

# The City of Palm Beach Gardens, Florida

**Operating and Capital Improvement Budget  
Fiscal Year 2019/2020**





The City of Palm Beach Gardens, FL  
Operating and Capital Improvements Budget  
Fiscal Year 2019/2020



Mayor, Mark Marciano



Vice Mayor, Rachelle Litt



Council Member,  
Matthew Lane



Council Member,  
Maria Marino



Council Member,  
Carl Woods

City Manager  
City Auditors  
Deputy City Manager  
City Attorney  
City Clerk  
Finance Administrator  
Human Resources Administrator  
City Engineer  
Information Technology Administrator  
Chief of Police  
Fire Chief

Ronald M. Ferris  
Marcum, LLP  
Stephen Stepp  
Lowman Law Group, P.A.  
Patricia Snider  
Allan Owens  
Sheryl Stewart  
Todd Engle  
Eric Holdt  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Palm Beach Gardens  
Florida**

For the Fiscal Year Beginning

**October 1, 2018**

*Christopher P. Morrill*

Executive Director

The Governmental Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Palm Beach Gardens, Florida for its annual budget for the fiscal year beginning October 1, 2018. The Distinguished Budget Presentation Award is the highest form of recognition in governmental budgeting.

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

The award is valid for a period of one (1) year only. We believe our current budget document continues to conform to the program requirements.

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**The beautiful aerial photograph used on the cover and throughout this document, was taken by professional phtographer Kim Seng, a Florida photograprer who specializes in HDR Photography. The photo gives an aerial view of the PGA Blvd. Business Corridor.**



# TRANSMITTAL LETTER



# TRANSMITTAL LETTER

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October 1, 2019

The Honorable Mayor and City Council  
City of Palm Beach Gardens  
Palm Beach Gardens, Florida 33410

Honorable Mayor and Members of the Council:

Pursuant to Article VI, Section 6-1(c) (2) of the Charter of the City of Palm Beach Gardens, I hereby submit the FY 2020 Operating and Capital Budget (the “Budget”). As the City’s financial and spending plan for the year, the adoption of a budget is undoubtedly the single most important action taken by the Council each year. It authorizes the resources and establishes a plan and direction for our programs and services for the coming year and during our ten-year financial projection.

The Budget is balanced, continues high-quality services to the residents of the City of Palm Beach Gardens, and maintains a strong General Fund unassigned reserve balance of \$23.1 million, which is 23.5% of General Fund operating expenditures, and complies with the City’s policy of at least 17% of operating expenditures.

## **CITY GOALS AND KEY INITIATIVES FOR FY 2020**

Initiatives funded in every annual budget are based on City Council direction received at Council meetings, the Vision, Mission Statement and Strategic Goals as enumerated in the City’s Vision Document, the Comprehensive Plan and other planning documents, and periodic resident surveys. The City Vision, as more fully discussed in the ***Vision, Mission Statement and Strategic Goals*** section of this document beginning on page 51, is distilled into the following ten (10) goals, which communicate the basic purposes of City government in simple and clear terms that are meaningful to City of Palm Beach Gardens residents. These City-wide goals are as follows:

1. ***Sense of Community***: Create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community
2. ***Responsive and Fiscally Sound Government***: Increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility
3. ***Character of The City***: Preserve land use patterns that currently characterize the City
4. ***Quality Education***: Encourage provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold necessary skills for jobs, and continue to pursue knowledge
5. ***Economic Vitality***: Promote economic development in the City through expansion of existing businesses and attraction of new businesses
6. ***Environmental Stewardship***: Protect the natural environment through sustainable methods and practices
7. ***Parks and Recreation***: Provide opportunities for recreation and leisure activities



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8. *Quality and Affordable Housing: Protect the City's character of high-quality housing and focus on maintenance of existing affordable housing*
9. *Water Management: Promote balanced water resource policies and programs which address water supply needs, flood control, and preserve environmentally sensitive areas and water aquifer*
10. *Growth: Promote logical phasing and timing of new development, consistent with capital improvement plans and budgets*

In 2017, the Council conducted a resident survey to help determine key strategic focus areas for its budgets. While the results of the survey were extremely positive, as evidenced by the overall satisfaction rating of the quality of City services of 4.3 out of 5.0 - up from 4.28 in 2015 - there are several areas staff has identified that are addressed in next year's Budget. A summary of these issues, grouped by the corresponding goal, along with the actions proposed in the Budget, is as follows:

❖ ***Responsive and Fiscally Sound Government:***

- a) *Nearly three out of ten of residents (29%, +14% points from 2015) cited traffic concerns as their number one concern about Palm Beach Gardens as a place to live. Additionally, after traffic and growth, crime was the next most mentioned concern (15%, +1% from 2015).*
  - i) Action Items:
    - (1) Funding for a new three-year collective bargaining agreement has been provided that will maintain department salaries and benefits at a level that will place officers' pay scales in the top three of the comparative departments in Palm Beach County, helping to attract and retain the best employees.
- b) *Residents are divided on willingness to pay user-based fees for services in lieu of ad-valorem taxes. A plurality of residents prefers paying for services from ad-valorem taxes (44%, +2% points from 2015) rather than user-based fees.*
  - i) Action Items:
    - (1) The Budget continues to not levy the following user fees:
      - (a) Utility tax on electric, water, propane and natural gas.
      - (b) Collection fees for residential curbside solid waste and recycling services.
      - (c) Storm water assessments.
      - (d) Fire assessments.
      - (e) No increase in the communications service tax rate of 3.5%, which has not changed since 2011, and is less than the maximum rate of 5.22%.
- c) *Mail (44%, -11 points from 2015) is still the preferred method of receiving communication from the City, followed by emails or e-newsletters at 33%. Two in three residents (66%) rate the effectiveness of the Signature City Magazine in communicating important information about the City as a four or five on a five-point scale.*
  - i) Action Item:
    - (1) Funding has been provided to continue the quarterly Signature City publication.

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❖ **Parks and Recreation:**

a) *Over nine out of ten residents (91%, -4% points from 2015) agree that parks and recreation services the City provides are vital to the community.*

i) Action Items:

(1) Funding for operational costs of the recently completed Gardens North County District Park athletic fields on the County-owned property has been provided in the General Fund. These facilities were constructed using the proceeds from the recently enacted one-cent infrastructure sales surtax.

(2) Funding for the maintenance, repair and operations plan for existing parks and recreation facilities and fields has been provided.

(3) Funding has been provided for the following recreation capital improvements:

(a) Burns Road Recreation Center Main Pool Demo and Replacement	\$3,000,000
(b) Burns Road Recreation Center Renovation Expansion Plans	1,218,500

❖ **Environmental Stewardship:**

a) *The most popular environmental direction among residents is for the City to support more green space (70%, -9% from 2015).*

i) Action Items:

(1) Staff will continue to explore opportunities for preserving open green space and will continue growth and development practices that encourage preservation of green space. Examples of the City's successes in this area include the recent agreement with the County to develop the 82-acre Gardens North County District Park, and the approval of the Avenir development, which set aside approximately 50% (over 2,400 acres) of the total development as a conservation site.

❖ **Growth and Economic Vitality:**

a) *The most popular growth and development direction of residents is for the City to support more science and high-tech projects, favored by 72% of residents.*

i) Action Items:

(1) Funding has been provided for any necessary outside consulting services such as mobility, traffic consultation, All Aboard Florida, quiet zone, and Tri-Rail studies.

b) *More residents (72%, +7% from 2015) support more bio-science project development to support jobs in the City.*

i) Action Item:

(1) The budget sets aside \$2.3 million to be used for economic development incentives.

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## OTHER SIGNIFICANT SHORT-TERM FACTORS AFFECTING BUDGET DEVELOPMENT

The FY 2020 millage rate is based upon the certified property valuation received from the Palm Beach County Property Appraiser in the amount of \$12,659,064,259. As illustrated in the graphic below, this includes new construction of \$666,094,841, and represents an increase of 9.9% from last year’s valuation. This is the eighth consecutive year that the City’s property valuation has increased.

*Increase in City of Palm Beach Gardens Taxable Assessment from FY 2019 to FY 2020:*



Using the final property valuation number, the proposed total millage rate is 5.55, which is down 1% from last year’s total rate of 5.6003. The proposed operating rate is 5.55, the same as last year, and the proposed debt service millage rate is -0- mills, which is down from last year’s rate of .0503. The proposed operating rate of 5.55 represents a 4.19% increase over the roll-back rate of 5.3268 mills.

The effect of the proposed millage rate of 5.55 on three typical homesteaded properties with assessed values of \$250,000, \$350,000 and \$450,000 is illustrated in the table below:

*Table 1: Effect of Adopted Millage on Typical Homesteaded Properties*

TAXABLE VALUE (AFTER \$50K EXEMPTION)	CURRENT RATE 5.6003	PROPOSED RATE 5.55	ANNUAL INCREASE	MONTHLY INCREASE
<b>\$200,000</b>	\$1,120.06	\$1,136.36	\$16.30	\$1.36
<b>\$300,000</b>	\$1,680.09	\$1,701.91	\$21.82	\$1.82
<b>\$400,000</b>	\$2,240.12	\$2,267.45	\$27.33	\$2.28

As you can see, the above homesteaded properties would see a monthly increase in the City portion of their tax bill ranging from \$1.36 to \$2.28, assuming the assessed values increased by the Consumer Price Index (“CPI”) for 2018, which was 1.9%. The Save Our Homes Amendment provides that assessed values of homesteaded property may increase by 3% or the previous year’s CPI, whichever is less.

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The previous year's CPI was 1.9%; therefore, this is the maximum that assessed values of homesteaded properties may increase. However, the ultimate effect of the proposed tax rate would vary depending on the individual property's status under Save Our Homes.

## SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT

The formulation of the spending plan for FY 2020 is driven primarily by the key initiatives previously discussed and current and projected growth of the City of Palm Beach Gardens. This growth is a result of several factors, including new development, annexations and the recent implementation of a County-wide one-cent infrastructure sales surtax. In addition to growth issues, there are several other considerations that are main drivers of every budget, including repair and maintenance costs, personnel costs, and use of reserves. A discussion of each of these issues follows.

### New Development

Some of the significant projects currently underway or recently approved include the following:

*Alton Town Center Retail:* This project consists of 360,203 square feet of retail and commercial uses on 40.8 acres of land. Construction of this project began early in 2018.



*Alton Town Center Retail*

*Ancient Tree:* This development, currently under construction, consists of 97 residential single-family homes. The project encompasses 97 acres and borders the western boundary of the City's Sandhill Crane Municipal Golf Club. This project was approved on February 7, 2019.



*Aerial View of Ancient Tree Development*



*Ancient Tree and Sandhill Crane Golf Entrance*

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Arcadia Gardens: This project, located along RCA Boulevard, consists of a 326-bed/163-unit, age restricted 55+ independent living facility. This development was approved on February 7, 2019.



*Arcadia Gardens – Along RCA Blvd.*

Artistry Neighborhood (fka Alton Parcel G): This development on 206 acres of the Alton parcel was approved on February 9, 2017 and consists of 469 single-family units, a 3,290 square foot clubhouse, and 61 acres of upland preserve.



*New Home Currently Under Construction in Artistry*



*Entrance to Artistry*

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*Recently Completed Clarity Pointe A.L.F. Facility on the Alton Parcel*

Clarity Pointe – A.L.F.: This project on seven acres of the Alton parcel consists of a 234,491 square foot assisted living facility with 161 assisted living beds and 95 memory care beds. This development was approved on November 16, 2016.

Avenir: Looking to the future, the City recently approved the Avenir mixed-use development project on the western fringes of the City. This project will consist of 3,250 homes, 2 million square feet of office space, 400,000 square feet of retail space, and 300 hotel rooms. Residential site plans #1 and #2 have been approved. What makes this project so unique is that 2,407 of the total 4,763 acres will be set aside to create a conservation area and nature preserve. Land clearing began in 2018. The age-restricted development was approved on November 1, 2018, and the single-family site plan was approved on January 10, 2019.



*Aerial View of Avenir Parcel*

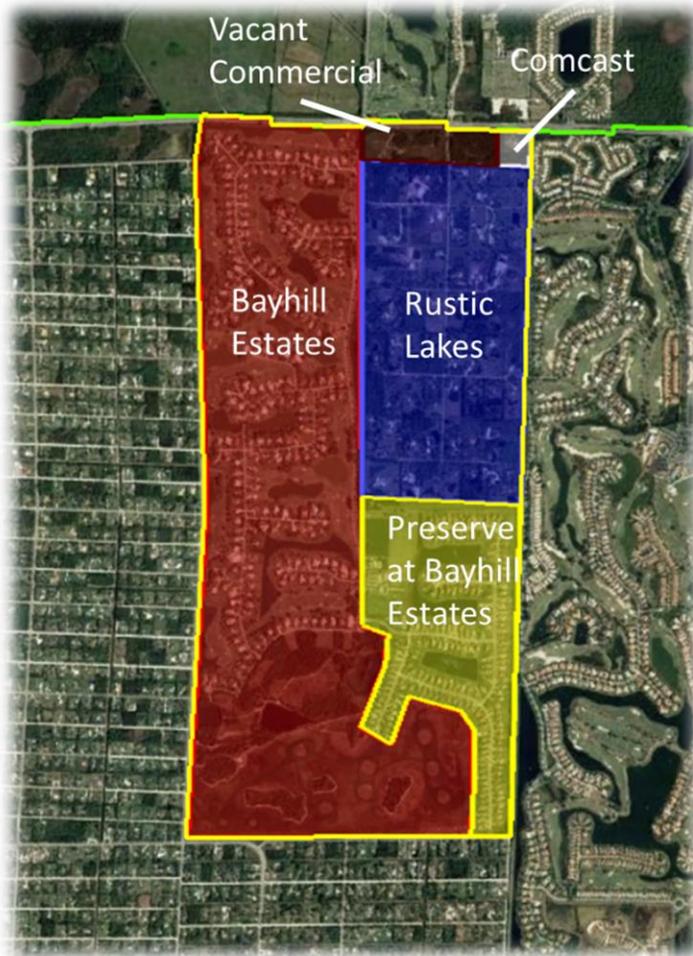


*Rendering of Single-Family Home at Site Plan #1 Consisting of 427 Homes on 169 Acres*



*Rendering of Single-Family Home at Site Plan #2 Consisting of 484 homes on 191 Acres*

## Annexations



*Annexation Areas Approved in 2018*

In addition to the many development projects approved or under construction, there have been three recent annexations of residential parcels in the western area of the City adjacent to the Avenir mixed-use development project and the City's municipal golf course.

On January 4, 2018, the City passed Ordinance 24, 2017 proposing to annex approximately 1,371 acres of property located on the south side of Northlake Boulevard adjacent to the City's Sandhill Crane Municipal Golf Course. This parcel includes the existing residential developments known as Bay Hill Estates, Preserve at Bay Hill Estates, Rustic Lakes and commercial parcels adjoining Northlake Boulevard. Referendum language was sent to the Supervisor of Elections on January 19, 2018, and a majority of voters approved the annexation of this area on March 13, 2018. Annual ad valorem taxes of approximately \$1.2 million related to these parcels will be received by the City beginning in FY 2019/2020.

These annexation areas are also adjacent to the Balsamo Property, Osprey isles and Carleton Oaks developments that were annexed into the City in 2017. These parcels generate approximately \$260,000 in ad valorem tax revenue for the City, beginning in FY 2018/2019.

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## One-Cent Infrastructure Sales Surtax

On November 8, 2016, County voters approved a ballot issue to enact a one-cent infrastructure sales surtax to pay for acquisition or improvements to public infrastructure. This additional tax, which went into effect January 1, 2017, will be in place for 10 years, and is projected to raise approximately \$2.69 billion for infrastructure investment, repairs, renovations or improvements, and is to be shared between the County, the Palm Beach County School District, and the 39 County municipalities. The City’s estimated annual and 10-year allocations of the one-cent infrastructure sales surtax proceeds are illustrated in the following table:

Table 2: Estimated Annual and Ten-Year One-Cent Infrastructure Sales Tax Receipts:

City of Palm Beach Gardens Distribution Percentage 1.3216% (of \$228 million)		
1 year	10 Year (No Revenue Increase)	10 Year (3% Revenue Increase)
\$3,012,492	\$30,124,923	\$35,570,894

Staff reviewed current and long-term infrastructure needs of the City to formulate a plan for the expenditure of the one-cent infrastructure sales surtax. This analysis included input from many sources, including senior staff from all departments, the consultant that has been working on a long-term space-needs analysis, the City’s current budget and long-range capital improvement plans, and the results of the most recent citizen survey.

Based on a thorough analysis and discussions among staff and with the City’s consultant, a plan was formulated that addressed current and projected shortages of office, meeting and storage space, current and future parks and recreation needs, and long-term maintenance needs associated with the expansion of City facilities on land to be dedicated to the City from Avenir. This plan was adopted by Council via Resolution 12, 2017, on January 6, 2017. On February 9, 2017, the Council passed Resolution 14, 2017, authorizing the issuance of the \$30,000,000 Florida Public Improvement Bond, Series 2017.

The Table below illustrates the status of the one-cent infrastructure sales surtax projects as of April 30, 2019:

Table 3: Status of One-Cent Infrastructure Sales Surtax Projects as of 4/30/2019

Infrastructure Projects – Status as of 4/30/2018			
Project	Estimated Budget	Amount Spent/Encumbered	Available Balance
District Park - Phases I and II Development <sup>1</sup>	\$13,700,000	\$(11,313,038)	\$ 2,386,962
City Hall, Police Department and Fire Department Expansion/Renovations	9,218,305	(8,262,463)	955,842
Operations Center	6,860,655	(6,280,034)	580,621
Contingency	156,040	0	156,040
Total	\$29,935,000	\$(25,855,535)	\$4,079,465

<sup>1</sup> The City held the grand opening of the Gardens North County District Park on June 29, 2019. This project was completed in one year and under budget.



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After the closeout of FY 2019, unspent funds related to the One-Cent Sales Surtax capital projects will be re-appropriated into FY 2020 as part of the normal end-of-year carryforward of capital projects and purchase orders; accordingly, the proposed spending plan for FY 2020 does not include amounts related to these capital projects.

While the current and projected development projects, annexations and investment in infrastructure through the one-cent infrastructure sales surtax bode well for the City's future economic stability and levels of service for the residents, the expanding service areas and population increase will place greater demand on the City's services, and, accordingly, will have a significant impact on the City's operating, personnel and infrastructure costs. These items are discussed in more detail on the following pages.

## Operating Cost Factors

- One-Cent Infrastructure Sales Surtax Projects

One of the first one-cent infrastructure sales surtax projects being constructed is the Gardens North County District Park. This project consists of seven lighted regulation multi-purpose fields, two playgrounds, a splash pad, three pavilions, nature trail, walking areas, an open space area, a concession stand with restrooms, parking, and solar lighting where possible. On December 7, 2017, the Council approved Resolution 54, 2017, approving an interlocal lease agreement with the County for the District Park property. Land clearing on this site began in mid-April 2018, and the grand opening was held on June 29, 2019



*Gardens North County District Park Under Construction*

- Maintenance, Repair and Operations Plan

Four years ago, staff began a program to address additional maintenance of the City's parks and facilities caused by increased usage and normal wear due to aging.

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To address these issues, staff prepared an analysis of all City property to identify, prioritize and calculate estimated costs of items that needed to be addressed. Using the results of this analysis, a funding plan to implement these repair and maintenance items over five years was developed.

The areas identified include major programs such as roof repair and maintenance of all City buildings, interior and exterior painting of buildings, median maintenance and parking lot resurfacing. Other areas identified include items such as replacement of carpeting/flooring, turf replacement, irrigation repairs, playground equipment repairs, plumbing and bathroom repairs. The first phase of implementation of the report's recommended maintenance and repairs began in FY 2015, and funding is requested to continue this program in FY 2020.

Some of the significant items contained in the maintenance, repair and operations plan are summarized in the table below:

*Table 4: Summary of Significant Components of the Maintenance, Repair Program and Operations Plan Contained in the proposed Budget*

<b>Program</b>	<b>Description</b>	<b>Funding Requested in FY 2020 Budget</b>
<b>Building Maintenance</b>	Repairs and maintenance of various structures throughout City, including roof maintenance	\$373,000
<b>Parks and Recreation Facilities Repairs</b>	Field Irrigation, fencing, netting, sod replacement, court resurfacing, equipment repairs, etc.	361,600
<b>Parking lot and Sidewalk Repairs</b>	Repaving and maintenance on various City parking lots and sidewalks	258,000
<b>Landscaping</b>	Median tree trimming and roadway plant replacement program	120,000
<b>Equipment Repairs and Maintenance</b>	Repairs and replacement of various air conditioning, plumbing, and other equipment at various City buildings	61,000
<b>Painting</b>	Interior and exterior painting of various City buildings and other structures	21,000
<b>Total</b>		\$1,194,600

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- Storm Water Repair and Renovation Program



As with the parks and facilities maintenance, repair and operations plan, staff began the process of developing a storm water repair and renovation program in FY 2015. Staff identified areas of deterioration in several storm water pipes and anticipated that more deterioration would occur as the system ages. A consultant was hired in FY 2015 to conduct a complete mapping and inspection of the City's storm water system and prepare a report to prioritize and calculate estimated costs of needed renovations and repairs to the system.

The report identified approximately \$1,500,000 of renovations that needed immediate attention; accordingly, the FY 2016 budget included this amount in the General Fund for the replacement of pipes and structures. In addition, the report recommended a ten-year maintenance program to pump down the system, clean, and video all structures for inspection. The estimated cost is approximately \$500,000 annually to complete the ten-year maintenance program, with the first year's allocation beginning in FY 2017. The Budget continues the fourth year of this program and includes \$250,000 in the Storm Water Division's Repair & Maintenance expenditure account. An additional \$300,000 will be received in FY 2020 from a State grant and will be added to the project budget.

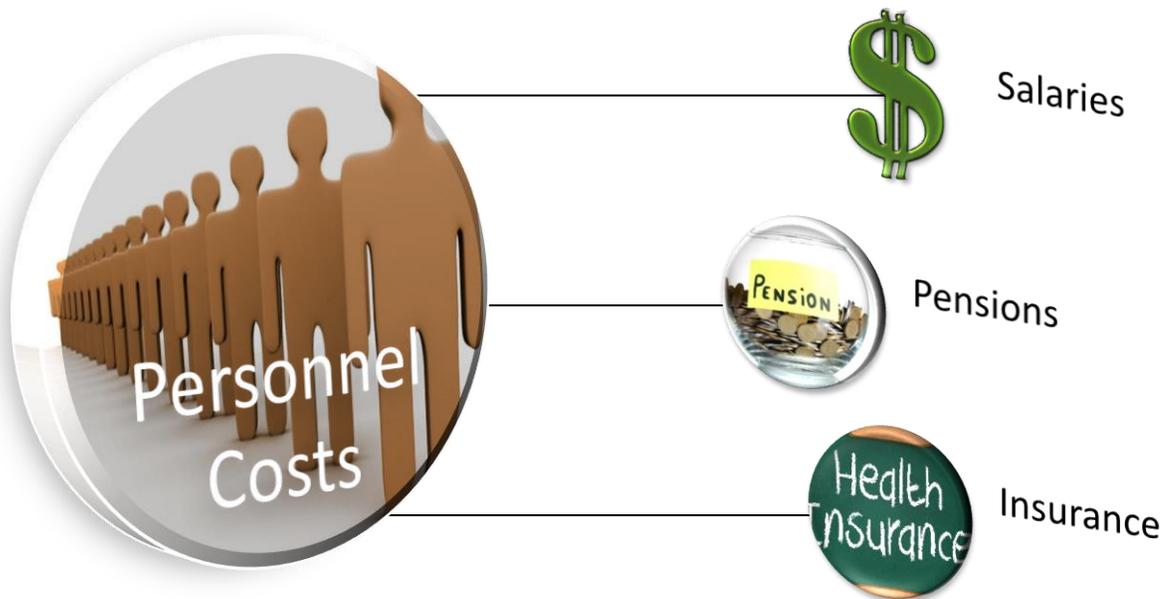
In addition to repairs to the storm water system, staff identified needed maintenance to the City's system of canals, which collect the water runoff from the storm water system. The canal system underwent a major refurbishment 15 years ago with the issuance of \$5 million public improvement bonds. To prevent the system from requiring similar substantial refurbishment, staff formulated an annual canal dredging and maintenance plan. The first year of this program was implemented in FY 2017. The Budget contains an allocation of \$250,000 in the Storm Water Division's Repair & Maintenance expenditure account to continue this program.



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## Personnel Cost Factors

Personnel costs comprise the majority (approximately 67%) of the City’s General Fund total expenditures, excluding transfers and reserves. Therefore, the factors that influence personnel costs are by far the most significant drivers of the entire budget. Following is a brief discussion of the factors and assumptions used in formulating the budget for personnel costs next fiscal year:



- Salaries
  - International Association of Fire Fighters (“IAFF”), Police Benevolent Association (PBA), and Service Employees International Union (“SEIU”):
    - ❖ The City and the IAFF recently negotiated a new wage agreement for FY 2019- FY 2021. Effective October 1, 2019 and 2020, all bargaining unit members will receive a 4% market adjustment, and in addition, a 3% across-the-board increase to base salary. The new contract will cost approximately \$3.3 million over the three-year period, including pension, FICA and one-time lump-sum payments that were paid in FY 2019.
    - ❖ The City and the PBA recently negotiated a new wage agreement for FY 2020- FY 2022. Effective October 1, 2019, 2020, and 2021, all bargaining unit members will receive a 6% increase to base salary. The new contract will cost approximately \$2.8 million over the three-year period, including pension and FICA.
    - ❖ Per the current collective bargaining agreement, the Budget contains an increase of 3% for FY 2020 for the members of the SEIU.

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- General Non-Bargaining Employees:
  - ❖ Recent data obtained by the Human Resources Department indicated that salaries for general non-bargaining employees were below market. To begin a plan to catch up and maintain the City's practice to be in the 75<sup>th</sup> percentile (top quarter), the Budget contains an adjustment of 6% in FY 2020 for non-bargaining employees and funding for an independent compensation/classification study.
- Budgeted Positions:
  - ❖ The Budget contains 532 full-time positions, which is an increase of three from the FY 2019 total of 529. A summary of the requested new positions is as follows:
    - One Operations Manager-Parks position to keep up with the expansion of parks facilities within the City;
    - One Systems Specialist in the Information Technology Department to keep up with the increased workload due to recent expansion of service areas and staffing;
    - One Building Inspector to help keep up with the workload from the increasing number of development projects, especially western development
- Pensions
  - Police:
    - ❖ Contributions for FY 2020 total \$3,384,663. This amount is based on the actuarial valuation performed as of October 1, 2018 and reflects a contribution equal to 43.62% of covered payroll, down from the previous year's percentage of 47.78%. Although the contribution percentage has gone down, total contributions have increased due to an increase in total covered payroll. The required contribution has been discounted for interest on the basis that the contribution is made in full at the beginning of the year.
  - Fire:
    - ❖ Contributions for FY 2020 are estimated at \$4,399,352. This amount is based on the actuarial valuation performed as of October 1, 2018 and reflects a contribution equal to 54.19% of covered payroll, down from the previous year's percentage of 56.90%. Per the plan's actuarial valuation, which does not provide a fixed dollar contribution, the payment to the plan has been estimated by multiplying the City's contribution percentage by the projected covered payroll.
  - Florida Retirement System ("FRS"):
    - ❖ Contributions to the FRS are established by the Legislature. FRS contributions changed July 1, 2019 as follows: increasing to 8.47% from 8.26% for regular class; increasing to 25.41% from 24.06% for senior management; and increasing to 48.82% from 48.47% for elected officials. The total projected FRS contribution for all funds is \$2,179,576, which reflects an increase of \$160,290 from the FY 2018 total of \$2,019,286.

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- Insurance
  - Health Insurance:
    - ❖ A significant factor affecting next year's Budget is the projected increase in claims costs associated with the Self-Insured Medical Insurance Fund. This fund is used to accumulate resources to pay for claims, premiums and the cost of operating the onsite employee health-care clinic. Funding for FY 2020 has been increased 5%, or \$449,898. This is in line with projections prepared by the City's actuary, considering the claims trend of the plan. With this change to the funding formula, the projected end of year balance in the Fund is estimated at \$6.5 million, which is approximately nine months' total claims.
  - Workers Compensation and Property/Liability:
    - ❖ The City's renewal quote for its property and casualty insurance coverage for next year was recently received in the amount of \$1,482,020, which represents an increase of 7% for both lines of coverage from FY 2019. For initial budgeting purposes, a total of \$1,484,648 was estimated for workers compensation and property/liability for FY 2020; accordingly, no adjustment is required to the budgeted amount.

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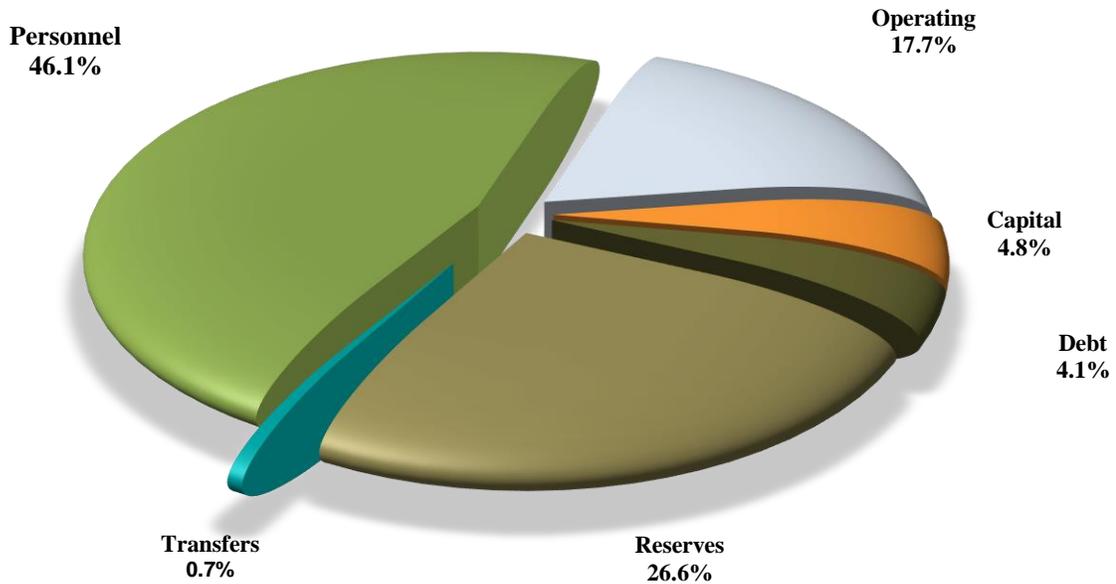
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## BUDGET SUMMARIES

### ALL FUNDS SUMMARY OF BUDGET

As illustrated in the chart below, the total expenditures and reserves for all funds is \$175,554,209, including \$80,997,422 in personnel, \$31,049,502 in operating, \$8,444,189 in capital outlay, \$1,179,864 in operating transfers, and \$7,187,573 in debt service. Reserves total \$46,695,658. The significant components of reserves include \$23,066,106 in unassigned reserves, \$2,324,225 for economic development and \$2,339,063 for budget stabilization.

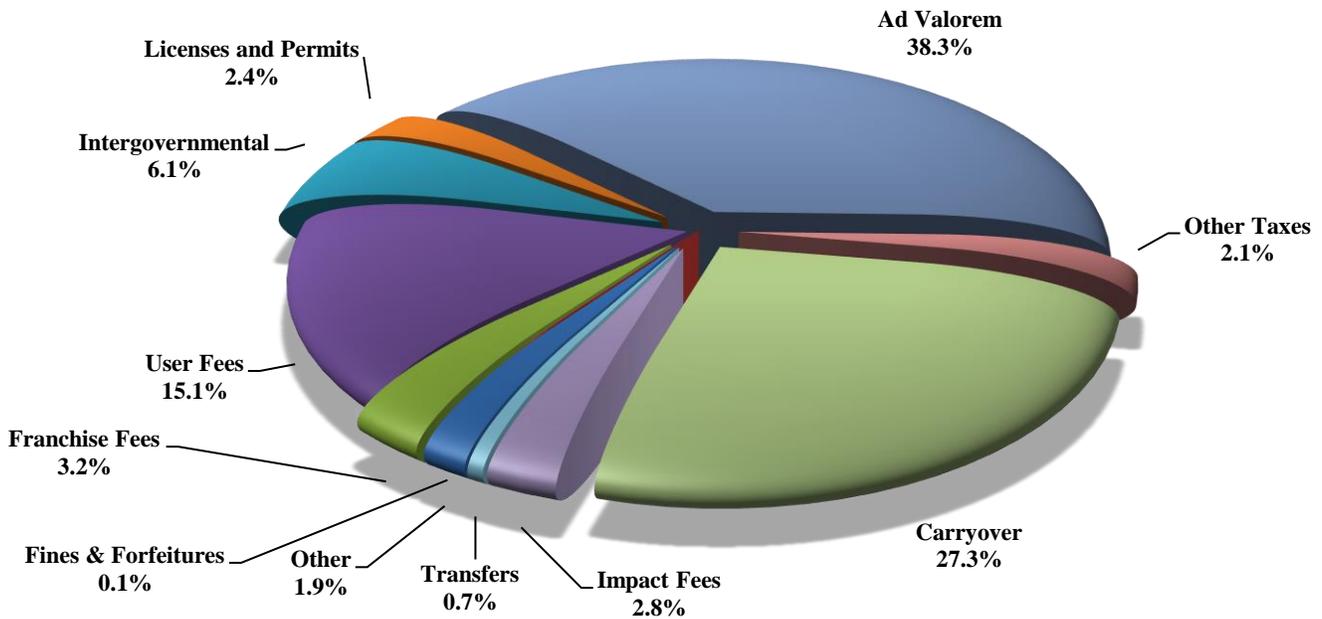


**Total Expenditures/Reserves –All Funds**  
**\$175,554,209**

# TRANSMITTAL LETTER

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As illustrated in the chart below, revenues and non-revenue sources total \$175,554,209. Ad valorem taxes total \$67,183,805 and are the largest single source of revenues for all funds, comprising 38% of all revenues/sources of the City's budget. The total estimated available beginning balance of all funds combined is \$47,981,051, and accounts for 27% of total sources of funds.



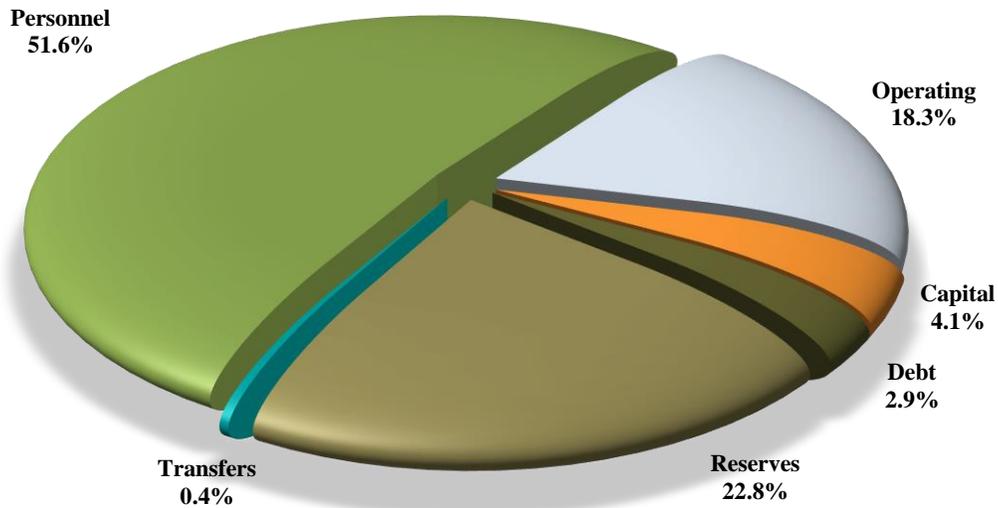
**Total Revenues/Sources – All Funds**  
**\$175,554,209**

# TRANSMITTAL LETTER

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## GENERAL FUND SUMMARY OF BUDGET

As illustrated in the chart below, the General Fund expenditures and reserves total \$127,317,839, including \$65,711,376 in personnel, \$23,276,545 in operating expenditures, \$5,177,889 in capital outlay expenditures, \$497,754 in operating transfers, and \$3,636,222 in debt service. Projected unassigned reserves total \$23,066,106 law enforcement reserves total \$1,288,658, and reserves for economic development and budget stabilization total \$2,324,225 and \$2,339,063, respectively.

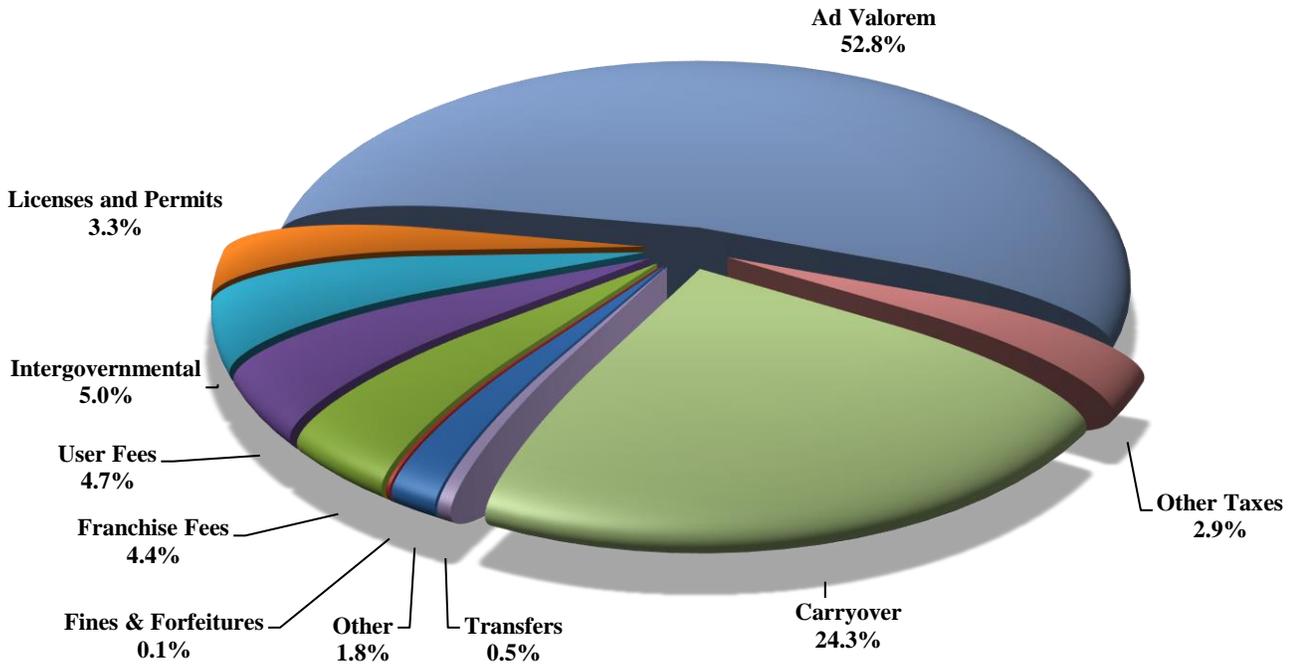


**Total Expenditures/Reserves – General Fund  
\$127,317,839**

# TRANSMITTAL LETTER

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As illustrated in the chart below, revenues and non-revenue sources total \$127,317,839. This is inclusive of an estimated beginning balance available of \$30,991,522. Ad valorem tax revenues comprise the largest share of General Fund revenue, at 52.8% of all revenues and sources of funding.



**Total Revenues/Sources – General Fund**  
**\$127,317,839**

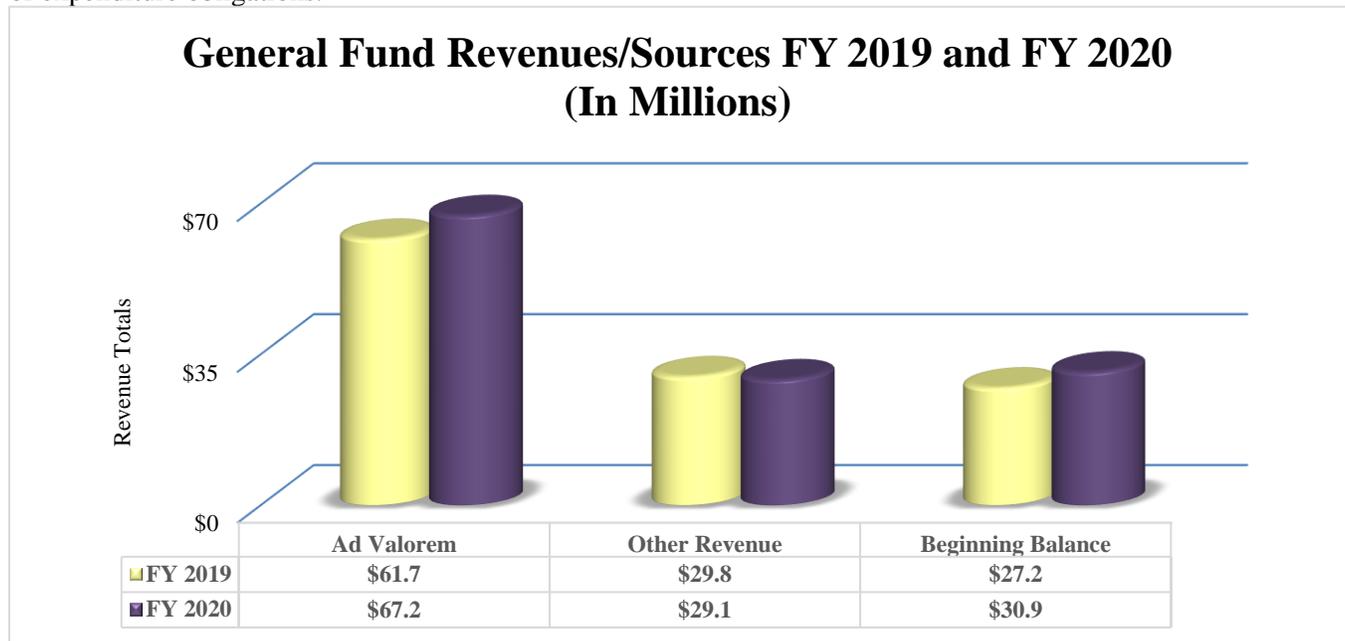
# TRANSMITTAL LETTER

## GENERAL FUND BUDGET CHANGES

Table 5: Analysis of General Fund Changes from FY 2019 to FY 2020

	Adopted FY 2019	Proposed FY 2020	Variance	Variance %
<b>Revenue/Sources</b>	\$118,774,714	\$127,317,839	\$8,543,125	7.2%
<b>Less: Beginning Balance</b>	(27,229,352)	(30,991,522)	(3,762,170)	13.8%
<b>Transfers/Other Sources</b>	(2,888,779)	(682,110)	2,206,669	(76.4%)
<b>Total Operating Revenues</b>	\$88,656,583	\$95,644,207	\$6,987,624	7.9%
<b>Expenditures/Uses</b>	\$118,774,714	\$127,317,839	\$8,543,125	7.2%
<b>Less: Reserves</b>	(26,701,993)	(29,018,052)	(2,316,059)	(8.7%)
<b>Capital</b>	(2,112,330)	(5,177,889)	(3,065,559)	(145.1%)
<b>Transfers</b>	(547,858)	(497,754)	50,104	(9.1%)
<b>Total Operating Expenditures</b>	\$89,412,533	\$92,624,144	\$3,211,611	3.6%

The chart above compares the original adopted budgets for fiscal years 2019 and 2020, prior to any carry-forward of expenditure obligations.

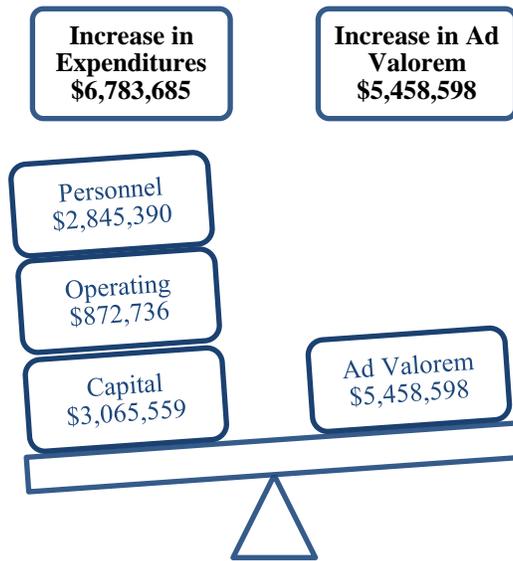


As illustrated in the chart above, ad valorem tax revenue is up, increasing to \$67,183,805 from \$61,725,207. Other revenue and transfers/other sources are projected to decrease to \$29,142,512 from \$29,820,155, due to sale of property budgeted in FY 2019, and beginning balance has increased from \$27,229,352 to \$30,991,522. Overall, excluding beginning balances and transfers/other sources, revenues have increased by \$6,987,624, or 7.9%, due primarily to the increases in ad valorem taxes of \$5,458,598, licenses and permits of \$816,792 interest income of \$300,000, and charges for services of \$203,200.

# TRANSMITTAL LETTER

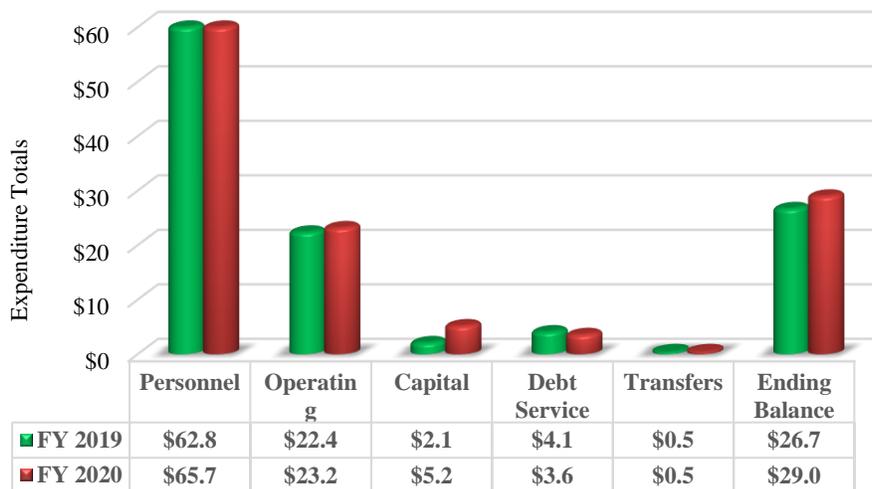
## Where Is the Additional General Fund Revenue Going Next Year?

The graphic below illustrates that the additional tax revenue generated next fiscal year of \$5,458,598 alone is insufficient to cover the increases in personnel, operating and capital expenditures of \$6,783,685. The difference of \$1,325,087 is being made up with budget stabilization reserves.



The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$62,865,986 to \$65,711,376, and operating costs have increased from \$22,403,810 to \$23,276,545. Transfers have decreased from \$547,858 to \$497,754, while projected ending fund balance is increased from \$26,701,993 to \$29,018,052, and capital expenditures have increased from \$2,112,330 to \$5,177,889. Debt service has been reduced by \$506,515 due to final payment on general obligation bonds in FY 2019. Excluding capital, transfers and reserve balances, expenditures have increased by 3.6%.

## ANALYSIS OF CHANGES IN GENERAL FUND EXPENDITURES/USES (Millions)



# **TRANSMITTAL LETTER**

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## **OTHER BUDGET HIGHLIGHTS – GENERAL FUND**



### **Trash Collection**

The City does not charge for curbside garbage or trash collection. The only fee paid by the residents for these services is to the Palm Beach County Solid Waste Authority for disposal, via non-ad valorem assessments on their tax bills. The City pays the contractual fees for collection and recycling services from ad valorem revenues.

### **Other Fees and Charges**

In addition, as has been Council's policy, there are no utility service taxes, storm water, or fire assessment fees or charges levied by the City of Palm Beach Gardens.

## **REVENUE AND EXPENDITURE HIGHLIGHTS – OTHER FUNDS**

### **Gas Tax Fund Revenues and Expenditures**

This special revenue fund is used to account for the receipt of local option gas taxes, which are legally restricted for transportation related expenses. Total estimated newly generated revenue for fiscal year 2020 is \$966,659. The total projected fund balance carried forward is \$935,191. Total expenditures are \$1,496,299 and include the following: \$600,000 for street paving projects; \$250,000 for street lighting; \$160,000 for roadway striping; \$121,000 for various equipment; \$52,000 for street sweeping; \$30,000 for streetlight repairs; and \$6,691 for street equipment maintenance. In addition, \$250,000 has been set aside in contingency for FEC crossing maintenance



# TRANSMITTAL LETTER

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## Golf Fund Revenues and Expenditures

This special revenue fund is used to account for the receipt of user fees, which, through the budget adoption ordinance, have been committed by Council for the operation of the Special Revenue Golf Fund. The projected fund balance carried forward is \$495,626, and current year operating revenues total \$2,632,923. Revenues are projected to increase, based on the recent opening of the new golf clubhouse and training center. Operating and capital expenditures total \$2,614,979. There is no transfer from the General Fund anticipated to be required to cover expenditures next fiscal year; this is down from \$245,078 in FY 2019.



## Recreation Fund Revenues and Expenditures

This special revenue fund is used to account for program revenues generated from the various recreational activities offered by the City. These fees have been committed by Council for the operation of the Special Revenue Recreation Fund. Total estimated operating revenues are \$4,856,169. The total projected fund balance carried forward is \$628,889. Operating expenditures total \$5,200,780, and projected ending reserves total \$613,343. A transfer from the General Fund of \$332,065 is budgeted to cover expenditures next fiscal year.

# TRANSMITTAL LETTER

## Fleet Maintenance Fund Revenues and Expenditures

This internal service fund is used to account for the operation of the City’s vehicle maintenance facility. Total charges to City departments equal \$3,434,628, and miscellaneous revenue totals \$132,500. The total projected fund balance carried forward is \$1,143,586.

Total projected expenses for the Fleet Maintenance Fund are \$4,034,797 and include \$1,529,162 for the new City-wide Enterprise Lease program and \$181,928 for the annual lease-purchase payments for police interceptors and school bus. The projected ending reserve balance is \$675,917.



## Self-Insurance Fund Revenues and Expenditures



This internal service fund is used to account for the operation of the City’s self-insured health benefits program. Total revenues equal \$10,252,484 and include charges for services of \$10,037,484. Funding for FY 2020 has been increased in line with projections prepared by the City’s actuary, considering the increasing claims trend of the program. With this change to the funding formula, the projected end of year balance in the Fund is approximately \$6.5 million, which is approximately nine months’ total claims.

Total projected expenditures for the Self-Insurance Fund are \$10,252,484 and consist of medical claims, reinsurance and life insurance premiums, onsite medical clinic, and capital expenses.

## Capital Project Funds Revenues and Expenditures

- Revenues:

The City collects impact fees for the following capital project funds: Recreation, Road, Fire, Police, Public Facilities and Art. Based on current development projections, no impact fees are anticipated for the Art Impact Fund. Total estimated impact collections, based on an analysis of current and projected development, are as follows:

○ Road	\$ 2,162,454
○ Recreation	1,618,000
○ Fire	557,924
○ Police	396,193
○ Public Facilities	<u>230,343</u>
○ Total	\$ 4,964,914

# TRANSMITTAL LETTER

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- Expenditures:
  - An allocation of \$1,218,500 from the Recreation Impact Fund for Burns Road Community Center expansion construction plans. This project will be completed in phases as funding is available.
  - A transfer of \$682,110 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvements.
  - Capital outlay of \$400,000 from the Fire Impact Fund for repurposing of the soon to be vacated Public Works site to house public safety apparatus, equipment and EMS supplies.
  - Capital outlay of \$510,000 from the Public Facilities Impact Fund for the renovation of Fire Station #1 after completion of City Hall expansion to allow for the relocation of the onsite healthcare facility from Station #3.

## One-Cent Infrastructure Sales Surtax Fund

This capital project fund was established in FY 2017 to account for the proceeds of the recently enacted one-cent infrastructure sales surtax. The estimated available balance for projects that will be carried forward from FY 2019 to FY 2020 is \$4,216,327. Total projected newly generated revenue is \$3,480,583 and includes one-cent infrastructure sales surtax revenue of \$3,438,420 and interest income of \$42,163.

When the one-cent sales surtax was implemented in 2017, it was estimated to generate an average of about \$3,350,000 per year over the life of the tax. Actual collections have exceeded this amount each fiscal year since implementation and this trend is projected to continue next fiscal year, as the estimate of \$3,438,420 for FY 2020 exceeds the original expectation by \$88,420, or 2.6%.

Total projected expenditures, exclusive of carry-forward balances, are \$3,342,815 and consist of the annual debt service on the Series 2017 Public Improvement Bonds.

The **one-penny sales surtax** will be allocated as follows:



# TRANSMITTAL LETTER

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## SUMMARY

As the City enters an eighth year of economic recovery and growth, the positive effects are quite evident: The City maintains an excellent financial position, as evidenced by the General Fund's unassigned reserves in FY 2020 of \$23.1 million, or 23.5% of operating expenditures, which complies with Council's policy of a minimum balance of 17%. In addition, the City maintains separate budget stabilization reserves of \$2.3 million

The City's sound financial position is due to a currently strong economy and real estate market and pro-active financial management by the Council. New construction remains strong, with several significant projects either recently completed, underway, or in various stages of planning.



Because of the above factors, the proposed Budget provides a spending plan that will accomplish the following:

- ❖ Provide funding for all current and recently approved employment collective bargaining agreements;
- ❖ Provide a total of three new positions necessitated by the growth of the City, including:
  - One Operations Manager-Parks position to keep up with the expansion of parks facilities within the City;
  - One Systems Specialist in the Information Technology Department to keep up with the increased workload due to recent expansion of service areas and staffing;
  - One Building Inspector to help keep up with the workload from the increasing number of development projects, especially western development
- ❖ Provides a 6% salary adjustment for non-bargaining employees.
- ❖ Allocates \$250,000 to continue the storm water renovation program, plus \$250,000 to continue canal dredging and maintenance program.
- ❖ Allocates \$1,194,600 to continue the maintenance, repair and operations plan that will ensure the City's facilities are maintained at the level of service the residents expect from a "Signature City" such as Palm Beach Gardens.

All the above initiatives have been provided in the proposed FY 2020 Budget with no change in the operating tax rate and the elimination of the debt service rate.

The preparation of the proposed FY 2020 budget was a formidable task that would not have been possible without the efforts of all City department heads and staff. It is through their combined efforts that we can present this document to the City Council, and we want to express our sincere appreciation for all their collective efforts.

# TRANSMITTAL LETTER

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The preparation of the FY 2020 budget was a formidable task that would not have been possible without the efforts of all City department heads and staff. It is through their combined efforts that we can present this document to the City Council, and we want to express our sincere appreciation for all their collective efforts.

Sincerely,



Ron Ferris  
City Manager

# INTRODUCTION



# **INTRODUCTION**

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## **HOW TO USE THIS DOCUMENT**

The fiscal year 2020 Budget Document is organized into thirteen sections. These are the Introduction, Transmittal Letter, Vision, Mission Statement and Strategic Goal, Short-term and Long-term Planning Process, Revenue Information, Budget Summaries, General Government, Public Safety, Community Services, Leisure Services, Capital Improvements Program, Debt Service, and Appendix.

### **TRANSMITTAL LETTER**

The transmittal letter from the City Manager formally transmits the budget to the City Council and its residents. It summarizes the significant factors affecting the City of Palm Beach Gardens' budget development and provides an overview of revenue and expenditure highlights.

### **INTRODUCTION**

The Introduction provides an overview of the City which includes statistical, demographic, and economic information. It also contains the City's organization chart, a staffing comparison and a summary of the budget preparation process.

### **VISION, MISSION STATEMENT AND STRATEGIC GOALS**

This section contains information about the City's planning process. It also includes an overview of significant budgetary items such as planning documents, long-range strategy and short-term factors affecting the 2020 budget and financial and non-financial policies.

