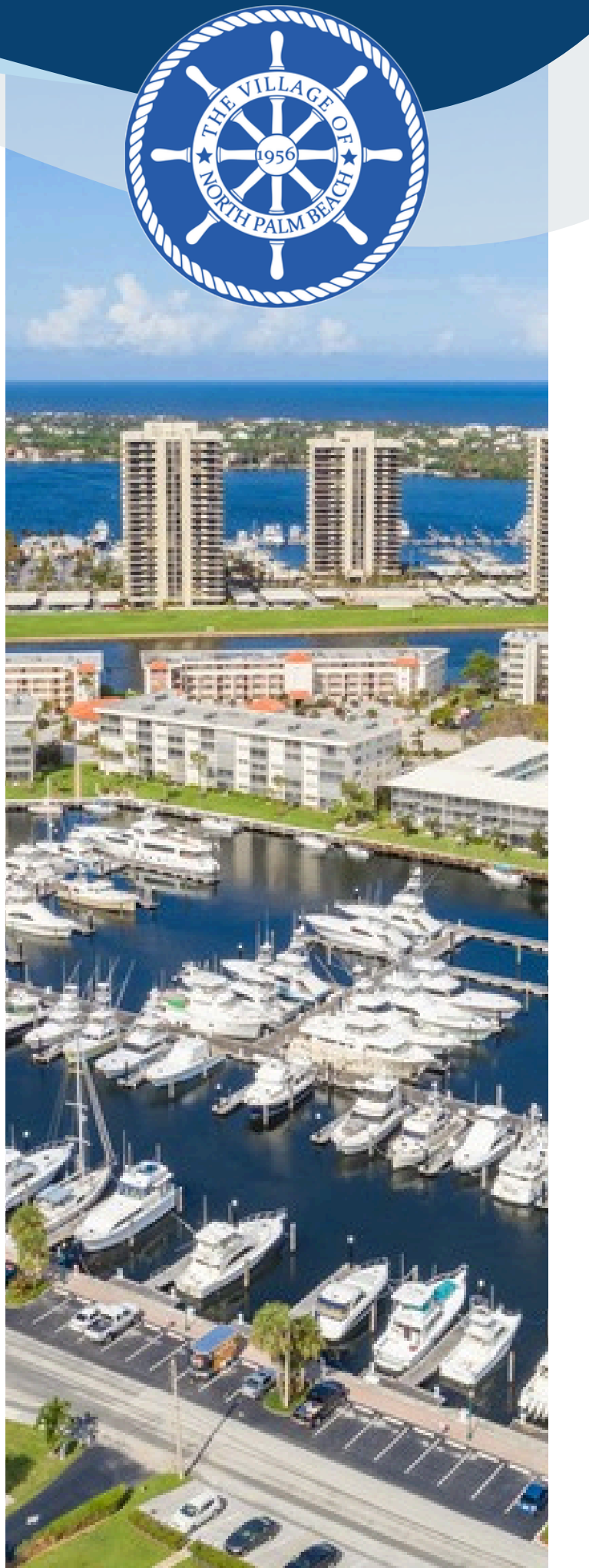
The FY 2027 budget reflects continued improvement to citizen services, public safety, and public facility maintenance while emphasizing improved community appearance and financial stability.

Our goal is to give you the information and knowledge you need to understand why your leaders make their financial decisions. We hope you found this document both useful and informative.

A full copy of our budget and other financial documents are available on our website at **www.village-npb.org/Budget.**



Scan QR code for more info




THE VILLAGE OF
1956
NORTH PALM BEACH