### **SHORT-TERM AND LONG-TERM PLANNING**

This section communicates the City Council's Vision, Mission Statement and Strategic Goals. The vision provides the overall direction for City programs and sets forth the strategic goals to be followed to achieve this vision. This section also includes a Strategic Goal Matrix illustrating the linkage between the Strategic Goals and corresponding Service Level Objectives implemented at the department level.

### **REVENUE INFORMATION**

The Revenue section includes summaries of revenues by category for each of the City's major operating funds. The section also includes a detailed discussion of revenue estimates and rationales for each of these funds.

### **BUDGET SUMMARIES**

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2019/2020 Budget. This section includes summaries by category and by department for the total budget and for each of the City's major operating funds: General, Golf Course, Fleet Maintenance, Self-Insurance, Gas Tax, Recreation, Capital Project Funds (Police, Fire, Recreation, Road, Public facilities, and Art Impact Funds) in addition to The One-cent Sales Surtax Fund, and Police Training Fund.

# INTRODUCTION

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## *HOW TO USE THIS DOCUMENT (CONTINUED)*

### **GENERAL GOVERNMENT**

This section presents the operating budgets for the following departments: City Council, Administration and Public Communications, City Clerk, Information Technology, Purchasing and Contracts Management, Legal, Engineering, Human Resources, Finance, Planning and Zoning, General Services and the Self Insurance activity. Each of the cost centers, or activities, within each department are included in this section. Each departmental section includes the following:

- Historical and Projected Expenditures
- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2019 Service Level Accomplishments
- FY 2020 Goals, Objectives and Outcome Indicators
- Performance Measures

### **PUBLIC SAFETY**

This section presents the operating information for the Police Department and Fire Department. Also included are the Police and Fire Impact and Special Revenue Funds.

### **COMMUNITY SERVICES**

This section presents the operating budgets for the various departments and activities that comprise the Physical Environment cost centers within the City. These include Public Works, Parks and Grounds, Construction Services, and Neighborhood Services. Included in Public Works is the Fleet Maintenance activity, which is an Internal Service Fund, and the Gas Tax Fund, which is a Special Revenue Fund. The Community Services section also includes the Road Impact Fund, which is a Capital Projects Fund, and the Golf Course, which is a Special Revenue Fund.

### **LEISURE SERVICES**

This section presents the operating budgets for the various departments and activities that comprise the Culture/Recreation cost centers within the City. These include Administration, Seniors, General Programs, Aquatics, Tennis, Youth Enrichment, Athletics, Sponsorships and the Recreation Impact Fund.

### **CAPITAL IMPROVEMENT PROGRAM**

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2019/2020. Also included is a discussion of effects on operating costs, identification of funding sources and five-year capital outlay projections.

# **INTRODUCTION**

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## ***HOW TO USE THIS DOCUMENT (CONTINUED)***

### **DEBT SERVICE**

This section presents a brief discussion of the City’s debt policies, along with key debt indicators and ratios. It also includes a list of all outstanding debt obligations and a debt repayment schedule.

### **APPENDIX**

This section provides a personnel summary for FY 2019/2020 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.

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# INTRODUCTION

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## COMMUNITY PROFILE *Vision and Gateway to a “Garden City”*

On March 20, 1959, John D. MacArthur, multimillionaire insurance magnate and landowner, announced his plan to develop approximately 4,000 acres and provide homes for 55,000 people in a new community. This land would be developed under his careful supervision. Mr. MacArthur's chosen name for the city was Palm Beach City. However, permission to use that name was denied, so MacArthur, in keeping with his "garden city" plan, decided to call the city Palm Beach Gardens. He wanted this new city to be a place to raise a family and make a living, to realize the American dream. He envisioned winding streets lined with lush native and transplanted foliage named after flowers and trees. He set to work carving the City of Palm Beach Gardens from empty miles of dairy cattle grazing land.

Because Mr. MacArthur was a lover of trees and Mother Nature, he instructed that city streets and construction go around trees that had been growing there for many years. The story of the 80-year old Banyan Tree is one testament of his commitment to his new "gardens" community.

While during landscaping his new city in late 1960, Mr. MacArthur heard about a resident in a neighboring town who was being forced to cut down a Banyan tree in her yard.

The tree was threatening the foundation of her home and damaging the street in front of her residence. Mr. MacArthur had the idea of moving the tree and planting it at the entrance of his new city at the intersection of Northlake Boulevard and MacArthur Boulevard, formerly Garden Boulevard. The tree weighed 75 tons, was 60 feet high and had a limb spread of 125 feet. Because of its size, the City needed six months to prepare the tree for the move to its new location.

On the morning of April 26, 1961, John D. MacArthur sent two cranes to lift the tree onto two cargo trailers for the move to its new home five miles away. Shortly after 2:00 p.m., the tree was dropped into the large hole that had been prepared. However, many unforeseen problems arose that day during the relocation that resulted in the process costing 1,008 hours of manpower and \$30,000. When people questioned the expense of moving an older tree instead of planting a new one, Mr. MacArthur responded by saying, "I can buy anything but age. This tree will be the centerpiece of our entrance, and while we could plant a little one there, I wouldn't be around 80 years from now to see it as it should be". Approximately one year later, a second tree was moved to keep company with the first tree. It was a smaller tree weighing only 40 tons.



# INTRODUCTION

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## **COMMUNITY PROFILE (CONTINUED)**

By 1964, Mr. MacArthur was dissatisfied with the industry and recreation in Palm Beach Gardens. He heard that the Professional Golfers Association (PGA) was looking for a new site for their home offices and golf courses. MacArthur donated more than \$2,000,000 to the project. In March 1965, the clubhouse was completed, and the PGA moved in. Several PGA tournaments, including the Seniors and the World Cup, were hosted by the City in 1971, but the relationship would not last. In 1972, the PGA moved from the property that would become the J.D.M. Country Club and today is known as BallenIsles.

The City of Palm Beach Gardens has grown steadily during its fifty plus years in existence. In 1999, the John D. and Catherine T. MacArthur Foundation sold approximately 14,000 acres of land including approximately 5,000 acres in the City of Palm Beach Gardens. The City Council, entrusted with the responsibility of ensuring quality development, was able to reach an agreement with the purchasers to manage this new growth.

John D. MacArthur took great strides to uphold the "gardens theme" and the beauty of his new community. His philosophy continues today, as the City Council and staff applies strict guidelines for landscaping and aesthetics in all current and future development. The two Banyan trees remain standing proudly as the gateway into the City of Palm Beach Gardens and as a reminder to us all. Thank you, Mr. MacArthur, for these gifts of beauty!



The City Crest was officially adopted by City Council in 1976 when the Palm Beach Gardens Woman's Club crafted the crest with participation from each of its members. It was then presented to the City as part of America's Bicentennial. The Emblem of the Gardens is divided into four (4) sections:

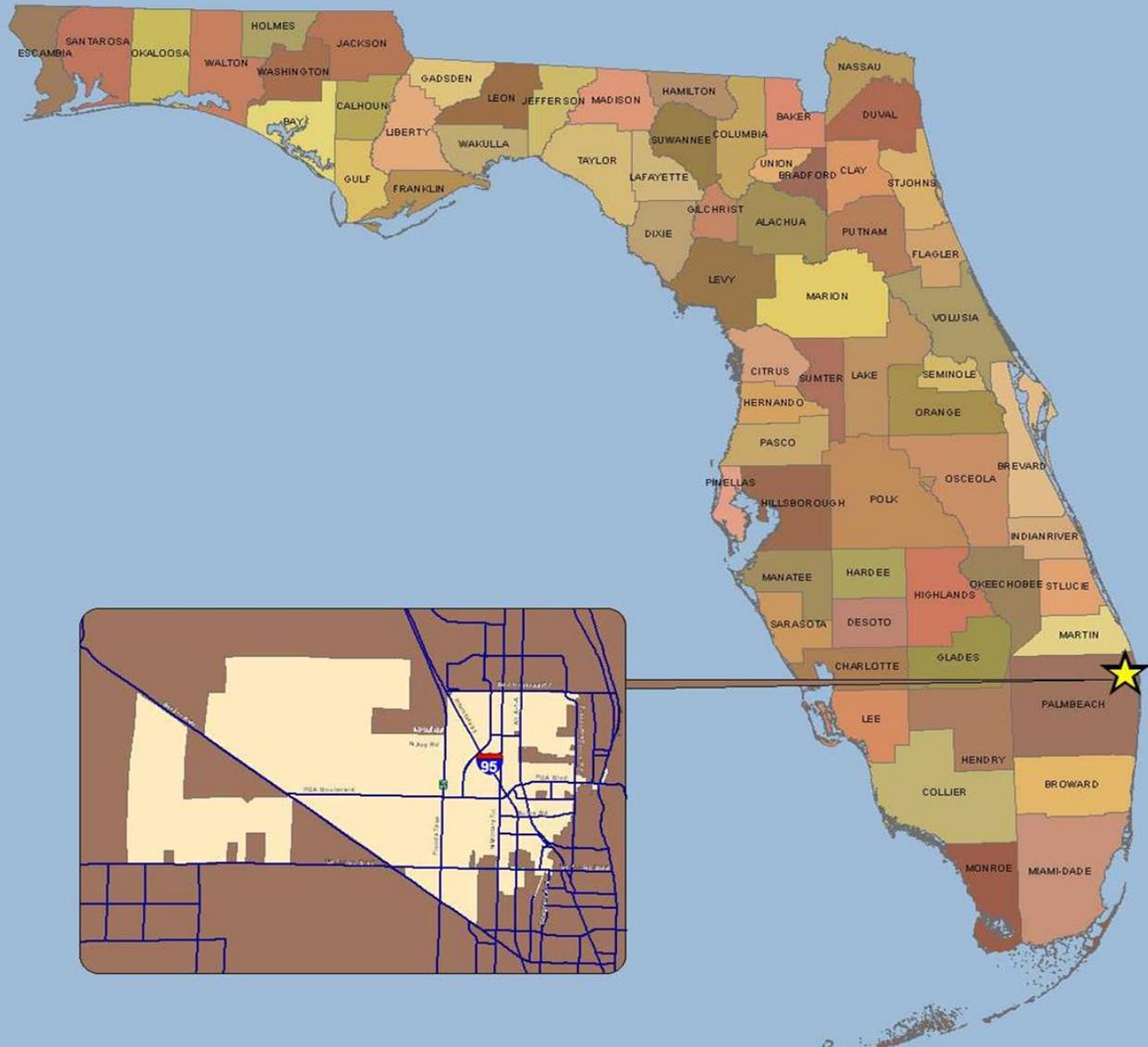
- The 1<sup>st</sup> section is MacArthur Beach
- The 2<sup>nd</sup> section represents MacArthur's plaid from his ancestors
- The 3<sup>rd</sup> section is the historic Banyan Tree, which marks the entrance of the city
- The 4<sup>th</sup> section is a picture of a family, illustrating Mr. MacArthur's desire to make this city a wonderful place to raise a family

The five stars on the emblem stand for the five (5) council members which will protect the City

# INTRODUCTION

## CITY OVERVIEW

The City of Palm Beach Gardens is located in Palm Beach County, Florida in the southeast part of the state. The City is approximately 7 miles north of West Palm Beach and 70 miles north of Miami. Current land area is 56.17 square miles, making it the largest land area in Palm Beach County.



Because of its southern location and influence of the Gulf Stream in the Atlantic Ocean, Palm Beach Gardens offers its residents the advantages of a moderate climate. The temperature averages 75 degrees with an average rainfall of 62 inches per year. Outdoor activities are enjoyed throughout the year. The last time it snowed was 1977.

# INTRODUCTION

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## CITY OVERVIEW (CONTINUED)

- ✚ Incorporated: 1959
- ✚ Council-Manager form of government
- ✚ Five-member City Council, nonpartisan, elected to serve 3-year overlapping terms
- ✚ City Manager appointed by the City Council

## Demographics

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### Population

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2010 (US Census)	48,452
2019 (Estimate 04/01/2019 BEBR)	55,621

### Race/Ethnic Origin

White (non-Hispanic)	78.1%
Hispanic Ethnicity	10%
Black or African American	5.8%
Other	6.1%

### Education

High school graduate or higher	94.9%
Bachelor's Degree or higher	48.9%

### General Characteristics

Male	47%
Female	53%
Median Age	51
Total Housing Units (2013-2017)	29,089
Median Value (2013-2017)	\$334,800
Persons per household (2013-2017)	2.24
Homeownership rate (2013-2017)	71%

### Occupation Composition

Managerial & Professional	47.9%
Service	17.0%
Sales & Office	26.3%
Other	8.8%

### Economic Characteristics

Median household income (2013-2017)	\$77,864
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Source: US Census Bureau, American Fact Finder, 2010 census data and University of Florida Bureau of Economic and Business Research (BEBR)

## Education

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### Number of Public Schools:

Elementary	4
Middle	2
High School	2

### School Accountability Report 2015:

"A"	5
"B"	1
"C"	2

### Number of Charter Schools

3

## Transportation

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I-95 & Florida Turnpike easy access

CSX & FEC Rail

Close proximity to Port of Palm Beach & Palm Beach International Airport

# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

### Service Statistics

#### Police -

Sworn Personnel	126
Civilian employees	57
Number of calls for service	32,260
Average officer emergency response time	4.11 min

#### Fire Rescue

Fulltime employees	138
Number of fire stations	5
Number of calls for service	12,098
Avg. response time:	5.32 min

#### Land Use & Building Activity

Land area	58.98 sq miles
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	<u>% of Total Area</u>
Residential	24.5
Commercial	2.4
Professional Office	.3
Industrial	.5
Mixed Use	2.1
Conservation	51.0
Recreation & Open Space	1.4
Private Golf	7.7
Public/Institutional	2.3
Water (Canals & Waterways)	1.1

Developed	93.3%
Undeveloped	<u>6.7%</u>
	100%



#### Building Department

Permits issued	10,516
Total Construction value	\$344,059,889



#### Streets/Stormwater

Miles of City owned Roadway	60.61
Miles of streets	328.61
Surface acres of canals	132
Median acres maintained	44

#### Parks & Recreation

Number of parks	17
Parks acreage	312
Golf courses	1
Golf course acreage	140
Multipurpose fields	17
Multipurpose rinks	2
Baseball/softball fields	17
Basketball courts	18
Racquetball/handball courts	6
Skate Park	1
Tennis courts	26
Pickleball courts	18
Playgrounds	17
Swimming pools	3

# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

### Other Statistics

Unemployment rate (Palm Beach County-Average)	3.6%
Millage Rate	5.55
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

### Top Employers in the City of Palm Beach Gardens

Company	# of Employees	Product
Palm Beach County School Board (county-wide)	21,200	Education
Tenet Healthcare Corp (county-wide)	6,136	Health Care
TBC Corporation (Headquarters)	750	Tire Distribution
PGA National Resort and Spa	700	Hotel
City of Palm Beach Gardens.	532	City Government
Biomet 3i, Inc.	471	Dental Implants
Belcan Engineering Group	458	Aerospace Engineering
Cross Match Technologies, Inc. (Hdqtrs)	300	Biometric Identity Systems
LRP Publications (Headquarters)	292	Multimedia Publishing
Depuy Synthesis Power Tools	282	Surgical Equipment

Source: Business Development Board – Palm Beach County’s Business Resource

### Top Ten Principal Taxpayers in the City of Palm Beach Gardens

Taxpayer	Taxable Value	Total Tax
Gardens Venture LLC	\$360,000,000	\$1,998,000
GLL US Retail LP	108,312,347	601,133
PR The Quaye Owner LLC	102,333,889	567,953
Excel Gardens LLC	97,000,000	538,350
BSREP III PBG Resort LLC	94,196,079	522,788
BREIT MF San Merano LLC	93,091,708	516,659
Florida Power and Light Company	87,502,042	485,636
Carrier Corporation	85,391,357	473,922
Advenir@PGA LLC	79,303,391	440,134
KH Alton LLC	75,024,581	416,386

Source: 2019 Certified Tax Roll-Palm Beach County Property Appraiser

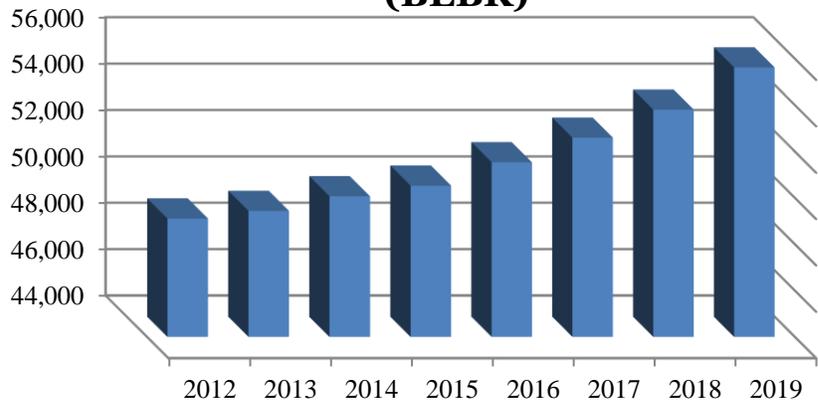
# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

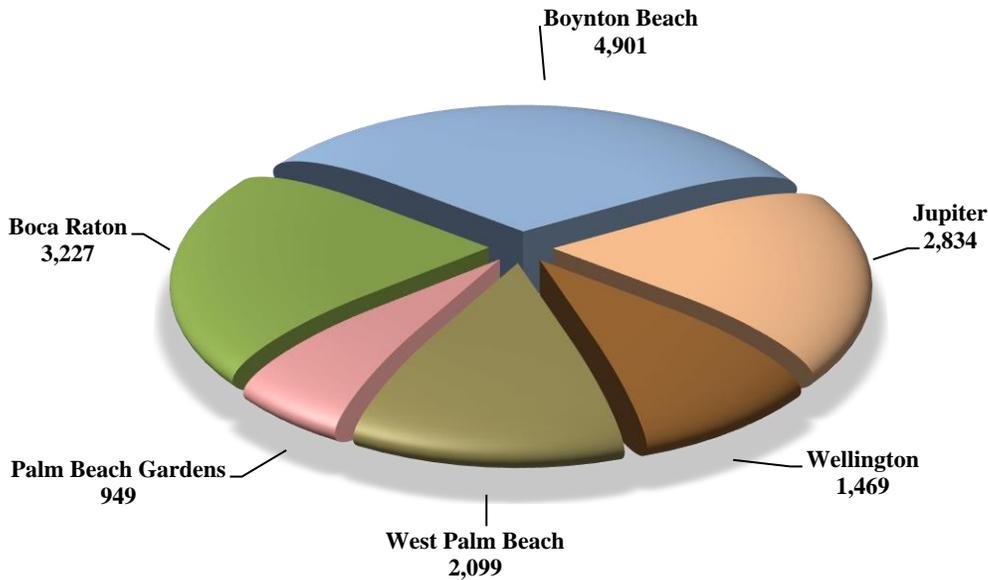
### DEMOGRAPHIC COMPARISONS

From 2000 to 2010 the City of Palm Beach Gardens' population increased 38.2% in comparison to a growth of only 17.6% for the State of Florida. This equates to an approximate growth rate of 3.82% annually for the 10-year period. The results of the 2010 US Census showed the City of Palm Beach Gardens had grown to 48,452 residents. Fiscal years 2012 through 2019 represent estimates provided by the Florida Bureau of Economic and Business Research April 1<sup>st</sup> of each year between census periods, growing to an estimated 55,621 by 2019.

**Population Growth  
US Census and Florida Bureau of  
Economic and Business Research  
(BEBR)**



**Population per Square Mile <sup>(1)</sup>**



<sup>(1)</sup> Palm Beach County

As the population grows, so does the need for the most valuable of resources – land. As illustrated in the chart, the City of Palm Beach Gardens has the lowest population per square mile as compared to other Palm Beach County municipalities.

# INTRODUCTION

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## ECONOMIC OUTLOOK

To diversify its economic base, the City of Palm Beach Gardens realized the need to attract and maintain industries and employers. The City adopted an Economic Development Element in the City's Comprehensive Plan in January, 2005. Its adoption indicated the City's commitment to its economical goal to achieve a balanced and diversified economy which is compatible with the City's quality built environment and protects important natural resources. The City adopted policies to attain the objectives of a balanced and diversified economy, moderate seasonality in employment, increase opportunity for small business enterprises, improve the availability of education and training opportunities, and maintain the balance between man-made and natural environments. Based on the skill set of its citizenry (available work force) and demographic data collected, growth in targeted cluster industries such as biotechnology, communications, information technology, medical products, marine biology, aerospace research and associated ancillary businesses would be encouraged.

In furtherance of the Economic Development Element of the Comprehensive Plan, the City has actively pursued companies interested in coming to the City. The following is a summary of recent economic development incentive grants/agreements approved by the City Council:

- The City Council approved Resolution 7, 2018, conceptually approving "Project Knight" as a Qualified Target Industry Business and committing the necessary local financial support of \$70,000, which constitutes half of the entire 20% required. The City also approved Resolution 23, 2018, which conceptually approved "Project Knight" for an Economic Development Employee Incentive Grant in the award amount of \$1,400 per employee for the additional 100 new jobs created based on the average minimum wage of \$91,124 by December 31, 2021. An Economic Development Agreement with the company is being processed for final approval. The UTC Center for Intelligent Buildings represents a \$100 million capital investment, retains 70 local jobs and creates 380 new jobs with an average salary of \$85,000 by 2020. This project received its Certificate of Occupancy in 2018.

## DEVELOPMENT

Development and redevelopment continue to increase in the City. In the Alton Community is Atlantico, a development plan that includes 353 multifamily dwelling apartments. The project is located within Parcel C-Town Center District. The development consists of eight (8) four-story residential buildings, two (2) three-story buildings and five (5) one-story garage buildings. The construction was completed in 2018.

Two projects have completed construction in the Alton development. One is the Alton Recreation and Fitness Center which opened in early 2018. Also, the Biotech District – Parcel B, received approval for its site plan for a 224,000-square foot (SF) office complex. This site plan is the UTC Center for Intelligent Buildings and it received its Certificate of Occupancy in 2018.

There are several other applications for the Alton Community that have been approved and are currently under construction. Those projects include:

- Alton Town Center – Approved for 360,203 square feet of retail and commercial
- Clarity Pointe Assisted Living Facility- Approved for a 256-bed Assisted Living facility
- Artistry – approved for 469 single-family dwelling units and 3,290 square-foot clubhouse
- Parcels D, E, & F – approved for 316 single-family homes and 199 townhouses.

# INTRODUCTION

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## ***ECONOMIC OUTLOOK (CONTINUED)***

Other recently completed and/or ongoing projects include:

- Divosta Towers located along Kyoto Gardens Drive and Alternate A1A is currently under construction. It was approved for two 11-story professional office towers (111,971 square feet of office for each tower)
- Mirasol Town Square is constructing Building D which is approved for 44,490 square feet of office.
- The Grand Apartments was approved for 124-units along Central Boulevard and is almost finished with construction.
- PGA Station is currently constructing a 111-room Marriott hotel within its 30-acre site.
- Midtown was approved for 63-single family townhome units and a 25,167 SF specialty grocery store. The grocery store opened in May of 2018.
- Trevi Isle was approved for 50-unit townhomes located along Hood Road and is currently under construction.
- Turtle Beach located along PGA Boulevard is currently under construction for its 2-story Professional Office with a bank.

By far, the largest development approved in 2016, was the Avenir Mixed Use Development. This development is located on Northlake Boulevard west of the Beeline Highway and west of the City's municipal golf course. It consists of approximately 4,760 acres of which 2,407 acres will be designated as conservation land. This project includes 3,900 dwelling units, 1,800,000 SF of professional office space, 200,000 SF of medical office space, 400,000 SF of commercial space, a 300-room hotel, 20 acres of agricultural land, a 60-acre civic/recreational parcel, a 15-acre police/fire city annex parcel, and a 15-acre public school site. This development is anticipated to be built over the next 20 years. This site is currently under construction.

In November 2018, the City Council approved its first site plan for Avenir. This site plan includes approval of 469 age-restricted single-family homes on a 195-acre site. Another application under staff review is requesting approval of 484 single family homes. The third application is the Clubhouse and Recreation Area. The Clubhouse and Recreation Area parcel is proposed to have a 12,087 square foot clubhouse, swimming pool with pool cabanas, tot lot, six pickleball courts, eight tennis courts and open play area for the benefit of the future Avenir residents.

## **TRANSIT**

The City's Comprehensive Plan and Land Development Regulations (LDR) contain policies and regulations that support and encourage transit usage in the future. The City has designated a potential future Tri-Rail station located in proximity to PGA Boulevard and the Florida East Coast (FEC) railroad track. Over the years, the City has conducted various transportation plans such as a Transit Needs Assessment Study and a local Transportation Mobility Plan to strategize the priorities of public transit for future development.

In March 2017, the Planning and Zoning Department, on behalf of the City of Palm Beach Gardens, submitted a grant request for a Station Area Master Plan. The grant request also included a review of its Land Development Regulations to incorporate any necessary Station Area Transit Oriented Development (TOD) elements into a proposed station area located in the area of the FEC railroad and PGA Boulevard. In April 2017, the City received a recommendation of \$120,000 from the Treasure Coast Regional Planning Council (TCRPC) with a local City match of \$30,000 for a total of \$150,000.

# INTRODUCTION

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## *ECONOMIC OUTLOOK (CONTINUED)*

In July 2017, the City Council adopted Resolution 45, 2017, approving an Interlocal Agreement with TCRPC to establish the scope services for the project. As part of the grant, involvement of the public was included as a key component within the process. As such, TCRPC, along with City staff, held two public Mobility and Station Area Master Plan Workshops during the year as well as various presentations to the business community.

The Palm Beach Gardens TOD Master Plan was finalized in October 2018. The Master Plan has illustrated a series of different TOD development scenarios on strategic parcels within the station area where new uses can be added to existing sites in various redevelopment approaches. In the recommendations, there is strong emphasis on the mixing of land uses and introduction of smaller residential uses, especially geared for employees within the central business district. Adding employee-gearred housing into the station area can improve the productivity of existing and future business establishments (e.g., shorter commutes for employees, reduced tardiness) and help the City become more attractive to Millennial employees seeking a mixed-use work environment that reduces daily transportation needs. A more extensive mix of uses, with expanded options for housing, office, retail/entertainment, and hospitality will produce a more balanced use of the transportation network and greater efficiency for utilization of the City's infrastructure.

A major transit initiative that is in the construction planning stage is the "All Aboard Florida" Project, also known as Brightline, by Florida East Coast Industries (FECI). The FECI is planning on operating a passenger rail service that will run along the existing Florida East Coast Corridor between Miami and the Space Coast to Orlando in Central Florida. Stations are currently running in the downtowns of Miami, Fort Lauderdale, West Palm Beach and being planned for the Orlando International Airport. The Florida East Coast Corridor is the main rail line throughout the center of Palm Beach Gardens. The City continues to monitor the developments of this project in order to work with the FECI officials for the development of possible "quiet zones" within the City, and adequately plan for any potential budgetary impacts.

## ANNEXATION

Annexation is part of the City's sustainable growth strategy. Annexation is a tool to increase the City's revenue, to compact its boundaries, to utilize tax dollars in the most efficient way, and to provide better service for residents. The following are the primary reasons why the City of Palm Beach Gardens should consider pursuing a proactive annexation approach:

- Annexation can help reduce the large unincorporated population around the City that imposes negative impacts on City residents (safety, aesthetics, and property values).
- Annexation can provide the City with additional sources of revenue.
- Annexation can provide a supply of affordable homes and diversify existing land uses.
- Annexation can increase legislative influence in Palm Beach County by including population that it is not considered in the official census counts.

# INTRODUCTION

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## ***ECONOMIC OUTLOOK (CONTINUED)***

In October 2016, City staff assessed potential areas for annexation. Staff evaluated the existing conditions of twenty-six (26) areas for future annexation in the City of Palm Beach Gardens. The study resulted with critical information for making decisions regarding future annexations for Palm Beach Gardens. This study was developed and coordinated by the Planning and Zoning Department with active collaboration and input from various City departments, Seacoast Utility Authority, and Palm Beach County.

The City Council adopted Resolution 13, 2017 approving the Annexation Study which includes an Introduction, the Methodologies used, a summary of the evaluation for each of the twenty-six (26) areas, and a conclusion of the results with policy guidance for the City Manager to implement for potential future annexations into the City.

### **Carleton Oaks /Osprey Isles**

In February 2017, the City Council adopted Ordinance 4, 2017, approving a request to annex an area of contiguous, compact, unincorporated real property commonly known as Osprey Isles, Carleton Oaks, the Star of David Cemetery of the Palm Beaches, the vacant commercial parcel, County-owned preserve, and the West Palm Beach Fire Station #8. The 284.02-acre area is bounded on the west by the City of Palm Beach Gardens' Sandhill Crane Golf Club, to the north and east by Conservation lands (the Loxahatchee Slough), and to the south by Northlake Boulevard. In March 2017, the referendum for annexation was approved and the area was annexed into the City of Palm Beach Gardens.

### **Ancient Tree**

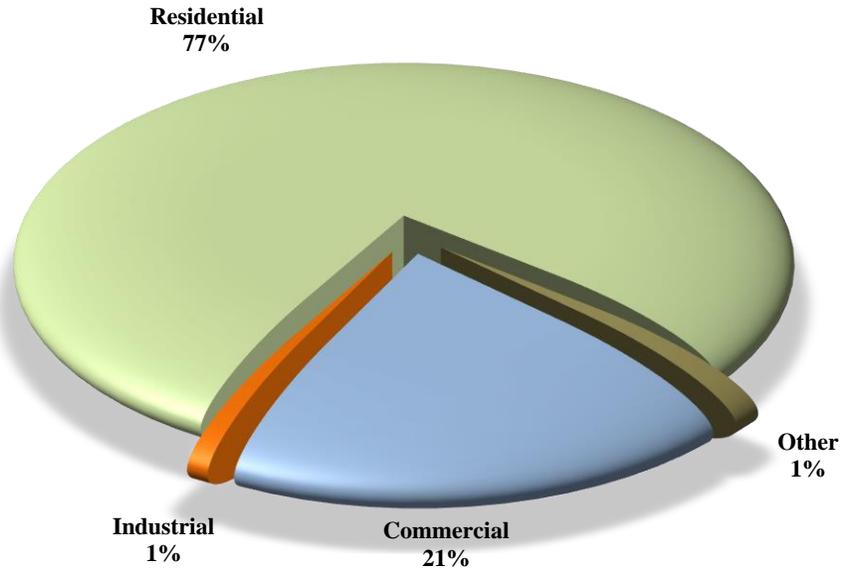
In November 2016, the City Council adopted Ordinance 10, 2016, approving a request from the Salvatore J. Balsamo Trust for Voluntary Annexation of a 96.80-acre parcel located on the north side of Northlake Boulevard, approximately three-quarters of a mile east of Coconut Boulevard. The subject site was within unincorporated Palm Beach County and consisted of vacant agricultural land. In March 2017, the City Council approved a site plan for 97 single family homes and recreational facilities. Construction has begun on the infrastructure and model homes.

### **Bay Hill Estates/Rustic Lakes**

In January 2018, the City Council approved Ordinance 24, 2017, approving a request to annex an area across from the City's municipal golf course commonly known as Bay Hill Estates, the Preserve at Bay Hill Estates, a Comcast facility, a vacant commercial property and Rustic Lakes. The area of contiguous, compact, unincorporated real property consisting of approximately 1,371 acres is located on the south side of Northlake Boulevard west of the Ibis Golf and Country Club. In March 2018, the referendum for annexation was approved and the area was annexed into the City of Palm Beach Gardens.

# INTRODUCTION

## 2019 Ad Valorem Tax Percentages



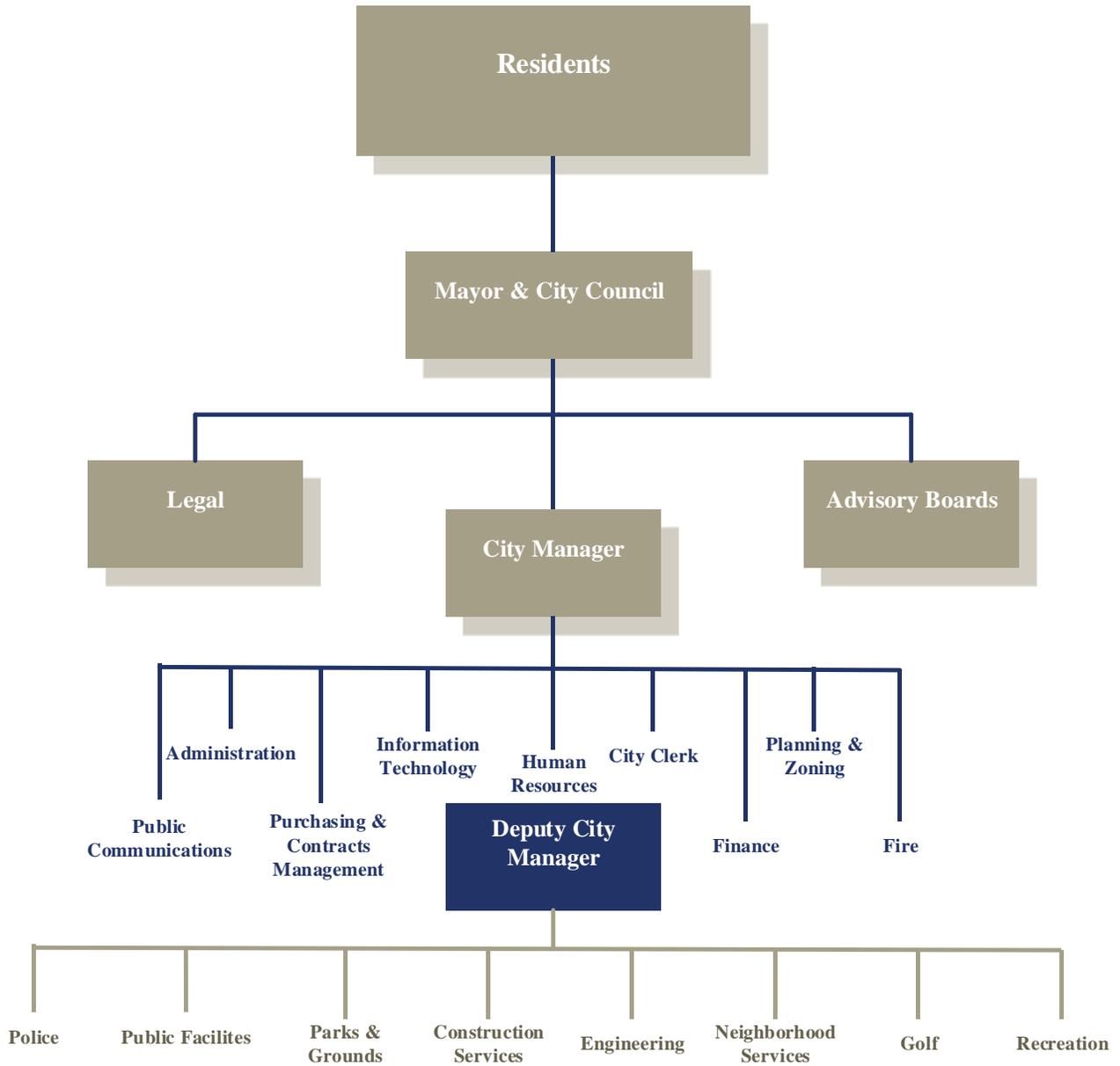
*Data Compiled from 2019 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office.  
The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.*

<b>Category</b>	<b>Taxable Value (\$)</b>	<b># of Parcels</b>
Residential	8,648,423,475	26,447
Commercial	2,277,266,953	751
Industrial	102,974,514	39
Other	152,169,262	464
<b>Total</b>	<b>* \$11,180,834,204</b>	<b>27,701</b>

*\* Not including Personal Property and Centrally Assessed Property*

# INTRODUCTION

## CITY ORGANIZATION CHART

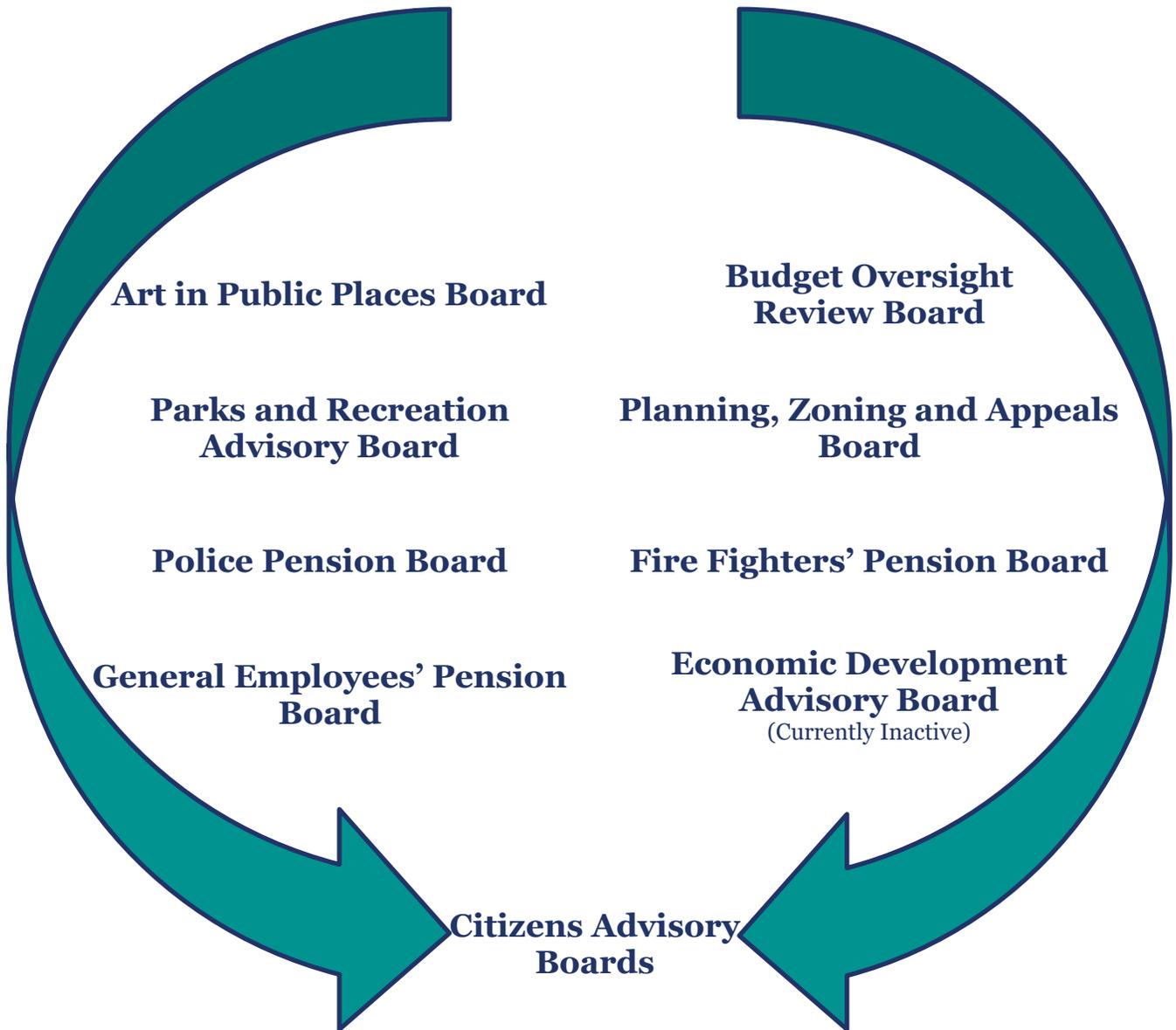


# INTRODUCTION

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## CITIZEN BOARDS AND COMMITTEES

Many of the citizens of the City of Palm Beach Gardens volunteer their time and expertise to serve on boards and committees. They play an integral part in shaping and preserving the quality of life that is uniquely the Gardens.



# INTRODUCTION

## STAFFING COMPARISON

Department	Budget FY 2018	Budget FY 2019	Adopted Budget FY 2020	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	
Administration	3	3	3	
Public Communications	2	2	2	
City Clerk	5	6	6	
Purchasing	1	1	1	
Finance	9	9	9	
Human Resources	6	6	6	
Information Technology	9	9	10	1
Legal	1	1	1	
Engineering	4	5	5	
Planning and Zoning	16	18	18	
<b>PUBLIC SAFETY</b>				
Fire Rescue	133	134	134	
Police	176	183	183	
<b>COMMUNITY SERVICES</b>				
Administration and Public Facilities	48	49	50	1
Parks and Grounds	29	29	29	
Construction Services	16	17	18	1
Neighborhood Services	9	10	10	
Recreation	32	33	33	
Golf	11	9	9	
<b>Total</b>	<b>515</b>	<b>529</b>	<b>532</b>	<b>3</b>

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 285. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested, and the adopted current year budgeted positions for all full-time positions for each department within the City.

# INTRODUCTION

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## BUDGET PREPARATION PROCESS

### Budgeting System

The fiscal year for the City of Palm Beach Gardens begins on October 1 of each year and ends September 30 of the following year. This is mandated by Florida Statutes. Therefore, City Code requires the Council to adopt, by ordinance, the budget on or before the thirtieth day of September of each year for the coming fiscal year.

The budget may be amended in the following ways. An intradepartmental or interdepartmental transfer within the same operating or capital fund may be authorized by the city manager. A transfer between different operating and capital funds may be authorized initially by the city manager, subject to approval within 30 days by resolution adopted by the City Council. A third way is a transfer from the contingency account of the City Council, which may be authorized only by resolution adopted by the Council; except that, in the event of an emergency declared by the manager, such a transfer may be made initially upon authorization of the manager, subject to approval within 30 days by resolution adopted by the Council. Any increase in the total appropriations for a fund must be approved by ordinance of the Council.

The budget process itself begins in the month of February prior to the coming fiscal year. During this time the Finance Department collects information on expected revenue, personnel costs, as well as uncontrollable changes in expenditures. This information is put into the format of budget instructions and assists departments with their budget requests. The budget requests are submitted on forms developed by the finance department to maintain consistency. The forms contain two prior years' actual data, current year budget, and the requested amount for the coming year, dollar amount increase/ decrease and percentage increase/ decrease over the prior year budget. This information is presented to council each July in the proposed budget. The departments describe the expenditures on the line item justification form which follows the departmental breakdown of the line items. In addition to requesting dollars, the departments must submit departmental objectives that provide a strategy linked to the City's overall goals and policy agenda. The departments must also provide current year achievements and organization charts that identify changes from the previous year. This additional information is included in the final budget document.

In a separate package, the departments submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlays are those that cost more than \$1,000 and result in a fixed asset for the City. A Capital Improvement Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years. Each department submits requests in order of priority. These include cost and description, as well as justification for the need. Capital Improvement Projects (CIP) are forecast in the 5-year Capital Improvement Program document. This allows the need to be known in advance. In addition, the 5-year CIP contains a funding plan for the projects included. The department must re-submit and re-justify the need for the project during each subsequent budget process. The projects include cost and description. Approved capital outlay and capital improvements are incorporated into the budget.

The City Manager and Finance Administrator review the departmental requests, meet with the departments, and fund what is deemed necessary. The proposed budget is then submitted to Council. The Council conducts budget workshops to discuss the requests. Changes are made to the budget as per the Council's instructions. The proposed budget is then revised incorporating these changes. Two public hearings are held prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

# INTRODUCTION

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## ***BUDGET PREPARATION PROCESS (CONTINUED)***

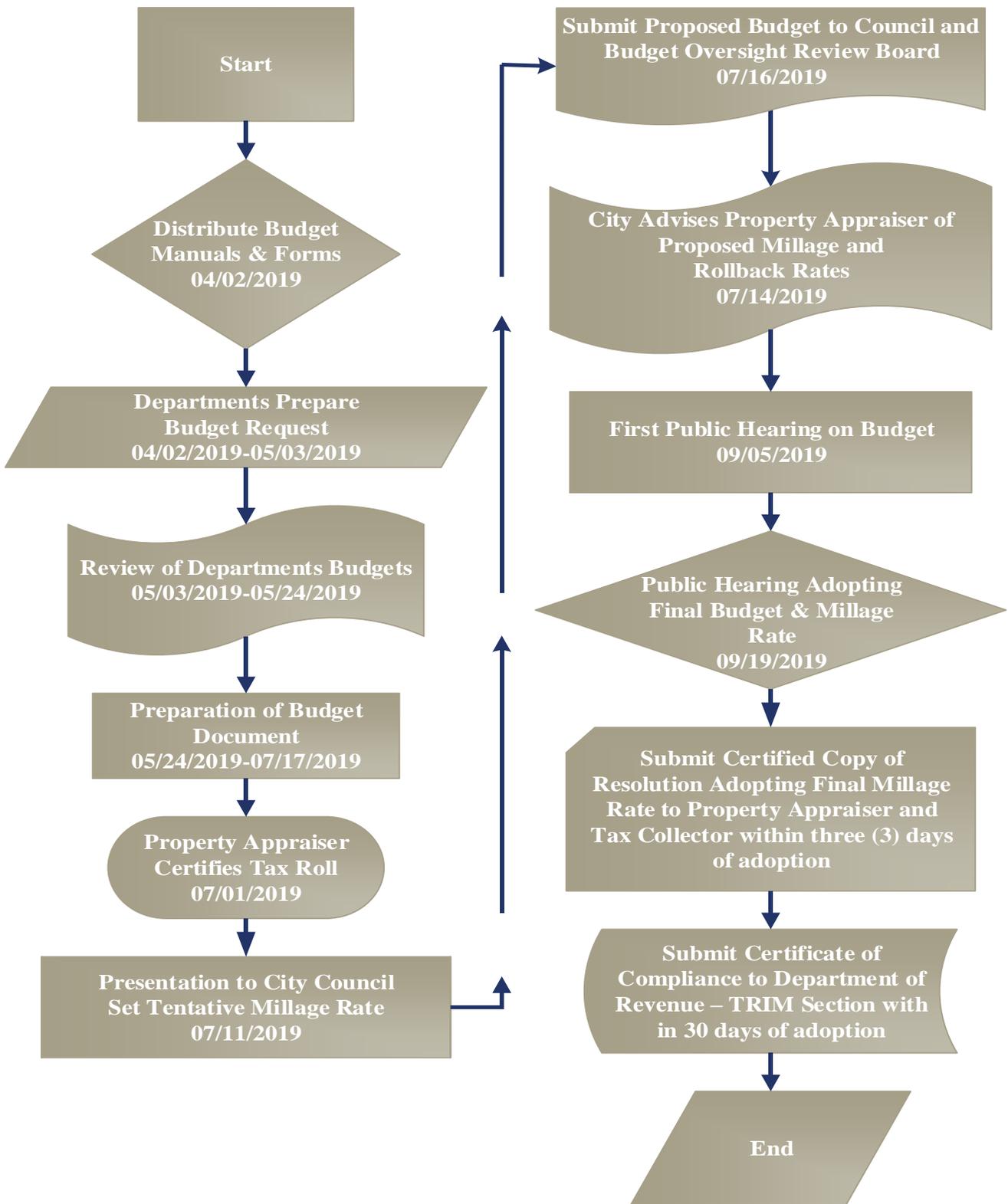
### **Trim Procedures**

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

- Within 35 days the City Manager must have submitted the proposed budget to Council and delivered the DR-420 to the Property Appraiser.
- Between 65 - 80 days from date of certification (September 3-18) the City must hold a tentative budget and millage hearing. This hearing cannot be held sooner than ten (10) days following the mailing of notices by the property Appraiser (August 24th).
- Within fifteen (15) days of the tentative budget and millage hearing (September 18-October 3) the City must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement (September 20-October 8), a final hearing adopting the budget and millage is held.
- Within three (3) days after adoption, the City must certify the adopted millage to the Property Appraiser and Tax Collector.
- Within three (3) days after receipt of final value, as discussed below, the Finance Administrator completes form DR-422 and returns to the Property Appraiser.
- Within thirty (30) days of final millage and budget adoption, the City must certify compliance with Section 200.065 and 200.068, F.S., to the Department of Revenue.

After Value Adjustment Board (VAB) hearings are held, the Property Appraiser will certify the final adjusted value to the City. This happens after the Tax Collector mails the tax bills in November, as opposed to waiting until the VAB hearings have been held before billing. This could happen if the Tax Collector chose not to extend the tax rolls. If this were to happen, bills would not be mailed until all VAB hearings had been held; however, the City would then have the ability to administratively adjust its millage rate if the final value varies from the initial certification by more than one (1) percent.

**BUDGET FLOW PROCESS**



# INTRODUCTION

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## EXPLANATION OF BUDGETARY BASIS

This budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the following exceptions:

- Depreciation is not budgeted in the Proprietary Funds
- Principal payments on long-term debt and capital outlay purchases in the Proprietary Funds are presented as expenses

The GAAP basis of accounting for governmental funds is the modified accrual method. Revenue and other governmental fund financing resource increments are recognized in the accounting period when they become susceptible to accrual - that is, when they become both "measurable" and "available" to finance expenditures of the fiscal period. The following funds are budgeted using the modified accrual basis of accounting: General, Special revenue, and Capital Projects Funds.

Budgets have been prepared for the following Special Revenue funds, which meet the criteria established by GASB 54 for reporting as separate funds:

- Recreation
- Golf Course
- Local Option Gas Tax
- Police Training

Within the Capital Projects Fund category, budgets have been prepared for the following funds:

- Recreation Impact
- Police Impact
- Fire Impact
- Art in Public Places
- Road Impact
- Public facilities Impact
- One-Cent Sales Surtax

The City maintains the following Proprietary Funds for which budgets have been prepared:

- Internal Service Fund (Fleet Maintenance)
- Internal Service Fund (Self-Insurance)

For financial statement purposes, the Proprietary Funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when they are incurred. For budgetary purposes, these funds are presented on the cash basis, i.e., depreciation and amortization are not budgeted, while capital purchases and debt service payments are.

Intergovernmental revenues are recorded in accordance with their legal or contractual requirements if collected in the current period or within 60 days after year-end. Licenses and permits, fines and forfeitures, charges for services (except those that are measurable) and miscellaneous revenue (except investment income) are recorded as revenue when cash is received. Investment income is recorded when earned. Where grant revenue is dependent upon expenditures by the City of Palm Beach Gardens, revenue is accrued when the related expenditures are incurred.

# INTRODUCTION

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## ***EXPLANATION OF BUDGETARY BASIS (CONTINUED)***

Property tax revenues are recognized when they become available. Available means when due, or past due and collected within 60 days after year-end. Property taxes are levied on October 1 of each year; tax bills are mailed November 1 and must be paid by the following March. Taxes not paid are declared delinquent and tax certificates paid after September 30 are recorded as delinquent tax revenue in the fiscal year received. Taxes are not paid in advance.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid leave pay which is not accrued; and (2) principal and interest on general long-term debts which are recognized when due.

The City of Palm Beach Gardens maintains budgetary controls at the fund level by the encumbrance of estimated purchase amounts or contracts. Open encumbrances are reported as assigned fund balance on the balance sheets as of September 30<sup>th</sup> unless a higher level of restriction is imposed.

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# VISION, MISSION STATEMENT AND STRATEGIC GOALS



# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## CITY VISION



### **Sense of Community**

Create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community which provide a sense of community



### **Responsive and Fiscally Sound Government**

Increase the levels of service for City-provided services and facilities within the urban service area, while maintaining fiscal responsibility



### **Character of The City**

Preserve land use patterns and types that currently characterize the City



### **Quality Education**

Encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold necessary skills for jobs, and continue to pursue knowledge



### **Economic Vitality**

Promote economic development in the City through expansion of existing businesses and attraction of new industry

# VISION, MISSION STATEMENT AND STRATEGIC GOALS



## Environmental Stewardship

Protect the natural environment through sustainable methods and practices



## Parks and Recreation

Provide residents opportunities for recreation and leisure activities and other past-time interests



## Quality and Affordable Housing

Protect the City's character of high quality housing and focus on the maintenance of existing affordable housing



## Water Management

Promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge



## Growth

Promote logical phasing and timing of new development, consistent with capital improvement plans and budgets

# **VISION, MISSION STATEMENT AND STRATEGIC GOALS**

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## **MISSION STATEMENT**

To provide a framework upon which to guide management in the allocation of resources and to address the needs of our residents, both present and future, the City embarked upon an intensive visioning process several years ago. The process included input from and hard work by many: the City Council, the Blue-Ribbon Visioning Committee, City Staff and many citizens of Palm Beach Gardens. The resultant document, *“Our Vision – A Strategic Plan,”* presents a preferred vision of the future of the City of Palm Beach Gardens. It was through this process that the following Mission Statement was developed:

**G**uarantee high quality services which are delivered in a cost effective and timely manner

**A**nticipate and creatively respond to changing needs

**R**etain a well-trained, responsive and courteous City workforce

**D**evelop a sense of community and pride

**E**licit resident involvement in decision making, emphasizing open government

**N**urture the assets and natural resources entrusted to its care

**S**timulate high quality of life and the pursuit of excellence through public-private partnerships

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## STRATEGIC GOAL MATRIX

With the establishment of the Strategic Goals, staff has developed a series of service level objectives to accomplish the goals identified by Council and incorporated them into this year’s budget. Staff’s accomplishment in meeting these goals is reviewed on a continual basis throughout the fiscal year.

The following is a listing of each Strategic Goal, followed by a brief listing by department of some of the more significant coming year’s objectives to address this agenda. A matrix format has been provided to illustrate the linkage between the Strategic Goals and corresponding service level objectives implemented at the department level. *A detailed listing of all departmental objectives and performance measurements can be found in the General Government, Public Safety, and Community Services sections of this document.*



Through the City Council’s ongoing Strategic Planning Process, short-term and long-range plans were formulated for FY 2018 through FY 2022. For a complete discussion of these priorities and their effects on formulating the budget, please see the *Short-term and Long-term Planning Process* section beginning on page 63. (User note: [click on the Cross Reference page number to go directly to that page](#))

### City Council Goal #1

**To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.**

Department	Service Level Objective	Cross Reference
Administration & Public Communications	<ul style="list-style-type: none"> <li>✚ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities</li> <li>✚ Increase communication with the City Council and partnerships with intergovernmental agencies</li> </ul>	Pages 144 & 148
Information Technology	<ul style="list-style-type: none"> <li>✚ Improve City website offering additional online services and ensuring a quality visitor experience</li> </ul>	Page 152
City Clerk	<ul style="list-style-type: none"> <li>✚ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements</li> </ul>	Page 156
Police	<ul style="list-style-type: none"> <li>✚ Strengthen community programs and foster additional community partnerships</li> </ul>	Page 199
Fire	<ul style="list-style-type: none"> <li>✚ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating</li> </ul>	Page 205

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #1 (continued)

**To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.**

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Encourage property owners to maintain the appearance of commercial properties within the City</li> <li>✚ Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints</li> </ul>	Page 229
Leisure Services	<ul style="list-style-type: none"> <li>✚ Provide programs, events and partnerships that foster social well-being and the ability for people to gather and interact.</li> </ul>	Page 246

## City Council Goal #2

**To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.**

Department	Service Level Objective	Cross Reference
Information Technology	<ul style="list-style-type: none"> <li>✚ Provide highly available technical services empowering City staff to offer first class service to its customers</li> <li>✚ Maintain a highly trained, motivated, and professional work force to provide quality service to residents, businesses, and co-workers</li> </ul>	Pages 152 - 153
City Clerk	<ul style="list-style-type: none"> <li>✚ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter</li> <li>✚ Provide City Council members with daily correspondence in an efficient and consistent manner</li> <li>✚ Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager.</li> <li>✚ Prepare and transmit legal advertisements for City Council agenda items, bids, and elections</li> <li>✚ Act in accordance with the GS1-L schedule for legal disposition of City records. Continue to convert paper documents to electronic media by utilizing the scanning process implemented for filing and ease of retrieval.</li> </ul>	Page 157

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.

Department	Service Level Objective	Cross Reference
City Clerk continued	<ul style="list-style-type: none"> <li>Provide all public information requests within the five-day standard set by the City Clerk</li> </ul>	Page 158
Legal	<ul style="list-style-type: none"> <li>Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council</li> </ul>	Page 162
Purchasing and Contracts Management	<ul style="list-style-type: none"> <li>Maintain the City's purchasing policies and procedures in conformance with all state and federal laws, and the ethics and best-practices standards of the National Institute for Governmental Purchasing (NIGP)</li> <li>Manage the City's relationship with the Office of Inspector General (OIG)</li> <li>Monitor, review and audit the secondary purchasing functions of City departments</li> <li>Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations</li> <li>Reduce/offset City budgetary commitments by researching and securing funding available from grants</li> </ul>	Pages 165 - 167
Human Resources	<ul style="list-style-type: none"> <li>Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams.</li> <li>Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits</li> <li>Manage employee benefit programs in accordance with existing contract and plan provisions and within budget.</li> <li>Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance</li> <li>Continue to develop, update, manage and implement citywide policies and procedures that enhance and support a productive, accountable workforce and promote a consistent application of policies</li> </ul>	Pages 175 - 176

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility

Department	Service Level Objective	Cross Reference
Human Resources continued	<ul style="list-style-type: none"> <li>✚ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents</li> </ul>	Page 177
Finance	<ul style="list-style-type: none"> <li>✚ Maintain the City’s financial system in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP). Standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA)</li> <li>✚ Manage the City’s investment portfolio to provide safety, liquidity, and an appropriate rate of return</li> <li>✚ Prepare a balanced operating and capital budget which effectively addresses the City Council’s goals and complies with all applicable federal, state, and local requirements</li> <li>✚ Ensure payroll, accounts payable, and purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state, and city regulation</li> <li>✚ Increase departmental efficiency through the expanded use of technology</li> </ul>	Pages 181 - 182
Planning and Zoning	<ul style="list-style-type: none"> <li>✚ To improve the efficiency of product delivery to the residents of the City and the development community</li> <li>✚ Complete all Public Records Requests within the five (5) day turnaround time standard set by the City Clerk’s Office</li> <li>✚ To maintain established level of service standards for development review as required by the City’s Land Development Regulations (LDR)</li> <li>✚ Provide an enterprise GIS system for the City, allowing for an increase in efficiency and access by all departments within the City and a centralized location for spatial and geographic information to reside</li> </ul>	Pages 189 - 192

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.

Department	Service Level Objective	Cross Reference
Police	<ul style="list-style-type: none"> <li>✦ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts</li> <li>✦ Acquire sufficient personnel, training, and equipment to support the growing needs of the City</li> <li>✦ Increase personnel effectiveness and efficiency through improved use of communications and technology</li> <li>✦ Enhance traffic safety measures and programs</li> </ul>	Pages 199 - 201
Fire	<ul style="list-style-type: none"> <li>✦ Increase efficiency and consistency of emergency response services to rural, suburban, and metro-urban service areas within the City</li> <li>✦ Provide timely, efficient, and effective inspection services that increase the overall safety of the City's development and re-development projects</li> <li>✦ Maintain policies, equipment, and resources to ensure the efficient and effective response to all emergency response situations in the City</li> </ul>	Pages 206 - 207
Public Works	<ul style="list-style-type: none"> <li>✦ Minimize roadway hazards by quickly responding to street repair issues</li> <li>✦ Ensure all paved streets and sidewalks are properly maintained</li> <li>✦ Maintain an effective emergency management plan for ensuring disaster preparedness for the City</li> <li>✦ Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance</li> <li>✦ Maintain all City buildings and facilities in a safe environment for the public and City employees, in accordance with all City codes, through preventative maintenance and repairs</li> <li>✦ Execute a mosquito spraying program in compliance with regulatory standards</li> </ul>	Pages 215 - 216

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.

Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> <li>✚ Repair and maintain parks and grounds to ensure safety of residents and visitors</li> </ul>	Pages 221
Construction Services	<ul style="list-style-type: none"> <li>✚ Provide accurate and educational information to inform customers of the requirements for a permit, as well as any changes to the process that may have occurred</li> <li>✚ Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy</li> <li>✚ Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy</li> <li>✚ Increase levels of service in the ever-changing industry through seminars and training</li> <li>✚ Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process</li> </ul>	Pages 225 - 226
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Ensure compliance of all licensing requirements per the City Code of Ordinances</li> </ul>	Page 230
Golf	<ul style="list-style-type: none"> <li>✚ Provide a higher level of service through the enhancement of the golf course amenities</li> <li>✚ Give back to community through fund raising initiatives</li> </ul>	Page 236

## City Council Goal #3

To preserve land use patterns and types that currently characterizes the City.

Department	Service Level Objective	Cross Reference
Planning and Zoning	<ul style="list-style-type: none"> <li>✚ Protect the character of older communities during redevelopment</li> </ul>	Page 192

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #4

To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.

Department	Service Level Objective	Cross Reference
Fire Rescue	<ul style="list-style-type: none"> <li>Support community partnership between Palm Beach Gardens Fire Rescue and Palm Beach Gardens High School and Jupiter High School Medical Magnet Programs to deliver first responder training to students who seek a career in medicine</li> </ul>	Page 207
Leisure Services	<ul style="list-style-type: none"> <li>Support local schools through an active community partnership</li> <li>Provide innovative, caring, and empowering curriculum to the youth registered at the Riverside Youth Enrichment Center Licensed Daycare</li> <li>Provide the opportunity for students to gain job skill and real-world experiences in programs targeted at teens, internships for high school age and collage bound students, and part-time jobs where they can learn how to interact in the workplace</li> </ul>	Page 246 - 247

## City Council Goal #5

To promote economic development in the City through the expansion of existing business and the attraction of new industry.

Department	Service Level Objective	Cross Reference
Planning & Zoning	<ul style="list-style-type: none"> <li>Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry</li> </ul>	Page 191
Leisure Services	<ul style="list-style-type: none"> <li>Encourage small business growth through providing opportunities for vendors and independent contractors to reach the public through activities, events, and programs</li> </ul>	Page 247

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #6

**To protect the natural environment through sustainable methods and practice.**

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) acre.</li> </ul>	Page 170
Public Works	<ul style="list-style-type: none"> <li>Maintain the landscaping of medians and common grounds in the most efficient manner</li> <li>Reduce the cost of fuel by replacing older vehicles with newer models</li> </ul>	Page 217
Parks and Grounds	<ul style="list-style-type: none"> <li>Integrate sustainable methods within parks operations</li> <li>Ensure efficiency and functionality of the City's irrigation system</li> <li>Maintain the landscaping of medians and common grounds in the most efficient manner</li> </ul>	Pages 222
Neighborhood Services	<ul style="list-style-type: none"> <li>Assist Development Compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material</li> </ul>	Page 230

## City Council Goal #7

**To provide residents opportunities for recreation and leisure activities and other past time interest.**

Department	Service Level Objective	Cross Reference
Leisure Services	<ul style="list-style-type: none"> <li>Provide targeted programming at recreation centers</li> </ul>	Pages 248
Golf	<ul style="list-style-type: none"> <li>Increase participation at the Golf Course</li> <li>Maintain a healthy passholder base and host tournaments and events that provide value to the memberships</li> <li>Increase service levels in Food and Beverage</li> </ul>	Pages 236

## City Council Goal #8

**To protect the City's character of high-quality housing and focus on the maintenance of existing affordable housing.**

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> <li>Provide high levels of service to all residents by ensuring well-maintained properties</li> </ul>	Pages 230

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #8 (continued)

To protect the City's character of high-quality housing and focus on the maintenance of existing affordable housing.

Department	Service Level Objective	Cross Reference
Neighborhood Services continued	<ul style="list-style-type: none"> <li>✚ Utilize an electronic complaint system to track and respond to resident requests</li> <li>✚ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties</li> </ul>	Pages 230 - 231

## City Council Goal #9

To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>✚ Review of new or retrofit stormwater flood control and water quality systems</li> </ul>	Page 170
Public Works	<ul style="list-style-type: none"> <li>✚ Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City</li> </ul>	Page 217
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Increase levels of service by increasing the number of NPDES (National Pollutant Discharge Elimination System) Certifications</li> <li>✚ Provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances</li> </ul>	Page 231

## City Council Goal #10

To promote logical phasing and timing of new development, consistent with capital improvement plans and budgets.

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>✚ Maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs)</li> <li>✚ Provide review and inspection services to new infrastructure developments</li> </ul>	Page 171

# SHORT -TERM AND LONG-TERM PLANNING



*The City of Palm Beach Gardens, Florida*



*Operating and Capital Improvements  
Budget FY 2019/2020*

# SHORT-TERM AND LONG-TERM PLANNING

This section contains information about the City of Palm Beach Gardens’ planning processes – both long-term strategic goals and short-term factors used in the decision-making process when developing the FY 2020 Budget. It also includes an overview of significant budgetary items, including relevant City planning documents, long-range financial strategy and short-term factors affecting the FY 2020 budget, and financial and non-financial policies.

As discussed in the *Vision, Mission Statement and Strategic Goals* section of this document, the document *“Our Vision – a Strategic Plan”* lays the groundwork upon which the levels of service the City provides to its citizens is formulated. Using this document as the starting point in determining the long-term planning for the future of the City, the process undertaken by the City in its annual budgeting process can be summarized in the graphic below:



# SHORT-TERM AND LONG-TERM PLANNING

In addition to the Vision document, there are many other documents that are reviewed on an annual basis that are factored into the preparation of each year’s annual budget and the long-term financial plan. These documents are summarized in the following table:

Planning Document	Purpose	Budgetary Impacts
<b>Comprehensive Plan</b>	Provides long-range goals, objectives and policies concerning future growth of the City, including: future land use; transportation; housing; infrastructure; coastal management; conservation; recreation and open space; capital improvements; public safety; public school facilities; procedures for accomplishing monitoring and evaluation requirements; and economic development.	On a long-term basis, the City’s operational and capital budgets increase due to projects identified in the Comprehensive Plan. Property tax revenue is expected to increase as available land is developed. One-time capital expenditures are factored in the Capital Improvement Plan based on streets, facilities, parks and utility infrastructure improvement needs identified in the Plan.
<b>Citizen Surveys</b>	A survey is conducted every three (3) to five (5) years and focuses on quality of service and policy direction. Specific policy questions help Council and management guide the budget to meet citizens’ concerns and needs. The most current survey was completed in 2017 and can be found on the City’s website.	Operating and capital budgets increase due to issues and concerns raised in periodic surveys. For a complete discussion of the impacts on the FY 2020 Budget, please see page 2 of the <i>Transmittal Letter</i> .
<b>Storm water Master Plan</b>	Provides a condition assessment, mapping, and repair/refurbishment plan for all storm water structures in the City.	The General Fund provides for the allocation of \$550,000 (including State grant of \$300,000) in FY 2020, as well as \$500,000 every year in the long-range forecast, to address repairs identified in the Plan.
<b>Pavement Master Plan</b>	Provides an ongoing inventory, evaluation, and assessment of the City’s roadways and parking lots. Used to prioritize annual resurfacing base on available funding.	The Gas Tax Special Revenue Fund provides an allocation of \$600,000 for resurfacing of City roads.
<b>Facilities Roof Assessment Plan</b>	Provides an assessment of the condition of roofs on all City buildings, and a five (5) year plan for their repair and maintenance	The General Fund contains an allocation of \$373,000 in FY 2019 for repairs on various City buildings.

# SHORT-TERM AND LONG-TERM PLANNING

Planning Document	Purpose	Budgetary Impacts
<p><b>Maintenance, Repair and Operations Plan</b></p>	<p>Provides an assessment of the condition of all City parks and facilities, and an ongoing plan for their repair and maintenance.</p>	<p>The General Fund contains an allocation of \$361,600 in FY 2020 for repairs of various City parks and recreation facilities.</p>
<p><b>One-Cent Infrastructure Sales Surtax Capital Improvement Plan</b></p>	<p>Funds capital improvement projects approved by Council to be paid for with the recently enacted One-Cent Infrastructure Sales Surtax that will be collected for a 10-year period.</p>	<p>The General Fund contains additional personnel and \$304,744 for the first full year's personnel, operating and capital costs of the District Park. The One-Cent Sales Tax Fund contains \$3,342,815 for the third year's debt service payment on the Bond.</p>
<p><b>Capital Improvement Plan</b></p>	<p>Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a ten-year period.</p>	<p>The FY 2020 budget contains \$8,444,189 for various capital expenditures, along with funding of any related additional operational costs.</p>
<p><b>Ten-Year Financial Forecast</b></p>	<p>Projects the City's General Fund revenues and expenditures over a ten-year period based on a set of conservative assumptions.</p>	<p>Year one of the forecast is the basis for the City's annual budget. Projections are adjusted each year during the annual budget development based on service level expectations and current economic factors.</p>
<p><b>Annual Operating and Capital Improvement Budget</b></p>	<p>Functions as the annual financial plan, policy document, operations guide, and communications device for carrying out the City's Vision to its citizens.</p>	<p>Revenues and expenditures required to meet the City's established goals make up the annual operating and capital improvements budget.</p>

# SHORT-TERM AND LONG-TERM PLANNING

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## FICAL YEAR 2020 BUDGET PREPARATION STRATEGY

To meet the challenges described previously, the FY 2020 Budget was prepared with a conservative and cautious approach in mind, with an emphasis on the following elements:

- ✚ Address significant issues and concerns raised in the Citizen Survey
- ✚ Continue funding to address the impacts of increased demand and normal wear and tear on all City facilities.
- ✚ Lay the groundwork for the additional demands for service that will accompany the current level of development and recent annexations.
- ✚ Use of One-Cent Infrastructure Sales Surtax funds for needed capital improvements.
- ✚ Prepare a ten-year financial plan that maintains the operating millage rate flat.

A review and discussion of each of the above elements, and how each impacted the formulation of the FY 2020 Budget, is as follows:

- **Citizen Survey Results**

In 2017, the City Council conducted a resident survey to help determine key strategic focus areas for its budgets. While the results of the survey were extremely positive, as evidenced by the overall satisfaction rating of the quality of City services of 4.30 out of 5.0, there are several areas staff has identified that are addressed in next year's budget. A summary of these issues, grouped by the corresponding goal, along with the actions planned in the FY 2020 budget, is discussed in detail on page 2 of the *Transmittal Letter*.

- **Repair and Maintenance Program**

To address additional maintenance on the City's parks and facilities caused by increased usage and normal wear due to aging, staff prepared an analysis of all City property to identify, prioritize, and calculate estimated costs of items that needed to be addressed. Using the results of this analysis, a funding plan to implement an ongoing repair and maintenance plan was developed. The areas identified included major programs such as roof repair and maintenance of all City buildings, interior and exterior painting of buildings, median maintenance and parking lot resurfacing. Other areas identified included items such as replacement of carpeting/flooring, turf replacement, irrigation repairs, playground equipment repairs, plumbing and bathroom repairs.

The first phase of implementing this report's recommended maintenance and repairs began in FY 2015. Additional funding to continue this program is included in FY 2020. For a complete discussion of the impacts and actions taken to address the Repairs and Maintenance Program in the FY 2020 Budget, please page 11 of the *Transmittal Letter*.

# SHORT-TERM AND LONG-TERM PLANNING

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## FISCAL YEAR 2020 BUDGET PREPARATION STRATEGY (CONTINUED)

- **Storm Water Renovation Program**

Like the parks and facilities repair and maintenance program, staff began the process of developing a storm water renovation program in FY 2015. Staff had identified areas of deterioration in several storm water pipes and anticipated that more deterioration would occur as the system aged. A consultant was hired in FY 2015 to conduct a complete mapping and inspection of the City's storm water system and prepare a report to prioritize and calculate estimated costs of needed renovations and repairs to the system.

The report identified approximately \$1,500,000 of renovations that need immediate attention; accordingly, the FY 2016 budget included this amount in General Fund CIP for the replacement of pipes and structures. In addition to the items that need immediate attention, the report recommended an ongoing maintenance program. The estimated cost is approximately \$500,000 annually to maintain this ongoing maintenance program and is included in the General Fund Storm Water Division's Repair & Maintenance expenditure account. More discussion of this program can be found on page 12 of the *Transmittal Letter*.

- **Planning for New Development and Annexations**

One of the most significant factors affecting the formulation of the FY 2020 Budget is the tremendous amount of new growth occurring in the City. This growth consists of both new construction and annexation of additional areas in the western sector of the City. While this expansion bodes well for the future economic stability of the City, it also places significant demands on the resources of the City and its ability to continue the same level of high services expected. A more detailed discussion of new development and annexations can be found on pages 5 - 8 of the *Transmittal Letter*.

- **Use of One-Cent Infrastructure Sales Surtax Monies for Capital Improvements**

Another key item that helped to form the spending plan for next year is the recently enacted One-Cent Infrastructure Sales Surtax that is being used to repay bonds issued in February 2017, to help address capital facilities needs necessitated by the overall increase in population and growth of the City. A complete analysis of this program can be found on page 9 of the *Transmittal Letter*.

- **Preparation of Ten-Year Financial Plan**

The last element of the FY 2020 budget preparation strategy was the formulation of a ten-year financial plan that maintains the operating millage rate flat through FY 2029. The development of the ten-year financial plan is more fully discussed in the following section.

# SHORT-TERM AND LONG-TERM PLANNING

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## LONG-TERM BUDGET STRATEGY

The goal of the City Council for the next ten years is to continue to strive to accomplish the Vision previously discussed, while at the same time maintaining the operating tax rate, and as property values rise, reduce the debt service tax rate, thereby lowering the overall combined tax rate. To accomplish this, the financial strategy should continue to be conservative, and should be directed by the following guidelines:

- ✚ Utilize debt financing only for essential capital projects, and only when it can be demonstrated that borrowing is more advantageous than funding capital items on a pay-as-you-go basis, e.g., extremely low interest rates; impacts to reserves; accelerating projects to take advantage of low construction costs, etc. Reduce existing debt service expenditures using debt refunding, when financially prudent to do so.
- ✚ Maintain a strong financial position by ensuring compliance with the City's fund balance policy regarding use of reserves, as set forth on page 72.
- ✚ Ensure future collective bargaining and public safety retirement agreements are financially sustainable.
- ✚ Examine alternative delivery of service methods.
- ✚ Focus on goals/objectives/performance measures so that logical and fair decisions can be made regarding the effectiveness of various services.
- ✚ Promote a diverse tax base so that there is less reliance on residential properties.
- ✚ Closely monitor the current economy and new legislation, so that pro-active measures may be taken.

Currently, the biggest challenges facing the City of Palm Beach Gardens that affect our financial strategy and long-range plan for the next ten years and beyond are:

- ✚ Growth issues related to development of the Alton residential development, with construction of residential units having begun in 2015, as well as recent approval of the Avenir project, a mixed-use community on 4,700 acres of land in the western fringes of the City, adjacent to protected conservation lands. The Avenir project began construction in 2019.
- ✚ Ensure compensation is competitive to attract and retain highly qualified employees. At the same time, the City must be sure that future collective bargaining agreements are not only fair, but financially sustainable.
- ✚ Monitor the funding progress of the public safety pension plans, and act to reduce the impacts of the plans' unfunded liabilities.

# SHORT-TERM AND LONG-TERM PLANNING

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## TEN-YEAR FINANCIAL PLAN

To develop the ten-year financial plan, the following areas were reviewed:

- ✚ Review and inclusion of pertinent items contained within the various planning documents.
- ✚ The City's current year budget and actual historical data regarding revenues and expenditures.
- ✚ An analysis of the City's General Fund revenues, current taxable valuation, and projected valuation from future developments. Available alternative revenue options were also considered when formulating the forecast.
- ✚ The Capital Improvement Program.
- ✚ Constraints imposed by tax reform legislation which placed caps on local governments' future tax revenues. Continued new construction from the Alton Development on the Briger parcel, as well as future construction from the Avenir development, has also been factored into the forecast.
- ✚ An analysis of financial policies as they relate to desired Unassigned Fund Balance levels. The minimum level, as set forth in the City's Fund Balance Policy, is a minimum of 17% of operating expenditures.
- ✚ Beginning in 2007, Palm Beach County and the City of Palm Beach Gardens experienced several years of declines in the real estate and housing markets. However, as noted earlier, there have been several new residential and non-residential projects approved recently, as well as an increase in construction activity on existing approved developments. In addition, property values in the City have increased for eight consecutive years, increasing by 9.9% in FY 2020, including new construction and annexations.

The assumptions used in formulating the nine years beyond FY 2020 in the ten-year forecast are as follows:

- ✚ Growth from re-evaluations of existing property: 3.51% per year.
- ✚ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2020 through FY 2029 and reflects new construction from the Alton and Avenir developments.
- ✚ Operating millage rates are projected flat through FY 2029, as per Council's directive. The debt service millage rate was eliminated in FY 2020, as all general obligation debt was paid off in FY 2019.
- ✚ Average growth of other revenues: 2% per year.
- ✚ Average inflation rate for operating expenditures: 2.83% per year.
- ✚ Inflation factors for other services are projected as follows:
  - A 5.28% average annual increase in health insurance costs has been projected through 2029.
  - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2029.
- ✚ Capital Outlay consists of items in the ten-year capital projections.

# SHORT-TERM AND LONG-TERM PLANNING

## TEN-YEAR PROJECTION

While the entire projected subsequent year's balance sheets are not presented in the forecast, the most critical aspect of those financial statements – fund equities – is presented in the schedules below and on the following page:

### General Fund

	2020	2021	2022	2023	2024
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes					
Ad Valorem Taxes	67,183,805	70,419,899	74,920,434	78,858,400	83,213,913
Local Business Taxes	1,550,000	1,581,000	1,612,620	1,644,872	1,677,770
Utility Taxes	2,052,000	2,093,040	2,134,901	2,177,599	2,221,151
Special Assessment	115,000	105,000	105,000	105,000	105,000
Franchise Fees	5,612,000	5,724,240	5,838,725	5,955,499	6,074,609
Licenses and Permits	4,217,792	3,482,668	4,180,970	3,565,256	4,686,404
Intergovernmental	6,423,000	6,551,460	6,682,489	6,816,139	6,952,462
Charges for Services	5,976,210	6,044,564	6,114,285	6,185,401	6,257,938
Fines and Forfeitures	177,000	180,540	184,151	187,834	191,590
Investment Income	854,000	879,620	906,009	933,189	961,185
Miscellaneous	1,483,400	1,513,068	1,543,329	1,574,196	1,605,680
Other Financing Sources	682,110	-	-	-	-
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 96,326,317</b>	<b>\$ 98,575,099</b>	<b>\$ 104,222,913</b>	<b>\$ 108,003,385</b>	<b>\$ 113,947,702</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	21,004,519	21,749,132	22,642,847	24,040,414	24,955,026
Public Safety	53,054,825	56,066,565	59,193,592	61,524,469	63,298,281
Physical Environment	13,749,723	14,820,398	15,409,697	16,023,202	16,970,488
Culture/Recreation	1,178,854	1,228,785	1,272,243	1,316,712	1,360,550
Capital Outlay	5,177,889	3,842,200	3,990,900	3,922,500	1,302,500
Debt Service	3,636,222	4,020,458	3,372,954	1,908,613	1,680,566
Operating Transfers	497,754	450,000	461,250	472,781	486,965
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 98,299,786</b>	<b>\$ 102,177,539</b>	<b>\$ 106,343,483</b>	<b>\$ 109,208,692</b>	<b>\$ 110,054,376</b>
Excess Revenues (Expenditures)	(1,973,469)	(3,602,440)	(2,120,570)	(1,205,306)	3,893,325
Unassigned Fund Balance - Beginning	23,066,106	23,066,106	21,802,731	19,682,161	18,476,854
Assigned for Budget Stabilization - Beginning	4,312,533	2,339,064	-	-	-
Unassigned Fund Balance - Ending	23,066,106	21,802,731	19,682,161	18,476,854	22,370,179
Assigned for Budget Stabilization - Ending	2,339,064	-	-	-	-
<b>Unassigned Fund Balance % of Expenditures</b>	<b>23.5%</b>	<b>21.3%</b>	<b>18.5%</b>	<b>16.9%</b>	<b>20.3%</b>
<b>Projected Operating Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>
<b>Projected Debt Millage</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Projected Total Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>

# SHORT-TERM AND LONG-TERM PLANNING

## General Fund

	2025	2026	2027	2028	2029
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes					
Ad Valorem Taxes	87,179,509	92,268,078	96,395,907	100,506,665	104,645,217
Local Business Taxes	1,711,325	1,745,552	1,780,463	1,816,072	1,852,393
Utility Taxes	2,265,574	2,310,885	2,357,103	2,404,245	2,452,330
Special Assessment	105,000	105,000	105,000	105,000	105,000
Franchise Fees	6,196,101	6,320,023	6,446,424	6,575,352	6,706,859
Licenses and Permits	3,653,627	3,391,641	3,238,347	3,243,923	3,279,219
Intergovernmental	7,091,511	7,233,341	7,378,008	7,525,568	7,676,080
Charges for Services	6,331,927	6,407,395	6,484,373	6,562,890	6,642,978
Fines and Forfeitures	195,422	199,331	203,317	207,384	211,531
Investment Income	990,020	1,019,721	1,050,312	1,081,822	1,114,276
Miscellaneous	1,637,793	1,670,549	1,703,960	1,738,040	1,772,800
Other Financing Sources	-	-	-	-	-
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 117,357,810</b>	<b>\$ 122,671,517</b>	<b>\$ 127,143,215</b>	<b>\$ 131,766,961</b>	<b>\$ 136,458,685</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	25,864,259	26,858,750	27,883,290	28,959,132	30,079,994
Public Safety	65,835,957	68,477,935	71,228,608	74,092,563	77,074,584
Physical Environment	17,553,311	18,181,718	18,830,527	19,506,743	20,208,341
Culture/Recreation	1,406,775	1,456,623	1,508,028	1,561,558	1,617,037
Capital Outlay	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Debt Service	1,680,566	1,680,566	1,680,566	1,680,566	1,680,566
Operating Transfers	501,574	516,621	532,119	548,083	564,526
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 116,342,443</b>	<b>\$ 120,672,212</b>	<b>\$ 125,163,139</b>	<b>\$ 129,848,646</b>	<b>\$ 134,725,048</b>
Excess Revenues (Expenditures)	1,015,367	1,999,305	1,980,076	1,918,315	1,733,637
Unassigned Fund Balance - Beginning	22,370,179	23,066,106	23,066,106	23,066,106	23,066,106
Assigned for Budget Stabilization - Beginning	-	619,440	2,918,745	5,198,821	7,417,136
Unassigned Fund Balance - Ending	23,066,106	23,066,106	23,066,106	23,066,106	23,066,106
Assigned for Budget Stabilization - Ending	619,440	2,918,745	5,198,821	7,417,136	9,450,773
<i>Unassigned Fund Balance % of Expenditures</i>	<i>19.8%</i>	<i>19.1%</i>	<i>18.4%</i>	<i>17.8%</i>	<i>17.1%</i>
<b>Projected Operating Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>
<b>Projected Debt Millage</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Projected Total Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>

# SHORT-TERM AND LONG-TERM PLANNING

## GENERAL FUND RESERVES AND HISTORICAL DATA

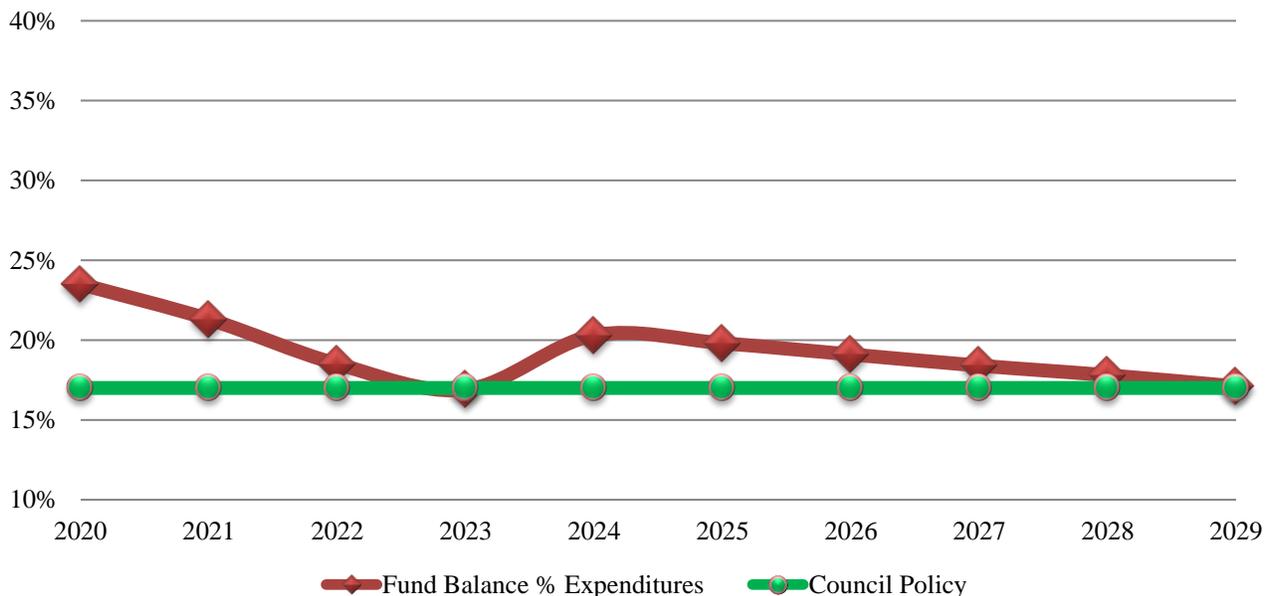
As the City moves forward in planning for the priorities established in its strategic planning process, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by projected Unassigned Fund Balance as of September 30, 2019, of \$23.1 million, or 24.4% of projected expenditures, which exceeds the minimum required balance of 17% as outlined in the Financial Policies Section of this document. Due to the uncertainties related to the current economic recovery, the City Council believes it is prudent financial management to maintain a strong fund balance position going into FY 2020 and beyond.

### Use of Reserves

The Budget uses approximately \$1.9 million of budget stabilization reserves, which is being proposed to eliminate the need for a tax increase. Looking to the future, by maintaining the same operating millage rate of 5.55, the ten-year financial forecast projects a gradual reduction in reserves through FY 2023. Beginning in FY 2024, projections indicate this trend will reverse and surpluses will begin to be added back to reserves as more development in Avenir comes onto the tax rolls.

These projections will be updated annually to reflect the current financial status of the City, economic trends and the status of development projects, along with any operational changes, such as operating and debt service due to new or expanded services. The City will be monitoring these issues closely and is committed to providing the most accurate financial information as possible by constantly monitoring actual financial results versus original budget projections, amending the budget accordingly, and updating our revenue and expenditure assumptions, if necessary, throughout the coming fiscal year.

## Unassigned Fund Balance as % of Expenditures



# **SHORT-TERM AND LONG-TERM PLANNING**

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## **FINANCIAL MANAGEMENT POLICIES**

### **Operating Budget Policies**

The City will present the City Council and the residents of Palm Beach Gardens with a balanced budget, a budget in which planned funds available equal planned expenditures, for each fiscal year beginning October 1<sup>st</sup>.

The City will pay for all current expenditures with current revenues and fund balance. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.

The budget will provide for funding of the Police, Fire, and General Employees' defined benefit retirement plans based on the annual actuarial reports.

The City will maintain a budgetary control system to help it adhere to the budget.

The Finance Department will prepare monthly reports of revenues and expenditures for management purposes. In addition, quarterly financial reports will be prepared for the Council.

The City will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.

Where possible, the City will integrate performance measurement, service level, and productivity indicators within the budget.

The City will aggressively seek state and federal funds that are available for capital projects.

### **Capital Improvement Program (CIP) Policies**

The City will develop ten-year capital projections and update them annually.

The City will enact an annual capital improvement budget based on the multi-year CIP.

The City will make all capital improvements in accordance with the adopted CIP.

The City will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.

# SHORT-TERM AND LONG-TERM PLANNING

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## *FINANCIAL MANAGEMENT POLICIES (CONTINUED)*

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the CIP and City priorities.

The City will identify the estimated acquisition and operating costs and potential funding sources for each capital improvement project proposal before submittal to the City Council for approval.

### **Debt Policies**

The City will confine long-term borrowing to capital improvement projects.

When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.

Where possible, the City will use revenue bonds instead of general obligation bonds.

The City will follow a policy of full disclosure on every financial report and bond prospectus.

The City will utilize the form of borrowing that is most cost effective, including not just interest expense but all costs, including upfront costs, administrative and legal expenses, and reserve requirements.

### **Revenue Policies**

The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source.

The City will estimate its annual revenues by a conservative, objective, and analytical process.

The City will project and update annually revenues for the next ten fiscal years, as part of the CIP preparation process.

Annually, the City will calculate the full direct costs of activities supported by user fees and consider such information when establishing user charges.

Non-recurring revenues will be used only to fund non-recurring expenditures.

### **Investment Policies**

Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenditures and investment of funds.

The accounting system will provide regular information concerning cash positions and investment performance.

# SHORT-TERM AND LONG-TERM PLANNING

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## FINANCIAL MANAGEMENT POLICIES (CONTINUED)

Governmental accounting principles distinguishes Fund Balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, Fund Balance amounts will be reported in the following categories:

➤ **Non-spendable Fund Balance**

Amounts that are not in a spendable form (e.g., inventory), or are legally or contractually required to be maintained intact (e.g., principal of an endowment fund).

➤ **Restricted Fund Balance**

Amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or debt covenants).

➤ **Committed Fund Balance**

Amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally.

➤ **Assigned Fund Balance**

Amounts intended to be used by the City for specific purposes. Intent can be expressed by the City Council or by a designee to whom the governing body delegates the authority. In governmental funds, other than the General Fund, assigned balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for that fund (e.g., Impact Funds)

➤ **Unassigned Fund Balance**

Includes all amounts not contained in other classifications and is the residual classification of the General Fund only. Unassigned amounts are the portion of Fund Balance which is not obligated or specifically designated and is available for any purpose.

● **Minimum Unassigned Fund Balance**

It is the goal of the City to achieve and maintain an Unassigned Fund Balance in the General Fund at fiscal year-end of not less than 17% of expenditures, which represents approximately two months' operating expenditures. If the Unassigned Fund Balance at fiscal year-end falls below the goal, the City shall develop a restoration plan to achieve and maintain the minimum fund balance.

● **Use of Unassigned Fund Balance**

Disbursement of funds from Unassigned Fund Balance in excess of the 17% target shall be authorized by an ordinance of the City Council and may be approved by inclusion in the approved annual budget (and amendments thereto). These funds shall be used only for non-recurring expenditures such as capital, grants, one-time programs, or for emergency and disaster relief, or as a budget stabilization reserve in the case of revenue declines, unanticipated expenditures, or unfunded mandates.

# SHORT-TERM AND LONG-TERM PLANNING

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## FINANCIAL MANAGEMENT POLICIES (CONTINUED)

- **Use of Unassigned Fund Balance (continued)**

However, should a projected budget surplus exist in any given year, such surplus may be used to offset operating expenses in the subsequent year, provided that such usage does not reduce Unassigned Fund Balance below the 17% target. Such use of Unassigned Fund Balance shall represent an Assignment of Fund Balance and be at the discretion of the City Manager when preparing the annual budget, subject to approval of the budget adoption ordinance by Council. After completion of the annual audit, the projected budget surplus will be compared to the actual surplus, and appropriate budget amendments made to adjust the budgeted Unassigned Fund Balance to actual. If the budgeted use of Unassigned Fund Balance causes the balance to fall below the 17% target, the Finance Administrator will so advise the City Manager and City Council in order for the necessary action to be taken to restore the Unassigned Fund Balance to the target level.

Disbursement of funds from Unassigned Fund Balance below the 17% target are to be used only for emergency and disaster relief or as a budget stabilization reserve in the case of revenue declines, unanticipated expenditures, or unfunded mandates. The City shall develop a restoration plan and attempt to replenish these funds over a period not to exceed five years.

The responsibility for designating funds to specific classifications shall be as follows:

- **Committed Fund Balance**

The Council is the City's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a Fund Balance commitment is a resolution or ordinance, as appropriate and approved by the Council.

- **Assigned Fund Balance**

The City Council has authorized the City Manager as the official authorized to assign Fund Balance to a specific purpose as approved by this Fund Balance Policy.

- **Order of Expenditure of Funds**

When multiple categories of Fund Balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Council, and Unassigned Fund Balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

# SHORT-TERM AND LONG-TERM PLANNING

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## NON-FINANCIAL MANAGEMENT POLICIES

### Comprehensive Plan Policies

- Continue to ensure a high quality living environment through a mixture of land uses that will maximize Palm Beach Gardens' natural and manmade resources while minimizing any threat to the health, safety, and welfare of the City's citizens that is caused by incompatible land uses and environmental degradation, by maintaining compatible land uses which consider the intensities and densities of land use activities, their relationship to surrounding properties and the proper transition of land uses.
- Maintain level of service standards which shall accommodate sustainable growth through financially feasible improvements to develop a convenient, safe, and energy efficient multi-modal transportation system for all persons living in and traveling through the City.
- Provide sustainable, safe and sanitary housing which meets the needs of all existing and future Palm Beach Gardens residents.
- Provide adequate central sanitary sewage facilities for residential and non-residential development and redevelopment in the City.
- Ensure the social, economic, and environmental resources of the Palm Beach Gardens coastal planning area are protected, maintained and enhanced through the regulation of development activities that would damage or destroy such resources.
- Preserve, manage, or restore the natural resources in the City to ensure their sustainability, high quality, and critical value to the quality of life in the City of Palm Beach Gardens.
- Provide adequate sustainable park, recreation and open space facilities and areas offering a broad range of activities, convenient access, appropriate improvements, and sound management to all current and future citizens of Palm Beach Gardens with active and passive recreation opportunities in the interests of personal health, entertainment, and constructive use of leisure time.
- Establish effective coordination measures among all pertinent public and quasi-public entities so to best maintain Palm Beach Gardens' quality of life and sustainable use of resources.
- Provide adequate facilities to ensure the provision of an effective and sustainable public safety program.
- Assist in providing for future availability of public school facilities consistent with the adopted level of service standards. This goal shall be accomplished recognizing the constitutional obligation of the School District to provide a uniform system of free public schools on a countywide basis.
- Achieve sustainable economic development through a balanced and diversified economy which is compatible with the City's quality-built environment and protects important natural resources.

# REVENUE INFORMATION



# REVENUE INFORMATION

This section includes summaries of each fund’s revenues, and a detailed discussion of revenue estimates and projection rationales.

Below is a copy of the “Truth-In-Millage (TRIM)” notice for 2019/2020. This notice is required to be filed with the State of Florida as part of the budget adoption process and illustrates to the budget reader what the percentage increase or decrease the adopted 2019/2020 tax rate is from the rollback rate.

## TRIM (TRUTH-IN-MILLAGE) NOTICE

FY 2019/2020

<b>Current Year Taxable Real Property</b>	<b>12,302,832,245</b>	
Current Year Taxable Personal Property	353,761,305	
Current Year Centrally Assessed	2,470,709	
<b>Current Year Gross Taxable</b>	<b>12,659,064,259</b>	Gross Property Value % Change from Prior Year 9.98%
Net New Taxable	666,094,841	
Current Year Adjusted Tax Value	11,992,969,418	
<b>Prior Year Final Gross Taxable Value</b>	<b>11,510,691,019</b>	
<b>Prior Year Operating Millage</b>	<b>5.5500</b>	Tax Rate % Change from Prior Year 0.00%
Prior Year Ad Valorem	63,884,335	
Current Year Roll-back	5.3268	
<b>Current Year Proposed Operating Millage</b>	<b>5.5500</b>	
Current Year Aggregate Roll-back Taxes	67,432,499	
Total Ad Valorem Proposed	70,257,807	
Current Year Proposed Millage	5.5500	
Percent Change Over Roll-back	4.19%	
Debt Service Millage Required	0	
Debt Service Required (Budgeted)	0	
Debt Service Millage Revenue Generated	0	
Total Taxes Levied – Operating	70,257,807	
Amount Budgeted - Operating	67,183,805	
<b>Total Operating and Debt Service Taxes</b>		
<b>Budgeted 95.6%</b>	<b>67,183,805</b>	

# REVENUE INFORMATION

## GENERAL FUND – 001

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Ad Valorem Taxes	55,324,350	59,347,671	61,879,520	61,725,207	67,183,805
Special Assessment - Capital Improvement	114,377	115,709	136,616	105,000	115,000
Franchise Fee Electric	5,326,127	5,284,180	5,313,048	5,600,000	5,352,000
Franchise Fee Solid Waste	238,857	258,156	250,477	240,000	260,000
Business License Taxes	1,608,214	1,530,796	1,545,951	1,550,000	1,550,000
Communication Services Tax	2,028,360	2,069,939	2,050,026	2,100,000	2,052,000
<b>Taxes</b>	<b>64,640,285</b>	<b>68,606,451</b>	<b>71,175,638</b>	<b>71,320,207</b>	<b>76,512,805</b>
Building Permits	5,594,197	5,123,873	3,846,933	3,200,000	3,975,091
Training Surcharge	52,023	47,616	37,013	26,000	47,701
Alarm Registration Fees	7,502	6,820	6,707	7,000	7,000
Special Event Permits	7,580	10,207	6,705	8,000	8,000
Application Filing Fees	170,920	203,783	180,644	160,000	180,000
<b>Licenses and Permits</b>	<b>5,832,222</b>	<b>5,392,299</b>	<b>4,078,002</b>	<b>3,401,000</b>	<b>4,217,792</b>
Local, State, and Federal Grants	272,674	361,262	369,567	210,000	210,000
Shared Revenues From Other Local Units	68,618	17,634	16,888	30,000	15,000
County Occupational Licenses	125,123	136,770	121,814	10,000	120,000
State Revenue Sharing	1,538,766	1,609,532	1,628,469	1,550,000	1,658,000
Mobile Home Licenses	15,266	19,346	18,605	16,000	16,000
Alcoholic Beverage License	62,176	64,437	62,430	60,000	62,000
Local Govt. Half-cent Sales Tax	3,990,827	4,211,989	4,260,397	4,250,000	4,260,000
Firefighters' supplementary comp	48,961	49,507	52,520	48,000	52,000
Fuel Tax rebate	28,842	30,335	31,966	28,000	30,000
<b>Intergovernmental</b>	<b>6,151,253</b>	<b>6,500,812</b>	<b>6,562,656</b>	<b>6,202,000</b>	<b>6,423,000</b>
Public Safety Fingerprinting	1,395	1,360	1,280	1,000	1,200
Engineering Cost Recovery Fees	454,296	672,805	413,512	350,000	350,000
Inspection Fees	987,434	661,752	489,838	454,500	454,500
EMS Transport	2,577,755	2,802,098	2,536,579	2,400,000	2,600,000
Interim Service Fees	16,590	13,335	12,259	12,000	12,000
Dispatch Service Charges	2,021,816	2,091,876	2,232,664	2,232,664	2,232,664
NMRCC Administrative Service Fees	323,264	323,536	323,536	322,846	325,846
<b>Charges for Services</b>	<b>6,382,550</b>	<b>6,566,762</b>	<b>6,009,668</b>	<b>5,773,010</b>	<b>5,976,210</b>
Court Fines	45,216	47,014	70,571	45,000	70,000
Parking Fines	7,165	6,195	6,020	7,000	7,000
Code Enforcement Fines	80,092	88,780	35,195	75,000	75,000
\$12.50 Traffic Fines	34,030	24,483	25,430	25,000	25,000
<b>Fines and Forfeitures</b>	<b>166,503</b>	<b>166,472</b>	<b>137,216</b>	<b>152,000</b>	<b>177,000</b>
Interest Earnings	401,664	546,106	791,393	550,000	850,000
Interest Earnings Tax Collector	1,495	4,563	4,500	4,000	4,000
Realized gain/loss	43,156	116,480	-	-	-
Unrealized gain/loss	(109,816)	(123,673)	-	-	-
<b>Interest</b>	<b>336,499</b>	<b>543,476</b>	<b>795,893</b>	<b>554,000</b>	<b>854,000</b>

# REVENUE INFORMATION

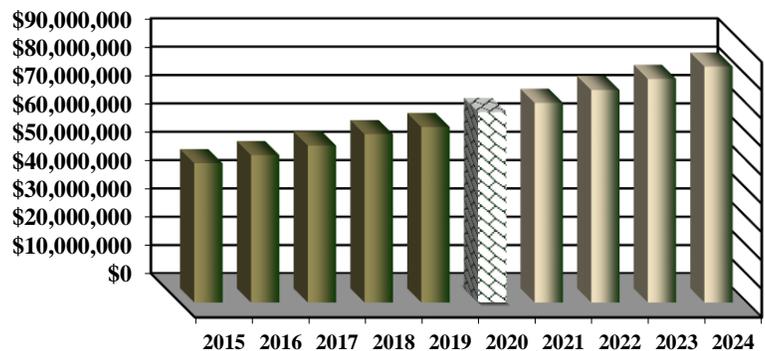
## GENERAL FUND - 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Contributions/Donations	121,215	92,030	-	-	-
Other Misc Revenue	1,020,365	589,900	444,804	350,000	450,000
Reimbursement of City Services	185,809	310,747	645,482	534,000	645,000
Administrative Fees	91,066	106,833	108,597	90,000	107,000
Insurance Proceeds	13,504	32,211	9,316	25,000	25,000
Tax Search	245,300	248,400	232,800	200,000	200,000
Miscellaneous Revenue-Nextel Tower	77,670	68,654	55,668	54,000	55,000
Boat/RV Decals	350	400	375	366	400
Copies	1,740	986	848	1,000	1,000
<b>Miscellaneous</b>	<b>1,757,019</b>	<b>1,450,161</b>	<b>1,497,890</b>	<b>1,254,366</b>	<b>1,483,400</b>
Transfers In	694,320	1,186,883	688,779	688,779	682,110
Other Sources	1,965,638	2,740,100	1,579,104	4,479,600	-
<b>Other Financing Sources</b>	<b>2,659,958</b>	<b>3,926,983</b>	<b>2,267,883</b>	<b>5,168,379</b>	<b>682,110</b>
<b>TOTAL REVENUES</b>	<b>\$ 87,926,289</b>	<b>\$ 93,153,416</b>	<b>\$ 92,524,846</b>	<b>\$ 93,824,962</b>	<b>\$ 96,326,317</b>
Beginning Fund Balance	38,370,314	44,427,615	46,375,977	46,375,977	30,991,522
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 126,296,603</b>	<b>\$ 137,581,031</b>	<b>\$ 138,900,823</b>	<b>\$ 140,200,939</b>	<b>\$ 127,317,839</b>

## HISTORICAL & PROJECTED REVENUE

### Property Taxes

Property Taxes comprise 70% of the General Fund operating revenues. This high percentage is because the City does not impose garbage/trash collection fees, utility service taxes, fire assessments, or storm water utility taxes. At the adopted rate of 5.55 mills, an additional \$5,458,598 will be generated from property taxes in FY 2020. Years 2021 – 2024 are based on projected new development and no change in the operating millage tax rate.

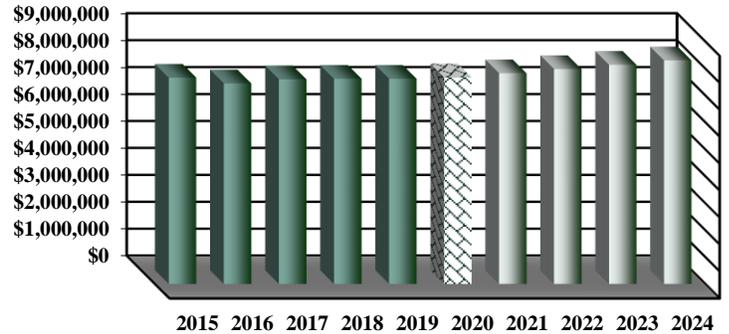


# REVENUE INFORMATION

## GENERAL FUND – 001 (CONTINUED)

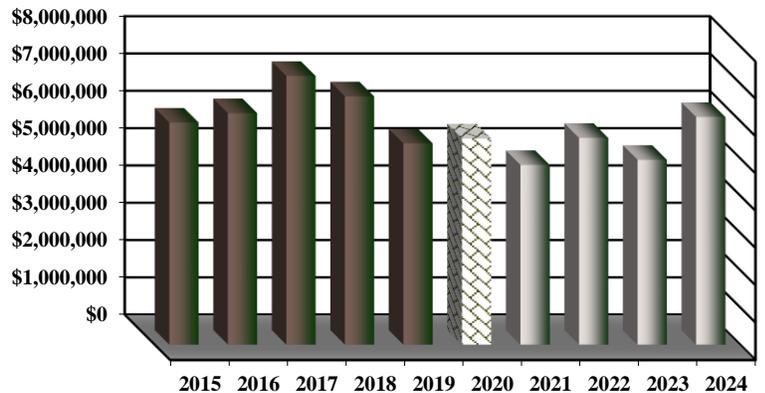
### Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 8% of the General Fund operating revenue of the City for FY 2020 and are projected at \$7,664,000. This increase is based on current development projects. Future years are conservatively estimated to increase 2%, annually.



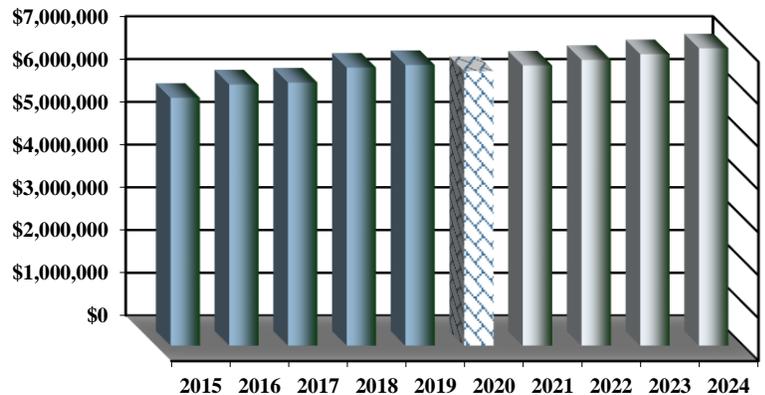
### Business License Taxes and Permits

This category accounts for 6% of General Fund revenues and includes City Business License Taxes and Building Permits. Fiscal Year 2020 collections are projected at \$5,525,091. Future years are estimated based on the timing of planned development activity.



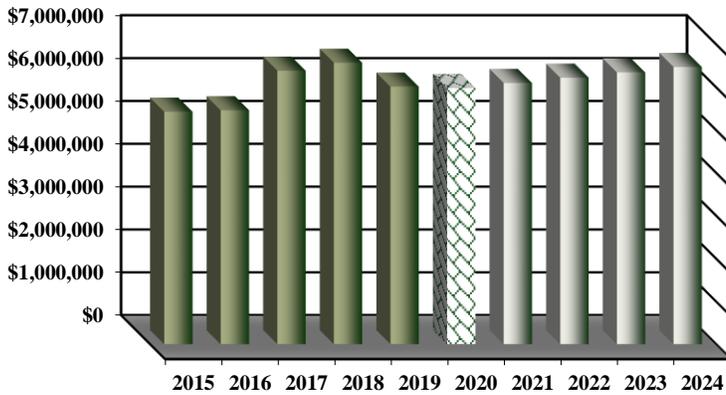
### Intergovernmental Revenue

Included in this category are State Sales Tax, State Revenue Sharing, Federal and State Grants, Mobile Home Licenses, Alcoholic Beverage Licenses, and County Business Tax Receipts. The steady increase through FY 2019 reflects the strong economic recovery experienced in the City of Palm Beach Gardens. FY 2020 is projected at \$6,423,000 with future years conservatively estimated to increase 2%, annually.



# REVENUE INFORMATION

## GENERAL FUND – 001 (CONTINUED)



### User Charges

Charges for services contribute 6% of the total General Fund revenues. Major line-items included in this category are Emergency Medical Service Transport Fees, Fire Inspection Fees, Northern Municipal Regional Communications Center (NMRCC) Dispatch and Administrative Fees, and Engineering Cost Recovery Fees. The increase beginning in FY 2015 is due to Engineering Cost Recovery and Inspection Fees increasing due to development activity. In addition, the NMRCC Dispatch Service Charge increased approximately \$225,000, as the Village of North Palm Beach joined the NMRCC. FY 2020 reflects projected levels of development review activity, with other components of this revenue category based on estimated actual receipts in FY 2019. Future years are conservatively estimated to increase 2%, annually.

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# REVENUE INFORMATION

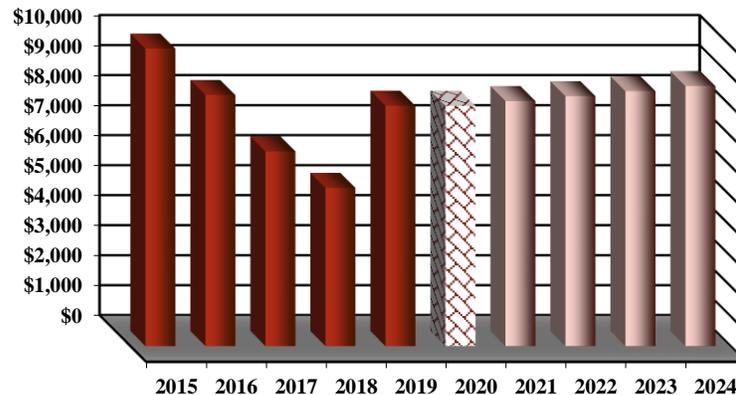
## POLICE TRAINING SPECIAL REVENUE FUND – 002

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Court Fines	6,482	6,660	8,003	6,200	8,000
<b>Fines and Forfeitures</b>	<b>6,482</b>	<b>6,660</b>	<b>8,003</b>	<b>6,200</b>	<b>8,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,482</b>	<b>\$ 6,660</b>	<b>\$ 8,003</b>	<b>\$ 6,200</b>	<b>\$ 8,000</b>
Beginning Fund Balance	9,839	8,775	12,097	12,097	9,416
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 16,321</b>	<b>\$ 15,435</b>	<b>\$ 20,100</b>	<b>\$ 18,297</b>	<b>\$ 17,416</b>

## HISTORICAL & PROJECTED REVENUE

### Fines and Forfeitures

Fines and Forfeitures consist of \$2 per ticket collected from the County for each ticket issued. The use of this money is restricted for police officer training expenditures. Based on current levels of activity, \$8,000 is projected for FY 2020. Future years are conservatively forecast to increase 2% annually.



# REVENUE INFORMATION

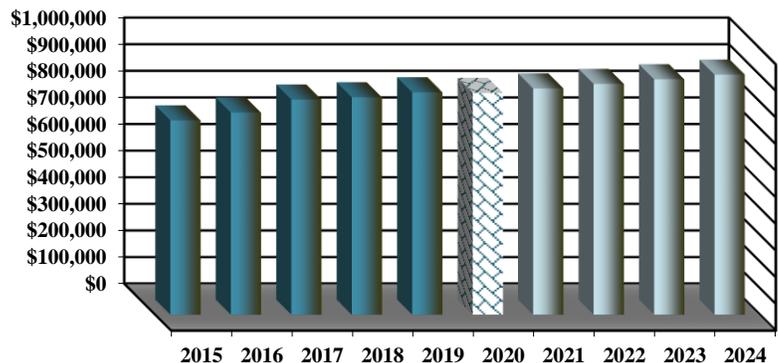
## GAS TAX SPECIAL REVENUE FUND - 103

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Local Option Gas Tax	808,244	813,348	835,511	817,000	833,340
<b>Taxes</b>	<b>808,244</b>	<b>813,348</b>	<b>835,511</b>	<b>817,000</b>	<b>833,340</b>
Interest Earnings	544	4,420	7,483	640	9,319
<b>Interest</b>	<b>544</b>	<b>4,420</b>	<b>7,483</b>	<b>640</b>	<b>9,319</b>
Miscellaneous Revenue	108,785	124,682	124,000	124,000	124,000
<b>Miscellaneous</b>	<b>108,785</b>	<b>124,682</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 917,573</b>	<b>\$ 942,450</b>	<b>\$ 966,994</b>	<b>\$ 941,640</b>	<b>\$ 966,659</b>
Beginning Fund Balance	886,009	963,946	1,256,560	1,256,560	935,191
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 1,803,582</b>	<b>\$ 1,906,396</b>	<b>\$ 2,223,554</b>	<b>\$ 2,198,200</b>	<b>\$ 1,901,850</b>

## HISTORICAL & PROJECTED REVENUE

### Other Locally Levied Taxes

This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent Local Option Gas Tax. Based on State estimates, \$833,340 is forecast for FY 2020. A 2% growth factor has been forecast for years 2021 through 2024.

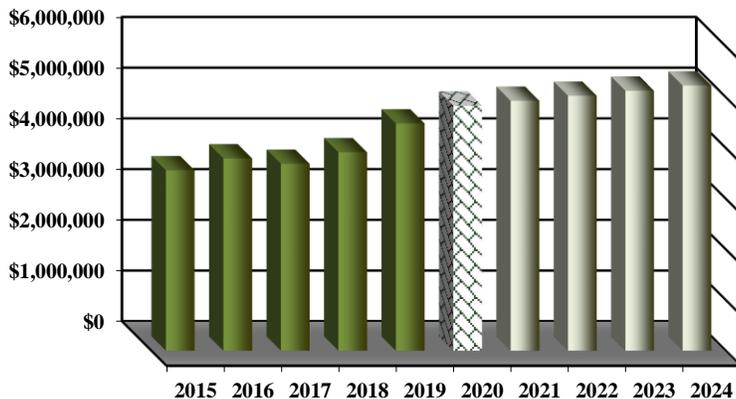


# REVENUE INFORMATION

## RECREATION SPECIAL REVENUE FUND - 104

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Aquatics	233,713	314,499	334,699	350,630	326,009
Sponsorships and Grants	-	-	87,684	109,810	107,450
Resources	102,553	93,991	-	58,000	45,604
Rentals	204,544	64,694	73,908	17,479	-
Athletic Rentals	-	196,814	180,442	320,436	359,159
Programs	873,273	945,550	966,313	961,716	1,018,822
Tennis Programming	697,745	885,128	1,005,479	725,000	985,000
Tennis Memberships	144,086	162,554	175,719	165,000	164,000
Athletics & Special Facilities	426,782	429,653	522,957	513,385	511,350
Youth Enrichment	1,001,186	1,081,329	1,131,538	1,172,086	1,312,775
<b>Charges for Services</b>	<b>3,683,882</b>	<b>4,174,212</b>	<b>4,478,739</b>	<b>4,393,542</b>	<b>4,830,169</b>
Interest Earnings	1,531	5,363	10,945	2,068	1,000
<b>Interest</b>	<b>1,531</b>	<b>5,363</b>	<b>10,945</b>	<b>2,068</b>	<b>1,000</b>
Other Miscellaneous Revenue	32,653	33,777	32,893	-	25,000
Overage/Shortage	312	39	-	-	-
<b>Miscellaneous</b>	<b>32,965</b>	<b>33,816</b>	<b>32,893</b>	<b>-</b>	<b>25,000</b>
Transfer In	-	-	302,780	302,780	332,065
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>302,780</b>	<b>302,780</b>	<b>332,065</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,718,378</b>	<b>\$ 4,213,391</b>	<b>\$ 4,825,357</b>	<b>\$ 4,698,390</b>	<b>\$ 5,188,234</b>
Beginning Fund Balance	1,075,745	739,122	349,631	349,631	628,889
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,794,123</b>	<b>\$ 4,952,513</b>	<b>\$ 5,174,988</b>	<b>\$ 5,048,021</b>	<b>\$ 5,817,123</b>

## HISTORICAL & PROJECTED REVENUE



### User Charges

Charges for Services consist of the following program areas: Aquatics, Resources, Rentals, General Programs, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. Growth in revenues stemmed from the expansion of programs such as the Gardens Green Market, and increased levels of participation in other programs. Based on projected numbers of participants, \$4,830,169 is projected for FY 2020. Fiscal years 2021 - 2024 are conservatively projected to increase 2% annually.

# REVENUE INFORMATION

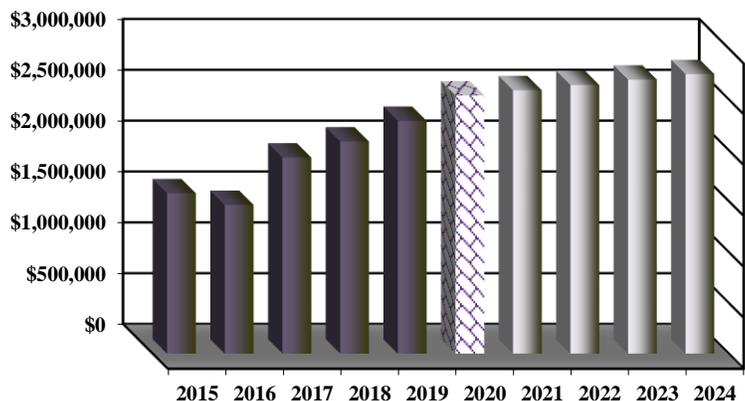
## GOLF COURSE SPECIAL REVENUE FUND - 106

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Green Fees	565,601	637,538	874,806	580,000	892,723
Cart Fees	745,929	801,222	890,162	770,000	900,000
Driving Range	78,437	86,544	99,169	85,000	90,000
GPS Fees	-	-	-	-	-
Pro Shop Sales	94,262	126,539	148,606	115,000	135,000
Prepaid Permits	212,157	176,756	180,947	195,000	195,000
Miscellaneous/Director Lessons	222,269	255,077	91,257	360,000	325,000
Concessionaire License Fee	8,240	1,208	2,500	-	-
Training Center	-	96	-	-	-
<b>Charges for Services</b>	<b>1,926,895</b>	<b>2,084,980</b>	<b>2,287,447</b>	<b>2,105,000</b>	<b>2,537,723</b>
Interest Earnings	346	1,831	5,944	500	2,700
<b>Interest</b>	<b>346</b>	<b>1,831</b>	<b>5,944</b>	<b>500</b>	<b>2,700</b>
Communication Tower Lease	91,961	93,334	94,251	92,500	92,500
Other Misc Revenue	22,479	45,416	-	45,000	-
Overage/Shortage	575	631	-	-	-
<b>Miscellaneous</b>	<b>115,015</b>	<b>139,381</b>	<b>94,251</b>	<b>137,500</b>	<b>92,500</b>
Transfers In	110,000	514,960	-	245,078	-
<b>Other Financing Sources</b>	<b>110,000</b>	<b>514,960</b>	<b>-</b>	<b>245,078</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,152,256</b>	<b>\$ 2,741,152</b>	<b>\$ 2,387,642</b>	<b>\$ 2,488,078</b>	<b>\$ 2,632,923</b>
Beginning Fund Balance	18,629	118,715	173,677	173,677	495,626
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 2,170,885</b>	<b>\$ 2,859,867</b>	<b>\$ 2,561,319</b>	<b>\$ 2,661,755</b>	<b>\$ 3,128,549</b>

## HISTORICAL & PROJECTED REVENUE

### User Charges

Charges for Services consist of the following program areas: Green Fees, Cart Fees, Driving Range, GPS Fees, Pro Shop Sales, and Prepaid Permits. Based on projected rounds of golf, \$2,537,723 is estimated for FY 2020. Thereafter, growth is projected at 2% annually.



# REVENUE INFORMATION

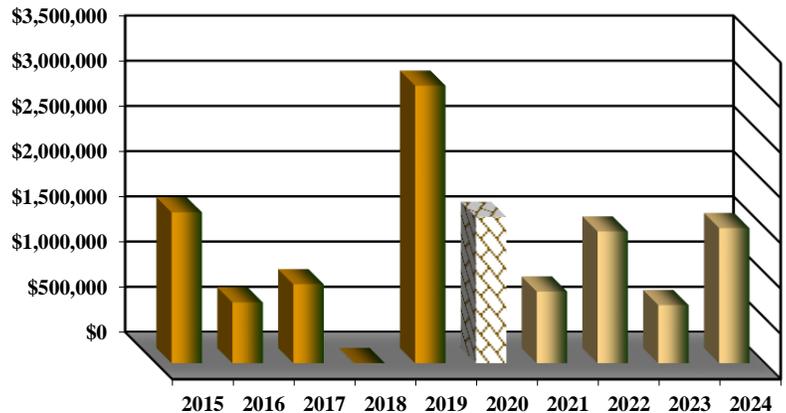
## RECREATION IMPACT CAPITAL PROJECT FUND - 301

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Recreation Grants	-	50,000	-	-	-
<b>Intergovernmental</b>	-	<b>50,000</b>	-	-	-
Interest Earnings	2,434	2,555	10,651	2,000	6,367
<b>Interest</b>	<b>2,434</b>	<b>2,555</b>	<b>10,651</b>	<b>2,000</b>	<b>6,367</b>
Recreation Impact Fees	872,978	1,683	3,068,844	3,455,701	1,618,000
<b>Impact Fees</b>	<b>872,978</b>	<b>1,683</b>	<b>3,068,844</b>	<b>3,455,701</b>	<b>1,618,000</b>
Transfers In	520,000	-	-	-	-
<b>Other Financing Sources</b>	<b>520,000</b>	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$1,395,412</b>	<b>\$54,238</b>	<b>\$3,079,495</b>	<b>\$3,457,701</b>	<b>\$1,624,367</b>
Beginning Fund Balance	5,390,936	2,873,019	454,106	454,106	636,737
<b>TOTAL REVENUES/SOURCES</b>	<b>\$6,786,348</b>	<b>\$2,927,257</b>	<b>\$3,533,601</b>	<b>\$3,911,807</b>	<b>\$2,261,104</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential construction and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$1,618,000 is projected for FY 2020. Future years are based on projected start dates for known residential projects. The large decrease in FY 2018 is due to a large refund due to an overpayment of developer fees paid in 2017. The large increase in 2019 is due to the reclassification of \$2.4 million Alton impact fees from escrow to revenue after termination of the park development agreement.



# REVENUE INFORMATION

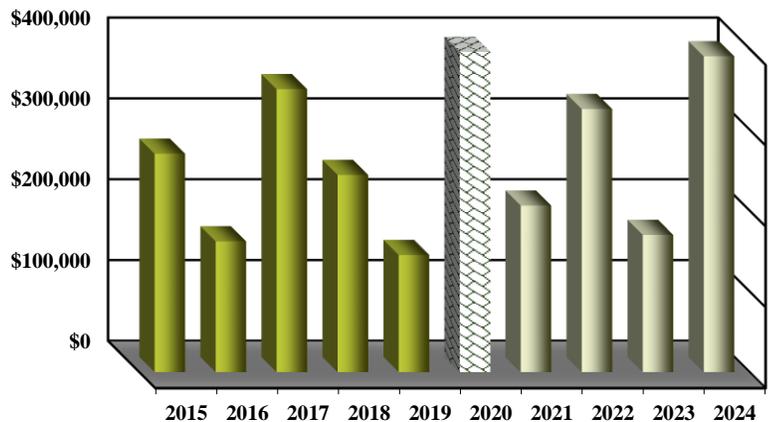
## POLICE IMPACT CAPITAL PROJECT FUND - 302

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Interest Earnings	374	2,623	5,041	650	4,756
<b>Interest</b>	<b>374</b>	<b>2,623</b>	<b>5,041</b>	<b>650</b>	<b>4,756</b>
Police Impact Fees	350,074	243,866	144,905	174,844	396,193
<b>Impact Fees</b>	<b>350,074</b>	<b>243,866</b>	<b>144,905</b>	<b>174,844</b>	<b>396,193</b>
<b>TOTAL REVENUES</b>	<b>\$350,448</b>	<b>\$246,489</b>	<b>\$149,946</b>	<b>\$175,494</b>	<b>\$400,949</b>
Beginning Fund Balance	801,173	554,189	750,698	750,698	475,624
<b>TOTAL REVENUES/SOURCES</b>	<b>\$1,151,621</b>	<b>\$800,678</b>	<b>\$900,644</b>	<b>\$926,192</b>	<b>\$876,573</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$396,193 is projected for FY 2020. Fiscal years 2021 through 2024 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

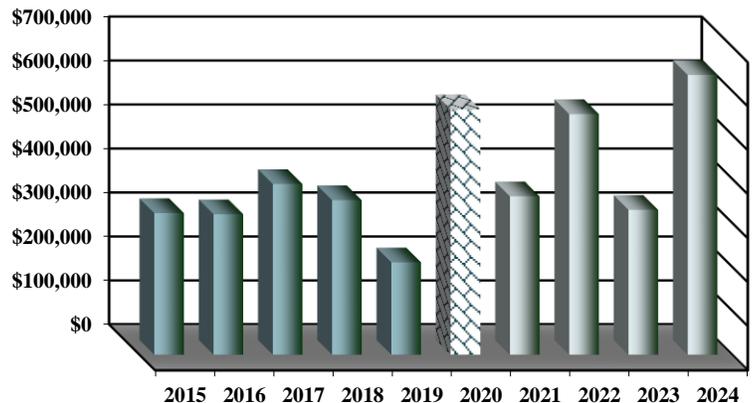
## FIRE IMPACT CAPITAL PROJECT FUND - 303

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Interest Earnings	449	3,602	6,219	500	7,976
<b>Interest</b>	<b>449</b>	<b>3,602</b>	<b>6,219</b>	<b>500</b>	<b>7,976</b>
Fire Impact Fees	388,044	351,333	209,743	254,250	557,924
<b>Impact Fees</b>	<b>388,044</b>	<b>351,333</b>	<b>209,743</b>	<b>254,250</b>	<b>557,924</b>
<b>TOTAL REVENUES</b>	<b>\$388,493</b>	<b>\$354,935</b>	<b>\$215,962</b>	<b>\$254,750</b>	<b>\$565,900</b>
Beginning Fund Balance	766,786	1,038,496	954,656	954,656	797,565
<b>TOTAL REVENUES/SOURCES</b>	<b>\$1,155,279</b>	<b>\$1,393,431</b>	<b>\$1,170,618</b>	<b>\$1,209,406</b>	<b>\$1,363,465</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$557,924 is projected for FY 2020. Fiscal years 2021 through 2024 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

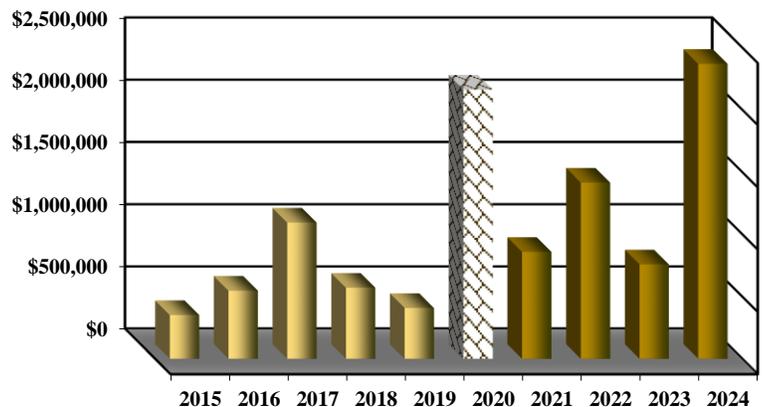
## ROAD IMPACT CAPITAL PROJECT FUND – 305

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Interest Earnings	1,980	11,271	18,774	350	-
<b>Interest</b>	<b>1,980</b>	<b>11,271</b>	<b>18,774</b>	<b>350</b>	<b>-</b>
Road Impact Fees	1,093,669	570,071	407,323	297,414	2,162,454
<b>Impact Fees</b>	<b>1,093,669</b>	<b>570,071</b>	<b>407,323</b>	<b>297,414</b>	<b>2,162,454</b>
Transfers In	477,000	-	226,768	355,101	-
<b>Other Financing Sources</b>	<b>477,000</b>	<b>-</b>	<b>226,768</b>	<b>355,101</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$1,572,649</b>	<b>\$581,342</b>	<b>\$652,865</b>	<b>\$652,865</b>	<b>\$2,162,454</b>
Beginning Fund Balance	3,155,194	2,231,673	1,713,345	1,713,345	169,649
<b>TOTAL REVENUES/SOURCES</b>	<b>\$4,727,843</b>	<b>\$2,813,015</b>	<b>\$2,366,210</b>	<b>\$2,366,210</b>	<b>\$2,332,103</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$2,162,454 is projected for FY 2020. Fiscal years 2021 through 2024 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

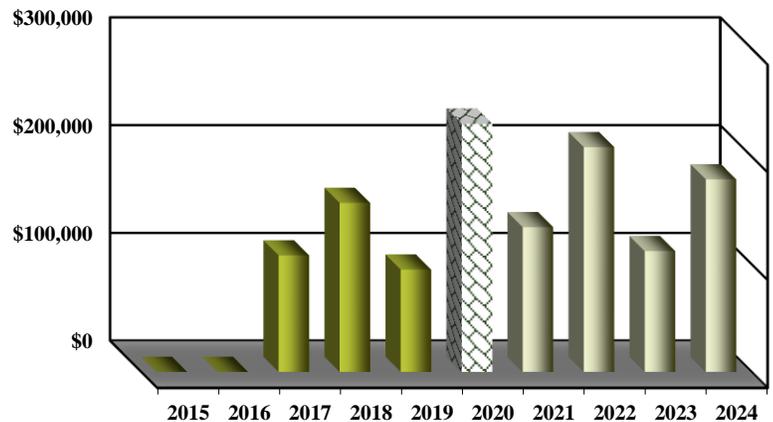
## PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND – 313

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Interest Earnings	24	809	2,411	230	1,128
<b>Interest</b>	<b>24</b>	<b>809</b>	<b>2,411</b>	<b>230</b>	<b>1,128</b>
Impact Fees	108,069	156,757	94,940	112,775	230,343
<b>Impact Fees</b>	<b>108,069</b>	<b>156,757</b>	<b>94,940</b>	<b>112,775</b>	<b>230,343</b>
Transfers In	-	-	390,510	390,510	165,689
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>390,510</b>	<b>390,510</b>	<b>165,689</b>
<b>TOTAL REVENUES</b>	<b>\$108,093</b>	<b>\$157,566</b>	<b>\$487,861</b>	<b>\$503,515</b>	<b>\$397,160</b>
Beginning Fund Balance	-	108,093	265,659	265,659	112,840
<b>TOTAL REVENUES/SOURCES</b>	<b>\$108,093</b>	<b>\$265,659</b>	<b>\$753,520</b>	<b>\$769,174</b>	<b>\$510,000</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee, which was implemented in FY 2017, is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$230,343 is projected for FY 2020. Fiscal years 2021 through 2024 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

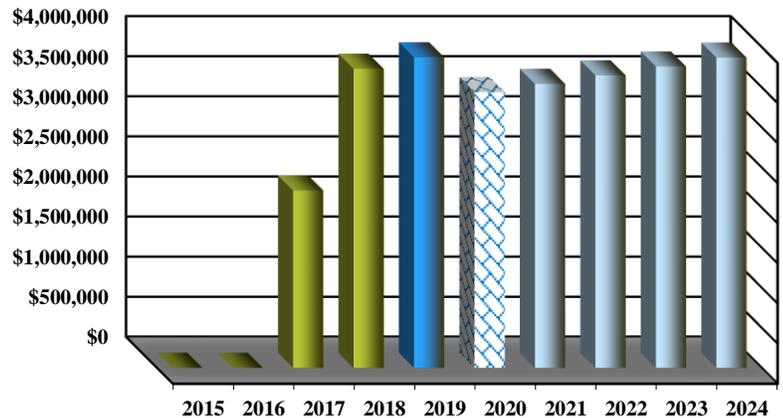
## ONE-CENT INFRASTRUCTURE SALES SURTAX CAPITAL PROJECT FUND – 312

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Sales, Use and Fuel Taxes	2,211,391	3,728,975	3,872,125	3,371,000	3,438,420
<b>Intergovernmental</b>	<b>2,211,391</b>	<b>3,728,975</b>	<b>3,872,125</b>	<b>3,371,000</b>	<b>3,438,420</b>
Interest Earnings	147,094	514,146	445,615	200,000	42,163
<b>Interest</b>	<b>147,094</b>	<b>514,146</b>	<b>445,615</b>	<b>200,000</b>	<b>42,163</b>
Transfers In	-	-	-	-	-
Loan Proceeds	30,000,000	-	54,250	-	-
<b>Other Financing Sources</b>	<b>30,000,000</b>	<b>-</b>	<b>54,250</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$32,358,485</b>	<b>\$4,243,121</b>	<b>\$4,371,990</b>	<b>\$3,571,000</b>	<b>\$3,480,583</b>
Beginning Fund Balance	-	28,914,707	29,416,164	29,416,164	4,216,327
<b>TOTAL REVENUES/SOURCES</b>	<b>\$32,358,485</b>	<b>\$33,157,828</b>	<b>\$33,788,154</b>	<b>\$32,987,164</b>	<b>\$7,696,910</b>

## HISTORICAL & PROJECTED REVENUE

### One-Cent Infrastructure Sales Surtax

This Tax was approved by the voters in November 2016 and went into effect on January 1, 2017. The proceeds must be used for capital replacement or refurbishment, or for debt service on bonds issued to secure funding for capital improvements. In February 2017, the City issued the \$30,000,000 Series 2017 Capital Improvement Revenue Bond, to construct or renovate various facilities. The projected revenue received each year will be used to pay the Bond's debt service.

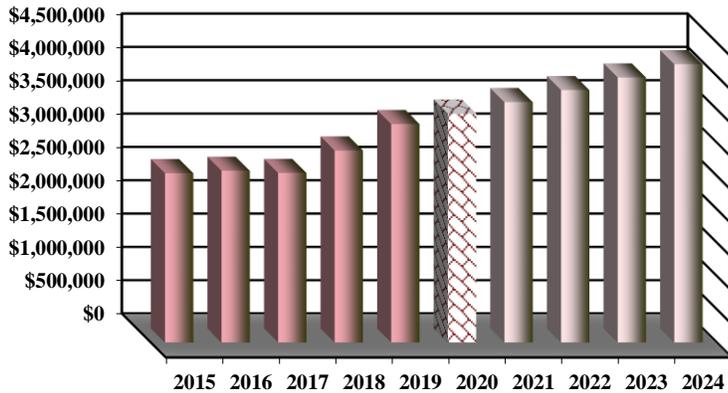


# REVENUE INFORMATION

## FLEET MAINTENANCE INTERNAL SERVICE FUND - 501

Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Internal Charges for Services	2,544,638	2,880,448	3,277,252	3,277,254	3,434,628
<b>Charges for Service</b>	<b>2,544,638</b>	<b>2,880,448</b>	<b>3,277,252</b>	<b>3,277,254</b>	<b>3,434,628</b>
Interest Earnings	850	3,797	7,790	500	5,000
<b>Interest</b>	<b>850</b>	<b>3,797</b>	<b>7,790</b>	<b>500</b>	<b>5,000</b>
Disposition of Fixed Assets	133,561	111,336	141,179	60,000	60,000
Miscellaneous	66,902	82,190	65,424	60,000	60,000
Insurance Proceeds	17,132	39,117	14,174	7,500	7,500
<b>Miscellaneous</b>	<b>217,595</b>	<b>232,643</b>	<b>220,777</b>	<b>127,500</b>	<b>127,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,763,083</b>	<b>\$ 3,116,888</b>	<b>\$ 3,505,819</b>	<b>\$ 3,405,254</b>	<b>\$ 3,567,128</b>
Beginning Fund Balance	1,499,074	1,300,225	2,130,769	1,384,869	1,143,586
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,262,157</b>	<b>\$ 4,417,113</b>	<b>\$ 5,636,588</b>	<b>\$ 4,790,123</b>	<b>\$ 4,710,714</b>

## HISTORICAL & PROJECTED REVENUE



### Charges for Services

This amount consists of charges levied by the Fleet Maintenance Fund on all departments for the repair, maintenance, and replacement of City vehicles. The total amount calculated as the required charge to other funds is \$3,434,628 for FY 2020. Future years reflect an annual increase of 5% to cover personnel and operating cost increases.

# REVENUE INFORMATION

## SELF INSURANCE INTERNAL SERVICE FUND - 505

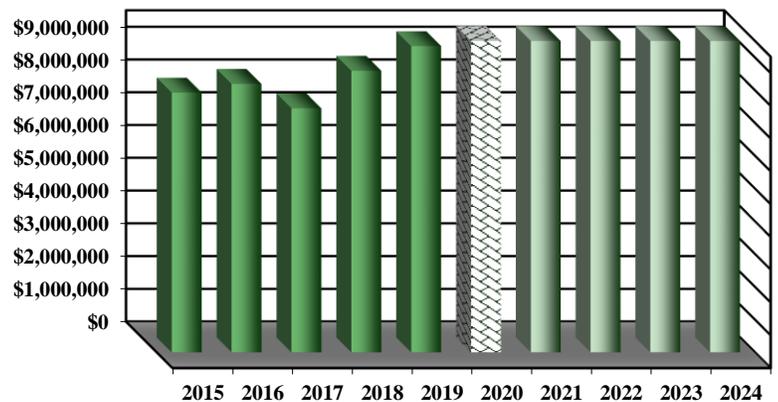
Revenues/Sources Account	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
Internal Charges for Services	7,442,812	8,589,105	9,558,582	9,340,468	10,037,484
<b>Charges for Service</b>	<b>7,442,812</b>	<b>8,589,105</b>	<b>9,558,582</b>	<b>9,340,468</b>	<b>10,037,484</b>
Interest Earnings	5,333	24,814	53,582	6,500	20,000
<b>Interest</b>	<b>5,333</b>	<b>24,814</b>	<b>53,582</b>	<b>6,500</b>	<b>20,000</b>
Miscellaneous	160,130	1,004,558	217,445	187,000	195,000
<b>Miscellaneous</b>	<b>160,130</b>	<b>1,004,558</b>	<b>217,445</b>	<b>187,000</b>	<b>195,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,608,275</b>	<b>\$ 9,618,477</b>	<b>\$ 9,829,609</b>	<b>\$ 9,533,968</b>	<b>\$10,252,484</b>
Beginning Fund Balance	7,271,641	6,676,633	6,389,548	6,389,548	6,559,814
<b>TOTAL REVENUES/SOURCES</b>	<b>\$14,879,916</b>	<b>\$16,295,110</b>	<b>\$16,219,157</b>	<b>\$15,923,516</b>	<b>\$16,812,298</b>

## HISTORICAL & PROJECTED REVENUE

### Charges for Services

This revenue consists of the employer and employee charges necessary to provide for health, dental, life, and disability insurance.

Based on the fixed administrative costs and the maximum estimated exposure for claims liability, \$10,037,484 is budgeted for FY 2020. Due to the Fund's recent upward trend in claims, a premium increase of approximately 7.5% has been budgeted for FY 2020. Revenues in future years are projected to increase at an average annual rate of 5%.



# BUDGET SUMMARIES



# BUDGET SUMMARIES

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This section consists of summaries of the FY2020 Budget by category and by department for the total budget and for each of the City’s major operating funds: General, Golf Course, Gas Tax, Recreation, Fleet Maintenance, Self-Insurance, Capital Project Funds (Recreation Impact, Police Impact, Fire Impact, Art Impact, Road Impact, Capital Improvement Fund, One Cent Sales Tax Fund), and Police Training Fund.

## BUDGET SCHEDULES

The schedules titled “Analysis of Revenues/Sources and Expenditures/Uses” summarize revenues and expenditures by category and department. Three years of history including actual for FY2017 and 2018, and estimated actual for FY2019, are presented, as well as the amended budget for FY2019, and adopted budget for FY2020. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources from prior year revenues, which are reduced by the estimated amount of prior year expenditure obligations to be carried forward. This change accounts for the variance between ending and beginning fund balance figures.

## PIE CHARTS

Pie charts are presented for revenues and expenditures to demonstrate the proportional relationships of the total budget and each of the funds. Along with the pie charts are comparative explanations of major categories of revenues and expenditures by program.



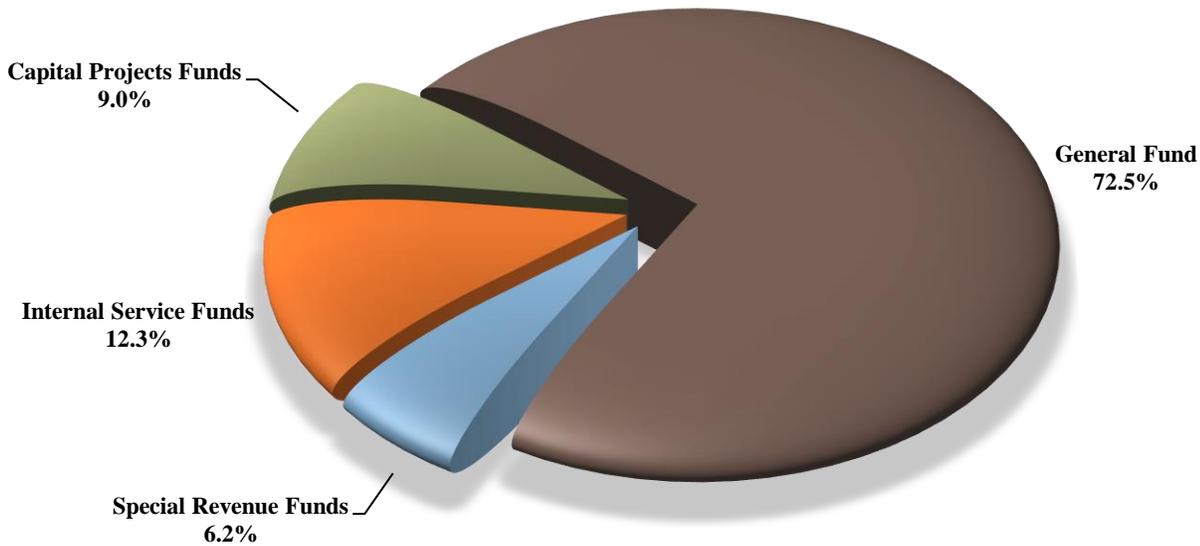
# BUDGET SUMMARIES

## ALL FUNDS REVENUES/ SOURCES AND EXPENDITURES/ USES SUMMARY

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 30,991,522	\$ 96,326,317	\$ 98,299,787	\$ 29,018,052
<b>SPECIAL REVENUE FUNDS</b>				
Gas Tax	935,191	966,659	1,496,299	405,551
Recreation	628,889	5,188,234	5,200,780	616,343
Golf	495,626	2,632,923	2,614,979	513,570
Police Training	9,416	8,000	6,000	11,416
<b>TOTAL</b>	\$ 2,069,122	\$ 8,795,816	\$ 9,318,058	\$ 1,546,880
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Maintenance	1,143,586	3,567,128	4,034,797	675,917
Self-Insurance Fund	6,559,814	10,252,484	10,252,484	6,559,814
<b>TOTAL</b>	\$ 7,703,400	\$ 13,819,612	\$ 14,287,281	\$ 7,235,731
<b>CAPITAL PROJECT FUNDS</b>				
Recreation Impact Fee	636,737	1,624,367	1,218,500	1,042,604
Police Impact Fee	475,624	400,949	-	876,573
Fire Impact Fee	797,565	565,900	400,000	963,465
Art Impact Fee	758,275	-	-	758,275
Road Impact Fee	169,649	2,162,454	1,482,110	849,993
Capital Improvement Project Fun	49,990	-	-	49,990
One Cent Sales Surtax Fund	4,216,327	3,480,583	3,342,815	4,354,095
Public Facilities Impact Fee	112,840	397,160	510,000	-
<b>TOTAL</b>	\$ 7,217,007	\$ 8,631,413	\$ 6,953,425	\$ 8,894,995
<b>GRAND TOTAL</b>	\$ 47,981,051	\$ 127,573,158	\$ 128,858,551	\$ 46,695,658

# BUDGET SUMMARIES

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**All Funds**  
**Total Revenue/Sources and Expenditures/Uses**  
**\$175,554,209**

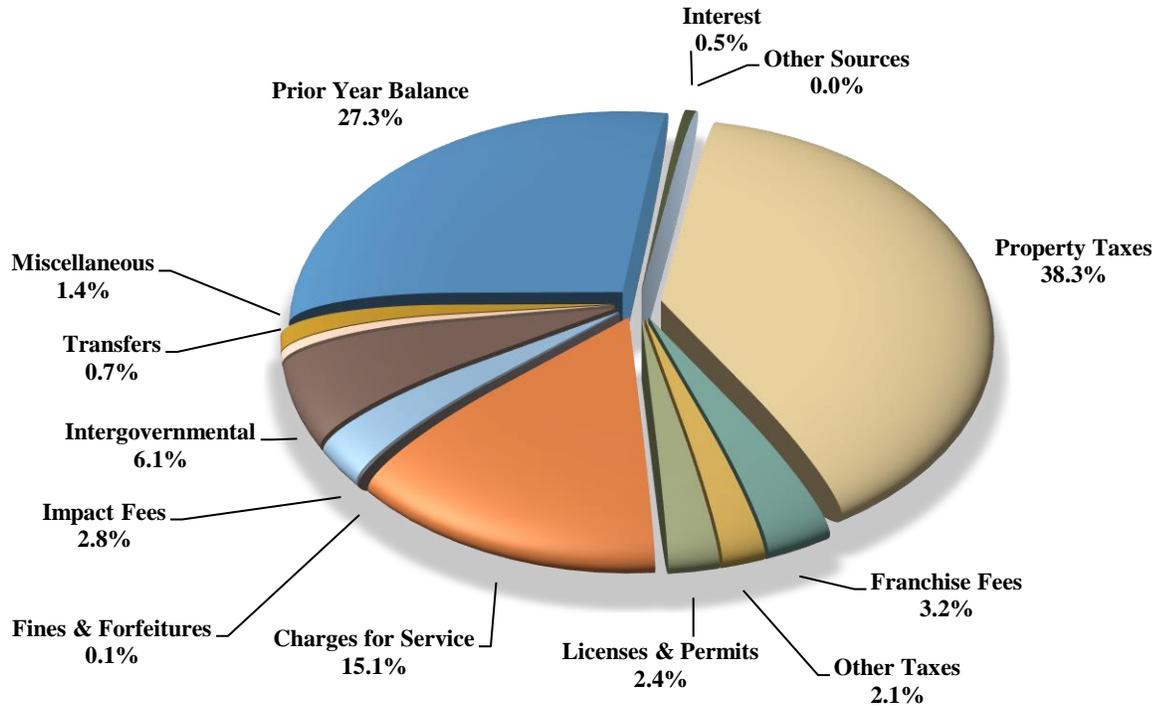
The **General Fund** is the City’s largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 75.2 percent of the City’s annual budget.

**Special Revenue Funds** are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates five Special Revenue Funds. The *Recreation Fund* is used to account for revenues to be used for recreational and athletic programs throughout the City. The *Golf Course Fund* is used to account for revenues and expenditures related to the municipal golf operation provided by the City. The *Gas Tax Fund* is used to account for the receipt and disbursement of Local Option Gas Tax revenue. The *Police Training Fund* is used to account for fees collected from traffic citations to be used for training and education, and the *Police Grants Fund* is used to account for federal block grants. The Special Revenue Funds comprise 6.2 percent of the total operating budget.

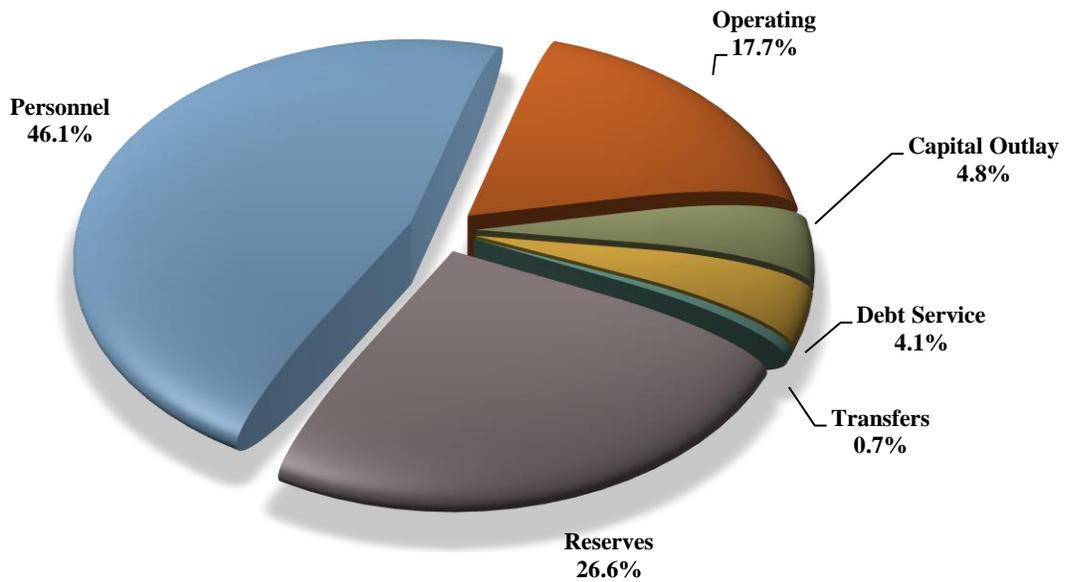
**Capital Project Funds** are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, *Art in Public Places Fund*, *Public Facilities Impact Fee*, *Capital Improvement Project Fund* and *One Cent Sales Surtax Fund*. The Capital Project Funds comprise 9 percent of the City’s total budget.

**Internal Service Funds** are self-supporting entities that derive their revenues from charges levied on other City departments that use its services, much like a private business. The City operates two Internal Service Funds: *Vehicle Maintenance* and *Self-Insurance*. The Internal Service Funds comprise 12.3 percent of the total operating budget.

# BUDGET SUMMARIES



**Total Revenues/ Sources \$175,554,209**



**Total Expenditures/ Uses \$175,554,209**

# BUDGET SUMMARIES

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## COMBINED FUNDS BUDGET

### REVENUES

Property Taxes	\$ 67,298,805
Utility Taxes	2,052,000
Franchise Fees	5,612,000
Other Taxes	1,550,000
Licenses & Permits	4,217,792
Intergovernmental	10,694,760
Charges for Service	26,491,214
Impact Fees	4,964,914
Fines & Forfeitures	185,000
Interest	954,409
Miscellaneous	2,372,400
Other Sources	-
<b>TOTAL REVENUES</b>	<b>126,393,294</b>

### EXPENDITURES

Salaries	48,773,117
Retirement	10,205,764
FICA	3,731,143
Health Insurance	8,555,858
Workers Compensation	648,648
Trash Collection	2,839,200
Other Operating Expenditures	37,293,194
Capital Outlay	8,444,189
Debt Service	7,187,573
<b>TOTAL EXPENDITURES</b>	<b>127,678,686</b>

### TRANSFERS

Transfers to other funds	1,179,864
Transfers from other funds	1,179,864

**REVENUE OVER (UNDER) EXPENDITURES (1,285,392)**

**BEGINNING FUND BALANCE 47,981,051**

**ENDING FUND BALANCE \$ 46,695,659**



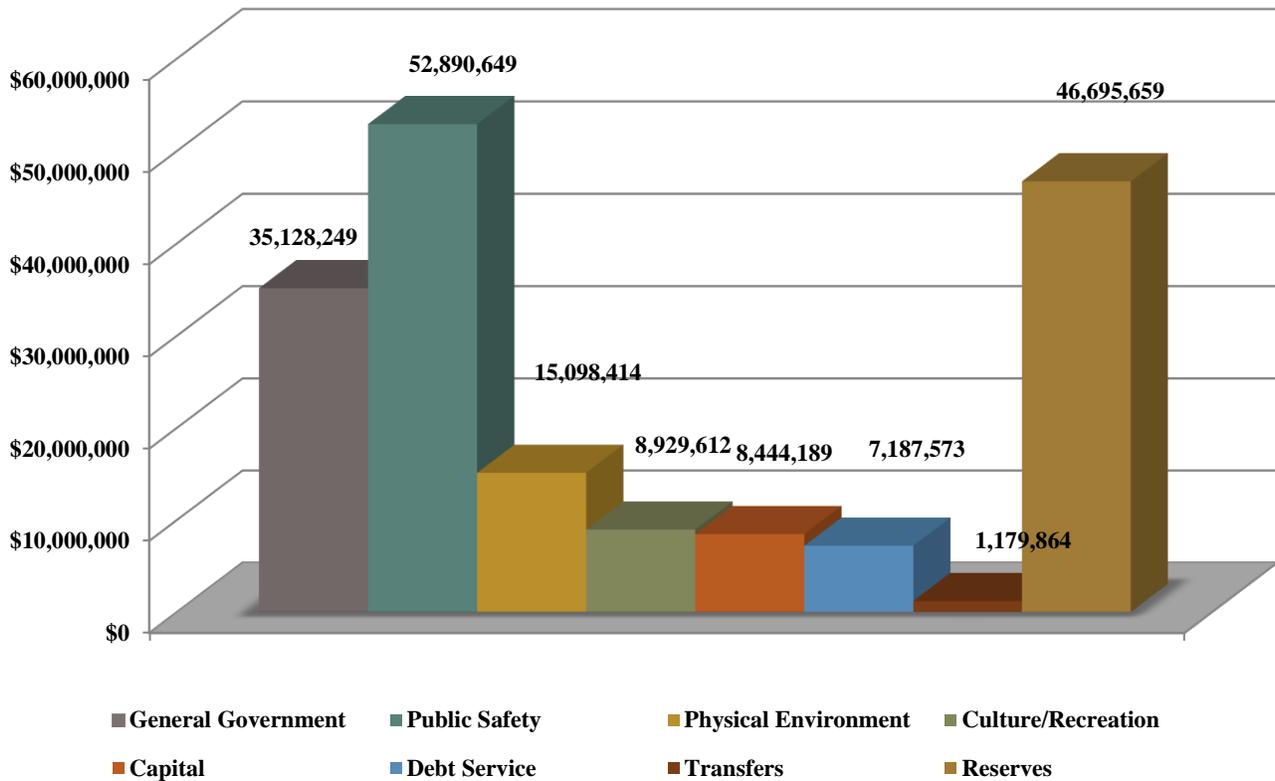
# BUDGET SUMMARIES

## EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, transfers, other sources and loan proceeds, newly generated revenues for all funds increased \$11.8 million from the 2019 adopted budgeted revenues. The increase is attributed primarily to: an increase of \$5.5 million in Ad Valorem Taxes due to the 9.9% increase in property valuation; and increases of \$1.9 million in Charges for Services and \$3.1 million in Impact Fees. Since the City of Palm Beach Gardens imposes no utility taxes, does not charge for solid waste removal, and has no water or sewer enterprise fund, property taxes comprise the largest portion of total budgeted revenue, at 38.3 percent of the total budgeted revenues and sources for all funds.

As illustrated in the chart below, Public Safety expenditures represent the largest portion of the budget, at slightly more than \$52 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$10.1 million, or approximately 9% from the adopted fiscal year 2019 budget. The increase is due primarily to contractual salary adjustments and the enhanced repair and maintenance program continued next year.

**Expenditures by Function**



# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES ALL FUNDS COMBINED

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 59,873,430	\$ 90,645,701	\$ 91,240,106	\$ 90,494,206	\$ 47,981,051
<b>REVENUES/SOURCES</b>					
Property Taxes	55,438,727	59,463,380	62,016,136	61,830,207	67,298,805
Franchise Fees	5,564,984	5,542,336	5,563,525	5,840,000	5,612,000
Other Taxes	3,636,571	3,600,735	3,595,977	3,650,000	3,602,000
Licenses & Permits	5,832,223	5,392,299	4,078,002	3,401,000	4,217,792
Intergovernmental	9,170,888	11,093,135	11,270,292	10,390,000	10,694,760
Charges for Services	21,980,777	24,295,507	25,520,431	24,529,274	26,491,214
Fines & Forfeitures	172,986	173,132	145,219	158,200	185,000
Impact Fees	2,934,014	1,735,643	3,925,755	4,294,984	4,964,914
Interest	497,681	1,121,357	1,375,325	768,338	954,409
Miscellaneous	2,391,512	2,985,243	2,278,513	2,190,366	2,372,400
Transfers In	1,801,320	1,701,843	1,608,837	1,982,248	1,179,864
Other Sources	31,965,638	2,740,100	1,633,354	4,479,600	-
<b>TOTAL</b>	\$ 141,387,321	\$ 119,844,712	\$ 123,011,366	\$ 123,514,217	\$ 127,573,158
<b>EXPENDITURES/USES</b>					
City Council	383,785	356,537	460,015	501,656	519,708
City Clerk	779,439	769,818	844,577	880,994	926,107
Administration	661,260	721,585	755,357	772,558	809,412
Public Communications	266,946	288,814	324,969	397,366	442,733
Engineering	562,870	563,714	804,683	797,291	838,828
Purchasing	152,869	146,069	164,501	159,068	172,298
Information Technology	2,234,009	2,162,880	2,338,513	2,535,268	2,674,297
Legal	405,042	463,290	531,238	492,525	503,084
Human Resources	767,740	791,718	800,145	851,298	956,702
Finance	1,141,082	1,159,182	1,236,315	1,201,969	1,191,777
General Services	5,118,971	5,766,010	8,869,108	7,237,126	6,502,226
Police	22,355,804	23,390,559	26,484,521	27,088,267	28,065,198
Fire	20,281,733	21,817,764	23,175,295	24,189,485	24,995,626
Planning and Zoning	1,820,926	1,932,233	2,249,623	2,450,698	2,358,811
Parks/ Grounds	3,524,242	3,932,400	4,213,653	4,613,155	5,008,538
Recreation/Golf	6,853,711	7,977,514	7,168,952	7,992,716	8,929,613
Community Services Admin/ Public Services	9,444,514	10,474,142	11,370,507	12,823,318	13,790,945
Construction Services	1,615,523	1,687,395	1,857,017	1,949,533	2,087,488
Neighborhood Services	826,514	824,621	911,612	970,796	1,021,050
Self Insurance	8,203,283	9,905,561	9,635,676	10,141,780	10,252,484
Debt Service	7,611,469	5,091,216	7,675,314	7,675,314	7,187,573
Capital Outlay	13,585,815	18,570,340	38,611,865	46,992,144	8,444,189
Other Uses	-	-	-	-	-
Operating Transfers	1,801,320	1,202,843	1,641,248	1,982,248	1,179,864
<b>TOTAL</b>	\$ 110,398,867	\$ 119,996,205	\$ 152,124,704	\$ 164,696,573	\$ 128,858,551



# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES ALL FUNDS COMBINED *continued*

ENDING BALANCES					
Non Spendable Assets	3,453,537	4,553,926	-	4,519,841	-
Invested in Capital Assets	1,308,997	1,158,760	1,158,760	1,158,760	-
Restricted for CIP/Other Purposes	38,236,011	36,886,980	9,450,272	8,683,014	10,600,620
Estimated Open POs	-	-	4,500,000	-	-
Unrestricted	6,884,044	6,615,657	7,703,400	5,754,851	7,235,731
Assigned for Budget Stabilization	1,234,476	898,107	4,312,533	3,778,965	2,339,063
Committed for Economic Development	2,324,225	2,297,975	2,324,225	2,297,975	2,324,225
Assigned for CIP/Other Purposes	14,354,488	10,996,436	9,611,473	352,037	1,129,913
Unassigned	23,066,106	27,086,365	23,066,106	22,766,407	23,066,106
<b>TOTAL</b>	<b>\$ 90,861,884</b>	<b>\$ 90,494,206</b>	<b>\$ 62,126,769</b>	<b>\$ 49,311,850</b>	<b>\$ 46,695,658</b>



# BUDGET SUMMARIES

## BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2018 – 2020 (MAJOR FUNDS)

	GENERAL FUND			ONE CENT SALES SURTAX FUND		
	ACTUAL FY 17/18	ESTIMATED FY 18/19	BUDGET FY 19/20	ACTUAL FY 17/18	ESTIMATED FY 18/19	BUDGET FY 19/20
<b>Revenues</b>						
Ad Valorem Taxes	59,347,671	61,879,520	67,183,805	-	-	-
Utility Taxes	2,069,939	2,050,026	2,052,000	-	-	-
Franchise Fees	5,542,336	5,563,525	5,612,000	-	-	-
Local Business Taxes	1,530,796	1,545,951	1,550,000	-	-	-
Special Assessment	115,709	136,616	115,000	-	-	-
Licenses and Permits	5,392,299	4,078,002	4,217,792	-	-	-
Intergovernmental Revenue	6,500,812	6,562,656	6,423,000	3,728,975	3,872,125	3,438,420
Charges for Services	6,566,762	6,009,668	5,976,210	-	-	-
Fines and Forfeitures	166,472	137,216	177,000	-	-	-
Miscellaneous Revenue	1,450,164	1,497,890	1,483,400	-	-	-
Interest	543,473	795,893	854,000	514,146	445,615	42,163
Transfers In	1,186,883	688,779	682,110	-	-	-
Loan Proceeds	-	-	-	-	54,250	-
Other Sources	2,740,100	1,579,104	-	-	-	-
Fund Balances & Reserves	44,427,615	46,375,977	30,991,522	28,914,707	29,416,164	4,216,327
<b>TOTAL</b>	<b>137,581,031</b>	<b>138,900,823</b>	<b>127,317,839</b>	<b>33,157,828</b>	<b>33,788,154</b>	<b>7,696,910</b>
<b>Expenditures</b>						
General Government	17,633,866	22,147,673	21,004,521	-	-	-
Public Safety	45,204,985	49,649,131	53,054,824	-	-	-
Physical Environment	10,733,099	11,667,622	13,749,723	-	-	-
Culture and Recreation	876,544	830,994	1,178,854	-	-	-
Capital Outlay	11,449,909	5,531,717	5,177,889	3,442,139	26,227,302	-
Debt Service	4,791,691	4,142,737	3,636,222	299,525	3,344,525	3,342,815
Transfers Out	514,960	952,469	497,754	-	-	-
Fund Balances & Reserves	46,375,977	43,978,480	29,018,052	29,416,164	4,216,327	4,354,095
<b>TOTAL</b>	<b>137,581,031</b>	<b>138,900,823</b>	<b>127,317,839</b>	<b>33,157,828</b>	<b>33,788,154</b>	<b>7,696,910</b>

# BUDGET SUMMARIES

## BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2018 – 2020 (NON-MAJOR FUNDS)

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 17/18	ESTIMATED FY 18/19	BUDGET FY 19/20	ACTUAL FY 17/18	ESTIMATED FY 18/19	BUDGET FY 19/20	(1) ACTUAL FY 17/18	(1) ESTIMATED FY 18/19	(1) BUDGET FY 19/20
<b>Revenues</b>									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	813,348	835,511	833,340	50,000	-	-	-	-	-
Charges for Services	6,259,193	6,674,929	7,042,892	-	-	-	11,469,552	12,835,834	13,472,112
Impact Fees	-	-	-	1,735,643	3,925,755	4,964,914	-	-	-
Fines and Forfeitures	6,660	8,003	8,000	-	-	-	-	-	-
Miscellaneous Revenue	783,675	342,401	566,500	-	-	-	1,237,201	438,222	322,500
Interest	11,845	24,372	13,019	23,510	48,073	20,227	28,611	61,372	25,000
Transfers In	514,960	302,780	332,065	-	617,278	165,689	-	-	-
Fund Balances & Reserves	2,317,345	1,791,965	2,069,122	7,495,963	5,135,683	3,000,680	7,976,858	8,520,317	7,703,400
<b>TOTAL</b>	<b>10,707,026</b>	<b>9,979,961</b>	<b>10,864,938</b>	<b>9,305,116</b>	<b>9,726,789</b>	<b>8,151,510</b>	<b>20,712,222</b>	<b>21,855,745</b>	<b>21,523,012</b>
<b>Expenditures</b>									
General Government	-	-	-	-	-	-	12,922,893	12,512,691	13,953,553
Public Safety	432,475	10,684	6,000	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-
Transportation	641,199	1,039,523	1,348,691	-	-	-	-	-	-
Culture and Recreation	7,100,970	6,337,958	7,750,759	-	-	-	-	-	-
Capital Outlay	196,742	522,674	186,000	3,481,550	6,037,330	2,928,500	-	292,842	151,800
Debt Service	-	-	26,608	-	-	-	14,912	-	181,928
Transfers Out	499,000	-	-	687,883	688,779	682,110	-	188,052	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	1,836,640	2,069,122	1,546,880	5,135,683	3,000,680	4,540,900	7,774,417	8,862,160	7,235,731
<b>TOTAL</b>	<b>10,707,026</b>	<b>9,979,961</b>	<b>10,864,938</b>	<b>9,305,116</b>	<b>9,726,789</b>	<b>8,151,510</b>	<b>20,712,222</b>	<b>21,855,745</b>	<b>21,523,012</b>

(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 2018 includes Depreciation and the Interest Expense component only of Debt Service.

# BUDGET SUMMARIES

## RELATIONSHIP BETWEEN THE CITY'S BUDGETING UNITS & FUND STRUCTURE FOR FINANCIAL REPORTING

Departments	Funds			
	General	Special Revenue	Internal Service	Capital Project
City Council	◆			
Administration	◆			
Information Technology	◆			
City Clerk	◆			
Legal	◆			
Public Communications	◆			
Purchasing and Contracts Management	◆			
Engineering	◆			
Human Resources	◆			
Finance	◆			
General Services	◆			
Self-Insurance			◆	
Planning and Zoning	◆			
Police				
Administration/Investigations	◆			
Dispatch Services	◆			
Field Operations	◆			
Training		◆		
Grants		◆		
Police Impact				◆
Fire Rescue				
Administration	◆			
Emergency Services	◆			
Fire Impact				◆
Public Works				
Administration/One Cent Sales Surtax	◆			◆
Public Facilities/Infrastructure	◆			◆
Storm water/ Streets	◆			
Road Impact				◆
Gas Tax		◆		
Fleet Maintenance			◆	
Parks and Grounds	◆			
Construction Services	◆			
Neighborhood Services	◆			
Golf Course		◆		
Recreation				
Administration	◆	◆		
Athletics	◆	◆		
Seniors	◆			
General Programs	◆	◆		
Aquatics	◆	◆		
Tennis	◆	◆		
Youth Enrichment		◆		
Recreation Impact				◆
Art in Public Places				◆

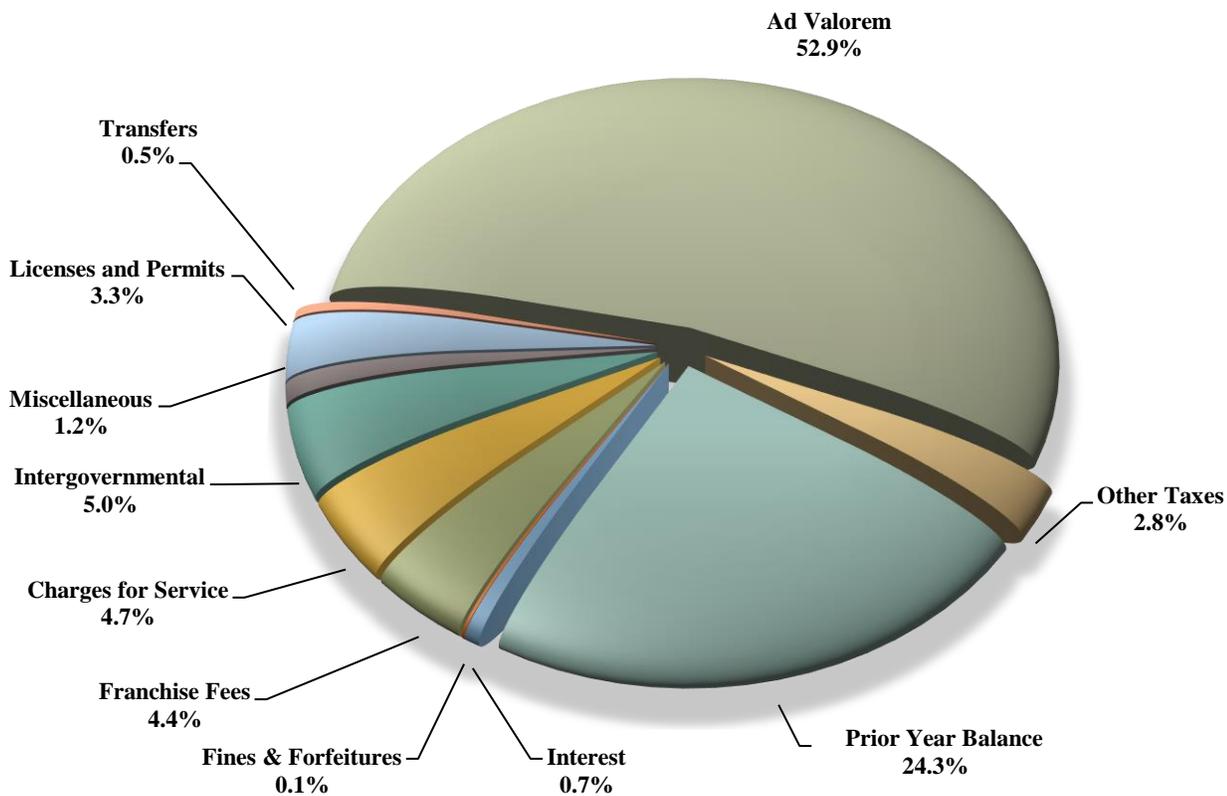


# BUDGET SUMMARIES

## GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 73% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Planning and Zoning, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, Engineering, Purchasing and Contracts Management, Finance, Information Technology, Human Resources, and General Services. Most of the expenditures in this fund are personnel related, due to the labor-intensive nature of providing general government services.

The graph below depicts the General Fund revenues and sources by category. Excluding beginning balance, transfers and other sources, newly generated revenues are projected to increase 7.8% from the fiscal year 2019 adopted budget. The increase is attributed primarily to an increase of \$5,468,598 in ad valorem taxes due to the 9.9% increase in property valuation, Licenses & Permits of \$567,792, and charges for services of \$203,200. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 79.



**Total Revenues/ Sources \$127,318,473**

# BUDGET SUMMARIES

## GENERAL FUND (CONTINUED)

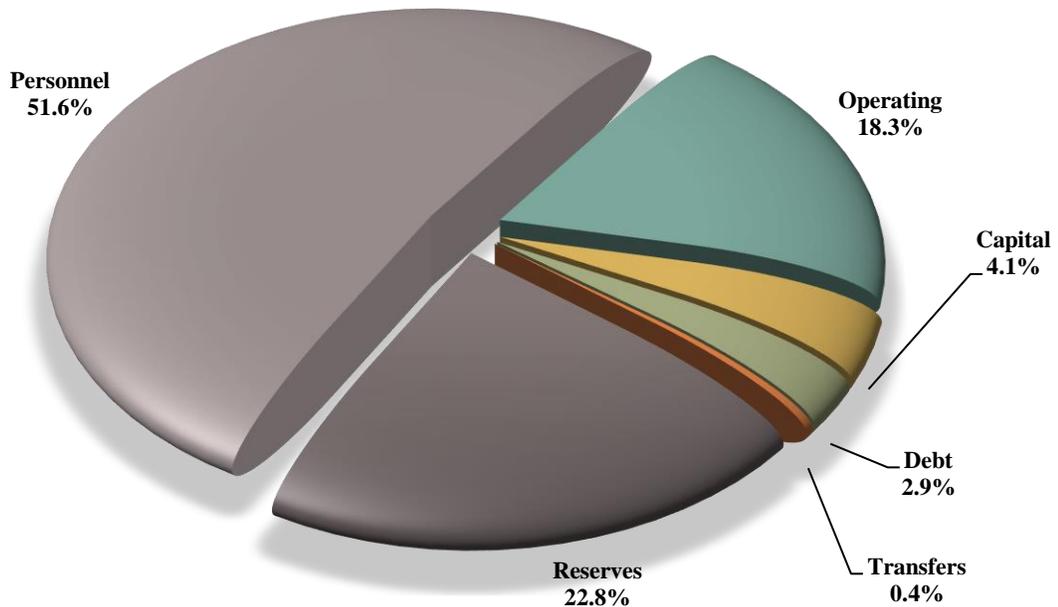
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 7% over the fiscal year 2019 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Provides funding for all current and recently approved employment collective bargaining agreements
- Provides a total of three new positions necessitated by the growth of the City and includes one Operations Manager-Parks, one Systems Specialist-IT and one Building Inspector
- Provides a 6% salary adjustment for non-bargaining employees
- Provides \$250,000 to continue the storm water renovation program, plus \$250,000 to continue canal dredging and maintenance program
- Allocates \$1,194,600 to continue the maintenance, repair and operations plan that will ensure the City’s facilities are maintained at the level of service the residents expect from a “Signature City” such as Palm Beach Gardens

Significant capital outlay items contained within the General Fund include:

- |                                    |             |
|------------------------------------|-------------|
| • Aquatics Complex Renovation      | \$3,000,000 |
| • Land Management Software         | 500,000     |
| • City Park Playground Replacement | 125,000     |

A complete summary and discussion of all capital for all funds begins on page 250.



**Total Expenditures/ Uses \$127,318,473**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES GENERAL FUND

### FUND NUMBER 001

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 38,370,314	\$ 44,427,615	\$ 46,375,977	\$ 46,375,977	\$ 30,992,156
<b>REVENUES/SOURCES</b>					
Property Taxes	55,438,727	59,463,380	62,016,136	61,830,207	67,298,805
Franchise Fees	5,564,984	5,542,336	5,563,525	5,840,000	5,612,000
Other Taxes	3,636,571	3,600,735	3,595,977	3,650,000	3,602,000
Licenses & Permits	5,832,223	5,392,299	4,078,002	3,401,000	4,217,792
Intergovernmental	6,151,253	6,500,812	6,562,656	6,202,000	6,423,000
Charges for Services	6,382,549	6,566,762	6,009,668	5,773,010	5,976,210
Fines & Forfeitures	166,503	166,472	137,216	152,000	177,000
Interest	336,500	543,476	795,893	554,000	854,000
Miscellaneous	1,757,020	1,450,161	1,497,890	1,254,366	1,483,400
Transfers In	694,320	1,186,883	688,779	688,779	682,110
Other Financing Sources	1,965,638	2,740,100	1,579,104	4,479,600	-
<b>TOTAL</b>	\$ 87,926,288	\$ 93,153,416	\$ 92,524,846	\$ 93,824,962	\$ 96,326,317
<b>EXPENDITURES/USES</b>					
City Council	383,785	356,537	460,015	501,656	519,708
City Clerk	779,439	769,818	844,577	880,994	926,107
Administration	661,260	721,585	755,357	772,558	809,412
Public Communications	266,946	288,814	324,969	397,366	442,733
Engineering	562,870	563,714	804,683	797,291	838,828
Purchasing	152,869	146,069	164,501	159,068	172,298
Information Technology	2,234,009	2,162,880	2,338,513	2,535,268	2,674,297
Legal	405,042	463,290	531,238	492,525	503,084
Human Resources	767,740	791,718	800,145	851,298	956,702
Finance	1,141,082	1,159,182	1,236,315	1,201,969	1,191,777
General Services	5,118,971	5,766,010	8,869,108	7,237,126	6,502,226
Police	22,348,258	23,387,221	26,473,837	27,080,267	28,059,198
Fire	20,281,733	21,817,764	23,175,295	24,189,485	24,995,626
Planning and Zoning	1,820,926	1,932,233	2,249,623	2,450,698	2,358,811
Parks	3,524,242	3,932,400	4,213,653	4,613,155	5,008,538
Recreation	749,136	876,544	830,994	903,816	1,178,854
Community Services Admin/ Public Works	6,082,084	6,800,699	7,453,969	8,594,937	8,741,185
Construction Services	1,615,523	1,687,395	1,857,017	1,949,533	2,087,488
Neighborhood Services	826,514	824,621	911,612	970,796	1,021,050
Debt Service	4,433,249	4,791,691	4,142,737	4,142,737	3,636,222
Capital Outlay	6,606,309	11,449,909	5,531,717	13,755,263	5,177,889
Operating Transfers	1,107,000	514,960	952,469	1,293,469	497,754
<b>TOTAL</b>	\$ 81,868,987	\$ 91,205,054	\$ 94,922,344	\$ 105,771,275	\$ 98,299,787

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES GENERAL FUND *continued*

ENDING BALANCES					
Nonspendable Assets	3,409,759	4,519,841	-	4,519,841	-
Restricted for Law Enforcement	852,620	1,066,476	1,289,292	1,066,476	1,289,292
Estimated Open Pos			4,500,000		
Assigned for Infrastructure	-	-	-	-	-
Assigned for Budget Stabilization	1,234,476	898,107	4,312,533	3,778,965	2,339,063
Committed for Economic Development	2,324,225	2,297,975	2,324,225	2,297,975	2,324,225
Assigned for CIP/Other Purposes	13,540,429	10,507,213	8,486,958	-	-
Unassigned	23,066,106	27,086,365	23,066,106	22,766,407	23,066,106
<b>TOTAL</b>	<b>\$ 44,427,615</b>	<b>\$ 46,375,977</b>	<b>\$ 43,979,114</b>	<b>\$ 34,429,664</b>	<b>\$ 29,018,686</b>



# BUDGET SUMMARIES

## POLICE TRAINING SPECIAL REVENUE FUND

The Police Training Fund is a special revenue fund established to supplement funding for training in the areas of crime reduction, crime control, and professional development. This fund will be utilized as a supplement to the department's current training budget and in accordance with Florida State Statute 943.25.

The graph below depicts the Police Training Special Revenue Fund revenues by category. Fines and Forfeitures are projected to be \$8,000 for FY 2020. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 83.

Prior Year Balance  
54.1%

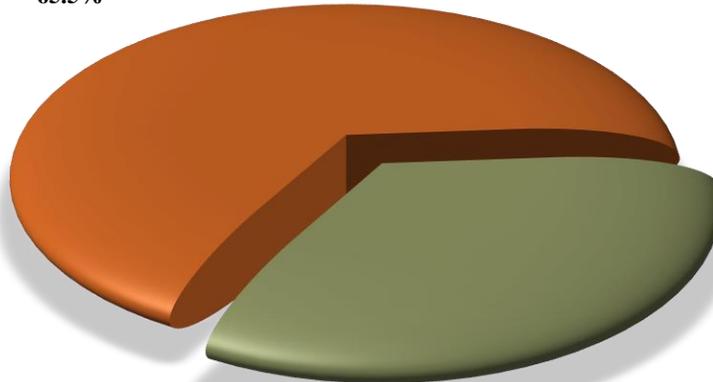


Fines & Forfeitures  
45.9%

**Total Revenue/ Sources \$17,416**

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2020. Expenditures/reserves are projected to be \$6,000 for FY 2020, a decrease of \$5,483 from the FY 2019 budget.

Reserves  
65.5%



Operating  
34.5%

**Total Expenditures/ Reserves \$17,416**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES POLICE TRAINING FUND

### FUND NUMBER 002

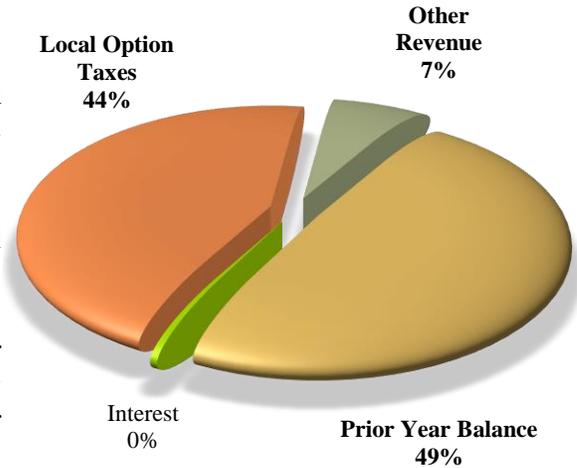
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 9,838	\$ 8,775	\$ 12,097	\$ 12,097	\$ 9,416
<b>REVENUES/SOURCES</b>					
Fines & Forfeitures	6,483	6,660	8,003	6,200	8,000
Interest	-	-	-	-	-
<b>TOTAL</b>	\$ 6,483	\$ 6,660	\$ 8,003	\$ 6,200	\$ 8,000
<b>EXPENDITURES/USES</b>					
Police Operating	7,546	3,338	10,684	8,000	6,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 7,546	\$ 3,338	\$ 10,684	\$ 8,000	\$ 6,000
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	8,775	12,097	9,416	10,297	11,416
<b>TOTAL</b>	8,775	\$ 12,097	\$ 9,416	\$ 10,297	\$ 11,416

# BUDGET SUMMARIES

## GAS TAX SPECIAL REVENUE FUND

The Gas Tax Fund is a special revenue fund established to account for the receipt of Local Option Gas Taxes. The use of these funds is legally restricted for transportation related capital improvements or maintenance costs. Florida Statutes 206.41(1)(e), 206.87(1)(c) and 336.025 govern the collection and authorized uses of these revenues. Some of these authorized uses include:

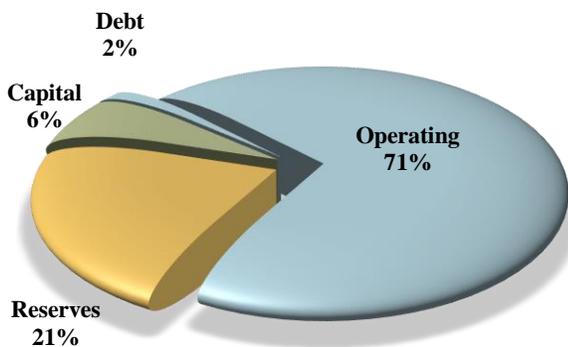
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and operation
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads



**Total Revenues/ Sources \$1,901,850**

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$833,340 for fiscal year 2020. Other revenue consists of Miscellaneous Revenue of \$124,000 and Interest Income of \$9,319, while Prior Year Balance carried forward is estimated at \$935,191. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 84.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2020. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant items:

- |                                  |           |
|----------------------------------|-----------|
| • Pavement Resurfacing           | \$600,000 |
| • Street Lighting and Repairs    | \$280,000 |
| • Street Striping                | \$160,000 |
| • Railroad Crossings Maintenance | \$250,000 |

**Total Expenditures/Reserves \$1,901,850**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES GAS TAX FUND

### FUND NUMBER 103

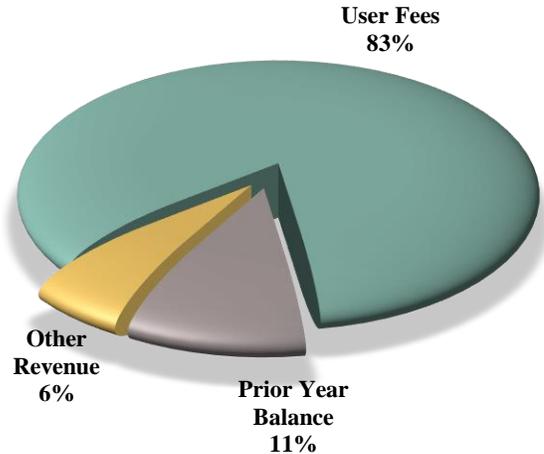
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 886,010	\$ 963,946	\$ 1,256,560	\$ 1,256,560	\$ 935,191
<b>REVENUES/SOURCES</b>					
Intergovernmental	808,244	813,348	835,511	817,000	833,340
Interest	544	4,420	7,483	640	9,319
Miscellaneous	108,785	124,682	124,000	124,000	124,000
<b>TOTAL</b>	\$ 917,573	\$ 942,450	\$ 966,994	\$ 941,640	\$ 966,659
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	616,681	641,199	1,039,523	1,050,804	1,348,691
Capital Outlay	222,956	8,637	248,840	240,813	121,000
Debt Service	-	-	-	-	26,608
<b>TOTAL</b>	\$ 839,637	\$ 649,836	\$ 1,288,363	\$ 1,291,617	\$ 1,496,299
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	963,946	1,256,560	935,191	906,583	405,551
<b>TOTAL</b>	\$ 963,946	\$ 1,256,560	\$ 935,191	\$ 906,583	\$ 405,551

# BUDGET SUMMARIES

## RECREATION SPECIAL REVENUE FUND

The Recreation Fund is a special revenue fund established to account for the operation of the City’s recreational and cultural programmed activities. All activity accounted for in the General Fund relate to the provision of basic recreational services (the cost of providing the municipal service) while fees and costs related to special programs such as special events and athletic programs are accounted for in the Special Revenue Fund.

The graph to the right depicts the Recreation Special Revenue Fund revenues by category. Charges for Services are projected to be \$4,830,169 for FY 2020, other revenues are estimated at \$358,065, and Prior Year Balance carried forward is projected at \$628,889. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 85.

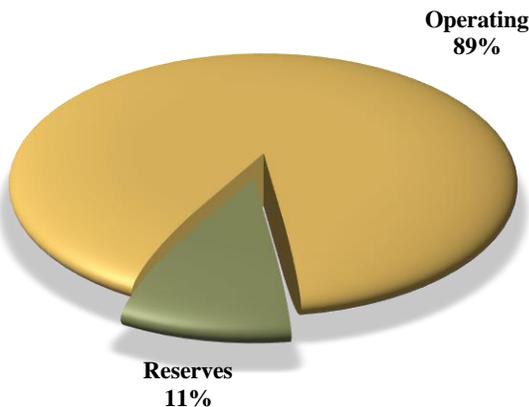


**Total Revenues/Sources \$5,817,123**

Some of the more significant user fees are as follows:

- Youth Enrichment \$1,312,775
- General Programs \$1,018,822
- Tennis \$985,000
- Aquatics \$326,009
- Athletics & Special Facilities \$513,385

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2020. Excluding reserves, operating expenditures are anticipated to be \$5,200,000, an increase of 10% from the FY 2019 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$1,507,522
- Programs \$912,207
- Resources \$727,589
- Tennis \$986,369
- Athletics \$570,643
- Aquatics \$466,450

**Total Expenditures/Reserves \$5,817,123**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES RECREATION SPECIAL REVENUE FUND

### FUND NUMBER 104

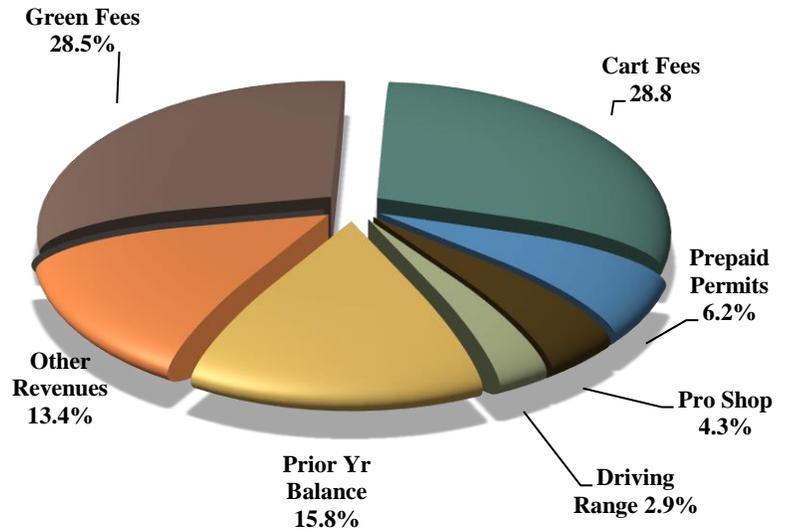
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 1,075,743	\$ 739,122	\$ 349,631	\$ 349,631	\$ 628,889
<b>REVENUES/SOURCES</b>					
Charges for Services	3,683,882	4,174,212	4,478,739	4,393,542	4,830,169
Interest	1,531	5,363	10,945	2,068	1,000
Miscellaneous	32,966	33,817	32,893	-	25,000
Transfer In	-	-	302,780	302,780	332,065
<b>TOTAL</b>	\$ 3,718,379	\$ 4,213,392	\$ 4,825,357	\$ 4,698,390	\$ 5,188,234
<b>EXPENDITURES/USES</b>					
Recreation Operating	4,055,000	4,602,883	4,541,104	4,702,233	5,200,780
Capital Outlay	-	-	4,995	-	-
<b>TOTAL</b>	\$ 4,055,000	\$ 4,602,883	\$ 4,546,099	\$ 4,702,233	\$ 5,200,780
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	12,413	15,461	-	-	-
Assigned for CIP/Other Purposes	726,709	334,170	628,889	345,788	616,343
<b>TOTAL</b>	\$ 739,122	\$ 349,631	\$ 628,889	\$ 345,788	\$ 616,343

# BUDGET SUMMARIES

## GOLF COURSE SPECIAL REVENUE FUND

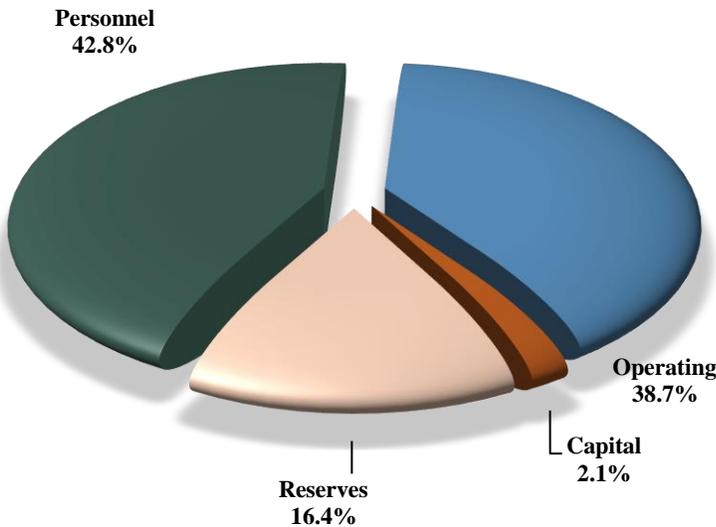
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2019 Golf Course revenues by category. Overall, excluding beginning balance and transfers, revenues are projected to increase based on current year estimated actual revenues. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on page 86.



**Total Revenue/ Sources \$3,128,549**

The graph below depicts the fiscal year 2020 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased slightly compared to the fiscal year 2019 adopted budget. Total expenditures for fiscal year 2020 equal \$2,614,979.



Included within the Golf Course operation are the divisions of Administration, \$1,604,911, Maintenance, \$1,010,068, and a projected Reserve Balance of \$513,570 for a total of \$3,128,549.

**Total Expenditures/ Reserves \$3,128,549**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUE/ SOURCES AND EXPENDITURES/ USES GOLF COURSE FUND

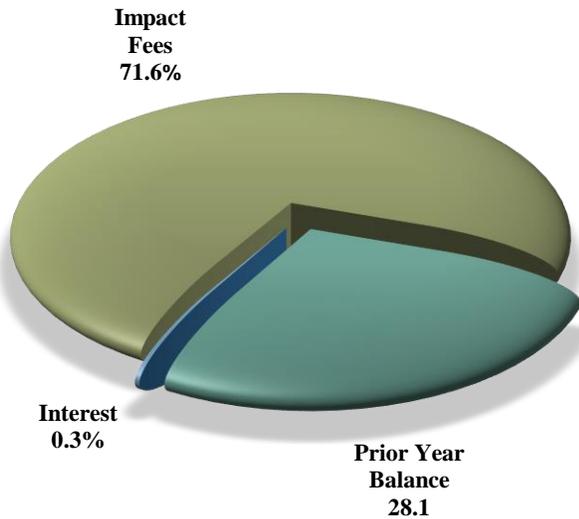
### FUND NUMBER 106

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 18,629	\$ 118,715	\$ 173,677	\$ 173,677	\$ 495,626
<b>REVENUES/SOURCES</b>					
Charges for Services	1,926,896	2,084,981	2,196,190	1,745,000	2,212,723
Interest	346	1,831	5,944	500	2,700
Miscellaneous	115,015	139,382	185,508	497,500	417,500
Transfers In	110,000	514,960	-	245,078	-
<b>TOTAL</b>	\$ 2,152,257	\$ 2,741,154	\$ 2,387,642	\$ 2,488,078	\$ 2,632,923
<b>EXPENDITURES/USES</b>					
Golf Operating	2,049,575	2,498,087	1,796,854	2,386,667	2,549,979
Capital Outlay	2,596	188,105	268,839	268,839	65,000
<b>TOTAL</b>	\$ 2,052,171	\$ 2,686,192	\$ 2,065,693	\$ 2,655,506	\$ 2,614,979
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	31,365	18,624	-	-	-
Assigned for CIP/Other Purposes	87,350	155,053	495,626	6,249	513,570
<b>TOTAL</b>	\$ 118,715	\$ 173,677	\$ 495,626	\$ 6,249	\$ 513,570

# BUDGET SUMMARIES

## RECREATION IMPACT CAPITAL PROJECT FUND

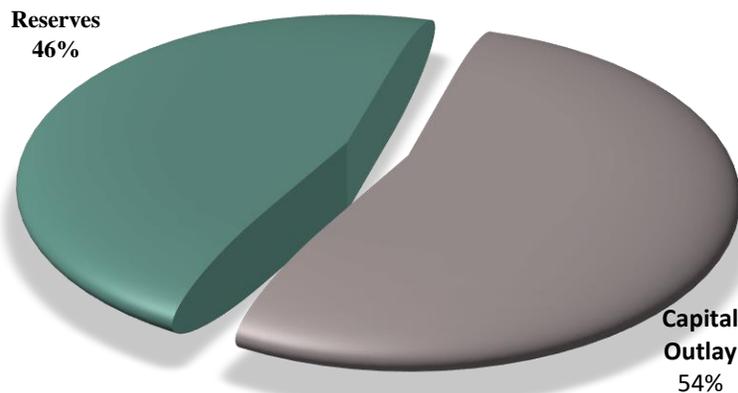
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's services.



The graph to the left depicts the Recreation Impact Fund revenues by category. Impact Fees are projected to be \$1,618,000. Other revenues consist of Interest Earnings of \$6,367, while Prior Year Balance carry forward is estimated at \$636,737. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 87.

**Total Revenues/ Sources \$2,261,104**

The graph below depicts the total projected Recreation Impact Fund expenditures, which consist of \$1,218,500 in capital and \$1,042,604 being held in reserves.



**Total Expenditures/ Reserves \$2,261,104**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES RECREATION IMPACT FUND

### FUND NUMBER 301

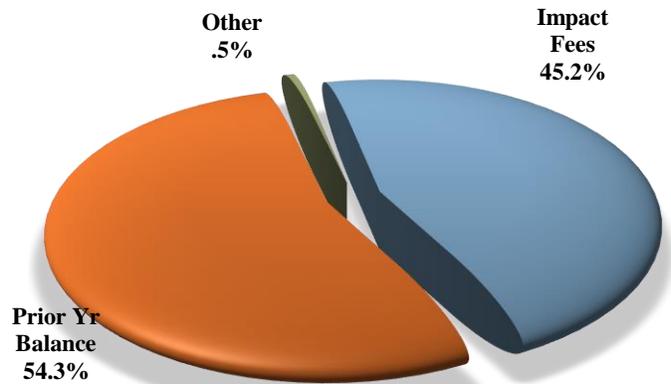
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 5,390,936	\$ 2,873,019	\$ 454,106	\$ 454,106	\$ 636,737
<b>REVENUES/SOURCES</b>					
Intergovernmental	-	50,000	-	-	-
Interest	2,433	2,555	10,651	2,000	6,367
Impact Fees	872,978	1,683	3,068,844	3,455,701	1,618,000
Transfers In	520,000	-	-	-	-
<b>TOTAL</b>	\$ 1,395,411	\$ 54,238	\$ 3,079,495	\$ 3,457,701	\$ 1,624,367
<b>EXPENDITURES/USES</b>					
Capital Outlay	3,913,328	2,473,151	2,896,864	2,897,363	1,218,500
<b>TOTAL</b>	\$ 3,913,328	\$ 2,473,151	\$ 2,896,864	\$ 2,897,363	\$ 1,218,500
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	2,873,019	454,106	636,737	1,014,444	1,042,604
<b>TOTAL</b>	\$ 2,873,019	\$ 454,106	\$ 636,737	\$ 1,014,444	\$ 1,042,604

# BUDGET SUMMARIES

## POLICE IMPACT CAPITAL PROJECT FUND

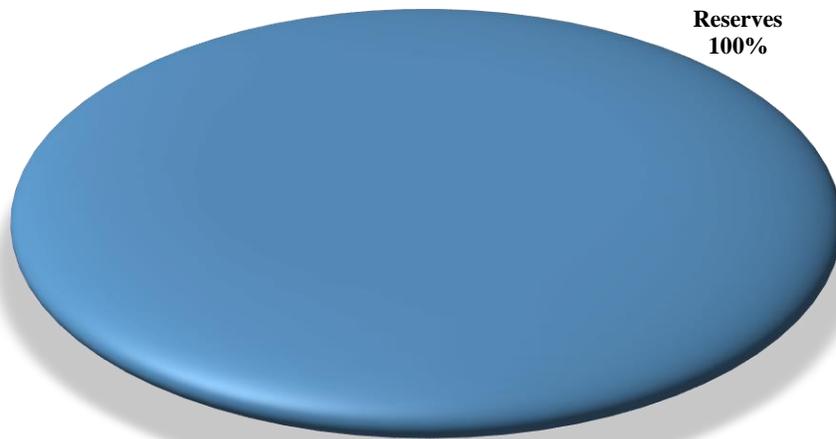
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's services.

The graph to the right depicts the Police Impact Fund revenues by category. Impact Fees are projected to be \$396,193, Other revenues include Interest income projected at \$4,756 and Prior Year Balance carry forward is projected at \$475,624. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 88.



**Total Revenues/ Sources \$876,573**

The graph below depicts the total projected Police Impact Fund, which consist of \$876,573 being held in reserves. No projects are projected in this fund in fiscal year 2020.



**Total Expenditures/ Reserves \$876,573**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES POLICE IMPACT FUND

### FUND NUMBER 302

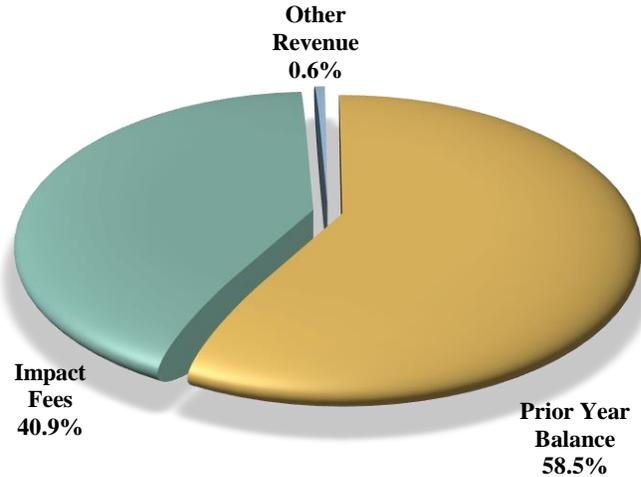
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 801,173	\$ 554,189	\$ 750,678	\$ 750,678	\$ 475,624
<b>REVENUES/SOURCES</b>					
Interest	374	2,623	5,041	650	4,756
Impact Fees	350,074	243,866	144,905	174,844	396,193
<b>TOTAL</b>	\$ 350,448	\$ 246,489	\$ 149,946	\$ 175,494	\$ 400,949
<b>EXPENDITURES/USES</b>					
Capital Outlay	597,432	50,000	425,000	425,000	-
<b>TOTAL</b>	\$ 597,432	\$ 50,000	\$ 425,000	\$ 425,000	\$ -
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	554,189	750,678	475,624	501,172	876,573
<b>TOTAL</b>	\$ 554,189	\$ 750,678	\$ 475,624	\$ 501,172	\$ 876,573

# BUDGET SUMMARIES

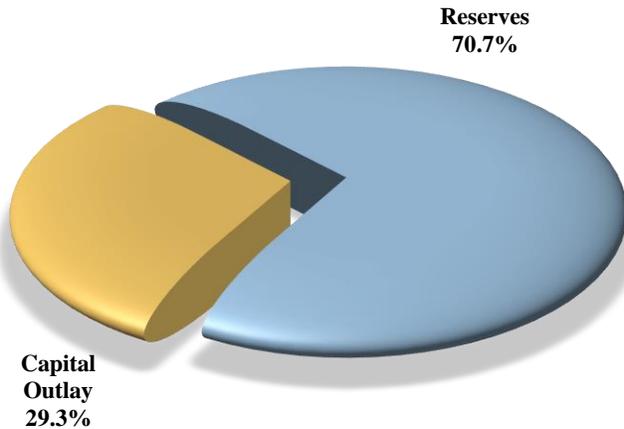
## FIRE IMPACT CAPITAL PROJECT FUND

The Fire Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of fire/rescue services in the City. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's services.

The graph depicts the Fire Impact Fund revenues by category. Impact Fees are projected to be \$557,924 for fiscal year 2020. Other revenues include Interest Income projected at \$7,976 and Prior Year Balance carry forward is projected at \$797,565. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 89.



**Total Revenue/ Sources \$1,363,465**



The graph to the left depicts the total projected Fire Impact Fund expenditures, which consist of \$400,000 in capital projects and \$963,465 being held in reserves.

**Total Expenditures/ Reserves \$1,363,465**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES FIRE IMPACT FUND

### FUND NUMBER 303

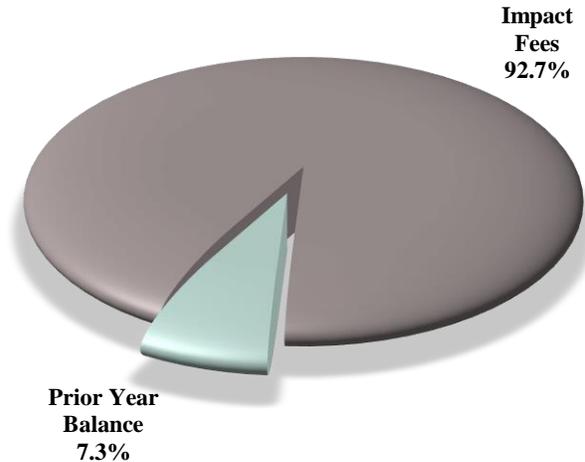
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 766,786	\$ 1,038,496	\$ 954,656	\$ 954,656	\$ 797,565
<b>REVENUES/SOURCES</b>					
Interest	448	3,602	6,219	500	7,976
Impact Fees	388,044	351,333	209,743	254,250	557,924
<b>TOTAL</b>	\$ 388,492	\$ 354,935	\$ 215,962	\$ 254,750	\$ 565,900
<b>EXPENDITURES/USES</b>					
Capital Outlay	116,782	438,775	373,053	373,053	400,000
<b>TOTAL</b>	\$ 116,782	\$ 438,775	\$ 373,053	\$ 373,053	\$ 400,000
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	1,038,496	954,656	797,565	836,353	963,465
<b>TOTAL</b>	\$ 1,038,496	\$ 954,656	\$ 797,565	\$ 836,353	\$ 963,465

# BUDGET SUMMARIES

## ROAD IMPACT CAPITAL PROJECT FUND

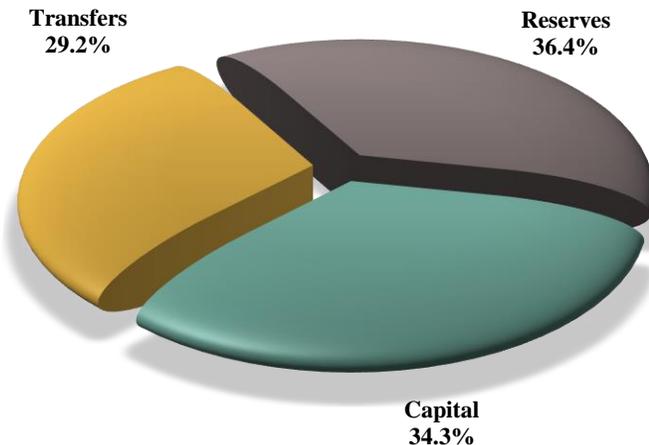
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's transportation system.

The graph depicts the Road Impact Fund revenues by category. Impact Fees are projected to be \$2,162,454 for fiscal year 2020 and Prior Year Balance carry forward is projected at \$169,649. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 90.



**Total Revenues/Sources \$2,332,103**

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2020. The projected total expenditures are \$1,482,110, which consists of a transfer of \$682,110 to cover the Series 2011B debt service and \$849,993 being held in reserves.



As noted previously, Council has earmarked a portion of Road Impact Funds for repayment of the Series 2011B Public Improvement and Refunding Bonds used to construct the Burns Road improvements.

**Total Expenditures/ Reserves \$2,332,103**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES ROAD IMPACT FUND

### FUND NUMBER 305

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 3,155,194	\$ 2,231,673	\$ 1,713,345	\$ 1,713,345	\$ 169,649
<b>REVENUES/SOURCES</b>					
Interest	1,981	11,271	18,774	350	-
Impact Fees	1,093,669	570,071	407,323	297,414	2,162,454
Transfer In	477,000	-	226,768	355,101	-
<b>TOTAL</b>	\$ 1,572,650	\$ 581,342	\$ 652,865	\$ 652,865	\$ 2,162,454
<b>EXPENDITURES/USES</b>					
Capital Outlay	1,801,851	411,787	1,507,782	1,677,431	800,000
Operating Transfers	694,320	687,883	688,779	688,779	682,110
<b>TOTAL</b>	\$ 2,496,171	\$ 1,099,670	\$ 2,196,561	\$ 2,366,210	\$ 1,482,110
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	2,231,673	1,713,345	169,649	-	849,993
<b>TOTAL</b>	\$ 2,231,673	\$ 1,713,345	\$ 169,649	\$ -	\$ 849,993

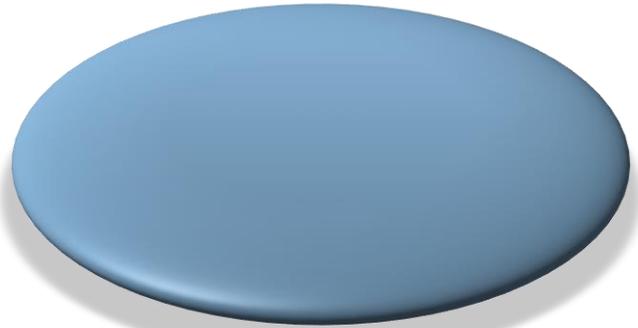
# BUDGET SUMMARIES

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## ART IN PUBLIC PLACES CAPITAL PROJECT FUND

The Art in Public Places Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing art and cultural activities. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's services.

The graph depicts the Art in Public Places Fund revenues by category. The estimated Prior Year Balance carried forward is \$758,275.



**Total Revenues/Sources \$758,275**

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2019. As of the date of preparation of the fiscal year 2020 budget, no specific projects had been identified for appropriation; therefore, the balance of \$758,275 held in reserves is available for art projects at the Council's discretion.



**Total Expenditures/Reserves \$758,275**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES ART IN PUBLIC PLACES FUND

### FUND NUMBER 304

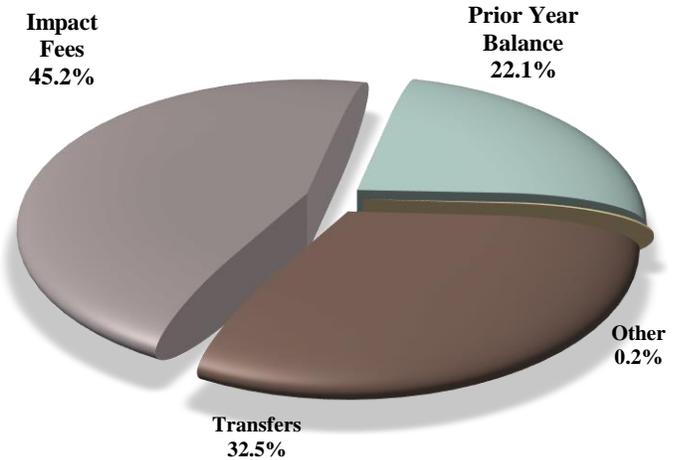
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 416,302	\$ 479,218	\$ 799,964	\$ 799,964	\$ 758,275
<b>REVENUES/SOURCES</b>					
Interest	223	2,650	4,977	400	-
Impact Fees	121,180	411,933	-	-	-
<b>TOTAL</b>	\$ 121,403	\$ 414,583	\$ 4,977	\$ 400	\$ -
<b>EXPENDITURES/USES</b>					
Capital Outlay	58,487	93,837	46,666	46,666	-
<b>TOTAL</b>	\$ 58,487	\$ 93,837	\$ 46,666	\$ 46,666	\$ -
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	479,218	799,964	758,275	753,698	758,275
<b>TOTAL</b>	\$ 479,218	\$ 799,964	\$ 758,275	\$ 753,698	\$ 758,275

# BUDGET SUMMARIES

## PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND

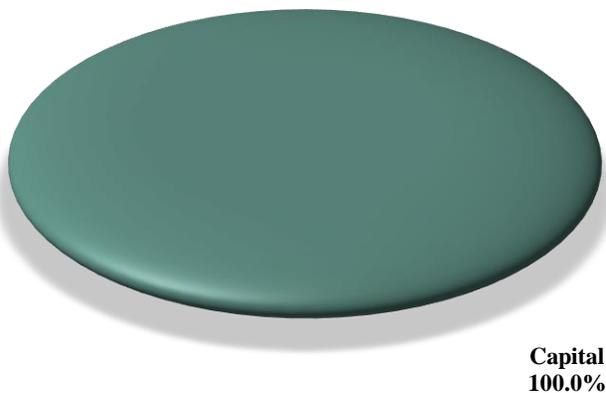
The Public Facilities Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of funding land and capital construction and expansion of public buildings required to support the additional government service demand created by new development. By law, public facility impact fee revenues can only be used for capacity expansion projects and not for expenses related to replacement, maintenance or operations.

The graph depicts the Public Facilities Fund revenues by category. Impact Fees are projected to be \$230,343 for fiscal year 2020. Other revenues include Interest Income projected at \$1,128, a transfer in of \$165,689 and Prior Year Balance carry forward is projected at \$112,840. For a more detailed discussion of Public Facilities Impact revenue sources, please see the Revenue Information section beginning on page 91.



**Total Revenues/Sources \$510,000**

The graph below depicts the total Public Facilities Impact Fund expenditures which consist of \$510,000 in capital expenditures projected for FY 2020.



**Total Expenditures/ Reserves \$510,000**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES PUBLIC FACILITIES IMPACT FUND

### FUND NUMBER 313

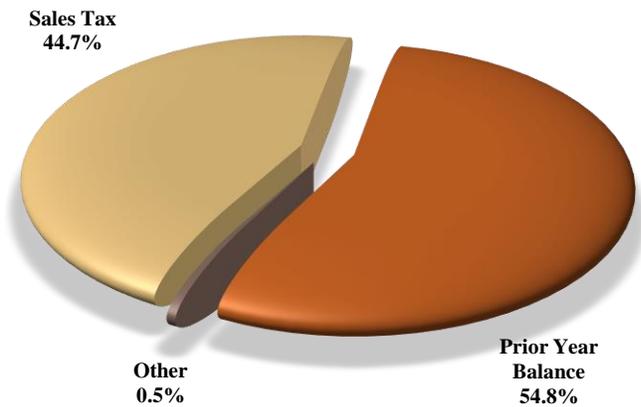
	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ -	\$ 108,093	\$ 265,659	\$ 265,659	\$ 112,840
<b>REVENUES/SOURCES</b>					
Interest	24	809	2,411	230	1,128
Impact Fees	108,069	156,757	94,940	112,775	230,343
Transfers In	-	-	390,510	390,510	165,689
<b>TOTAL</b>	\$ 108,093	\$ 157,566	\$ 487,861	\$ 503,515	\$ 397,160
<b>EXPENDITURES/USES</b>					
Capital Outlay	-	-	640,680	640,510	510,000
<b>TOTAL</b>	\$ -	\$ -	\$ 640,680	\$ 640,510	\$ 510,000
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	108,093	265,659	112,840	128,664	-
<b>TOTAL</b>	\$ 108,093	\$ 265,659	\$ 112,840	\$ 128,664	\$ -

# BUDGET SUMMARIES

## ONE CENT SALES SURTAX CAPITAL PROJECT FUND

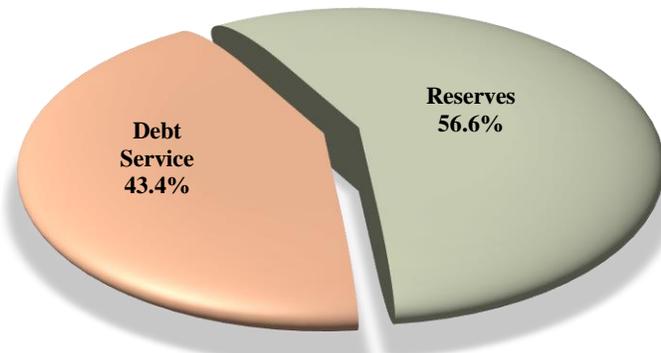
The One Cent sales Surtax Fund is a capital project fund established to account for the proceeds from the one cent sales surtax (the “Tax”) receipts and debt service payments associated with the issuance of the \$30,000,000 Capital Improvement Revenue Bond, Series 2017. The City is obligated to use the Tax proceeds in a manner consistent with Florida Statutes Section 212.055, which provides that the Tax proceeds must be restricted to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources

The graph depicts the One Cent Sales Surtax Fund revenues by category. Tax proceeds are projected to be \$3,438,420 for fiscal year 2020. Other revenues include Interest Income projected at \$42,163. Prior Year Balance carry forward has been adjusted for the open balances for the surtax projects. For a more detailed discussion of One Cent Sales Surtax revenue sources, please see the Revenue Information section beginning on page 92.



**Total Revenues/Sources \$7,696,910**

The graph below depicts the total One Cent Sales Surtax Fund expenditures for fiscal year 2020. The projected total expenditures are \$7,696,910, which include \$3,342,815 for debt service payments and \$4,354,095 being held in reserves



**Total Expenditures/ Reserves \$7,696,910**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES ONE CENT SALES SURTAX FUND

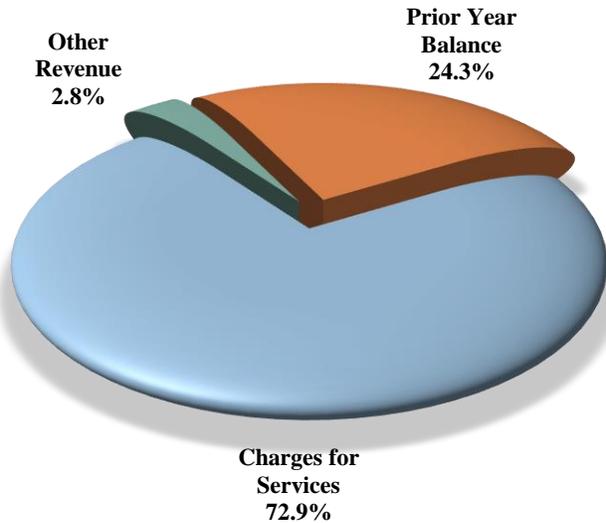
### FUND NUMBER 312

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ -	\$ 28,914,707	\$ 29,416,164	\$ 29,416,164	\$ 4,216,327
<b>REVENUES/SOURCES</b>					
Interest	147,094	514,146	445,615	200,000	42,163
Sales, Use and Fuel Taxes	2,211,391	3,728,975	3,872,125	3,371,000	3,438,420
Loan Proceed	30,000,000	-	54,250	-	-
<b>TOTAL</b>	\$ 32,358,485	\$ 4,243,121	\$ 4,371,990	\$ 3,571,000	\$ 3,480,583
<b>EXPENDITURES/USES</b>					
Capital Outlay	265,558	3,442,139	26,227,302	26,227,302	
Debt Services	3,178,220	299,525	3,344,525	3,344,525	3,342,815
<b>TOTAL</b>	\$ 3,443,778	\$ 3,741,664	\$ 29,571,827	\$ 29,571,827	\$ 3,342,815
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	28,914,707	29,416,164	4,216,327	3,415,337	4,354,095
<b>TOTAL</b>	\$ 28,914,707	\$ 29,416,164	\$ 4,216,327	\$ 3,415,337	\$ 4,354,095

# BUDGET SUMMARIES

## FLEET MAINTENANCE INTERNAL SERVICE FUND

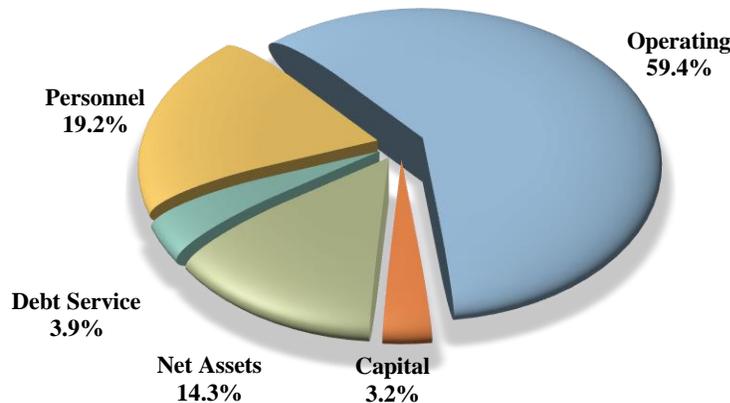
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City’s central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments are budgeted, while depreciation and amortization are not. The fund provides a full range of fleet services to departments including preventive maintenance and routine repairs of City vehicles, coordination of purchases of vehicles and heavy equipment by other departments, and maintenance of City machinery and equipment.



The graph to the left depicts the Fleet Fund revenues by category. Charges for Services consist of the amounts charged to each using department, for a total of \$3,434,628. Other revenues consist of \$65,000 of Miscellaneous Revenue, and \$67,500 for Disposition of Fixed Assets. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on page 93.

**Total Revenues/ Sources \$4,710,714**

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2020 by category. The projected total expenditures are \$4,710,714, which consists of \$3,701,069 of operating costs, \$151,800 of capital costs, \$181,928 for debt services payments for leased vehicles and \$675,917 being held in reserves.



**Total Expenditures/ Reserves \$4,710,714**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES FLEET MAINTENANCE FUND

### FUND NUMBER 501

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 1,499,073	\$ 1,300,225	\$ 2,130,769	(1) \$ 1,384,869	\$ 1,143,586
<b>REVENUES/SOURCES</b>					
Charges for Services	2,544,638	2,880,448	3,277,252	3,277,254	3,434,628
Interest	850	3,797	7,790	500	5,000
Miscellaneous	84,035	121,307	220,777	60,000	60,000
Disposition of Fixed Assets	133,561	111,336	-	67,500	67,500
<b>TOTAL</b>	\$ 2,763,084	\$ 3,116,888	\$ 3,505,819	\$ 3,405,254	\$ 3,567,128
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	2,745,749	3,032,244	2,877,015	3,177,577	3,701,069
Capital Outlay	-	-	292,842	282,116	151,800
Debt Service	-	-	188,052	188,052	181,928
<b>TOTAL</b>	\$ 2,745,749	\$ 3,032,244	\$ 3,357,909	\$ 3,647,745	\$ 4,034,797
<b>ENDING BALANCES</b>					
Invested in Capital Assets	1,279,088	1,135,093	1,135,093	1,135,093	-
Unrestricted	237,320	249,776	1,143,586	7,285	675,917
<b>TOTAL</b>	\$ 1,516,408	\$ 1,384,869	\$ 2,278,679	\$ 1,142,378	\$ 675,917

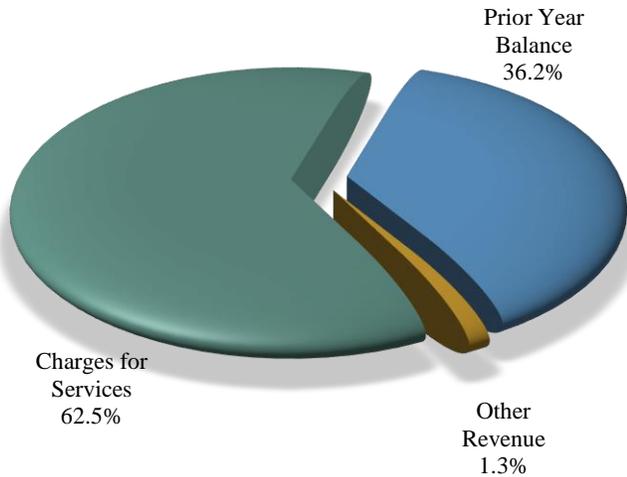
(1) Note: Estimated Beginning Balance adjusted for effects of GASB 68

- (1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 17 and FY 18 include Depreciation and the Interest Expense component only of Debt Service.
- (2) Invested in Capital Assets amounts represent historical and estimated net assets invested in capital, and, therefore, are not available for appropriation.

# BUDGET SUMMARIES

## SELF-INSURANCE INTERNAL SERVICE FUND

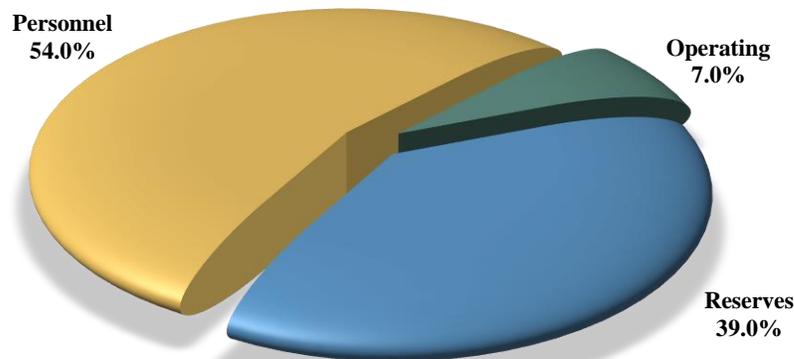
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City's health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and disability insurance to all eligible employees. Expenditures consist of medical and dental claims, administrative fees and re-insurance, life and disability premiums.



The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2020 consist of employer and employee contributions for a total of \$10,037,484. Other revenues consist of excess claims and pharmacy rebates of \$195,000, and Interest Income of \$20,000. Other sources consist of an estimated Prior Year Balance of \$6,559,814. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 94.

**Total Revenues/ Sources \$16,812,298**

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2020 by category. Expenditures, excluding reserves, total \$10,252,484, and consist of medical and dental claims, administrative fees, and premium payments.



**Total Expenditures/ Uses \$16,812,298**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES SELF-INSURANCE FUND

### FUND NUMBER 505

	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Amended Budget FY 2019	Budget FY 2020
<b>BEGINNING BALANCE</b>	\$ 7,271,641	\$ 6,676,633	\$ 6,389,548	\$ 6,389,548	\$ 6,559,814
<b>REVENUES/SOURCES</b>					
Charges for Services	7,442,812	8,589,104	9,558,582	9,340,468	10,037,484
Interest	5,333	24,814	53,582	6,500	20,000
Miscellaneous	160,130	1,004,558	217,445	187,000	195,000
<b>TOTAL</b>	\$ 7,608,275	\$ 9,618,476	\$ 9,829,609	\$ 9,533,968	\$ 10,252,484
<b>EXPENDITURES/USES</b>					
Operating	8,203,283	9,905,561	9,635,676	10,141,780	10,252,484
Capital Outlay	-	-	-	10,503	-
<b>TOTAL</b>	\$ 8,203,283	\$ 9,905,561	\$ 9,635,676	\$ 10,152,283	\$ 10,252,484
<b>ENDING BALANCES</b>					
Invested in Capital Assets	29,909	23,667	23,667	23,667	-
Unrestricted	6,646,724	6,365,881	6,559,814	5,747,566	6,559,814
<b>TOTAL</b>	\$ 6,676,633	\$ 6,389,548	\$ 6,583,481	\$ 5,771,233	\$ 6,559,814

# GENERAL GOVERNMENT



# GENERAL GOVERNMENT

## DEPARTMENTAL HIGHLIGHTS FOR FY 2020

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$519,708	-
Administration	3	809,412	-
Public Communications	2	442,733	-
Information Technology	10	3,375,797	-
City Clerk	6	951,107	-
Legal	1	503,084	-
Purchasing and Contracts Management	1	172,298	-
Engineering	5	838,828	-
Human Resources	6	956,702	-
Finance	9	1,191,777	-
General Services	-	9,371,261	-
Self-Insurance	-	-	\$10,252,484
<b>Planning and Zoning</b>			
Administration	2	579,166	-
Development Compliance and Zoning	5	535,639	-
Planning	8	931,933	-
GIS	3	312,073	-
<b>TOTAL</b>	<b>66</b>	<b>\$21,491,518</b>	<b>\$10,252,484</b>

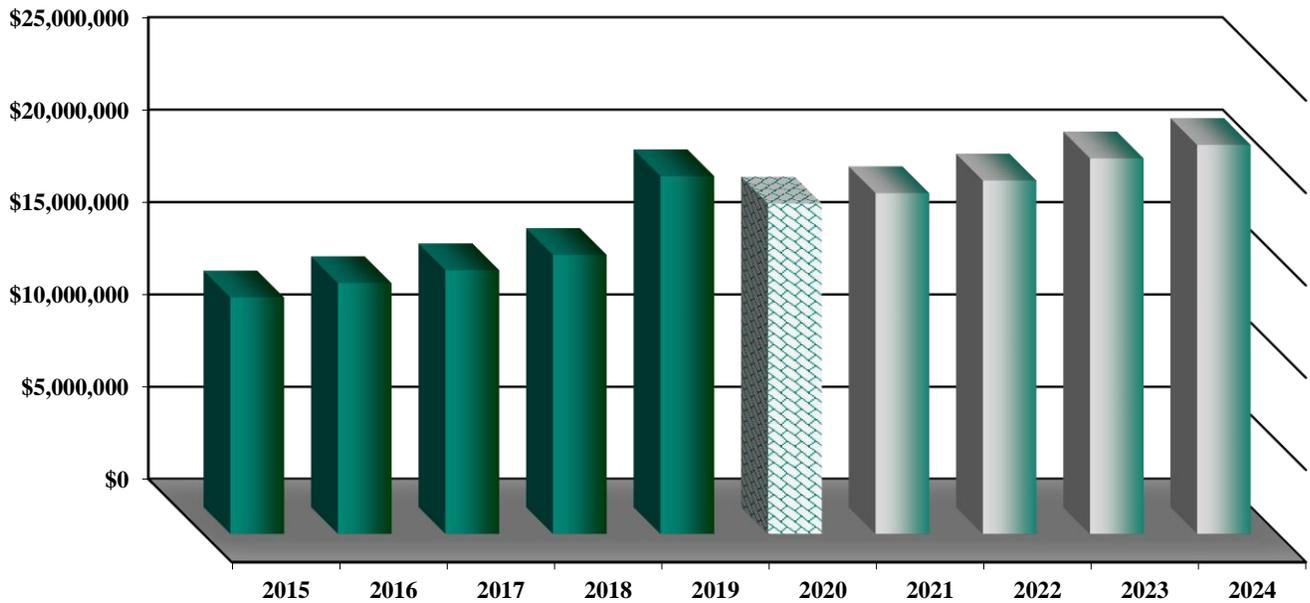
# GENERAL GOVERNMENT

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

One of the first steps that must be taken to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City’s fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2020 budget reflect the spending priorities proposed by staff in order to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Planning Retreat.

The following graph illustrates actual expenditures for years 2015 through 2018, estimated actual amounts for fiscal year 2019, adopted budget for fiscal year 2020, and projected amounts for years 2021 through 2024 for the General Government Operations in the General Fund.

To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures, transfers, and debt service payments have been removed and are featured in separate sections of this book.

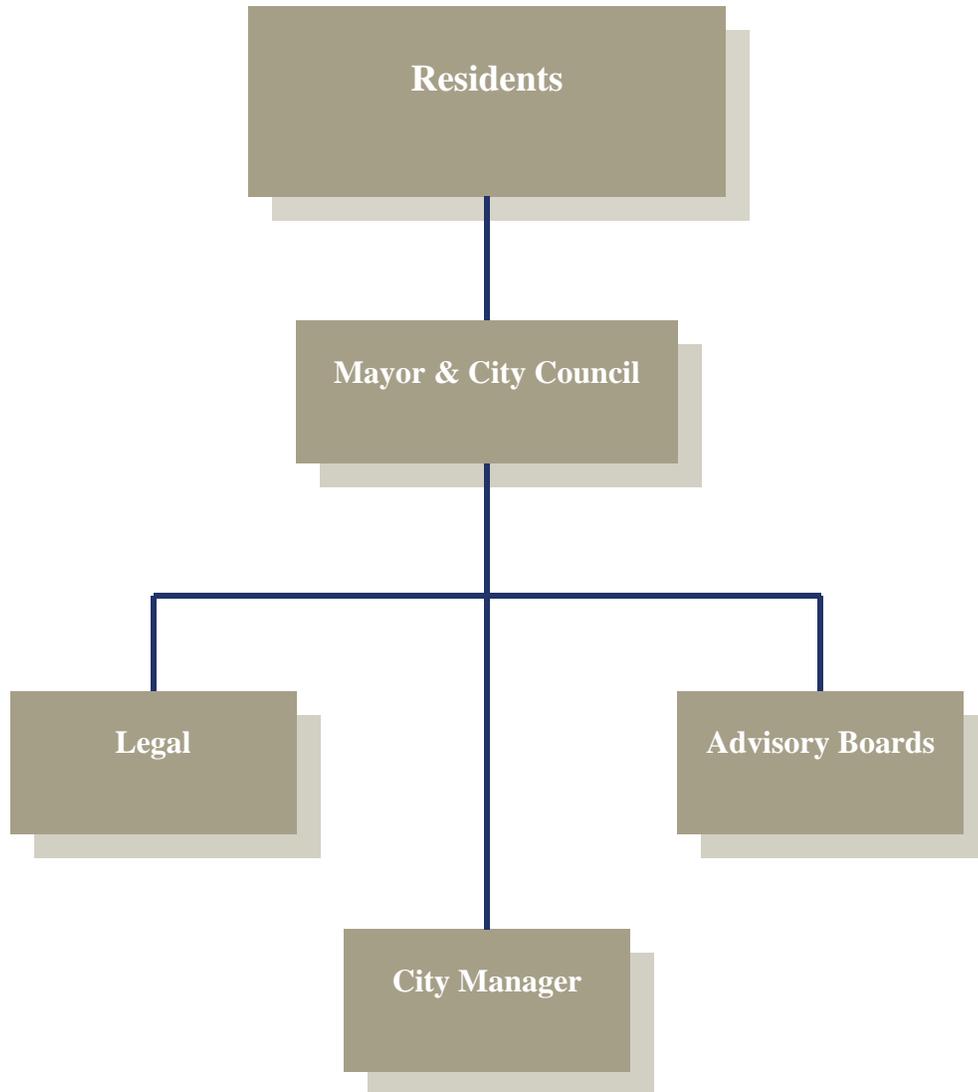


The graph above represents General Government divisions which include: City Council, Administration and Public Communications, Information Technology, City Clerk, Legal, Purchasing and Contracts Management, Engineering, Human Resources, Finance, General Services, and Planning and Zoning.

# GENERAL GOVERNMENT

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## CITY COUNCIL



The City Council is the legislative and policy making body of the City. The council consists of the mayor and four council members who are elected on a non-partisan basis for three-year overlapping terms. The Mayor presides over all Council meetings.

The City Council legislatively establishes policies in the form of ordinances, resolutions, or motions, which determine the laws, proceedings and service levels for the City. Council meetings are held in the Council Chambers at City Hall at 7:00 pm on the first Thursday of each month. In order to encourage resident participation, agendas are posted at City facilities and on the City’s website.

# GENERAL GOVERNMENT

## CITY COUNCIL (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	309,529	310,974	330,391	330,391	341,881
Other Operating	74,256	45,563	129,624	171,265	177,827
Subtotal Operating	\$ 383,785	\$ 356,537	\$ 460,015	\$ 501,656	\$ 519,708
Capital	9,334	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 393,119</b>	<b>\$ 356,537</b>	<b>\$ 460,015</b>	<b>\$ 501,656</b>	<b>\$ 519,708</b>

### BUDGET HIGHLIGHTS

The City Council budget of \$519,708 reflects a 3.60% increase over the fiscal year 2019 adopted budget of \$501,656.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
5	5	0	0	0	0	5

# GENERAL GOVERNMENT

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## CITY COUNCIL (CONTINUED)

### CITY COUNCIL POLICY AGENDA

#### Goal #1

Create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community

#### Goal #2

Increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility

#### Goal #3

Preserve land use patterns and types that currently characterize the City

#### Goal #4

Encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge

#### Goal #5

Promote economic development in the City through the expansion of existing businesses and the attraction of new industry

#### Goal #6

Protect the natural environment through sustainable methods and practices

#### Goal #7

Provide residents opportunities for recreation and leisure activities and other past time interests

#### Goal #8

Protect the City's character of high quality housing and focus on the maintenance of existing affordable housing

#### Goal #9

Promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge

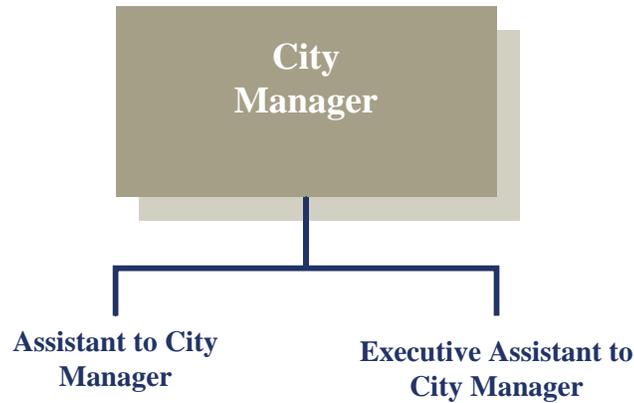
#### Goal #10

Promote the logical phasing and timing of new development, consistent with capital improvement plans and budgets

# GENERAL GOVERNMENT

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## ADMINISTRATION



The Administration department serves as the executive function of the City. Its mission is to provide leadership and to ensure the efficient and effective day-to-day operations of the City; to administer and execute ordinances, policies and objectives formulated by the City Council; to develop and recommend alternative solutions to community issues for consideration by the City Council; to plan, develop and monitor the annual budget and programs to meet current and future physical, social and cultural needs of the citizens of Palm Beach Gardens; to provide timely and effective responses to all citizen concerns; to preserve all public documents; and to provide quality information to the public, staff and City Council.

Appointed by the City Council as the chief administrative officer, the City Manager directs and supervises the administration of all City departments. These departments include City Clerk, Information Technology, Legal, Engineering, Finance, Human Resources, Police, Fire Rescue, Planning and Zoning, Leisure Services and Community Services. In addition, the City Manager oversees the annual operating and capital improvements budget, and formulates, recommends, and executes policies as directed by the City Council.

# GENERAL GOVERNMENT

## ADMINISTRATION (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	595,705	654,689	632,877	656,743	693,272
Other Operating	65,554	66,896	122,480	115,815	116,140
Subtotal Operating	\$ 661,259	\$ 721,585	\$ 755,357	\$ 772,558	\$ 809,412
Capital Outlay	10,857	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 672,116</b>	<b>\$ 721,585</b>	<b>\$ 755,357</b>	<b>\$ 772,558</b>	<b>\$ 809,412</b>

### BUDGET HIGHLIGHTS

The Administration budget of \$809,412 reflects an increase of 4.8% from the fiscal year 2019 adopted budget of \$772,558

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
3	3	0	0	0	0	3

# GENERAL GOVERNMENT

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## ADMINISTRATION (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Initiated and assisted with the *Operation Sister City* campaign, whereby the City of Palm Beach Gardens, Christ Fellowship & the Florida Chapter of the American Public Works Association joined forces to provide much needed items for the employees of Bay County Public Works and the City of Callaway, who were among the Florida communities impacted by Hurricane Michael. Many of these employees lost their homes and possessions in the wake of the hurricane. The campaign raised \$58,817 for supplies; coordinated the delivery of 3,500 Thanksgiving dinners to the community; and hosted a holiday party for Callaway employees that included dinner, gift cards for each family, and toys for the employees' children.
- ✓ Passed Ordinance 19, 2018, amending Chapter 78 of the City Code of Ordinances to provide for the placement of memorials and monuments on City-owned property. The policy created a clear objective, and fair process for responding to requests from the public regarding the installation of memorials and monuments on public property, which will now be exclusively located at Lake Catherine Park.
- ✓ Opened Phase I of The Gardens North County District Park. Amenities include seven lighted multi-purpose fields, two playgrounds, concession, restroom, storage and meeting room building, splash pad, three pavilions, nature trail, walking areas, 4-acre lake, and 23.6 acres of preserve area. The scope of Phase 1 was expanded from its original plan by \$2.5 million and included two additional fields, parking, restroom and a playground structure.
- ✓ Celebrated the City's 60<sup>th</sup> Anniversary with approximately 2,000 attendees at the newly opened Gardens North County District Park. Complete with old-fashioned games, music, and fireworks, the event was a huge success.
- ✓ Coordinated with Palm Beach North Chamber of Commerce to host its Prosperity Leadership Day. City Staff conducted presentations, demonstrations, and a tour of key City facilities whereby participants learned about municipal operations, programs, finance requirements, and public safety.
- ✓ Participated and provided input to the Palm Beach North Chamber of Commerce "Smart and Connected Region" initiative, a coalition of public, private, and civic organizations working together to develop a vision and strategic plan to position northern Palm Beach County as a "smart and connected region" with regard to mobility, healthcare, education, financial, housing, recreation and other services to residents, businesses, and visitors.
- ✓ Advocated key legislative priorities for the City, such as the importance of home rule and economic development programs, to local business and professional organizations, as well as to the Governor and the Florida Legislature.
- ✓ Submitted legislative appropriation grant and subsequently awarded \$250,000 by the State of Florida towards the Palm Beach Gardens Stormwater Maintenance, Repairs and Operation Program.
- ✓ Collaborated on various committees, programs, and projects, such as: Economic Development Team; Honda Classic / Host City Committee (Marketing and General committees); Veteran's Golf Tournament Committee (Marketing and General committees); Affordable Housing RFP Selection Committee; Community Development Block Grant (CDBG) (HUD) Program; Capital Improvement Program (Five Year Capital Plan); City Wellness Committee; Food Truck Fridays; and the Solar and Electric Vehicle Initiative Program.

# GENERAL GOVERNMENT

## ADMINISTRATION (CONTINUED)

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** To inform the City’s residents of the City Council and Departments’ ongoing initiatives and activities

*Outputs:*

✚ Town Hall meetings	4	4	5
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**Service Level Objective:** To increase communication with the City Council and partnerships with Intergovernmental agencies

*Outputs:*

✚ Council-Manager workshops	0	1	2
✚ Intergovernmental meetings	6	7	7

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# GENERAL GOVERNMENT

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## PUBLIC COMMUNICATIONS



The Public Relations Division of the Administration Department is charged with establishing and maintaining effective public outreach programs targeting the residents of Palm Beach Gardens. The Division strives to communicate the City Council’s many accomplishments and activities along with those of our City Departments via a myriad of communication tools including the City’s website, newsletter, and other publications.

In addition, the Division acts as a resource for citizens through which they may obtain information, assistance and pose inquires on a variety of public interests. It also serves the media as a clearinghouse for public information, including meetings and events.

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	166,974	196,739	210,237	200,066	211,833
Other Operating	99,971	92,076	114,732	197,300	230,900
Subtotal Operating	\$ 266,945	\$ 288,815	\$ 324,969	\$ 397,366	\$ 442,733
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 266,945</b>	<b>\$ 288,815</b>	<b>\$ 324,969</b>	<b>\$ 397,366</b>	<b>\$ 442,733</b>

### BUDGET HIGHLIGHTS

The Public Communication’s budget of \$442,733 reflects an increase of 11.4% from the fiscal year 2019 adopted budget of \$397,366. This is due to an increase in professional services to include video, broadcast, print, advertising, graphic design and photography

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
2	2	0	0	0	0	2

# GENERAL GOVERNMENT

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## PUBLIC COMMUNICATIONS (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Improved audience reach and branding consistency across City social media platforms
- ✓ Marketed and implemented Florida City Government Week outreach event - “Coffee & Conversation with the Mayor”
- ✓ Continued the circulations of a monthly e-newsletter to website subscribers
- ✓ Continued the distribution of Signature City magazine to over 26,000 households
- ✓ Created branding and communications campaign for “Operation Sister City” initiative
- ✓ Redesign of the “Camp Gardens” logo
- ✓ Unified creative and media staff in various departments to strengthen City brand and image
- ✓ Conducted staff-level training opportunities for City communications, website editing & ADA Compliance
- ✓ Created City Flickr account for resident engagement through images
- ✓ Assisted with the planning & press coverage of major City events and initiatives including:
  - District Park Grand Opening
  - City’s 60<sup>th</sup> Anniversary Event
- ✓ Planned & implemented branding projects including:
  - Gardens GreenMarket “Always Fresh”
  - Fall Festival
  - City Tree Lighting Festival
  - Holiday Bazaar
  - Wobble Gobble Event
  - Mayor’s Veterans Golf Classic
  - Ladies Nine, then Wine Golf Tournament
  - GardensArt Exhibitions and Meet & Greets
  - Holiday Joy Drive
  - Jingle & Mingle Employee Breakfast
  - Daddy Daughter Date Night
  - Public Safety Day
  - GreenMarket Anniversary
  - Health & Wellness Fair
  - Cupid’s Corner
  - 2019 Vendor Workshop
  - Golf Clubhouse Promotion- More Than Great Golf (video, print ad)
  - Memory Lane Concert Series
  - Gardens Indoor Yard Sale
  - Along the Road - Highwayman Exhibit
  - Splash Zone Opening
  - Golf- Closest to the Pin for Charity
  - Egg Extravaganza
  - Teddy Bear Brunch
  - Stroke Awareness Month
  - Red, White & Splash Event
  - Gardens Summer GreenMarket
  - Mom & Son Luau

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** To inform the City’s residents of the City Council and Departments’ ongoing initiatives and activities in a manner that is culturally competent and diverse.

**Outputs:**

✚ Add to list of viable media contacts	18	18	20
✚ Initiate and write press releases, public service announcements and articles for distribution via traditional and social media	20	25	20
✚ Produce frequent media advisories that detail city projects, events or initiatives	30	35	30
✚ Quarterly publication	4	4	4

**Service Level Objective:** To improve communication with the City Council and staff.

**Outputs:**

✚ Create staff training opportunities	2	5	8
✚ Facilitate and coordinate communications advisory group meetings with key staff internally	2	6	8

**Service Level Objective:** To create signature City events and a unique atmosphere that communicates the brand identity.

**Outputs:**

✚ Citizen Recognition Program	1	1	1
✚ Reoccurring annual event(s)	2	2	2
✚ Contests and promotional opportunities that encourage citizen engagement	1	1	1

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** To pursue technological vehicles to facilitate two-way communications with the City’s stakeholders. To improve the online presence of the City of Palm Beach Gardens.

**Outputs:**

✚ Increase use of video graphed media to promote City initiatives	10	19	25
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**Service Level Objective:** Improve City website offering additional online services and ensuring a quality visitor experience.

**Outputs:**

✚ Average number of daily visits to website	1,200	1,250	1,300
✚ Number of website subscribers	19,580	20,240	21,000

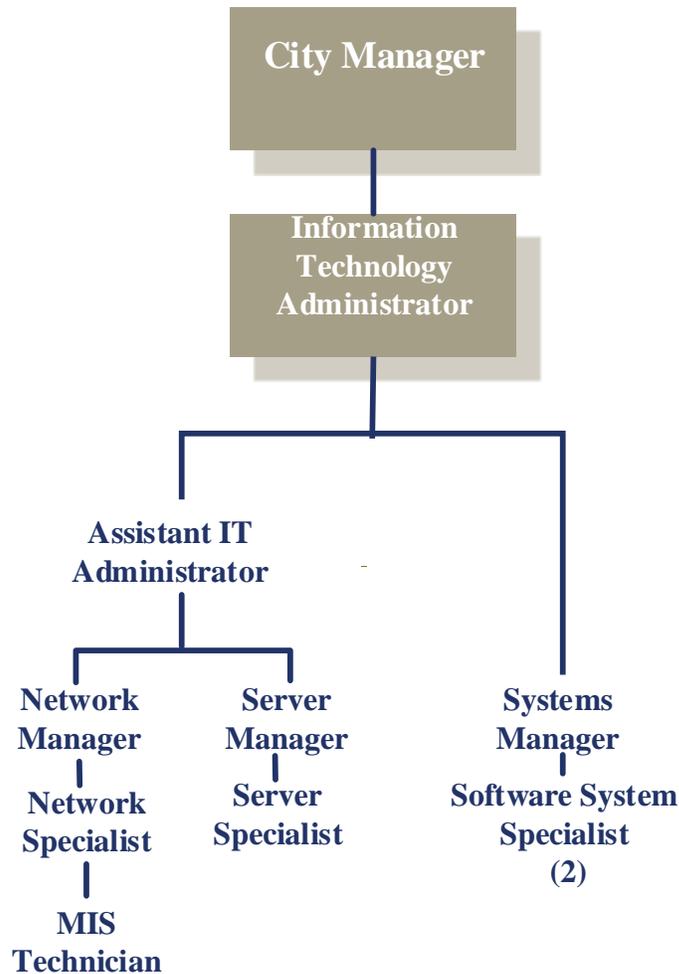
**Service Level Objective:** Increase the number of followers of the City’s social media pages- Facebook, Twitter, Instagram

**Outputs:**

✚ Number of Facebook Followers- City Hall	4,258	5,300	6,300
✚ Number of Facebook Followers-Recreation	3,024	3,900	4,700
✚ Number of Facebook Followers- Golf	1,542	1,800	2,050
✚ Number of Twitter Followers	4,500	6,000	6,500
✚ Number of Instagram Followers	800	1,565	1,800
✚ Number of Facebook Followers-GreenMarket	1,283	2,150	3,060

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

## INFORMATION TECHNOLOGY



The Information Technology Department (IT) strives to leverage cost-effective and innovative technology solutions to provide our taxpayers with high quality service and support while ensuring the technology is aligned with the goals and objectives of all business units.

Duties consist of directing the development, deployment, and support of all IT systems and professional services, vendor relationships, and customer service for the city. IT oversees all projects relating to data communications to coordinate city efforts in developing more efficient work processes. This coordination is essential in eliminating duplication of effort, avoiding redundant expenditures and accelerating the development and implementation of technologies.

The Information Technology department's goal is to continually improve the overall efficiency and effectiveness of the City and to enhance the quality of life for our residents, businesses, and visitors.

# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	1,012,653	1,052,096	1,109,258	1,108,631	1,249,912
Other Operating	1,221,356	1,110,784	1,229,255	1,426,637	1,424,385
Subtotal Operating	\$ 2,234,009	\$ 2,162,880	\$ 2,338,513	\$ 2,535,268	\$ 2,674,297
Capital	177,469	167,555	195,815	196,615	701,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 2,411,478</b>	<b>\$ 2,330,435</b>	<b>\$ 2,534,328</b>	<b>\$ 2,731,883</b>	<b>\$ 3,375,797</b>

### BUDGET HIGHLIGHTS

The Information Technology budget of \$3,375,797 reflects a 25.44% increase over the prior year's adopted budget of \$2,261,086. This is due, in part, to the addition of one Systems Specialist to keep up with the increased workload due to the recent expansion of services and the first year of funding to replace the Eden Land Management module

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
9	9	0	0	0	1	10

# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Assisted in the redesign and deployment of the new City website
- ✓ Installed fiber optic cable at the City Tennis complex, increasing system speed and reliability
- ✓ Implemented numerous security enhancements aimed at deterring ransomware attacks
- ✓ Implemented the Kronos Time and Attendance system, improving productivity and enhancing security
- ✓ Implemented ADA compliant web streaming of live City Council meetings
- ✓ Planned, organized, and executed the integration of the new Operations Center into the City’s Wide Area Network (WAN)
- ✓ Replaced the Police Department’s digital evidence system, improving security and access to information
- ✓ Replaced the Golf Course Point-of-Sale and Inventory Management system

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Improve City website offering additional online services and ensuring a quality visitor experience

**Outputs:**

✚ Average number of daily visits to website	1,200	1,250	1,300
✚ Number of pbgfl.com subscribers	19,580	20,240	21,000

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Provide highly available technical services empowering City staff to offer first-class service to its customers

# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*Outputs (continued):*

+ Network users supported	559	574	577
+ Number of desktops supported	320	328	334
+ Number of laptops supported	220	228	231
+ Number of copiers supported	18	18	19
+ Number of completed work orders	4,818	4,900	4,950
+ Average amount of email received per month	449,465	450,000	455,000
+ Average Malware blocked per month	80	90	95
+ Amount of email blocked as SPAM per month	146,050	150,000	151,000
+ Size of data storage (Terabytes)	38 TB	40 TB	45 TB

**Service Level Objective:** Maintain a highly trained, motivated, and professional work force to provide quality service to residents, businesses, and co-workers

*Efficiency Measures:*

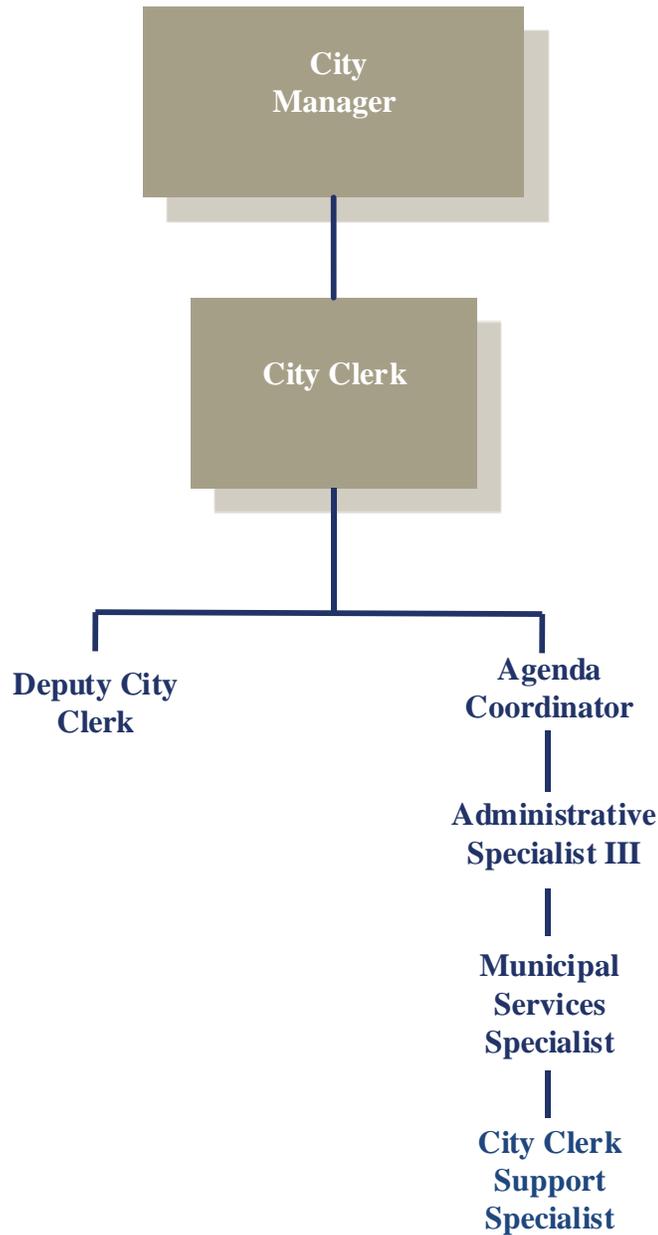
+ CGCIO employees (Certified Government Chief Information Officer)	2	2	2
+ PMP employees (Certified Project Management Professional)	1	1	1
+ CISSP employees (Certified Information Systems Security Professional)	1	1	1
+ MCSA Windows employees (Microsoft Certified Systems Associate)	3	3	3
+ MCSE Server employees (Microsoft Certified Systems Expert)	3	4	4
+ MCSE Data Platform employees (Microsoft Certified Systems Expert)	1	1	1
+ CCNA employees (Cisco Certified Network Associate)	1	1	2

For a complete list of the City Council's Goals, please refer to pages 54 - 62.

# GENERAL GOVERNMENT

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## CITY CLERK



The City Clerk coordinates the preparation and distribution of the City Council agendas, keeps the record of council proceedings including agendas, minutes, ordinances, resolutions, contracts and agreements and authenticates all documents. Provides notice to all meetings open to the public, responds to all public record requests, and administers the City’s Records Management Program as the Records Management Liaison Officer, Records Management Coordinator ensuring retention and disposition in accordance with state regulations. Serves as the Supervisor of Elections and the Qualifying Officer for City related elections. Processes legal advertisements in accordance with the City’s Code of Ordinances and state regulations. Coordinates the codification of ordinances. Additionally, the Clerk oversees the City’s advisory boards and committees and maintains Lobbyist Registration Forms in accordance with the City’s Code of Ordinances.

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	576,439	625,025	681,092	681,092	733,465
Other Operating	203,000	144,792	163,485	199,902	192,642
Subtotal Operating	\$ 779,439	\$ 769,817	\$ 844,577	\$ 880,994	\$ 926,107
Capital	-	-	-	8,887	25,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 779,439</b>	<b>\$ 769,817</b>	<b>\$ 844,577</b>	<b>\$ 889,881</b>	<b>\$ 951,107</b>

### BUDGET HIGHLIGHTS

The City Clerk budget of \$951,107 reflects a 10.61% increase over the prior year adopted budget of \$859,837. This is due, in part, to additional funds for Municipal Code Professional Services and the addition of a new records room filing system.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
5	6	0	0	0	0	6

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Responded to 95% of all public records requests within five days.
- ✓ Provided resources and support to properly maintain records to comply with GS1-SL
- ✓ Provide City Council members electronic correspondence, voice mails
- ✓ Ensure all advisory board meeting agendas, recording and minutes were in compliance with the Code of Ordinances
- ✓ Provided new board member appointments with orientation, and ensure compliance with the mandatory Palm Beach County Ethics training for all members
- ✓ Maintained and updated citywide HOA/POA list and made it available on the City's website
- ✓ Conducted Municipal Elections in accordance with Florida Statute, Florida Election Laws, the Municipal Charter and City's Code of Ordinances.
- ✓ Maintained online Board and Committee Applications
- ✓ Manage all City Boards and Committees. Track memberships, vacancies and appointments
- ✓ Maintained Lobbyist Registration Forms
- ✓ Update the Ethics Commission database annually to ensure Financial Disclosure Forms are mailed to public officers and employees required to file.
- ✓ Provide support with the agenda process. Record documents as required, process and transmit contracts and agreements
- ✓ Prepare legal notices and display ads for Council agenda items, RFP's, elections, budget.
- ✓ Conducted Records Management and Public Records Training to departmental Records Management Liaison Officers.
- ✓ Provide departmental cross-training

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements.

**Outputs:**

✚ Number of Boards/Committee meetings held	46	46	48
✚ Number of all other publicly noticed meetings	95	93	95

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Manage municipal elections in accordance with Florida Statute, Florida Election Laws, the Municipal Charter and the City’s Code of Ordinances.

**Outputs:**

✚ Secure Precincts for availability for election day	52	52	52
✚ Hire Poll workers.	211	172	172

**Service Level Objective:** Provide City Council members with daily correspondence in an efficient and consistent manner.

**Outputs:**

✚ Daily correspondence (documents, e-mails, faxes, voice mails) provided to Council.	1,744	1,966	2,000
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**Service Level Objective:** Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

**Outputs:**

✚ Number of agenda items reviewed	254	250	250
✚ Number of legal and display ads prepared and advertised	133	140	150

**Service Level Objective:** Act in accordance with the GS1-SL schedule for legal disposition of City records. Continue to convert paper documents to electronic media by utilizing the scanning process implemented for filing and ease of retrieval.

**Outputs:**

✚ Cubic feet of records disposed	295.67	610	610
✚ Number of pages imaged	81,082	72,000	75,000

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Provide all public information requests within the 5-day standard set by the City Clerk.

### Outputs:

✚ Number of public records requests	207	220	220
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### Efficiency Measures:

✚ Average number of days to fill public records requests	5.1	4.0	4.0
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For a complete list of the City Council’s Goals, please refer to pages 54 – 62

# GENERAL GOVERNMENT

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## LEGAL



The mission of the Legal Department is to provide competent legal advice and counsel to City officials and administration in a timely manner, and to represent the City’s interests and positions in negotiations and litigation while minimizing the cost of such services to the City.

The law firm of Lohman Law Group, P.A. is under contractual agreement with the City as City Attorney. The City Attorney is the chief legal officer of the City responsible for all legal affairs of the City and serves as chief legal advisor to the City Council, the City Manager, the City's departments, and such boards and/or committees as are placed in the City Attorney's charge by the City Council or the City Manager.

The City Attorney prepares or reviews as to form and legal sufficiency all contracts, resolutions, ordinances, or other documents of the City; prosecutes and defends all legal or administrative law actions wherein the City is a party; and coordinates and manages all outside legal services. The department ensures that all ordinances adopted by the City are legally defensible and that development approvals are consistent with the City’s Comprehensive Plan and that conditions of approval are adequate to protect the City’s interests, with due consideration to private property rights. In addition, the City Attorney provides in-house legal training for employees.

# GENERAL GOVERNMENT

## LEGAL (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	115,179	108,145	105,776	113,720	124,279
Other Operating	289,863	355,144	425,462	378,805	378,805
Subtotal Operating	\$ 405,042	\$ 463,289	\$ 531,238	\$ 492,525	\$ 503,084
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 405,042</b>	<b>\$ 463,289</b>	<b>\$ 531,238</b>	<b>\$ 492,525</b>	<b>\$ 503,084</b>

### BUDGET HIGHLIGHTS

The Legal Department budget of \$503,084 reflects a 2.14% increase over the fiscal year 2019 adopted budget of \$492,525.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
1	1	0	0	0	0	1

# GENERAL GOVERNMENT

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## LEGAL (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated calendars, schedules, and administrative workload of the two (2) attorneys, including Requests for Legal Assistance.
- ✓ Took the initiative to prepare/draft documents for both attorneys to save billable time, thus saving taxpayer dollars.
- ✓ Proofread all summaries/staff reports for Council agendas. Proofed and finalized all resolutions and ordinances and created resolutions and ordinances using the narratives from the agenda summaries.
- ✓ Worked closely with the Purchasing Department to review, finalize, and transmit agreements and receive the executed original agreements for processing.
- ✓ Received all Independent Contractor Agreements from Recreation for review and approval and delivered to the City Clerk for processing.
- ✓ Received all Community Partnership Agreements from Recreation for review and approval and delivered to the City Clerk for processing.
- ✓ Received all Art Loan Agreements from Recreation for review and approval and delivered to the City Clerk for processing.
- ✓ Received summonses for litigation and foreclosure cases and tracked the cases.
- ✓ Received all subpoenas served on the City for requests for records, depositions, and trial appearances.
- ✓ Scheduled Parking Violation Hearings and prepared Notices of Hearing and Orders.
- ✓ Received and logged all Requests for Legal Assistance (mostly review of agreements not originating from the Purchasing Director), forwarded to the appropriate Attorney, finalized, and processed the agreements by routing for approvals via the Agreement Transmittal form. The Agreement Transmittal and agreement were then forwarded to the City Clerk for processing.
- ✓ Received all mail, and logged in, distributed to the Attorneys, or took appropriate action.
- ✓ Filled in for the Executive Assistant to the City Manager when out of the office, which duties included answering phones, assisting the City Manager, and keeping the office running smoothly.

# GENERAL GOVERNMENT

*LEGAL (CONTINUED)*

## FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.

**Outputs:**

✚ Ordinances prepared/reviewed	23	25	30
✚ Resolutions prepared/reviewed	60	66	66
✚ Contracts prepared and/or reviewed	223	213	217
✚ Litigation/Claims	7	10	9
✚ Parking Violation Hearings	3	4	6
✚ Requests for Legal Assistance (not including Purchasing agreements)	90	83	90

For a complete list of the City Council’s Goals, please refer to pages 54 - 62.

# GENERAL GOVERNMENT

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## PURCHASING AND CONTRACTS MANAGEMENT



The Purchasing Department is the central purchasing agency of the City of Palm Beach Gardens government. It is the responsibility of the Purchasing Department to issue and maintain purchasing policies, procedures and guidelines for the City's departments. It is also the Purchasing Department's responsibility to issue solicitations and prepare contracts at the authorization levels established within the purchasing guidelines.

The Purchasing Department's goal is to provide the City with the required goods and services in the most cost-effective manner and at the time and place necessary to help ensure that the City provides the public timely and quality service. The purchasing function involves the procurement of goods, materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed for the daily operations of various City departments. The Department's goal is the promotion of the City's best interest through proper planning and fair dealing with vendors to obtain maximum value for each dollar expended.

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	149,780	144,718	156,034	149,919	164,698
Other Operating	3,089	1,351	8,467	9,150	7,600
Subtotal Operating	\$ 152,869	\$ 146,069	\$ 164,501	\$ 159,069	\$ 172,298
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 152,869</b>	<b>\$ 146,069</b>	<b>\$ 164,501</b>	<b>\$ 159,069</b>	<b>\$ 172,298</b>

### BUDGET HIGHLIGHTS

The budget of \$172,298 reflects an 8.30% increase from the fiscal year 2019 adopted budget of \$159,069.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
1	1	0	0	0	0	1

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ City Council proclaimed March as National Procurement Month.
- ✓ Vendor Expo held with other local municipalities in March at Sandhill Crane Golf Club. Large turnout.
- ✓ Department received National Procurement Institute Achievement of Excellence in procurement Award.
- ✓ Department awarded Universal Public Procurement Certification Council Small Agency Certification Award.
- ✓ Department awarded NIGP's Outstanding Agency Accreditation Achievement Award.
- ✓ There were no lapsed contracts.
- ✓ Department negotiated savings of more than \$5 million.

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Maintain the City's purchasing policies and procedures in conformance with all state and federal laws, and the ethics and best-practices standards of the National Institute for Governmental Purchasing (NIGP)

**Outputs:**

✚ Track cost savings to City generated by more effective purchasing strategies	On-going	On-going	On-going
✚ Update City-wide Purchasing Standard Operating Procedures, as necessary	On-going	On-going	On-going
✚ Improve purchasing and contracting efficiency by proper monitoring of contracts and management by exception for contract administration	On-going	On-going	On-going

**Effectiveness Measures:**

✚ Comparative fiscal year savings from purchasing strategies	\$243,000	\$5,400,000	\$500,000
✚ Number of unauthorized purchases	10	10	6
✚ Number of lapsed or terminated contracts	0	0	1

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Manage the City’s relationship with the Office of Inspector General (OIG)

**Outputs:**

✚ Expediently provide OIG with documents when requested; and submit copies of contracts to OIG for each solicitation as a standard policy	*	*	*
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**Effectiveness Measures:**

✚ Formal and informal comments from OIG (negative)	0	0	0
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**Service Level Objective:** Monitor, review and audit the secondary purchasing functions of City departments

**Effectiveness Measures:**

✚ Number of errors detected in purchasing requisitions	6	6	6
--	---	---	---

**Service Level Objective:** Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations

**Outputs:**

✚ Number of purchase orders processed	808	1340	1206
✚ Number of purchasing card transactions	7,969	7,172	7,889
✚ Number of contracts solicited and awarded	105	60	50
✚ Number of agreements drafted and awarded	105	60	50

**Efficiency Measures:**

✚ Improve content and relevance of information on Purchasing webpage on City’s website by regular updating of City contract listing and other Solicitation information	On-going	On-going	On-going
✚ Improve Internal Purchasing intranet page with regular updates to Contracts Matrix and other Docs	On-going	On-going	On-going

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Reduce/offset City budgetary commitments by researching and securing funding from available grants for various projects.

**Outputs:**

✚ Grant funding applications	\$1,200,000	\$1,000,000	\$500,000
✚ Grant funding awarded	\$10,000	\$350,000	\$100,000
✚ Grant funding pending	0	\$350,000	-

**Service Level Objective:** Provide regular and periodic training for City staff that perform a purchasing function

**Outputs:**

✚ Annual Purchasing and Finance Workshop	0	2	1
✚ Vendor Workshop	1	1	1

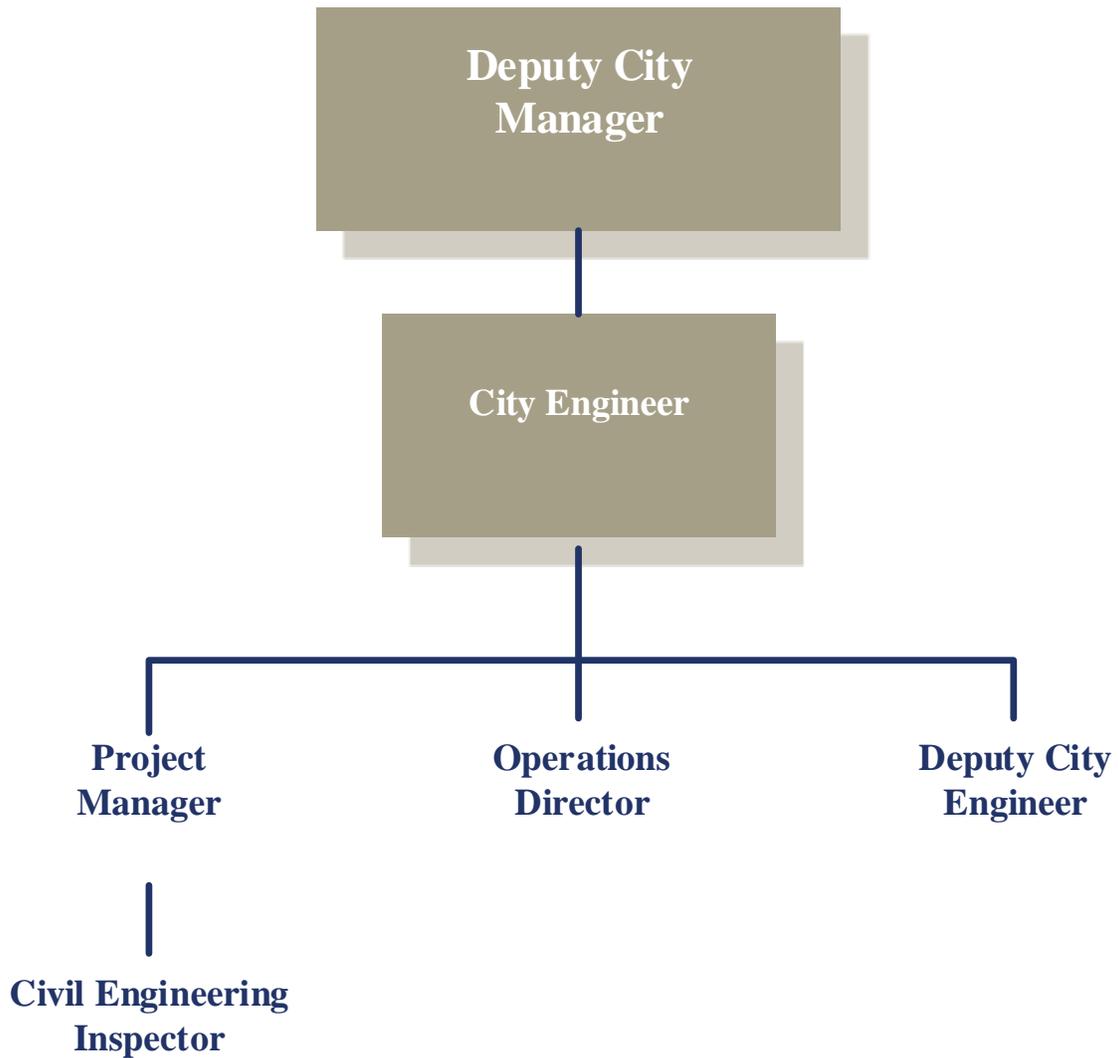
\* Information not available

For a complete list of the City Council's Goals, please refer to pages 54 - 62.

# GENERAL GOVERNMENT

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## ENGINEERING



The mission of the Engineering Department is to provide high quality and efficient civil engineering services to the City with regards to facilities planning, engineering studies, design, and construction contract administration. The Engineering Department also reviews subdivision plans and plats; as well as performs paving, drainage, and utility inspections. The Department coordinates with Palm Beach County and FDOT for roadway projects. The Department also investigates concerns from citizens regarding engineering issues and provides technical assistance to other City Departments.

# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	545,562	540,258	751,952	753,952	795,236
Other Operating	17,309	23,456	52,731	43,339	43,592
Subtotal Operating	\$ 562,871	\$ 563,714	\$ 804,683	\$ 797,291	\$ 838,828
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 562,871</b>	<b>\$ 563,714</b>	<b>\$ 804,683</b>	<b>\$ 797,291</b>	<b>\$ 838,828</b>

### BUDGET HIGHLIGHTS

The Engineering Department budget of \$838,828 reflects a 5.21% increase over the fiscal year 2019 adopted budget of \$797,291.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
4	5	0	0	0	0	5

# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Completed construction improvements at The Gardens North County District Park and Sandhill Crane Golf parking lot projects
- ✓ Coordinated with FDOT, NPBCID, and PBC on projects within the City, without incurring additional costs from consultants, including review, oversight and meetings
- ✓ Decreased permitting review time by being more interactive with engineers, consultants, developers and residents, thereby increasing efficiency during the development review process and permitting applications, while ensuring compliance with the City Code of Ordinances and sound engineering principals

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #6: To protect the natural environment through sustainable methods and practice.*

**Service Level Objective:** To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) Acre

*Effectiveness Measure:*

✚ Stormwater Pollution Prevention plan review	24	25	26
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*City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.*

**Service Level Objective:** Review of new or retrofit stormwater flood control and water quality systems.

*Outputs:*

✚ Total number of stormwater reviews	24	25	26
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# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #10: To promote the logical phasing and timing of new development, consistent with capital improvement plans and budgets.*

**Service Level Objective:** To maintain the established level of service standards for development review as required by the City’s Land Development Regulations (LDRs)

**Outputs:**

✚ Maintain the EDEN project management system to track all development projects (%)	100%	100%	100%
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**Effectiveness Measure:**

✚ Percent of development projects reviewed within 10 days (current level of service is 14 days)	95%	96%	97%
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**Service Level Objective:** To provide review and inspection supervision to new infrastructure developments

**Output Measure:**

✚ Total new development review	24	25	26
✚ Total number of applications/requests reviewed	150	160	170

**Service Level Objective:** Manage the City’s Capital Improvement Program through the use of sound fiscal policies

**Output Measure:**

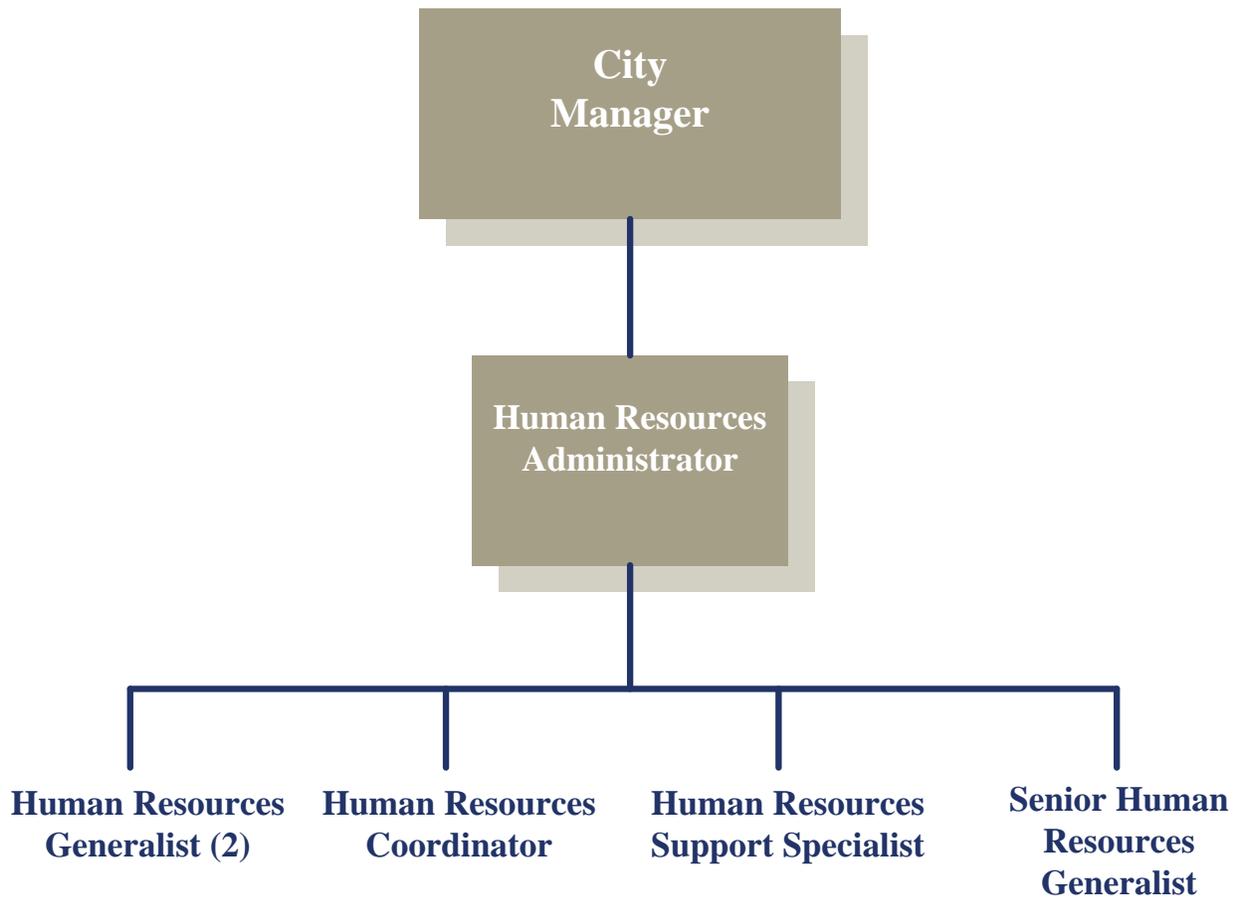
✚ Capital Projects completed	10	8	7
✚ Dollars allocated for Capital Projects (in millions)	23	32	25
✚ Dollars spent on Capital Projects (in millions)	20	21	14

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# GENERAL GOVERNMENT

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## HUMAN RESOURCES



The Human Resources Department, committed to providing excellent service, functions as a strategic business partner collaborating with all City departments. The Department promotes a progressive and productive work environment by utilizing a variety of professional best practices to attract, develop and retain a high performing and diverse workforce. Staff remains dedicated to position the City as an employer of choice. The Department provides leadership and direction of total employment and compensation programs, including job classification, salary, benefits, training and development for employees. The Department ensures pay and employment practices meet legislated and policy guidelines through comprehensive analyses and due diligence, while embracing and promoting equal employment opportunity standards.

The primary functions of the Department include labor and employee relations, recruitment and selection, succession planning, employee benefits, health and wellness programs, compensation/classification plan management, organizational development, policies and procedures. Staff manages the contract for services and operations of the City's Employee Health and Wellness Center, encouraging a healthier lifestyle for the mutual benefit of the employee and the City. The Department also performs research and development to prevent potential exposure to legal claims of liability, and ensures compliance with all federal, state and local (City and County) laws and regulations.

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	571,634	623,489	653,923	653,923	722,227
Other Operating	196,106	168,230	146,222	197,375	234,475
Subtotal Operating	\$ 767,740	\$ 791,719	\$ 800,145	\$ 851,298	\$ 956,702
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 767,740</b>	<b>\$ 791,719</b>	<b>\$ 800,145</b>	<b>\$ 851,298</b>	<b>\$ 956,702</b>

### BUDGET HIGHLIGHTS

The Human Resources budget of \$956,702 reflects an increase of 12.38% from the 2019 fiscal year adopted budget of \$851,298. This is due, in part, for professional consulting services to conduct classification and compensation study of general employee positions, which occurs every 3-5 years

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
5	6	0	0	0	0	6

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Provided on-site training for new supervisors and managers, and code enforcement certification (FACE) training through the Florida Institute of Government
- ✓ Completed collective bargaining with IAFF Fire Union for a new 3-year agreement, reinstating “lead medic” program and making other staffing and operational changes, reducing overtime by approximately 60% this year. The new agreement also provides for a new salary plan and benefits including an upgraded life safety division structure and career development program, market and across-the-board salary increases (approximately 21% over 3 years), new annual medical exams including cancer screenings and physical fitness assessments, and additional time for department-approved fire service related training or education
- ✓ Completed collective bargaining with the PBA Police Union for a new 3-year agreement in two sessions, providing for an updated salary plan with adjustments totaling approximately 18% over 3 years, increasing hourly rates and days, in line with neighboring police agencies, for extra-duty details officers work for employers in the community, and additional assignment pays
- ✓ Conducted market analysis for general, non-bargaining employees, making necessary adjustments to align the pay ranges and maintain City practice to be in the 75th percentile (top 25%) of the Palm Beach County municipal labor market
- ✓ Initiated procurement process for an external professional consultant to conduct the FY 2020 Classification and Compensation study
- ✓ Negotiated yearly renewal with Stop Loss health insurance carrier, raising the deductible from \$225,000 to \$275,000 resulting in a 2% increase in rates. The City received reimbursement for several large medical claims that surpassed the deductible.
- ✓ Use of Florida Blue’s in-network providers saved the City 69% in medical claims cost, with employees using in-network providers 99% or more for inpatient, outpatient and emergency room services, and 94% for professional services, indicating our members are well-informed about their benefits, and positive impact of negotiated discounts off covered charges.
- ✓ Received a total of \$178,742 in pharmacy rebates from Florida Blue during calendar year end 2018
- ✓ Produced the annual employee health expo for a cost savings of approximately \$8,000
- ✓ Expanded CareHere health center services and hours of operation, based upon patient feedback and 14% utilization increase, including new pilot chair massage therapy and Saturday appointments
- ✓ Health center saved \$837,000 in office visits, labs and medications compared to marketplace costs, and a total of \$784,500 in potential cost savings/potential medical claims cost avoidance as a result of treating certain conditions. Of 261 health risk assessment participants, 85% maintained or decreased 9 major health risk factors through CareHere’s services and programs.
- ✓ Worked with Police and Fire departments to plan and provide PTSD/Critical Incident Stress Management/Suicide awareness and prevention training for first responders
- ✓ Expanded health and wellness “lunch and learns” to include financial planning related topics
- ✓ Updated City’s promotions policy, drug free workplace policy, security protocols related to discipline
- ✓ Resumed publication of the quarterly employee electronic newsletter
- ✓ Coordinated citywide ethics retraining to comply with Palm Beach County Ethics Code
- ✓ Assisted Fire-Rescue Department in providing annual CPR and Stroke Awareness training

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams.

**Outputs:**

✚ Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA)	2	8	2
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**Effectiveness Measures:**

✚ Total number of complaints investigated	6	2	3
✚ Total number of grievances filed after step 1	1	0	0
✚ Total number of grievances resolved by MOU	0	0	0
✚ Total number of arbitrations	1	0	0
✚ Total number of EEOC complaints resolved	0	0	2
✚ Total number of Employee Disciplinary actions	64	36	40
✚ Total number of Performance Improvement Plans	1	3	2

**Service Level Objective:** Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits.

**Outputs:**

✚ Advertised positions	121	116	110
✚ Applications reviewed	2,101	1,997	2,000
✚ Job interviews conducted	247	410	350
✚ Personnel action forms	1,007	900	900
✚ # of approved full time and part time employees	600	620	630
✚ # of full time and part time new hires	90	95	95

**Efficiency Measures:**

✚ HR Operating Cost as a % of City payroll	2.2%	2.1%	2.4%
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# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Manage employee benefit programs in accordance with existing contract and plan provisions and within budget.

**Outputs:**

✚ Open Enrollment Meetings	2	2	2
✚ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	36	40	40
✚ % of employees attending Health/Benefits Expo	30%	30%	35%
✚ Benefits orientations conducted	12	12	12
✚ FMLA requests processed	107	126	120

**Effectiveness Measures:**

✚ % of employee benefit problems resolved within 15 days of notification	99%	99%	99%
✚ Respond to employee inquiries regarding insurance plans within # of business days	2	2	2
✚ % of full-time employees utilizing the Employee Assistance Program (EAP)	8%	6%	8%

**Service Level Objective:** Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance.

**Outputs:**

✚ Number of public records requests processed	28	30	27
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**Service Level Objective:** Continue to develop, update, manage and implement citywide policies and procedures that enhance and support a productive, accountable workforce and promote a consistent application of policies

**Outputs:**

✚ Total policy/procedure changes implemented	6	12	10
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**Effectiveness Measures:**

✚ Maintain a Citywide annual turnover rate less than 10% for full time employees	7.0%	7.5%	7.0%
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# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents.

**Outputs:**

✚ % of employees attending training	99%	99%	99%
✚ Number of training programs developed and implemented	3	2	2
✚ Number of supervisory training programs developed and implemented	3	2	2

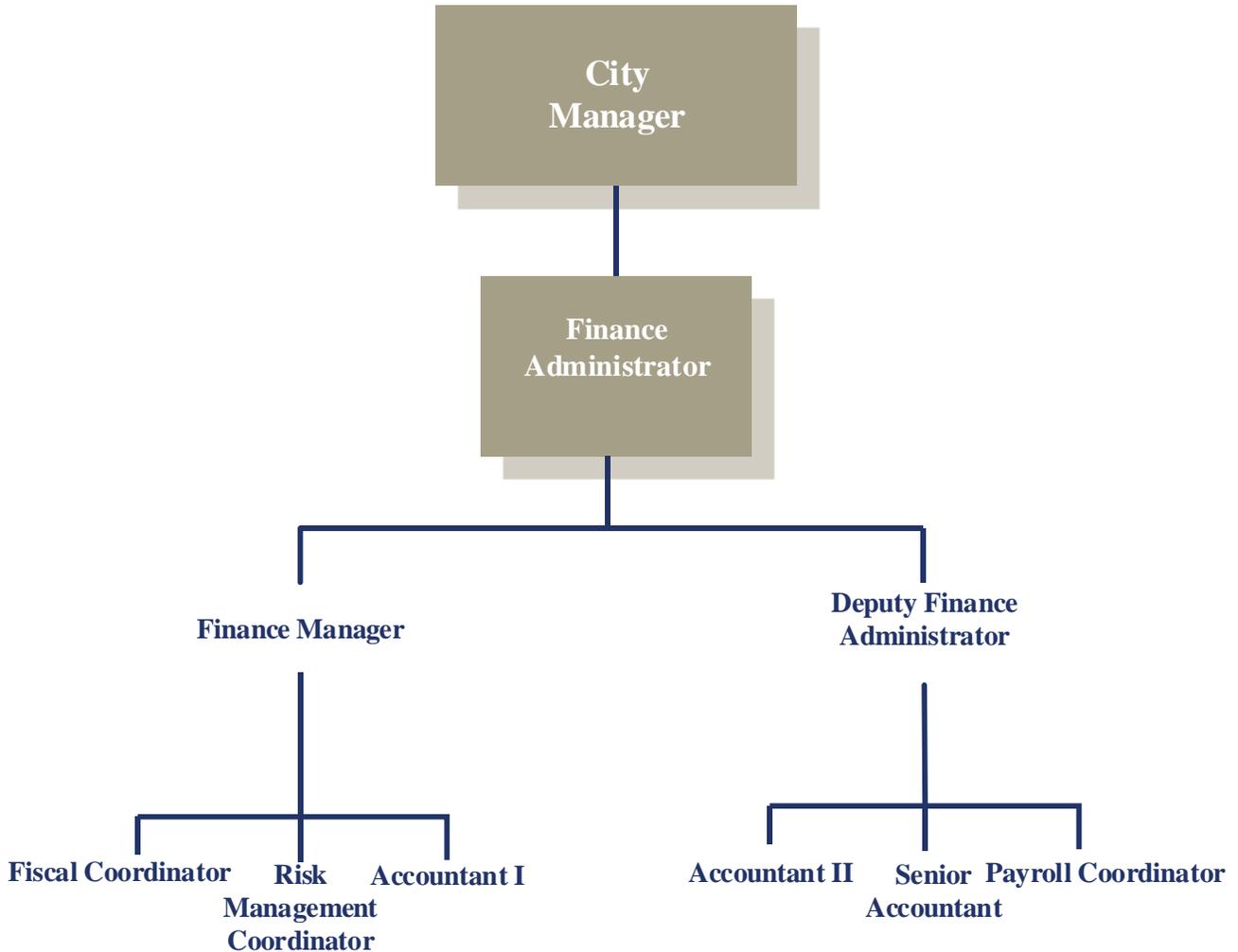
**Effectiveness Measures:**

✚ Percent of employees satisfied with training courses	95%	95%	95%
✚ Percent of all new full-time employees attending orientation within 30 days of employment	100%	100%	100%

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# GENERAL GOVERNMENT

## FINANCE



The Finance department manages the City’s fiscal affairs and is responsible for budgeting, financial reporting, accounts payable, payroll, general accounting, revenue collection, fixed assets, internal controls, pension administration, and the annual audit. The department is also responsible for cash, debt and investment management and risk management including worker’s compensation. The department provides services both internally to all City departments and externally to the residents and business community of Palm Beach Gardens.

# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	1,130,930	1,149,048	1,184,886	1,185,914	1,081,747
Other Operating	10,153	10,134	51,429	16,055	110,030
Subtotal Operating	\$ 1,141,083	\$ 1,159,182	\$ 1,236,315	\$ 1,201,969	\$ 1,191,777
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,141,083</b>	<b>\$ 1,159,182</b>	<b>\$ 1,236,315</b>	<b>\$ 1,201,969</b>	<b>\$ 1,191,777</b>

### BUDGET HIGHLIGHTS

The Finance budget of \$1,191,777 reflects a 0.85% decrease in expenditures from the 2019 fiscal year adopted budget of \$1,201,969.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
9	9	0	0	0	0	9

# GENERAL GOVERNMENT

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## FINANCE (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Distinguished Budget Award by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 22<sup>nd</sup> year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 24<sup>th</sup> consecutive year
- ✓ Received no Management Letter Comments in the audit report for fiscal year 2018 (only two comments have been noted in the last ten years)
- ✓ Reorganized Finance Department in fiscal year 2019 by contracting the budget preparation function, resulting in a savings of \$97,000 in fiscal year 2020 budget
- ✓ Coordinated agenda item and resolution for Franklin Academy TEFRA loan approval, generating \$7,500 in fees for the City
- ✓ Implemented new quarterly and annual reconciliation of City's insurance schedules (Inland Marine, Auto and Property) reducing costs and limiting exposure to uninsured losses
- ✓ Aligned annual reconciliations with insurance renewal to provide carrier an accurate asset list
- ✓ Reviewed insurance property schedule discovering \$7.9 million in excess Property in the Open coverage (higher premium class) resulting in cost savings to the City
- ✓ Reviewed property schedule and added 47 assets not appropriately scheduled/insured mitigating \$9.1 million in risk exposure
- ✓ Reviewed inland marine schedule (heavy equipment valued at \$25 thousand or more) and added 56 additional assets that were not properly scheduled/insured mitigating \$1.1 million in risk exposure and removing \$550 thousand of excess coverage
- ✓ Prepared response to FEMA denial of appeal regarding Department of Homeland Security Office of Inspector General Audit findings
- ✓ Coordinated and presented contractually required amendments to Police and Fire Pension Plans to City Council
- ✓ Performed financial review of Sandhill Crane Food & Beverage, LLC, including analysis of projected and actual historical results compared to key benchmarks for restaurant industry; coordinated external audit of the operation performed by the City's external auditors
- ✓ Prepared draft policies and procedures for new Firefighter cancer benefit coverage
- ✓ Analyzed financial impacts of new Mobility Fee
- ✓ Assumed responsibility for administration of Economic Development Grant agreements
- ✓ Worked with IT Department and Recreation Department to set up new workflow process for daily cash receipts reports
- ✓ Coordinated Palm Beach County Office of Inspector General audit of economic development program; result of audit was no questioned costs

# GENERAL GOVERNMENT

## FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Maintain the City’s financial systems in conformance with all state and federal laws, General Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA)

**Outputs:**

✚ Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior	03/31/2019	03/31/2020	03/31/2021
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**Effectiveness Measures:**

✚ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	23	24	25
✚ Number of Management Comments in the audit	0	0	0

**Service Level Objective:** Manage the City’s investment portfolio to provide safety, liquidity and an appropriate rate of return

**Outputs:**

✚ % available funds invested	100%	100%	100%
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**Effectiveness Measures:**

✚ Investment benchmark – BofA ML 1-3-year US Treasury Note Index at 9/30/2016	N/A	4.40%	**
✚ Weighted average yield on investments	N/A	4.36%	**
✚ % Actual to benchmark	N/A	1.01%	**

**Service Level Objective:** Prepare a balanced operating and capital budget which effectively addresses the City Council’s goals and complies with all applicable federal, state and local requirements

**Effectiveness Measures:**

✚ Number of years awarded the “Distinguished Budget Award” by GFOA	21	22	23
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# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Ensure payroll, accounts payable, and purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state, and city regulations

**Outputs:**

✚ Number of payroll checks issued	11	10	10
✚ Number of direct deposits processed	675	707	723
✚ Percentage of employees utilizing direct deposit	98.5%	100%	100%
✚ Number of A/P checks issued	2,605	2,333	2,217
✚ Number of purchase orders processed	808	1340	1206
✚ Number of A/P ACH/EFT processed	2,449	2,342	2,459
✚ Number of purchasing card transactions	7,969	7,172	7,889

**Service Level Objective:** To increase departmental efficiency through the expanded use of technology

**Efficiency Measures:**

✚ Review current cash receipting policies for Golf, Construction Services, and Recreation and provide recommendation for improvement where needed	On-going	On-going	On-going
✚ Review of cash collections in City Hall	On-going	On-going	On-going
✚ Team with staff from applicable departments to review and update Master Fees & Charges Schedule annually	100%	100%	100%
✚ Physical testing of random capital assets	On-going	On-going	On-going

\*\*Goal is to meet or exceed benchmark

For a complete list of the City Council’s Goals, please refer to pages 54 - 62.

# GENERAL GOVERNMENT

## GENERAL SERVICES

The General Services department provides goods and services needed on a citywide basis, which is not provided for in a specific department. Examples of these services include garbage and recycling collection, tipping fees, unemployment compensation, and property and casualty insurance. The Honda Classic activity is combined with General Services for reporting purposes.

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	153,863	327,908	214,525	378,776	284,245
Other Operating	4,965,108	5,438,104	8,518,681	6,858,350	6,217,981
Subtotal Operating	\$ 5,118,971	\$ 5,766,012	\$ 8,733,206	\$ 7,237,126	\$ 6,502,226
Capital	475,746	987,681	40,000	-	-
Debt Service	3,606,901	3,601,834	2,923,883	2,923,883	2,371,281
Transfers	1,107,000	514,960	952,469	1,293,469	497,754
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 10,308,618</b>	<b>\$ 10,870,487</b>	<b>\$ 12,649,558</b>	<b>\$ 11,454,478</b>	<b>\$ 9,371,261</b>

### BUDGET HIGHLIGHTS

The General Services budget of \$9,371,261 reflects a decrease of 12.21% from the fiscal year 2019 adopted budget of \$10,674,267. This is due in part to the level of economic development funding for FY 2020.

# GENERAL GOVERNMENT

## SELF-INSURANCE FUND

The Self-Insurance Fund was created due to the City’s decision to self-insure health claims beginning in FY 2009. The fund’s revenues consist of the transfer of amounts budgeted in each department’s Health expenditure account and estimated employee contributions. Expenditures consist of Claims and Administrative costs.

### BUDGET SUMMARY

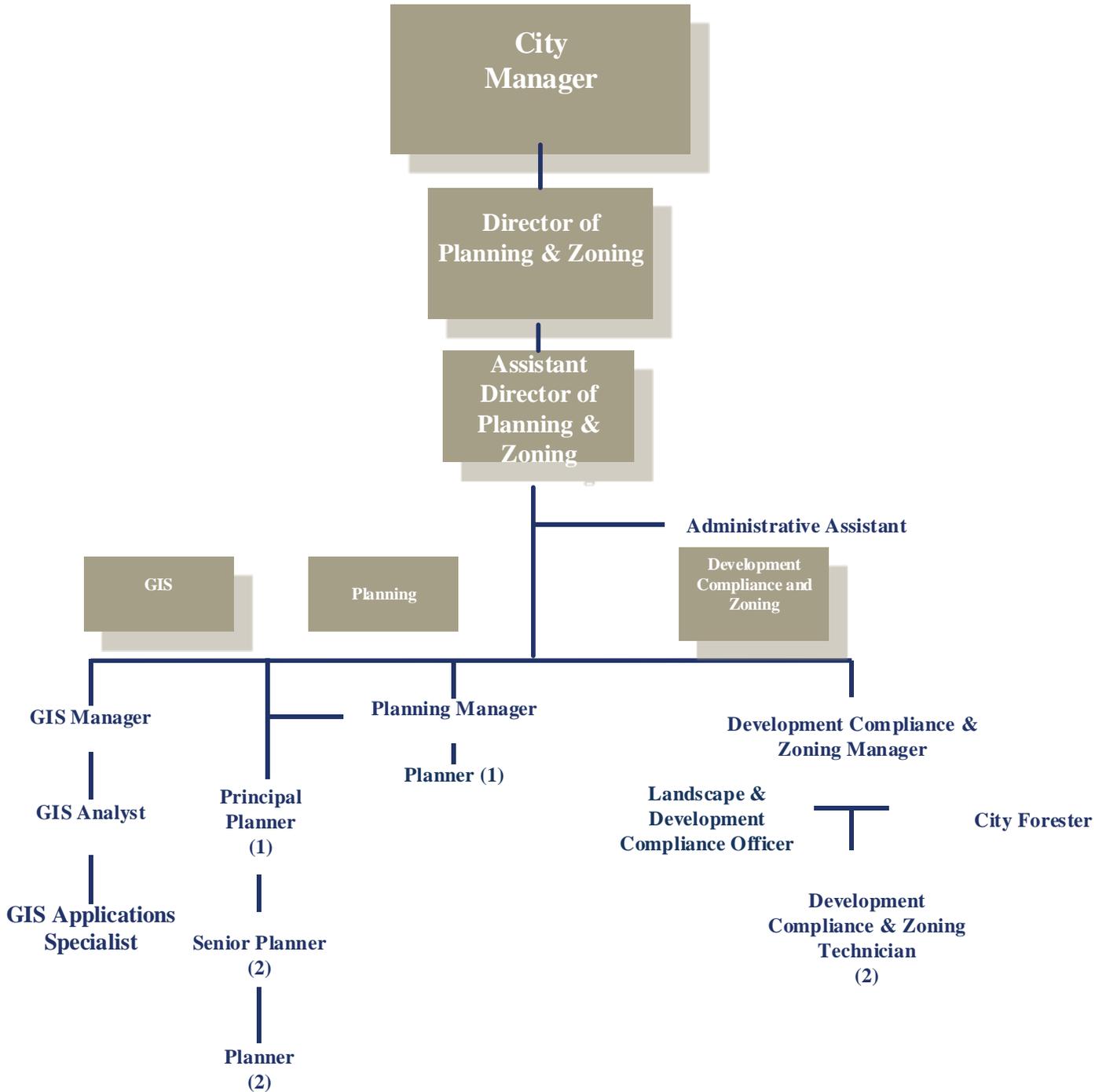
Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	7,277,109	8,921,435	8,641,056	9,113,862	9,077,892
Other Operating	926,173	984,126	994,620	1,027,918	1,174,592
Subtotal Operating	\$ 8,203,282	\$ 9,905,561	\$ 9,635,676	\$ 10,141,780	\$ 10,252,484
Capital	-	-	-	10,503	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 8,203,282</b>	<b>\$ 9,905,561</b>	<b>\$ 9,635,676</b>	<b>\$ 10,152,283</b>	<b>\$ 10,252,484</b>

### BUDGET HIGHLIGHTS

The Self-Insurance Fund budget of \$10,252,484 reflects an 0.99% increase from the fiscal year 2019 adopted budget of \$10,152,283. This amount is in-line with the City’s five-year projections and renewal estimates.

# GENERAL GOVERNMENT

## PLANNING AND ZONING



The Planning and Zoning department provides various services related to the physical development of the City. There are four (4) divisions within the department – Administration, Planning, Development Compliance & Zoning, and GIS.

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

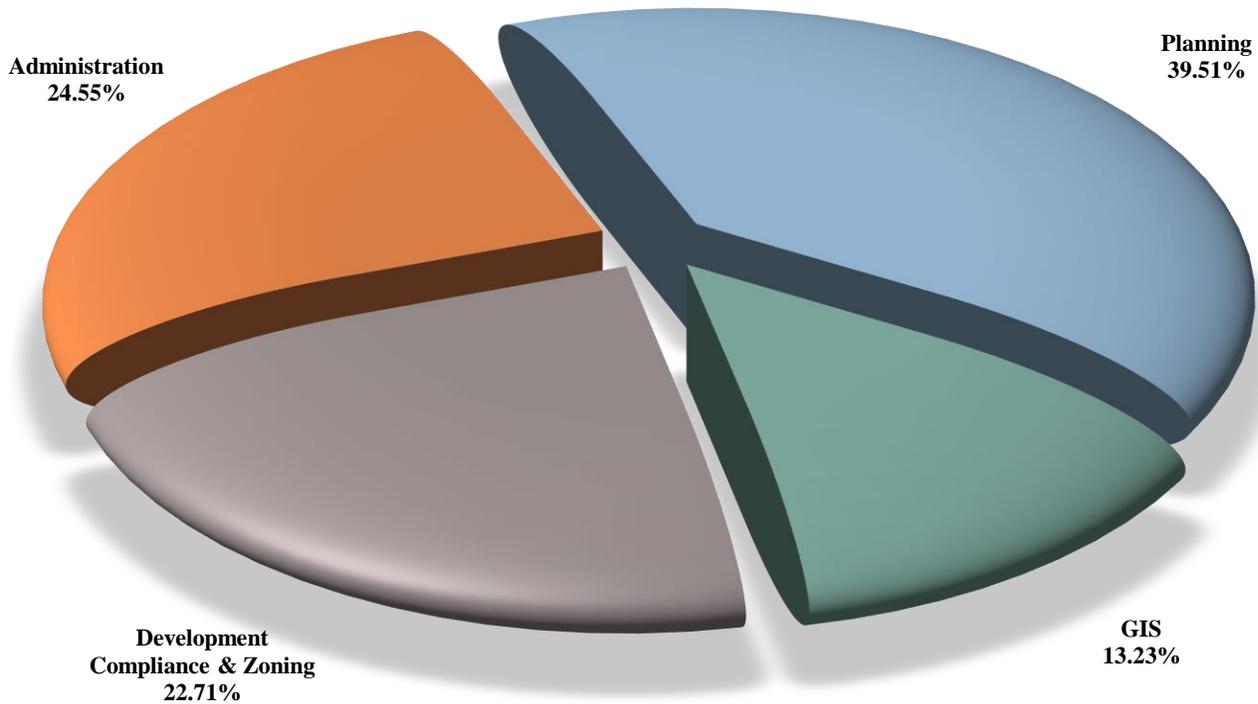
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

The Development Compliance & Zoning Division handles all zoning inquiries and coordinates with the Building Department and Code Enforcement on the enforcement of the City’s Code of Ordinances and Development Orders.

The Planning Division guides growth and development and protects the quality of life within the City. This division ensures uniform enforcement of City codes and regulations and provides guidance and assistance to the public, development community and other governmental agencies regarding requirements of the City’s adopted plans, development codes and land use regulations.

The Geographic Information System (GIS) supports City activities relating to mapping and geographic data. Enterprise GIS organizes the collective system into one comprehensive data resource in order to distribute the information to staff and citizens in a user-friendly interface.

Division	Approved Budget FY 2020
Administration	\$579,166
Development Compliance & Zoning	535,639
Planning	931,933
GIS	312,073
<b>Total</b>	<b>\$2,358,811</b>



# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	1,560,180	1,616,000	1,909,716	1,934,216	2,124,115
Other Operating	260,746	316,233	339,907	516,482	234,696
Subtotal Operating	\$ 1,820,926	\$ 1,932,233	\$ 2,249,623	\$ 2,450,698	\$ 2,358,811
Capital	58,487	93,837	-	46,666	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,879,413</b>	<b>\$ 2,026,070</b>	<b>\$ 2,249,623</b>	<b>\$ 2,497,364</b>	<b>\$ 2,358,811</b>

### BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$2,358,811 reflects a 9.73% increase over the fiscal year 2019 adopted budget of \$2,149,584.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
16	18	0	0	0	0	18

# GENERAL GOVERNMENT

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## PLANNING AND ZONING (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Public workshops, business community workshops, and numerous public presentations were held for the City's Mobility Plan
- ✓ Processed Annexations for Alternate A1A Chevron site, Seacoast Utility Authority Richard Road site, and Carl's Plaza Commercial Plaza
- ✓ The City continued its CDBG Residential Rehabilitation Assistance Program and has completed 14 single family homes including 14 roof replacements, 31 Impact Resistant Doors installed, 94 Impact Resistant Windows, and 2 Lead Paint Mitigations
- ✓ Selected and Presented City's Mobility Study at the 2018 Florida American Planning Association Conference
- ✓ Over 400 applications were reviewed including numerous planning petitions that included 47 Administrative Amendments, 9 Planned Unit Development Re-zonings, 5 Planned Community Development Amendments, 15 Minor Administrative Amendments, 6 Major Site Plan Amendments, 5 Major Site Plan Approvals, 21 Pre-Application Meetings, 6 Conditional Use Approvals, and 4 Miscellaneous applications
- ✓ Received the "Tree City USA" re-certification for the 31<sup>st</sup> year
- ✓ Development Compliance reviewed over 3,600 building permits for consistency and accuracy with the specific Development Orders
- ✓ The GIS Division provides continuing maintenance and support for the North County Dispatch Center comprised of five municipalities
- ✓ The GIS Division created and deployed new map services, for public and staff, to replace the antiquated Google Earth based system
- ✓ The GIS Division continued with the development of a mobile map app for use on tablets and smart phones for the 2019 Honda Classic
- ✓ The GIS Division developed five (5) mobile map applications for Emergency Management
- ✓ The GIS Division developed a mobile application for updating data associated with the Stormwater System
- ✓ The GIS Division developed Address Plans for six projects which resulted in the creation of and incorporations of 480 new addresses into the City's databases
- ✓ The GIS Division provided maps, graphics, and data analysis for projects such as the District Park planning, Fire Accreditation, CDBG Project, NPDES Update, and Historic Roadway Paving

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** To improve the efficiency of product delivery to the residents of the City and the development community

**Outputs:**

✚ Number of Development Order Conditions for current projects within the City	5,550	6,000	6,100
✚ Total number of building permits reviewed	3,650	4,500	5,000
✚ Maintain a sign-off process of the City’s major development projects for close out of project	9	11	13

**Effectiveness Measures:**

✚ Monitor compliance of time sensitive development order conditions for major projects to provide a two-week notice	100%	100%	100%
✚ Begin plan review within ten (10) days from routing date for all permit requests	95%	98%	98%
✚ Maintain sign-off process of the City’s major development projects for close out of project	100	100%	100%

**Service Level Objective:** Complete all Public Records Requests within the five (5) day turnaround time standard as set by the City Clerk’s Office.

**Outputs:**

✚ Total number of Public Record Requests	158	160	165
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**Efficiency Measures:**

✚ Average number of days to fill requests	1.64	1.40	1.50
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# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** To maintain established level of service standards for zoning activities.

**Outputs:**

✚ Occupational Licenses Reviewed	727	750	800
✚ Sign Permits Processed	300	300	310
✚ Liquor Licenses Processed	20	25	25
✚ Zoning Confirmation Letters Processed	34	50	55
✚ Special Event Applications Processed	90	93	98

**Efficiency Measures:**

✚ % of occupational licenses reviewed within three (3) days of receipt	90%	80%	85%
✚ % of sign permits reviewed within ten (10) days of receipt	96%	85%	90%
✚ % of liquor licenses reviewed within three (3) days of receipt	98%	80%	85%

## PLANNING AND ZONING (CONTINUED)

✚ % of zoning confirmation letters reviewed within seven (7) days of receipt	80%	85%	90%
✚ % of special events processed within three (3) days of receipt of sufficient application	90%	85%	85%

**Service Level Objective:** To maintain established level of service standards for development review as required by the City’s Land Development Regulations

**Outputs:**

✚ Update the EDEN project management system to track all historical development projects	70%	75%	80%
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**Efficiency Measures:**

✚ % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	90%	92%	95%
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# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Provide an enterprise GIS system for the city, allowing for an increase in efficiency and access by all departments within the city and a centralized location for spatial and geographic information to reside.

**Outputs:**

<ul style="list-style-type: none"> <li>Total number of approved development projects integrated into the City's GIS database</li> </ul>	6	7	6
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**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning</li> </ul>	15	15	15
<ul style="list-style-type: none"> <li>Process all GIS service requests within five (5) working days</li> </ul>	95%	97%	98%

**City Council Goal #3:** To preserve land use patterns and types that currently characterizes the City.

**Service Level Objective:** Protect the character of older communities during redevelopment.

**Outputs:**

<ul style="list-style-type: none"> <li>Permits reviewed for redevelopment/renovation projects</li> </ul>	5	5	9
<ul style="list-style-type: none"> <li>Address non-conformities and Code Violations related to older projects</li> </ul>	95	105	110
<ul style="list-style-type: none"> <li>Review LDRs and Code to correct inconsistencies and accommodate older communities</li> </ul>	2	4	4

**City Council Goal #5:** To promote economic development in the City through the expansion of existing businesses and the attraction of new industry.

**Service Level Objective:** Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry.

**Outputs:**

<ul style="list-style-type: none"> <li>Number of projects that were expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP)</li> </ul>	0	1	2
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# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Provide an enterprise GIS system for the city, allowing for an increase in efficiency and access by all departments within the city and a centralized location for spatial and geographic information to reside.

**Outputs:**

✚ Total number of approved development projects integrated into the City’s GIS database	6	7	6
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**Effectiveness Measures:**

✚ Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning	15	15	15
✚ Process all GIS service requests within five (5) working days	95%	97%	98%

**City Council Goal #3:** *To preserve land use patterns and types that currently characterizes the City.*

**Service Level Objective:** Protect the character of older communities during redevelopment.

**Outputs:**

✚ Permits reviewed for redevelopment/renovation projects	5	5	9
✚ Address non-conformities and Code Violations related to older projects	95	105	110
✚ Review LDRs and Code to correct inconsistencies and accommodate older communities	2	4	4

**City Council Goal #5:** *To promote economic development in the City through the expansion of existing businesses and the attraction of new industry.*

**Service Level Objective:** Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry.

**Outputs:**

✚ Number of projects that were expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP)	0	1	2
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For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# PUBLIC SAFETY



# PUBLIC SAFETY

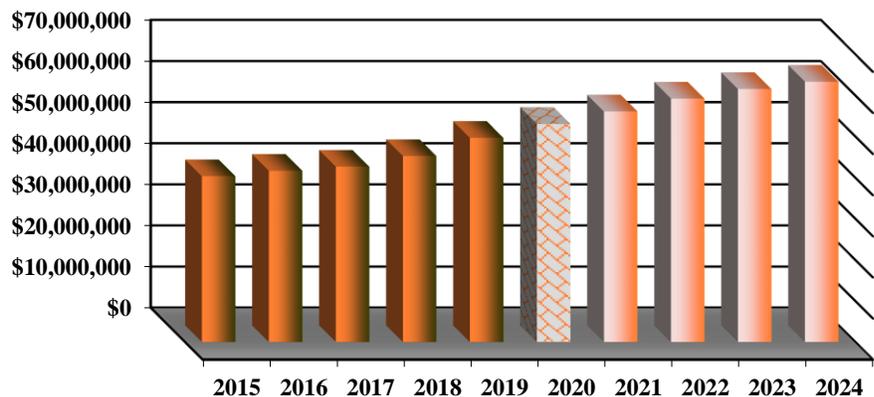
## DEPARTMENTAL HIGHLIGHTS FOR FY 2020

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
<b>Police</b>				
Administration/ Investigations	45	\$6,783,880	-	-
Dispatch Services	36	4,032,178	-	-
Field Operations	102	17,431,939	-	-
Training	-	-	6,000	-
Police Impact	-	-	-	-
<b>Fire Rescue</b>				
Administration	12	2,729,961	-	-
Life Safety	8	1,028,383	-	-
Emergency Services	114	22,789,523	-	-
Fire Impact	-	-	-	400,000
<b>TOTAL</b>	<b>317</b>	<b>\$54,795,864</b>	<b>\$6,000</b>	<b>\$400,000</b>

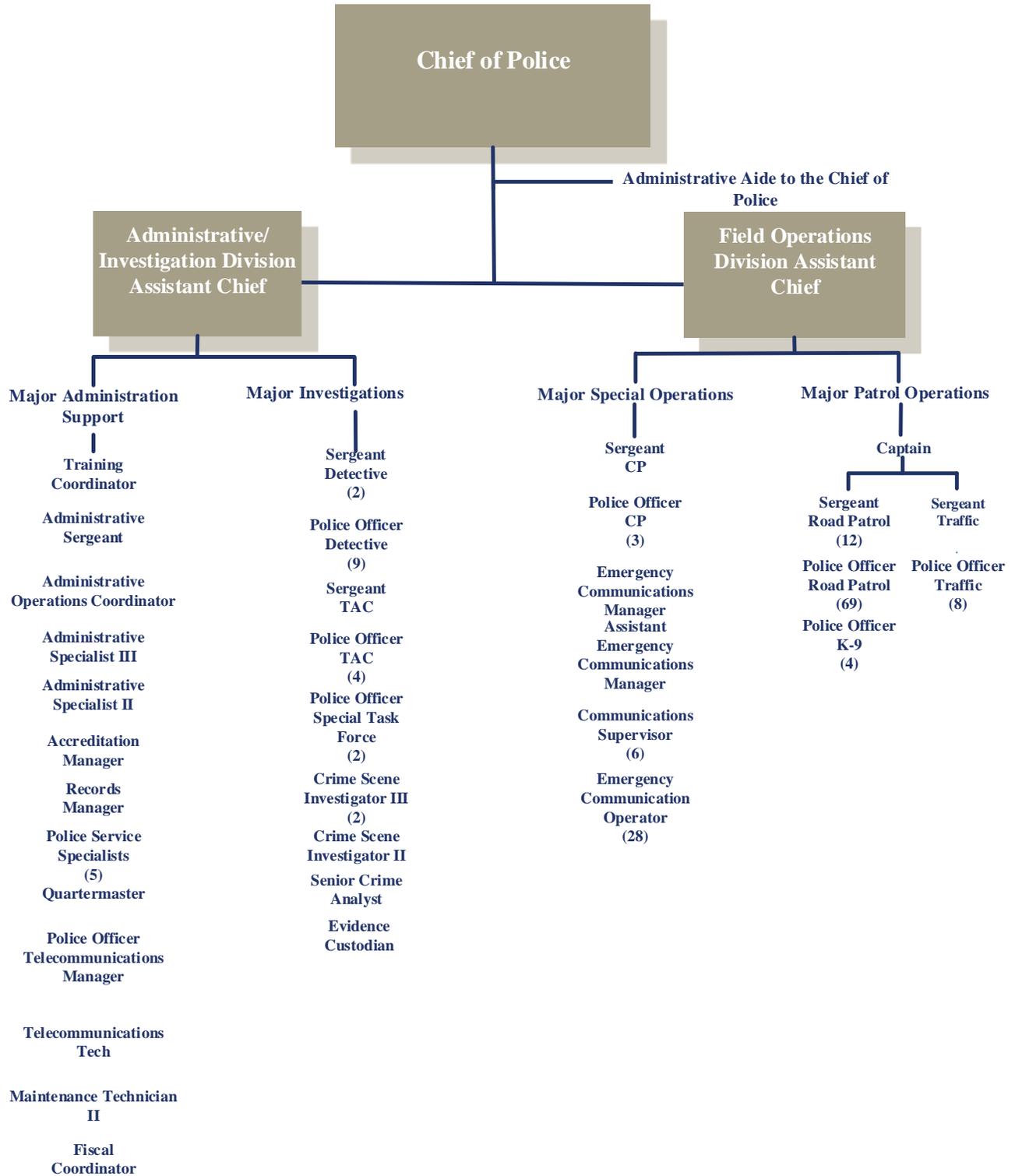
## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10-year period for Public Safety operating expenditures in the General Fund. The first four years (2015 – 2018) show actual expenditures. Year five (2019) is an estimated actual amount. Year six (2020) reflects the current budgeted amount and years seven through ten (2021 – 2024) are projected figures.

Increased expenditures are driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions.



**POLICE**



# PUBLIC SAFETY

## POLICE (CONTINUED)

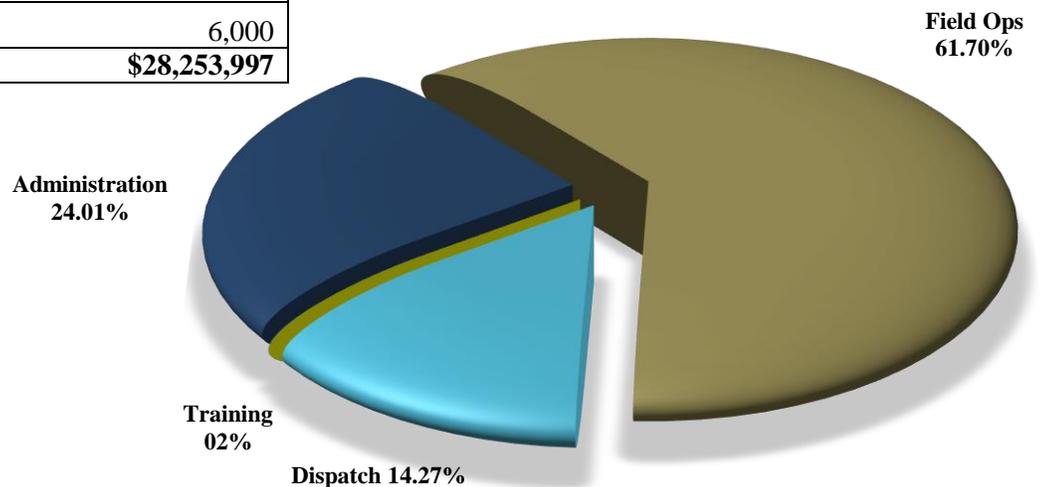
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation Division, Dispatch and Field Operations Division.

The primary functions of the Field Operations Division are to provide traffic enforcement and road patrol, respond to all calls for service, conduct crime prevention/youth program activities, and enforce the laws of the State of Florida and the City of Palm Beach Gardens. Additionally, the Field Operations Division coordinates the volunteer program for the Police Department.

The primary functions of Dispatch Division are to provide emergency and administrative dispatch services to the City of Palm Beach Gardens. The center also provides these services for the Town of Jupiter, Juno Beach, North Palm Beach, and Jupiter Inlet Colony. The NorthCom dispatch center is staffed by 36 employees and answers 9-1-1 emergency calls, as well as, non-emergency phone calls.

The primary functions of the Administrative/Investigation Division are to provide administrative support to all Police Department personnel and work in cooperation with other City departments, conduct investigations, provide specialized tactical support with task force units, maintain the professionalism of the department and its members through recruiting and selection activities, departmental training, accreditation, internal affairs, and planning & research, and provide record keeping for the department. Also, housed within the Administrative/Investigation Division are personnel and FDLE compliance records, public information functions, including media relations and public outreach programs, telecommunications services for the City, and fiscal management and budgetary services for the Police Department.

<b>Division/Fund</b>	<b>Approved Budget FY 2020</b>
Administration/ Investigations	\$6,783,880
Dispatch	4,032,178
Field Operations	17,431,939
<b>Subtotal General Fund</b>	<b>\$28,247,997</b>
Police Impact	0
Police Training	6,000
<b>Total</b>	<b>\$28,253,997</b>



# PUBLIC SAFETY

## POLICE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	19,599,101	20,532,554	21,985,939	23,783,629	24,718,751
Other Operating	2,610,747	2,713,064	4,498,582	3,058,953	3,176,272
Subtotal Operating	\$ 22,209,848	\$ 23,245,618	\$ 26,484,521	\$ 26,842,582	\$ 27,895,023
Capital	1,057,574	523,106	744,554	1,402,720	188,799
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	145,953	144,942	170,175	245,685	170,175
<b>Total</b>	<b>\$ 23,413,375</b>	<b>\$ 23,913,666</b>	<b>\$ 27,399,250</b>	<b>\$ 28,490,987</b>	<b>\$ 28,253,997</b>

### BUDGET HIGHLIGHTS

The Police Department's operating budget of \$27,895,023 reflects a 3.96% increase from the 2019 fiscal year adopted operating budget of \$26,837,321. This amount excludes capital of \$188,799 and \$170,175 set aside for aid to government agencies for the radio consortium.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
176	183	0	0	0	0	183

# **PUBLIC SAFETY**

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## ***POLICE (CONTINUED)***

### **FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ A PBG police officer was named county-wide Officer of the Year by the PBC Chiefs of Police Association.
- ✓ Officers responded to 34,227 calls for service and handled 174,701 incidents involving police action (calendar year 2018).
- ✓ Sent two law enforcement deployments of sworn officers to Panama City, Florida for Hurricane Michael relief efforts. Each deployment consisted of ten sworn staff members which provided law enforcement security operations for the Panama City Police Department.
- ✓ PBGPD was a major party to the citywide Sister City program for Bay County and the City of Callaway after the impact of Hurricane Michael. The department provided security and escort duties for the four trips bringing supplies, meals and Christmas gifts to the city and county employees and their families that were devastated by the storm.
- ✓ Coordinated all law enforcement operations at the 2019 Honda Classic Golf Tournament where 204,000 spectators attended the week-long event.
- ✓ Hosted the 2019 Florida Association of Police Explorers annual competition where 32 explorer posts from law enforcement agencies around the state attended. Our explorers achieved first place in scenario competitions as well as individual pistol competitions.
- ✓ Officers conducted 138 Crime Prevention Through Environmental Design (CPTED) preliminary plan reviews, 363 building permit plan reviews, attended 160 development review committee meetings, and conducted 205 site inspections on permit requests from City Hall.
- ✓ Honor Guard attended police week in Washington D.C. to honor fallen Officer William Matthews.
- ✓ Officers were heavily involved in the “Tip-a-Cop” fundraising event for the Special Olympics Law Enforcement Torch Run. A total of \$15,000 was raised in four hours which directly benefitted the Special Olympics.
- ✓ Community Involvement Unit (CIU) officers, in partnership with former NBA All Star Players, coordinated and operated the fourth Ball Stars Youth Basketball Camp at Palm Beach Gardens High School. During the week-long camp, coaching staff and mentors trained and educated approximately 130 children ranging in age from 8-17 years old.
- ✓ One new canine was purchased and trained to perform patrol and explosive detection tasks, bringing the unit to a compliment of four teams.
- ✓ A lighting project for the canine training complex was approved and is currently going through the design and permitting phase.
- ✓ Agency Field Training Officers (FTO’s) completed training for 19 new officers.
- ✓ Officers completed 42 Problem Oriented Policing (POP) projects.
- ✓ The Traffic Unit investigated seven fatal traffic crashes and one serious bodily injury crash.
- ✓ The Traffic Unit received second place in the Champions Division of the State of Florida Traffic Safety Challenge in partnership with FDOT and the National Traffic Safety Administration.
- ✓ Two traffic officers and two volunteers received awards for exceptional service from the Palm Beach County Traffic Safety Council.
- ✓ The Traffic Unit completed 82 traffic enforcement initiatives addressing citizen concerns.
- ✓ The Traffic Unit installed 99 child safety seats for members of the community.

# PUBLIC SAFETY

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## *POLICE (CONTINUED)*

- ✓ The SWAT Team participated in Operation Heat Shield III, a FEMA sponsored training event enhancing the coordination and functionality of regional SWAT Teams. Our team was awarded first place in the shooting competition.
- ✓ All sworn PBG police officers received extensive training in response to active shooter incidents.
- ✓ There were 660 officers from other federal, state and local agencies who utilized the PBG tactical training facility.
- ✓ Provided police officers as a protective presence for five local elementary schools through a contract with the Palm Beach County School Board.
- ✓ A new SWAT support truck was designed and purchased.
- ✓ Northcom dispatch staff processed 348,427 calls for service/events and received 52,192 911 calls in 2018.
- ✓ Two Emergency Communications Supervisors (ECO's) were deployed to Bay County to support recovery efforts from Hurricane Michael.
- ✓ The access control systems were replaced in the Burns Road Community Center, Fire Station 1, Fire Station 2 and the Emergency Operations Center.
- ✓ Installed temporary phones in the trailers at the tennis center for use during the construction of the new tennis center clubhouse.



# PUBLIC SAFETY

## FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Strengthen Community Programs and foster additional community partnerships

**Outputs:**

 Conduct directed patrols	90,897	99,687	100,000
 Total number of foot patrols	11,797	13,561	14,000
 Attend community meetings	27	28	28

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community-oriented policing concepts

**Outputs:**

 Warrant Sweeps conducted	198	210	220
 Homeland Security checks conducted	10,656	8,637	8,000
 Problem oriented projects to address criminal activity within patrol beats	37	29	30
 Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) (*includes all agencies)	17,498	9,000	10,000

**Effectiveness Measures:**

 Stolen vehicle recovery rate (Rate reflects the total number of vehicles stolen in the City and recovered in the City.)	56%	59%	50%
 Person crimes clearance rate	48%	54%	50%
 Property crimes clearance rate	17%	13%	15%
 Crime Prevention Through Environmental Design (CPTED) reviews conducted	661	675	700
 Number of arrests	1,793	2,208	2,250

# PUBLIC SAFETY

## POLICE (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Acquire sufficient personnel, training, and equipment to support the growing needs of the City

### Outputs:

Number of incidents	184,782	183,124	175,000
Number of calls for service	34,618	35,549	34,000
Property and evidence items collected	5,800	5,263	5,000

### Efficiency Measures:

Average response to emergency calls (shown in min. and seconds)			
<ul style="list-style-type: none"> <li>Time call received, until it is dispatched</li> </ul>	:58	:55	:50
<ul style="list-style-type: none"> <li>Time officer is en-route, until officer arrives at scene</li> </ul>	4:07	4:37	4:40
<ul style="list-style-type: none"> <li>Total response time</li> </ul>	5:02	5:32	5:35

**Service Level Objective:** Increase personnel effectiveness and efficiency through improved use of communications and technology

### Outputs:

Items processed in crime lab	1,408	1,280	1,300
Latent fingerprints processed through Automated Fingerprint Information System (AFIS) (A new process of counting this item occurred this FY which is now more accurate. This new process caused a reduction in the numbers going forward.)	245	193	180

### Effectiveness Measures:

Crime analysis strategy meetings	133	146	150
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### Efficiency Measures:

911 calls answered within ten (10) seconds (Palm Beach County's criteria for this measurement is 90%)	94%	95%	97%
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# PUBLIC SAFETY

## POLICE (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Enhance traffic safety measures and programs

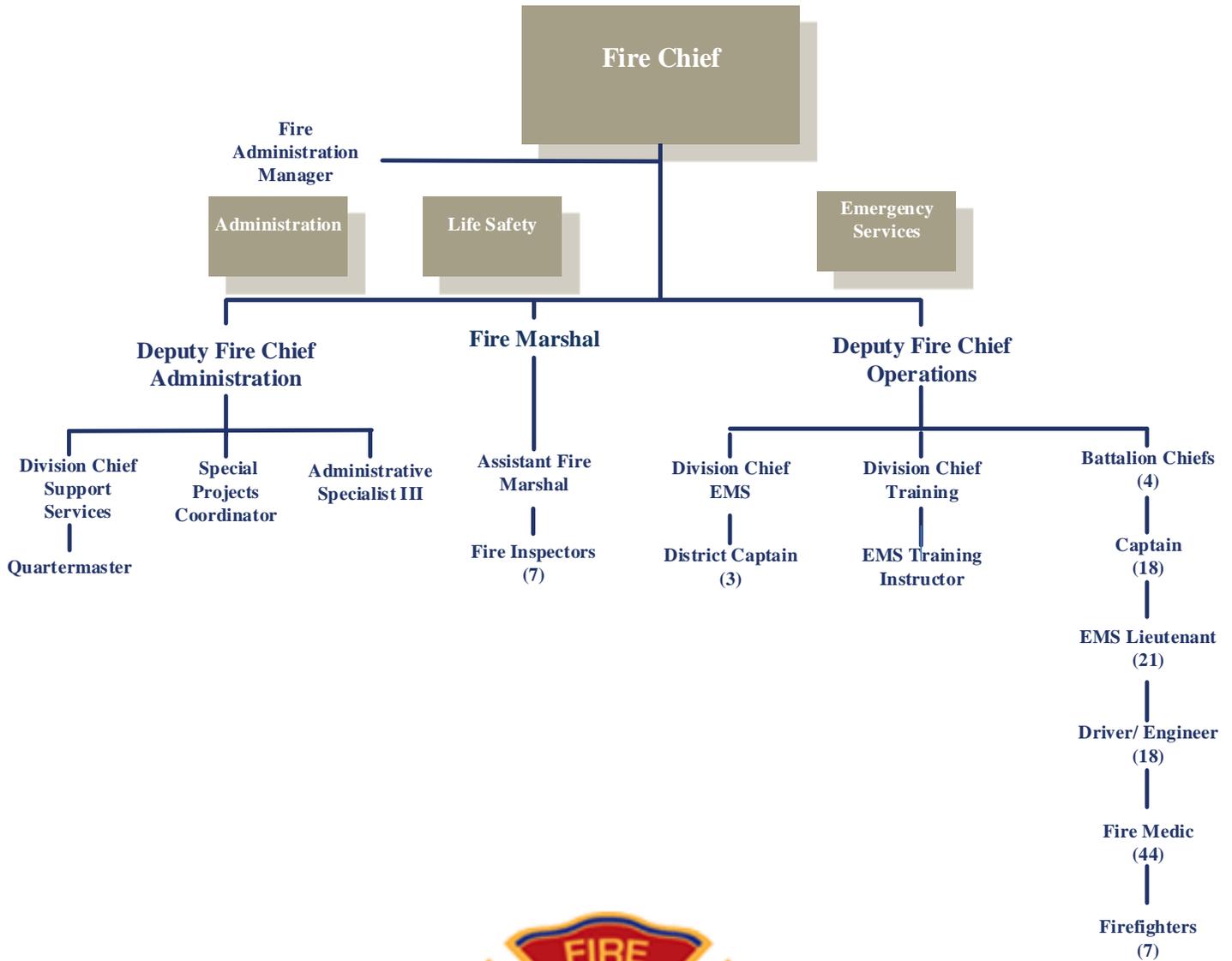
**Outputs:**

 Traffic safety events conducted	7	13	15
 Traffic-Oriented Policing (TOP) projects conducted	77	80	85

For a complete list of the City Council’s goals, please refer to pages 54 – 62.

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**FIRE RESCUE**



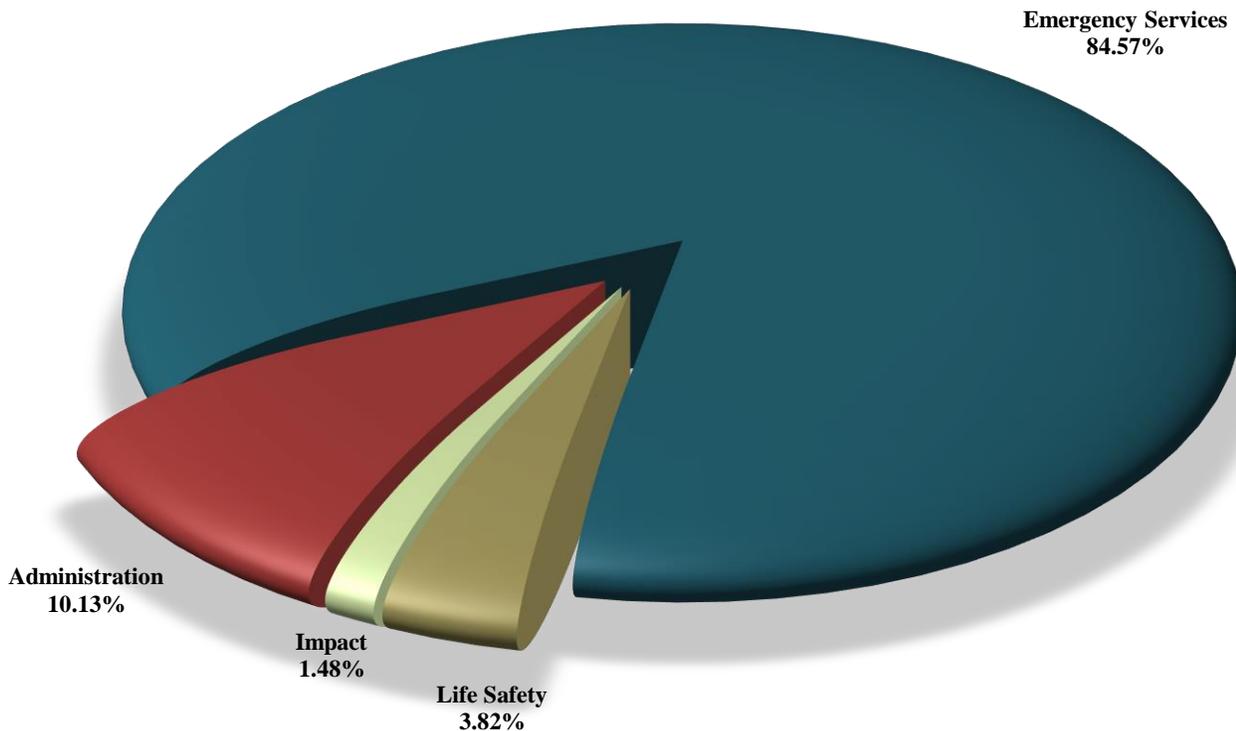
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. Palm Beach Gardens Fire Rescue is a full-service fire rescue department providing both fire and emergency medical services including advanced and basic life support medical transport. The department currently provides these services from five (5) fire stations.

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

The department also provides life safety services through its inspection and plans review programs by providing fire and life safety education programs to residents and businesses located within our community. Some of these programs include Fire Extinguisher Training, Automatic External Defibrillator (AED) Program, Drowning Prevention, Hands-Only CPR, Heart Attack and Stroke Recognition, Smoke Detector and Home Fire Escape Planning.

Division/Fund	Approved Budget FY 2020
Administration	\$2,729,961
Life Safety	1,028,383
Emergency Services.	22,789,523
<b>Subtotal General Fund</b>	<b>\$26,547,867</b>
Fire Impact	\$400,000
<b>Total</b>	<b>\$26,947,867</b>



# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	18,303,772	19,668,039	21,319,270	21,709,630	22,314,816
Other Operating	1,977,961	2,149,724	1,856,025	2,479,855	2,680,810
Subtotal Operating	\$ 20,281,733	\$ 21,817,763	\$ 23,175,295	\$ 24,189,485	\$ 24,995,626
Capital	2,451,498	3,779,541	630,202	2,236,305	687,300
Debt Service	826,347	1,189,857	1,218,854	1,218,854	1,264,941
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 23,559,578</b>	<b>\$ 26,787,161</b>	<b>\$ 25,024,351</b>	<b>\$ 27,644,644</b>	<b>\$ 26,947,867</b>

### BUDGET HIGHLIGHTS

The Fire Department's operating budget of \$24,995,626 reflects a 4.93% increase from the 2019 fiscal year adopted operating budget of \$23,821,855. This amount excludes capital of \$687,300 and \$1,264,941 for debt service.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
133	134	0	0	0	0	134

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Responded to 12,098 calls for service during 2018 calendar year (increase of 11.6% from calendar-year 2018)
- ✓ Received Mission of Life: Gold plus award from the American Heart Association second year in a row
- ✓ Installed 139 smoke detectors and developed 79 escape plans at the Meadows Florida
- ✓ Participate in National Stroke Awareness Month

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Improve relationships with citizens, City Council, and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating life-saving strategies and techniques during each calendar year.

**Outputs:**

<ul style="list-style-type: none"> <li>  Provide community education in heart attack and stroke recognition, hands-only CPR, and the use of Automated External Defibrillators (AED) (<i>Number of participants</i>)             <ul style="list-style-type: none"> <li>• Hands-Only CPR</li> <li>• AED</li> <li>• Stroke Screenings</li> </ul> </li> <li>  Provide opportunities for community interaction with department personnel by offering community events, school programs, and station tours (<i>Number of events</i>)             <ul style="list-style-type: none"> <li>○ Community events</li> <li>○ School programs</li> <li>○ Station tours</li> </ul> </li> </ul>	<table border="0"> <tr> <td></td> <td style="text-align: right;">262</td> <td style="text-align: right;">275</td> <td style="text-align: right;">285</td> </tr> <tr> <td></td> <td style="text-align: right;">538</td> <td style="text-align: right;">550</td> <td style="text-align: right;">575</td> </tr> <tr> <td></td> <td style="text-align: right;">448</td> <td style="text-align: right;">475</td> <td style="text-align: right;">500</td> </tr> <tr> <td></td> <td style="text-align: right;">22</td> <td style="text-align: right;">25</td> <td style="text-align: right;">30</td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> <td style="text-align: right;">18</td> <td style="text-align: right;">20</td> </tr> <tr> <td></td> <td style="text-align: right;">21</td> <td style="text-align: right;">24</td> <td style="text-align: right;">28</td> </tr> </table>		262	275	285		538	550	575		448	475	500		22	25	30		16	18	20		21	24	28
	262	275	285																						
	538	550	575																						
	448	475	500																						
	22	25	30																						
	16	18	20																						
	21	24	28																						

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Increase efficiency and consistency of emergency response services to service areas within the City during each calendar year.

**Outputs:**

<ul style="list-style-type: none"> <li> Maintain and improve level of service initial response times to emergency medical calls in City service areas to a reliability of 90% within 7 minutes and 10 seconds</li> </ul>	8: 31	8:00	7:30
<ul style="list-style-type: none"> <li> Maintain and improve level of service initial response times to moderate, high, and special risk structure fire calls in City service areas to a reliability of 90% within 7 minutes and 10 seconds</li> </ul>	8:50	8:30	8:00
<ul style="list-style-type: none"> <li> Maintain and improve level of service initial response times to technical rescue calls in City service areas to a reliability of 90% within 7 minutes and 20 seconds</li> </ul>	9:19	8:45	8:15
<ul style="list-style-type: none"> <li> Maintain and improve level of service initial response times to hazardous materials calls in City service areas to a reliability of 90% within 7 minutes and 45 seconds</li> </ul>	10:47	10:00	9:00

**Service Level Objective:** Provide timely, efficient, and effective inspection services that increase the overall safety of the City’s development and re-development projects during each calendar year.

**Efficiency Measures:**

<ul style="list-style-type: none"> <li> Complete business tax receipt inspections within two (2) days of request.</li> </ul>	100%	100%	100%
<ul style="list-style-type: none"> <li> Maintain number of plan reviews completed to within three (3) days.</li> </ul>	85%	90%	90%

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Maintain policies, equipment, and resources to ensure the efficient and effective response to all emergency response situations in the City during each calendar year.

**Outputs:**

 Percent completed of new pre-fire plans and updates of existing buildings assigned	75%	100%	100%
 Percentage of scheduled fire hydrants flow tested in conjunction with Seacoast Utilities Field Operations to ensure emergency water supply.	100%	100%	100%
 Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance <ul style="list-style-type: none"> <li> Number of Inspections</li> <li> Number of Inspectors</li> </ul>	4,421 3	6,246 7	6,000 7

**City Council Goal #4:** *To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.*

**Service Level Objective:** Support community partnership between Palm Beach Gardens Fire Rescue and the Palm Beach Gardens High School Medical Magnet Program to deliver first responder training to students who seek a career in medicine during each calendar year.

**Outputs:**

 Average class size	22	24	24
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For a complete list of the City Council’s goals, please refer to pages 54 - 62.

# COMMUNITY SERVICES



*The City of Palm Beach Gardens, Florida*



*Operating and Capital Improvements  
Budget FY 2019/2020*

# COMMUNITY SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2020

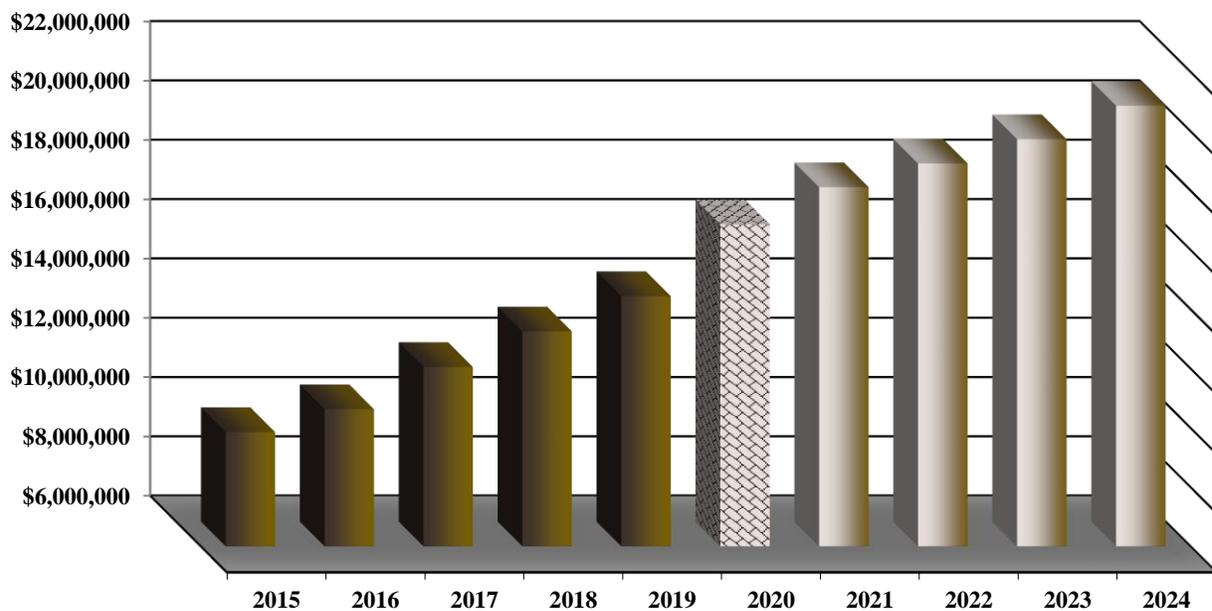
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
<b>Public Works</b>					
Administration	6	1,392,618	-	-	-
Public Facilities	23	4,279,520	-	-	-
Stormwater/Streets	10	3,514,947	-	-	-
Public Infrastructure	-	90,000	-	-	-
Gas Tax	-	-	1,496,299	-	-
Road Impact	-	-	-	-	1,482,110
Capital Improvement Project Fund	-	-	-	-	-
One-Cent Sales Tax	-	-	-	-	3,342,815
Public Facilities Impact	-	-	-	-	510,000
Fleet Maintenance	11	-	-	4,034,797	-
<b>Parks and Grounds</b>	29	5,395,538	-	-	-
<b>Construction Services</b>	18	2,087,488	-	-	-
<b>Neighborhood Services</b>	10	1,021,050	-	-	-
<b>Golf</b>					
Administration	6	-	1,604,911	-	-
Pro Shop	-	-	-	-	-
Maintenance	3	-	1,010,068	-	-
Food & Beverage Programs	-	-	-	-	-
<b>TOTAL</b>	<b>116</b>	<b>17,781,161</b>	<b>4,111,278</b>	<b>4,034,797</b>	<b>5,334,925</b>

# COMMUNITY SERVICES

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

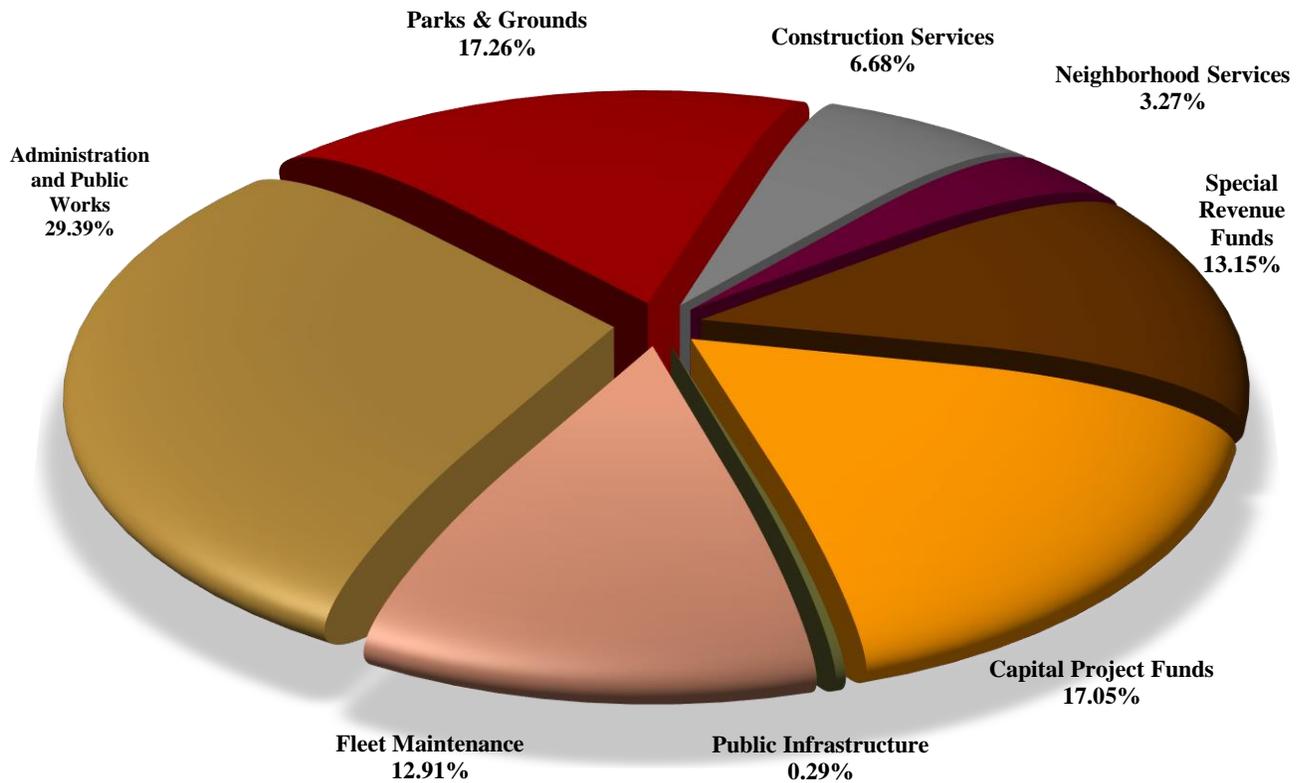
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, and Golf.

For purpose of analyzing trends which affect the City’s ad valorem property tax rate, the graph below illustrates the General Fund component only of Community Services, i.e., Special Revenue, Internal Service, and Capital Project Funds are excluded. Actual expenditures are shown for years 2015 through 2018, estimated actual amounts for 2019, adopted budget for 2020, and projected amounts for years 2021 through 2024 for the General Fund.



The increases in fiscal years 2015 through 2019 is, primarily, due to the Enhanced Repair and Renovation Program implemented to address the increased wear and tear on City fields and normal wear on other City buildings and facilities due to the aging process. The increases projected from fiscal year 2020 through fiscal year 2024 is due to the additional funding of \$500,000 annually to address storm water repairs and maintenance identified in the recently completed assessment analysis prepared by the City’s consultant and anticipated additional parks personnel required to maintain the new Joseph R Russo Sports Complex and District Park facilities.

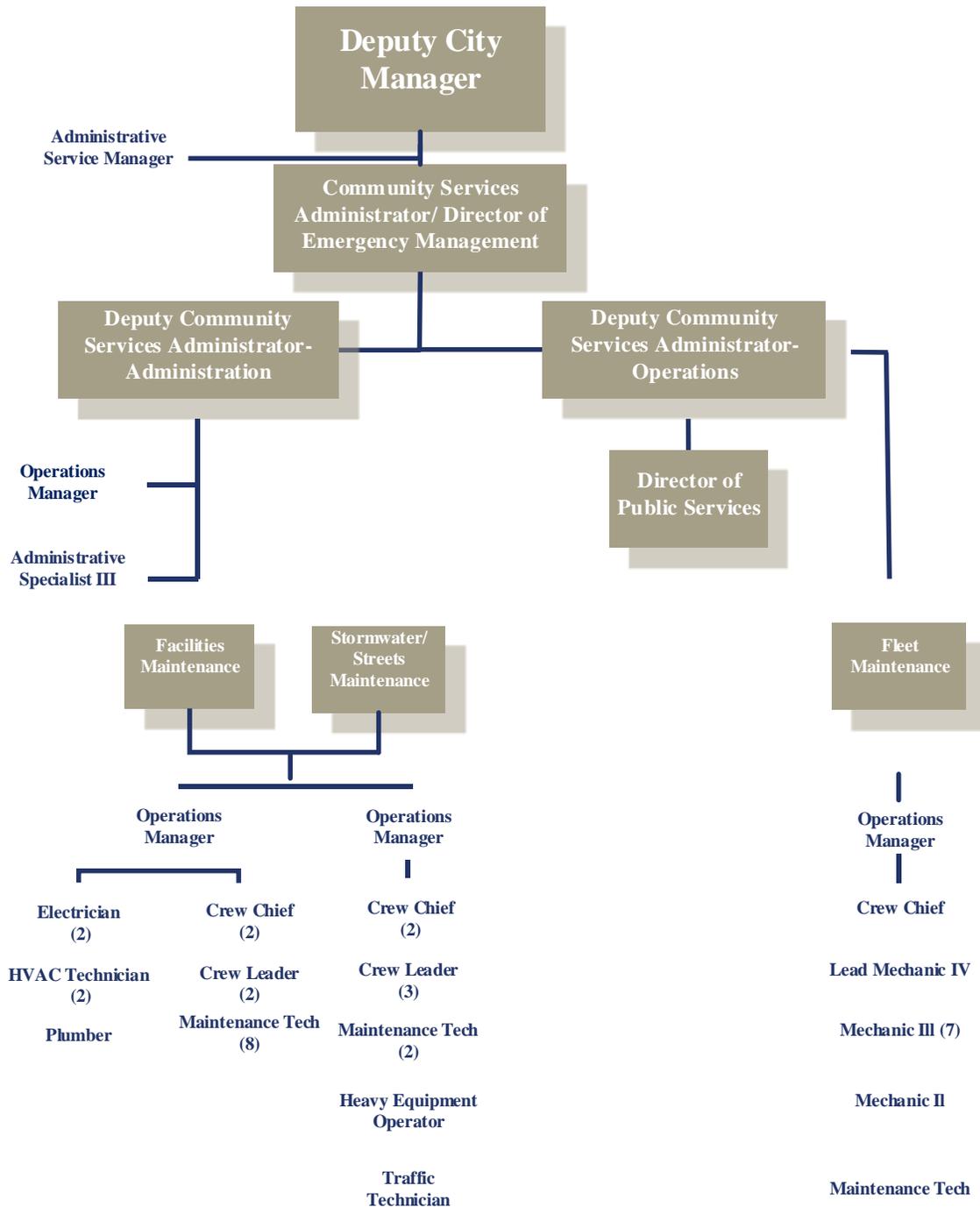
# COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2020
Administration and Public Works	\$9,187,085
Parks & Grounds	5,395,538
Construction Services	2,087,488
Neighborhood Services	1,021,050
Public Infrastructure	90,000
<b>Subtotal General Fund</b>	<b>\$17,781,161</b>
Gas Tax	1,496,299
Golf Fund	2,614,979
<b>Subtotal Special Revenue Funds</b>	<b>\$4,111,278</b>
Road Impact	1,482,110
One-Cent Sales Tax	3,342,815
Public Facilities Impact	510,000
<b>Subtotal Capital Project Funds</b>	<b>\$5,334,925</b>
Fleet Maintenance	4,034,797
<b>Subtotal Internal Service Fund</b>	<b>\$4,034,797</b>
<b>Total All Funds</b>	<b>\$31,262,161</b>

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS



# COMMUNITY SERVICES

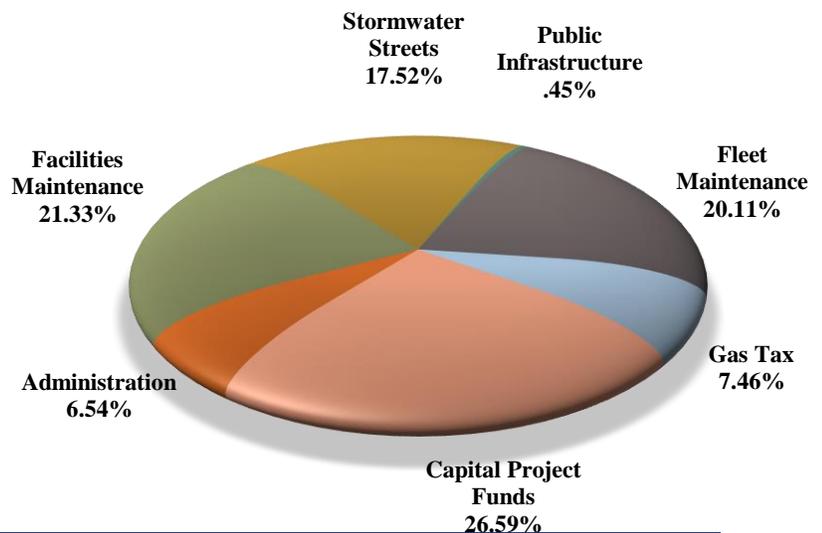
## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

The Divisions of Community Services Administration and Public Works provide responsive, efficient, high-quality services to its customers to preserve the healthy and pleasing living environment established in the City of Palm Beach Gardens. These divisions are comprised of the following units: Public Works, Construction Services, Neighborhood Services, Golf and Emergency Management Coordination.

Administration is responsible for the overall management and direction of the Community Services Department. Its primary functions include administration of procedures, interdivisional coordination and direction, and public information for the department. Additional responsibilities include implementation and coordination of citywide capital improvements, planning for future improvements to ensure timely delivery of quality projects, and emergency management citywide.

Public Works is charged with the responsibility of managing, maintaining, operating, and repairing the City's infrastructure, facilities, and related assets including easements, streets, sidewalks, street lighting, signage, traffic signs, municipal buildings, drainage control systems, stormwater conveyance canals, swales, and the municipal fleet. The Streets/Stormwater Maintenance unit provides supervision and maintenance in construction, restoration and repair of the City's 92.76 acres of canals, 251.39 miles of swales for Stormwater run-off and 28.14 miles of the City's Stormwater management system. The Streets/Stormwater Division maintains 127.39 miles of the City's roadway system that includes all aspects of traffic signage and striping maintenance. The City provides a mosquito program and sprays at minimum four (4) times per year during the heavy mosquito active season. The Fleet Maintenance unit provides routine maintenance and repairs to the City's fleet of vehicles and equipment. The Facilities Maintenance unit is responsible for all facility repairs, maintenance, and custodial services for the City's approximately 300,000 square feet of public buildings.

Division/Fund	Approved Budget FY 2020
Administration	\$1,312,618
Public Facilities	4,279,520
Stormwater/Streets	3,514,947
Public Infrastructure	90,000
<b>Subtotal General Fund</b>	<b>\$9,197,085</b>
Fleet Maintenance	4,034,797
Gas Tax	1,496,299
Road Impact	1,482,110
Public Facilities Impact	510,000
One-Cent Sales Tax	3,342,815
<b>Total All Funds</b>	<b>\$20,063,106</b>



# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	4,421,061	4,642,791	4,908,787	4,912,787	5,279,178
Other Operating	5,013,722	5,859,097	6,461,720	7,910,531	8,511,767
Subtotal Operating	\$ 9,434,783	\$ 10,501,888	\$ 11,370,507	\$ 12,823,318	\$ 13,790,945
Capital	4,758,323	8,765,209	33,478,845	39,069,361	2,118,700
Debt Service	62,720	314,437	3,532,577	3,532,577	3,551,351
Transfers	694,320	687,883	688,779	688,779	682,110
<b>Total</b>	<b>\$ 14,950,146</b>	<b>\$ 20,269,417</b>	<b>\$ 49,070,708</b>	<b>\$ 56,114,035</b>	<b>\$ 20,143,106</b>

### BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$20,143,106 reflects an increase of 12.47% from the fiscal year 2019 adopted budget of \$17,909,513. On November 8, 2017, Palm Beach County voters approved a ballot issue to enact a One-Cent Infrastructure Sales Surtax to pay for acquisition or improvement to public infrastructure. The budget reflects the annual debt service payments to repay the \$30,000,000 Florida Public Improvement Bond, Series 2017 approved by Resolution 14, 2017.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
48	50	0	0	0	0	50

# COMMUNITY SERVICES

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## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Installed two Advanced Driver Feedback Signs on Northlake Blvd
- ✓ Completed 6.72 miles of road resurfacing on MacArthur Blvd, Holly Dr, Garden Lakes, Fairway Dr
- ✓ Completed 6,770 linear feet of canal bank restoration (Bellewood, Gardenia, Earman and Thompson River canals)
- ✓ Purchased additional mosquito sprayers due to expansion of the City
- ✓ Purchased a pressure cleaning trailer and a 16-foot stormwater boat to aide in the reduction of graffiti and debris removal
- ✓ Completed 121 linear feet of stormwater lining and repair along Arbor Way
- ✓ Installed three Advanced Warning Signs on Gardens Parkway
- ✓ Implemented priority level protocol for waiting customers
- ✓ Established secondary fueling option (Mansfield)
- ✓ Implemented new waste oil transfer procedure to mitigate accidental spillage during transfer
- ✓ Enhanced recycling process to reduce fees (categorizing materials)
- ✓ Installation of Energy Maintenance System at Fire Station # 3 and City Hall generator
- ✓ HVAC replacement for Fire Station # 3 Outside Air System, Fire Station # 5 (3) units, Public Service and Riverside Rooftop Units 4 & 5
- ✓ Golf installation of Ice Machine in new Cart Barn Bldg.
- ✓ Installed 14 new solar powered garbage receptacles for Waste Management at Bus Stops
- ✓ Designed and installed three new concrete containment areas for Parks
- ✓ Installed new Bus Stop Shelter
- ✓ Installed two new ADA Ramps for Tennis Center Pro Shop and Administration Trailers
- ✓ Replacement of Aquatic Splashpad Pool Lining and (2) pool pumps
- ✓ Roof replacement for Burns Road Community Center and Fire Station # 3
- ✓ Riverside renovations which includes extension of rear walkway, door installation, installation of new staff bathroom, renovation of wall to separate VPK and ASP Room, (2) Bathroom Partitions and renovation of kitchen
- ✓ Install 277 Volts to light pole to accommodate power for pole sign located on Gardens Parkway
- ✓ Replaced Fire Station # 5 Water Heater and Water Fountain
- ✓ District Park Maintenance Building installation of sewer and water

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Minimize roadway and walkway hazards by responding to repair issues

**Outputs:**

✚ Work orders completed annually	201	175	190
✚ Maintain street signs for traffic safety and wayfinding annually	1,810	1,810	1,810

**Service Level Objective:** Ensure all paved streets and sidewalks are properly maintained

**Outputs:**

✚ School flashing systems installed	2	1	1
✚ Pedestrian actuated crosswalk systems installed	1	1	1
✚ Paving plan for fiscal year in linear miles	3.23	6.72	5
✚ Number of linear feet for striping	7,429	65,872	50,000
✚ Radar Detector Signs (New Addition)	4	1	1
✚ ADA Sidewalk Entry	8	26	25

**Service Level Objective:** Maintain an effective emergency management plan for ensuring disaster preparedness for the City

**Outputs:**

✚ Prepare and manage mock disaster situation prior to each hurricane season	Complete	Complete	Pending
✚ Continuity of Operations Plan	Complete	Complete	Pending
✚ Citywide Hurricane Standard Operating Procedures	Complete	Complete	Pending
✚ Comprehensive Emergency Management Plan	Complete	Complete	Pending

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Provide timely and efficient waste collection services to all residential customers, to include being responsive to inquiries, and providing desired levels of performance

**Outputs:**

✚ Number of curbside units	28,200	30,600	31,142
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**Effectiveness Measures:**

✚ Garbage service requests at less than 3% annually (Total # of calls)	49	40	50
✚ Recycling service requests at less than 1% annually (Total # of calls)	50	45	55
✚ Vegetative service requests at less than 2% annually (Total # of calls)	122	120	115
✚ Recycle bin monitoring with SWA for delivery from vendor within five (5) days	50	100	100

**Service Level Objective:** To maintain all City buildings and facilities in a safe environment for the general public and City employees, in accordance with all City codes, through preventative maintenance and repairs

**Outputs:**

✚ Work orders completed annually	2,008	1,646	1,800
✚ Number of special projects completed	40	40	45

**Service Level Objective:** To execute a mosquito control spraying program in compliance with regulatory standards

**Outputs:**

✚ Number of square miles sprayed for treatment of mosquitoes	24.83	28.45	29.82
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# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #6: To protect the natural environment through sustainable methods and practice.*

**Service Level Objective:** To maintain the landscaping of medians and common grounds in the most efficient manner.

**Outputs:**

✚ Number of miles of landscape medians maintained for safety and aesthetic appeal	14.5	14.76	15
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**Service Level Objective:** To reduce the costs of fuel by replacing older vehicles with newer models that are more cost effective.

**Efficiency Measures:**

✚ Number of vehicles leased	-	104	129
✚ Number of vehicles owned	-	166	141

*City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.*

**Service Level Objective:** Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City

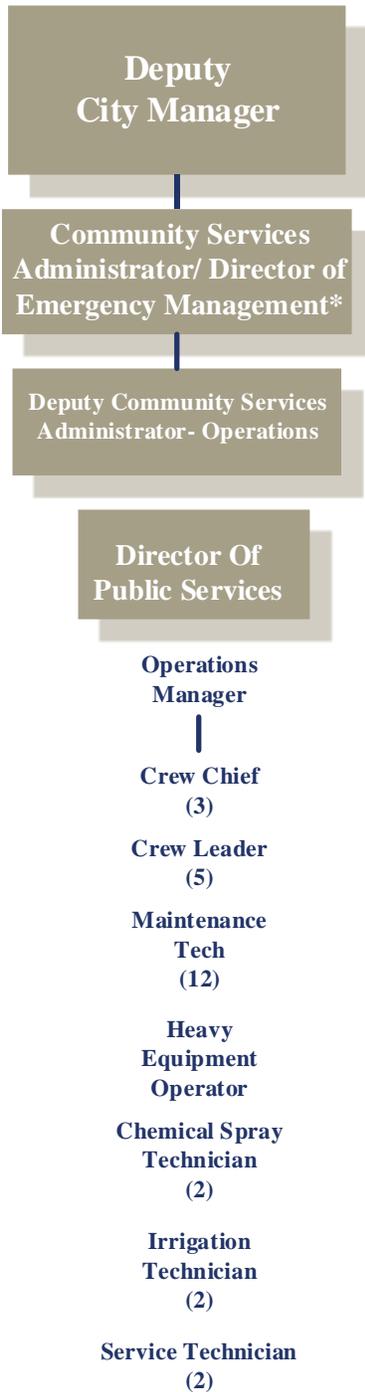
**Outputs:**

✚ Total miles swept:	1,987	2,169.12	2,200
Curbed	1,762	1,942.12	1,973
Non-curbed	227	227	227
✚ Linear feet of storm pipes repaired/replaced to include open cut, Insituform and slip lining	328	121	200
✚ Catch basins cleaned and inspected	2,000	1,400	2,000
✚ Aquatic surface acres treated	1,548	1,608	1,608
✚ Outfalls repaired/replaced	4	2	5
✚ Retention/detention ponds repaired	4	3	2
✚ Retention/detention ponds inspected	24	24	24
✚ Linear feet of storm drainpipes cleaned and televised	2,200	1,231	2,000
✚ Manhole Basins cleaned and inspected	17	17	20

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.



## PARKS AND GROUNDS



*\*Community Services Administrator/Director of Emergency Services is not an additional position. Position is budgeted in the Administration division*

## COMMUNITY SERVICES

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The Parks and Grounds Division maintains 17 City public parks with a combined area of approximately 312 acres. Within these parks, there are 41 outdoor sports fields with a combined area of 65 acres of Bermuda turf and 3.5 acres of clay, which are open to the public 24/7, apart from scheduled maintenance and safety closures. The parks maintained include Ironwood Park, Gardens Park, Lilac Park, Oaks Park, Lake Catherine Park, Lake Catherine Sportsplex, PGA National Park, Plant Drive Park, Mirasol Park, Joseph R. Russo Athletic Complex, Sandhill Crane Park, Thompson River Linear Park, Twins Park, Riverside Linear Park, Ilex Circle Park, Allamanda Gopher Tortoise Preserve, Burns Road Community Recreation Campus, and “The Gardens” North County District Park. These parks provide a wide variety of active and passive areas, as well as include a full array of amenities for all ages to enjoy.

The Parks and Grounds Division works with other City divisions and departments to provide proper facilities for services offered to the public. This division works closely with the Recreation Division to establish time periods for play, field renovations, and general rules for facilities. Most importantly, this division also works as a team in the coordination of special events scheduled at outdoor facilities. This division responds to public questions to resolve any maintenance or safety issues related to parks facilities. This division coordinates the maintenance for all established user groups, such as the Palm Beach Gardens Youth Athletic Association, for baseball, girls’ basketball, football, lacrosse, soccer and softball, as well as sponsored activities such as boys’ basketball and flag football.

The Parks and Grounds Division manages the Plant-a-Tree Program, which is an opportunity for individuals or community groups to plant trees in selected public places to commemorate people or events. This division also maintains all public irrigation systems and performs tree and landscaping maintenance within medians and common grounds. The Parks and Grounds Division also designs and coordinates all new landscape and irrigation installations that are project-related - incorporating planting for shade, energy conservation, and new irrigation technology. These new technologies are designed to reduce water consumption. Additionally, the division relocates trees that are impacted by development, thereby preserving our urban tree canopy.



# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	2,068,677	2,199,085	2,459,210	2,459,210	2,435,838
Other Operating	1,455,565	1,733,315	1,754,443	2,153,945	2,572,700
Subtotal Operating	\$ 3,524,242	\$ 3,932,400	\$ 4,213,653	\$ 4,613,155	\$ 5,008,538
Capital	292,688	1,339,557	160,728	160,792	387,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 3,816,930</b>	<b>\$ 5,271,957</b>	<b>\$ 4,374,381</b>	<b>\$ 4,773,947</b>	<b>\$ 5,395,538</b>

### BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$5,395,538 reflects an increase of 13.7% from the fiscal year 2019 adopted budget of \$4,765,936. This is due, in part, to the addition of one new Operations Manager position to keep up with the expansion of park facilities within the City and funding for a full year of maintenance for the recently opened District Park.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
25	29	(1)	0	0	1	29

# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Completed turf grow-in of 21.5 acres latitude 36 Bermuda Grass at District Park
- ✓ Renovation of splash pad surface completed at Burns Road Recreation Center
- ✓ LED lighting retrofit at Plant Drive Park pickleball courts
- ✓ Re-surfaced pickleball courts (east) at Plant Drive Park
- ✓ Complete field renovation at Gardens Park baseball fields 5 & 6
- ✓ Replaced fence at Plant Drive basketball courts
- ✓ Re-surfaced tennis courts at PGA Park
- ✓ Batting cage structure replacement at Gardens Park fields 1 & 2

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Repair and maintain parks and grounds to ensure the safety of residents and visitors

**Effectiveness Measures:**

✚ Work orders completed annually	3,850	1,335	3,000
✚ Number of special projects completed	9	8	9

**Outputs**

✚ Number of playground and facility inspections conducted	70	72	76
✚ Number of sports turf acres mowed	6,786	10,140	9,438
✚ Number of field preparations conducted	6,396	7,462	10,660
✚ Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)	50	21	30

# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Implement Best Management Practices within all disciplines of the Parks and Grounds Division

*Effectiveness Measures:*

✚ Number of acres spot sprayed	528	780	720
✚ Number of acres of field renovations	3	3	3

**Service Level Objective:** To fully support the delivery of services to our customers

*Outputs:*

✚ Number of parks permits operations support was provided	8,996	10,394	11,215
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*City Council Goal #6: To protect the natural environment through sustainable methods and practices.*

**Service Level Objective:** To integrate sustainable methods within park operations

*Outputs:*

✚ Number of applications for the City’s “Plant-a-Tree” Program	20	2	5
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**Service Level Objective:** To ensure efficiency and functionality of the City-wide irrigation system

*Outputs:*

✚ Number of pump station inspections annually	2,080	2,184	2,184
✚ Number of irrigation system inspections annually	810	900	900

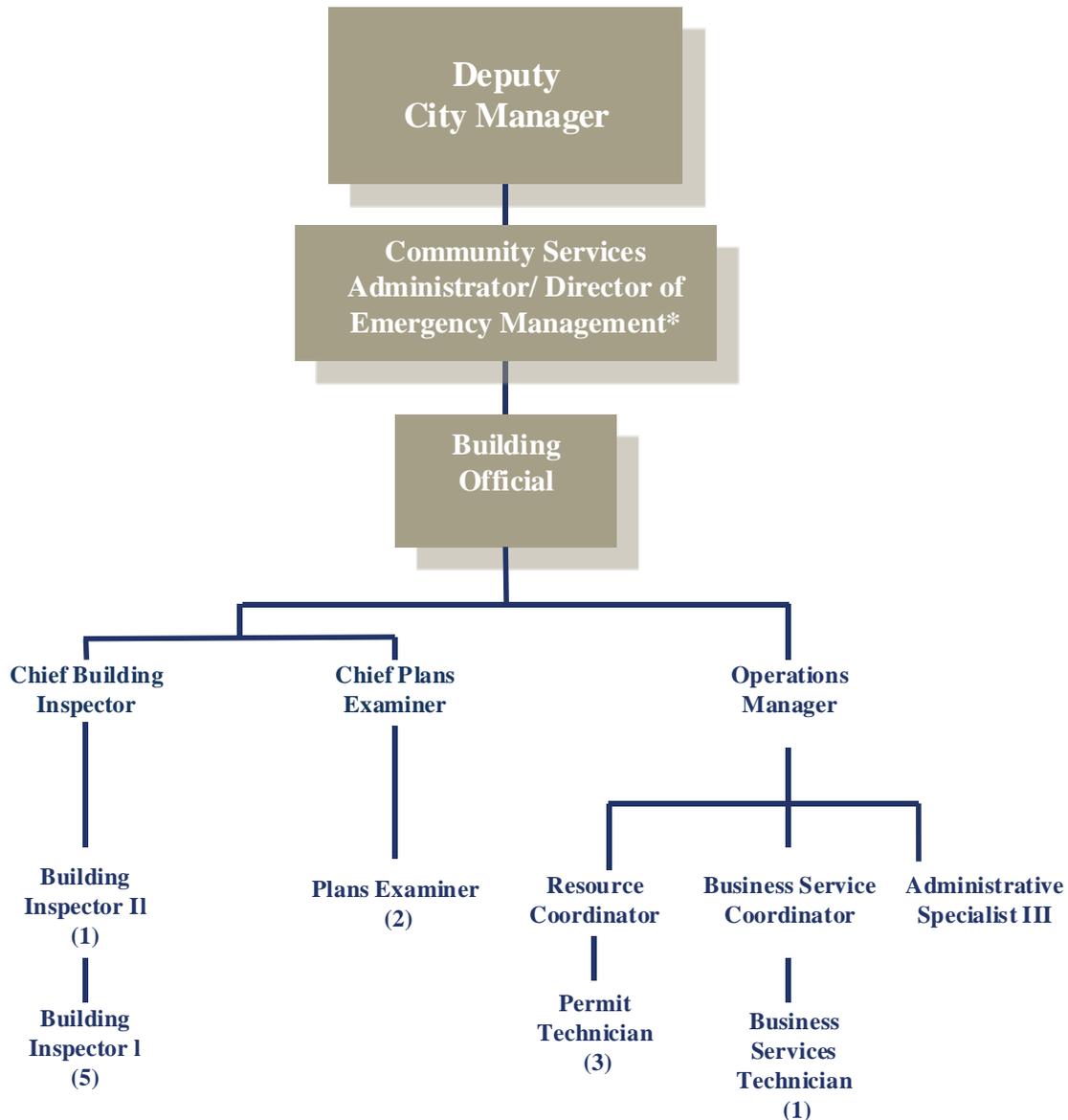
**Service Level Objective:** To maintain the landscape of the common areas in the most efficient manner.

*Outputs:*

✚ Number of acres Parks and Grounds maintains annually	312	312	312
✚ Number of acres of common area landscapes maintained	117	117	130
✚ Number of sports turf acres maintained	44	65	60

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

## CONSTRUCTION SERVICES



The Construction Services division seeks to promote, ensure, and enhance the safety of the citizens of Palm Beach Gardens by performing effective and efficient review and oversight of regulated construction activities for compliance with the latest enacted version of the Florida Building Code as well as federal, state, and local regulations. The division seeks to exceed these minimum standards while providing the highest levels of customer service and efficient stewardship of the funds collected. The division seeks to achieve these standards through recruitment, training, growth and retention of highly skilled staff and technological innovation, as well as promote building safety to our customers and citizens through interaction, education and outreach.

*\*Community Services Administrator/ Director of Emergency Management is not an additional position. Position is budgeted under Administration*

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	1,515,351	1,531,235	1,688,147	1,733,801	1,876,607
Other Operating	100,172	156,159	168,870	215,732	210,881
Subtotal Operating	\$ 1,615,523	\$ 1,687,394	\$ 1,857,017	\$ 1,949,533	\$ 2,087,488
Capital	4,151	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,619,674</b>	<b>\$ 1,687,394</b>	<b>\$ 1,857,017</b>	<b>\$ 1,949,533</b>	<b>\$ 2,087,488</b>

### BUDGET HIGHLIGHTS

The Construction Services budget of \$2,087,488 represents a 7.08% increase from the 2019 adopted budget of \$1,949,533. This is due in part to the addition of a new full-time Building Inspector position.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
16	17	0	0	0	1	18

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Continuation of scanning program to digitize archived files stored in multiple locations, resulting in more efficient ease of access to public records while reducing storage costs
- ✓ Continuation of planning and implementation of electronic plan review processes to move from a paper only system to a completely electronic format
- ✓ Continuation of cross-training building inspectors to expand the department’s capabilities
- ✓ Continuing to streamline the business tax process to increase compliance

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Provide accurate and educational information to inform them of necessary requirements for a permit, as well as any changes to the process that may have occurred

**Outputs:**

✚ Number of Building Permits issued	9,976	10,263	10,550
-------------------------------------	-------	--------	--------

**Service Level Objective:** Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy

**Efficiency Measure:**

✚ Percentage of permits issued over the counter	34%	33%	35%
✚ Percentage of permits issued in two (2) business days	2%	2%	2%
✚ Percentage of permits issued in five (5) business days	12%	13%	12%
✚ Percentage of permits issued in 10 business days	20%	21%	22%
✚ Percentage of permits issued in 20 business days	18%	19%	20%
✚ Percentage of permits issued > 20 business days	14%	12%	9%

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy

*Outputs:*

✚ Total number of inspections	24,397	25,220	26,043
-------------------------------	--------	--------	--------

*Efficiency Measures:*

✚ Average number of inspections per inspector per day	15	16	17
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**Service Level Objective:** Increase levels of service in the ever-changing industry through seminars and training

*Efficiency Measures:*

✚ Continuing education hours attended by personnel	190	212	240
✚ Avg. number of certifications per personnel			
○ (max 5)	4	4.5	5

**Service Level Objective:** Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process

*Outputs:*

✚ Total number of public records requests	1,159	1,200	1,250
---	-------	-------	-------

**Service Level Objective:** Ensure compliance of all licensing requirements per the City Code of Ordinances

*Outputs:*

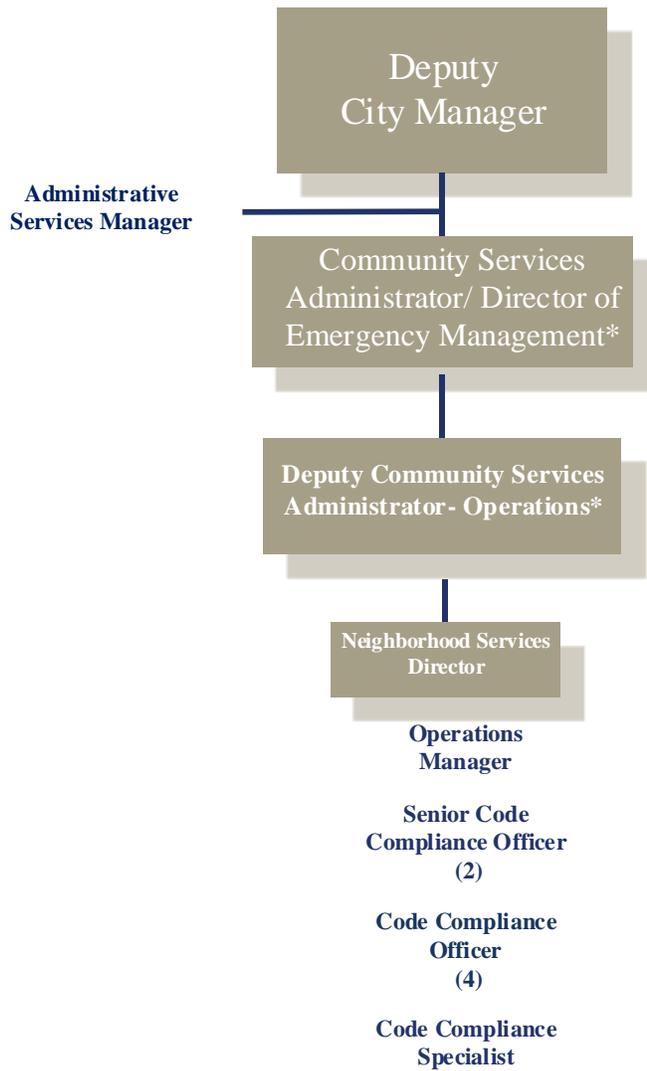
✚ Total number of new business applications	545	590	639
✚ Total number of delinquent businesses	154	166	179

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# COMMUNITY SERVICES

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## NEIGHBORHOOD SERVICES



*\* Community Services Administrator/ Director of Emergency Management and Deputy Community Services Administrator, Operations are not additional positions. Positions are budgeted under Administration and Public Works.*

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Building upon the City’s philosophy of community-oriented code compliance, the Neighborhood Services Division focuses its energy towards neighborhood preservation where all residential and commercial properties are maintained in a manner that emphasizes an aesthetically pleasing environment, protects public health and safety, and maintains property values. The focus is to develop partnerships with our citizens and businesses by seeking and developing compliance solutions as opposed to relying on enforcement methods. Additionally, code compliance staff works closely with other City departments, divisions, other governmental agencies, as well as neighborhood coalitions and business owners to assist and empower individuals to resolve outstanding code violations and other challenges.

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	740,146	733,849	841,003	841,004	881,860
Other Operating	86,368	90,771	70,609	129,792	139,190
Subtotal Operating	\$ 826,514	\$ 824,620	\$ 911,612	\$ 970,796	\$ 1,021,050
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 826,514</b>	<b>\$ 824,620</b>	<b>\$ 911,612</b>	<b>\$ 970,796</b>	<b>\$ 1,021,050</b>

### BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$1,021,050 reflects an increase of 5.18% from the fiscal year 2019 adopted budget of \$970,796.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
9	10	0	0	0	0	10

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Use of doorhangers to educate residents of code section 54-58 – Placement for Collection
- ✓ Increased partnership with residents by identifying compliance solutions through the Community Action Support Team (CAST) program and the city’s Residential Rehabilitation Assistance program
- ✓ Staff achieved and obtained additional levels of certification through the Florida Association of Code Enforcement (FACE)
- ✓ Reduced the number of properties with long-standing liens through Fine Reduction Procedures and Estoppel Letters

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community*

**Service Level Objective:** Encourage property owners to maintain the appearance of commercial properties within the City

**Outputs:**

✚ Number of Commercial cases generated	322	278	300
--	-----	-----	-----

**Service Level Objective:** Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints

**Outputs:**

✚ Number of complaints received by W.O.W. members	170	135	140
---	-----	-----	-----



# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility*

**Service Level Objective:** Ensure compliance of all licensing requirements per the City Code of Ordinances

**Outputs:**

✚ Number of cases generated for Business Tax Receipt Violations	116	50	80
---	-----	----	----

*City Council Goal #6: To protect the natural environment through sustainable methods and practices*

**Service Level Objective:** Assist Development Compliance with enforcement of the City’s landscape code to ensure preservation and proper maintenance of landscape material

**Outputs:**

✚ Number of cases generated	57	40	40
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*City Council Goal #8: To protect the City’s character of high-quality housing and focus on the maintenance of existing affordable housing.*

**Service Level Objective:** To provide high levels of service to all residents by ensuring well-maintained properties

**Output:**

✚ Number of residential cases generated	895	700	720
---	-----	-----	-----

**Service Level Objective:** Utilize an electronic complaint system in order to track and respond to requests for compliance

**Efficiency Measures:**

✚ Number of complaints received	1224	939	1070
✚ Number of complaints resolved	1201	909	1038

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties

**Outputs:**

✚ Amendments to City Codes	0	1	1
----------------------------	---	---	---

*City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.*

**Service Level Objective:** Increase the levels of service by increasing the amount of NPDES certifications

**Outputs:**

✚ Number of NPDES certified enforcement officers	4	5	6
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**Service Level Objective:** To provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances

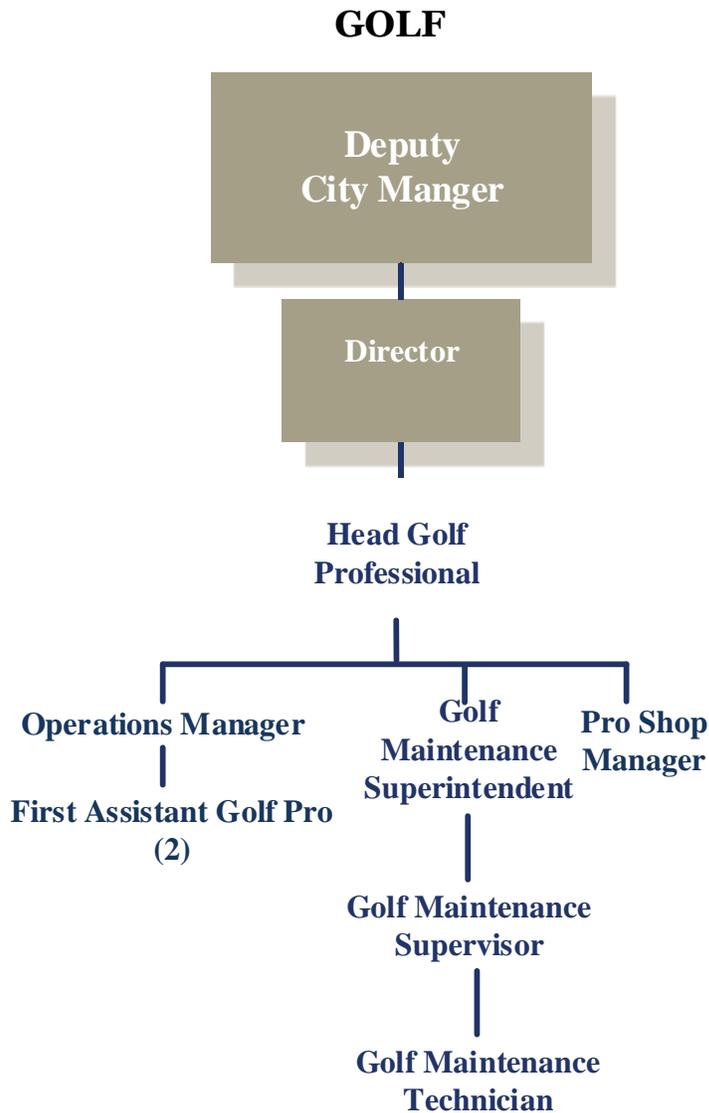
**Outputs:**

✚ Number of cases generated	0	1	1
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For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# COMMUNITY SERVICES

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The Palm Beach Gardens Sandhill Crane Golf Club offers a beautiful natural setting in a Florida nature preserve for both golfers and wildlife to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course provides several special events, clinics, and camps throughout the year, as well as an 18-hole championship course with complete practice facilities: a nine-hole putting green, chipping area with a greenside bunker, and an aqua driving range that provides covered practice capabilities, synthetic turf for turf protection and for use when the ground is saturated, as well as lighted facilities to use after dusk. The clubhouse houses a full-service restaurant, banquet facility, well-stocked and diverse golf shop offerings and apparel, and other club-like amenities open to the general public. Learn-to-play programs include lessons and clinics offered by PGA Professionals as well as golf leagues for men, women, and junior golfers. The newly opened Training Facility boasts PGA Tour level software and swing analysis systems such as Trackman, Swing Catalyst, K-Motion sensors, Sam Putt Lab, and Megsa training units.

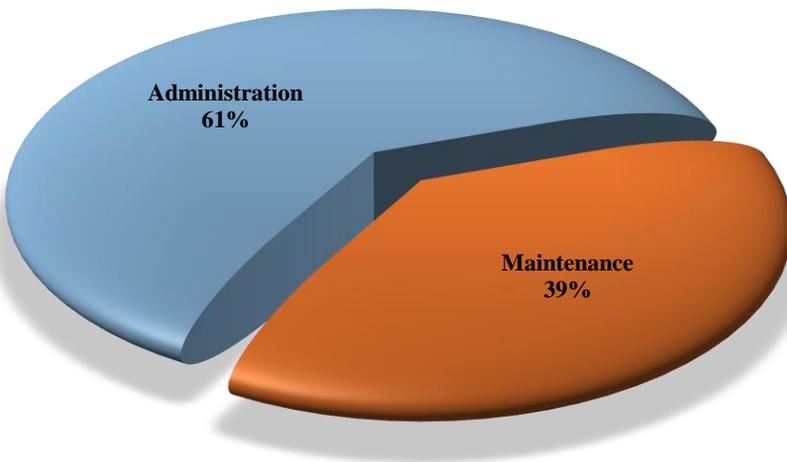
# COMMUNITY SERVICES

## GOLF (CONTINUED)

The course boasts seven sets of tees from 3,108 yards to 6,313 yards allowing players of all ages and abilities to enjoy. Carved out of the beautiful Loxahatchee Nature Preserve, the course is home to wildlife, plants, and vegetation not typically found on courses in this area.

Each year, the Golf Course hosts a variety of tournaments including the Mayor’s Veterans Classic, which raises money for the local Veterans Administration Medical Center. The course serves as host to many other internal and external tournaments and activities for fundraising for local charities and organizations.

The Golf division consists of five sections of operation: Administration, Pro Shop, Maintenance, Programs and Food & Beverage Operations. Administration is responsible for the overall management of the golf course’s day-to-day operations, marketing, personnel, budgeting, and long-term planning. The golf shop’s functions include providing tee time reservations; retail sales for golf related items; starter and player assistance; golf cart and bag assistance; clinics and private lesson registration and payment; and organization of leagues and tournaments. The Maintenance section is responsible for all grounds and turf maintenance; equipment maintenance and repair; irrigation and all chemical applications to keep the course in the best playing condition possible. The Program section is responsible for managing all golf related activities including lessons, leagues, and tournament planning. Food and Beverage operations began with the completion of the clubhouse and will continue next fiscal year with increased programming and marketing to the local communities. The Dancing Crane has spent the last several months building relationships with residents and private communities that surround our facility. The restaurant has seen increased use of the facility by the Acreage and Loxahatchee communities and has seen an increase in catering events and revenues. This section will manage the event facilities, planning and coordinating with clients, and have oversight of vendor contracts.



Division	Approved Budget FY 2020
Administration	\$1,604,911
Maintenance	1,010,068
<b>Total</b>	<b>\$2,614,979</b>

# COMMUNITY SERVICES

## GOLF (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	1,268,978	1,262,827	1,359,031	1,172,140	1,337,933
Other Operating	780,596	1,235,260	437,823	1,214,527	1,212,046
Subtotal Operating	\$ 2,049,574	\$ 2,498,087	\$ 1,796,854	\$ 2,386,667	\$ 2,549,979
Capital	2,596	188,104	268,839	268,839	65,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 2,052,170</b>	<b>\$ 2,686,191</b>	<b>\$ 2,065,693</b>	<b>\$ 2,655,506</b>	<b>\$ 2,614,979</b>

### BUDGET HIGHLIGHTS

The Golf budget of \$2,614,979 reflects an increase of 1.44% over the fiscal year 2019 adopted budget of \$2,577,956.

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
11	9	0	0	0	0	9



# COMMUNITY SERVICES

## GOLF (CONTINUED)

### FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Implemented a full-day junior golf and activities camp available for the ten weeks of summer break
- ✓ Scheduled and hosted several charity tournaments and events to benefit local non-profits
- ✓ Implemented a closest to the pin ongoing charity fundraiser for players which has raised over \$5,000 for local charities between January and August of 2019
- ✓ Implemented a school supply drive to benefit local schools and teachers in need
- ✓ Implement a tournament fee for golf leagues which has increased golf shop sales by providing winners with golf shop credit
- ✓ Hosted the first Passholder Appreciation Night for annual and seasonal passholders which included live music, dancing, and catered hors d'oeuvres in the ballroom
- ✓ Raised \$33,353.06 for the VA Medical Resource Center – the highest amount donated in the twelve years since the tournament's inception
- ✓ Hosted the Regional Tournament for the FHSAA Girl's Golf in October of 2019
- ✓ Began construction on the new Maintenance Building and maintenance yard
- ✓ Began working with the Nicklaus Design Group on conceptual plans for the additional acreage and property to the course's northwest
- ✓ Constructed and opened the new synthetic turf driving range tee line with 30 bays which allows for more patrons to utilize the range at one time as compared to the previous line of 10 spaces. This tee line also allows Maintenance the flexibility for scheduling and the ability to provide a better playing surface for the Bermuda grass when the line is not in use
- ✓ Constructed and opened a new cart staging area to be used for large tournaments and events
- ✓ Constructed and opened a new outdoor event area with beautiful landscaping for weddings, ceremonies, tournaments and other Golf and/or Food and Beverage events

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #2: To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*

**Service Level Objective:** Provide a higher level of service through the enhancement of the golf course amenities

**Outputs:**

✚ Total green top dressing	40	32	32
✚ Total green verticutting	8	8	8
✚ Total fairway aerations	1	2	2



# COMMUNITY SERVICES

## GOLF (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Give back to the community through fundraising initiatives

**Outputs:**

✚ Total amount donated to local charities through the closest-to-the-pin initiative	\$0	\$5,900	\$12,000
✚ Total amount donated to the local VA Resource Center through the Mayor’s Veterans Golf Classic, Ladies Nine, Wine and Dine event, and other fundraising initiatives at the club	\$13,287.71	\$33,353.06	\$35,000
✚ Number of charity golf events hosted at the facility	*	7	9

**City Council Goal #7:** To provide residents opportunities for recreation and leisure activities and other past time interests.

**Service Level Objective:** Maintain a healthy passholder base and host passholder tournaments and events that provide value to the membership

**Outputs:**

✚ Total number of Annual passholders	*	38	45
✚ Total number of Seasonal passholders	*	27	30
✚ Total number of Summer passholders	*	13	15

**Service Level Objective:** Increase participation at the golf course

**Output Measures:**

✚ Total rounds of golf played	*	44,000	45,000
✚ Total number of outside golf league events scheduled	*	31	40

**Service Level Objective:** Increase service levels in Food and Beverage

**Output Measures:**

✚ Total number of patrons served in the restaurant	30,362	37,320	42,145
✚ Total number of catering & special events by plate	6,762	8,624	10,500

\*Due to a change in the Point of Sale and Tee Sheet Management Software, the data for FY 2018 is not available. Data will be tracked for these indicators for FY 2019 and beyond.

For a complete list of the City Council’s Goals, please refer to pages 54 - 62.

# LEISURE SERVICES



*The City of Palm Beach Gardens, Florida*



*Operating and Capital Improvements  
Budget FY 2019/2020*

# LEISURE SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2020

Department/ Division	Personnel	General Fund	Special Revenue Fund	Capital Project Fund
<b>Recreation</b>				
Administration	5	364,975	727,589	-
Seniors	-	79,827	-	-
General Programs	4	219,384	912,207	-
Aquatics	4	3,288,364	466,450	-
Tennis	5	278,694	986,369	-
Youth Enrichment	12	-	1,507,522	-
Athletics	3	-	570,643	-
Sponsorships and Grants	-	-	30,000	-
Recreation Impact	-	-	-	-
				1,218,500
<b>TOTAL</b>	<b>33</b>	<b>\$4,231,244</b>	<b>\$5,200,780</b>	<b>\$ 1,218,500</b>

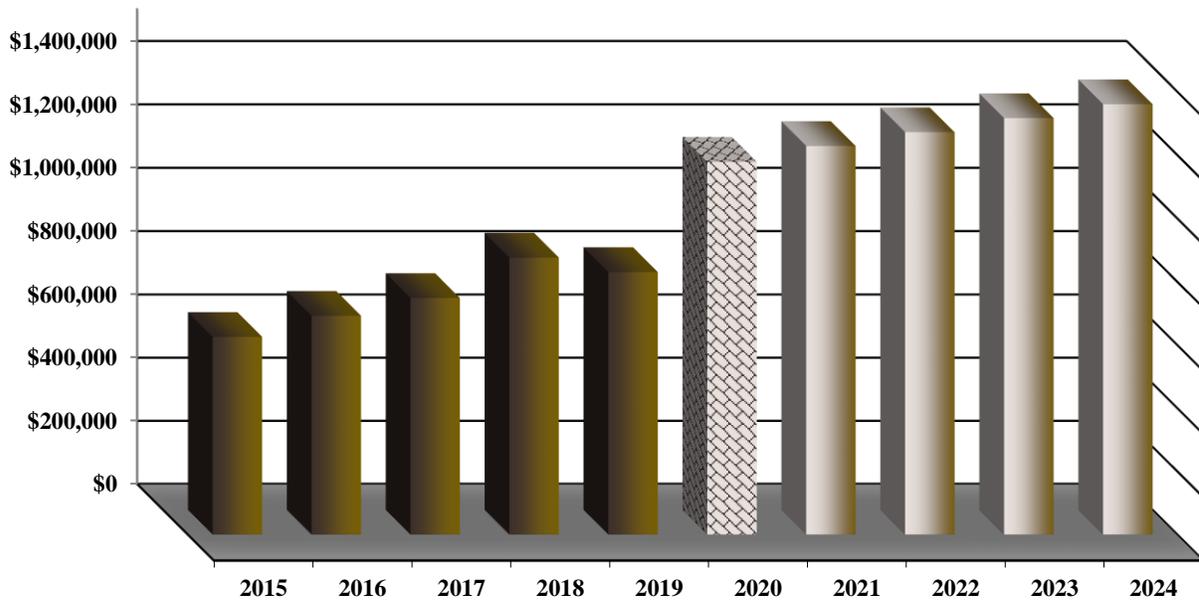


# LEISURE SERVICES

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

For purposes of analyzing trends which affect the City’s ad valorem property tax rate, the graph below illustrates the General Fund component only of Leisure Services, i.e., Special Revenue and Capital Project Funds are excluded. Actual expenditures are shown for years 2015 through 2018, estimated actual amounts for 2019, adopted budget for 2020, and projected amounts for years 2021 through 2024 for the General Fund.

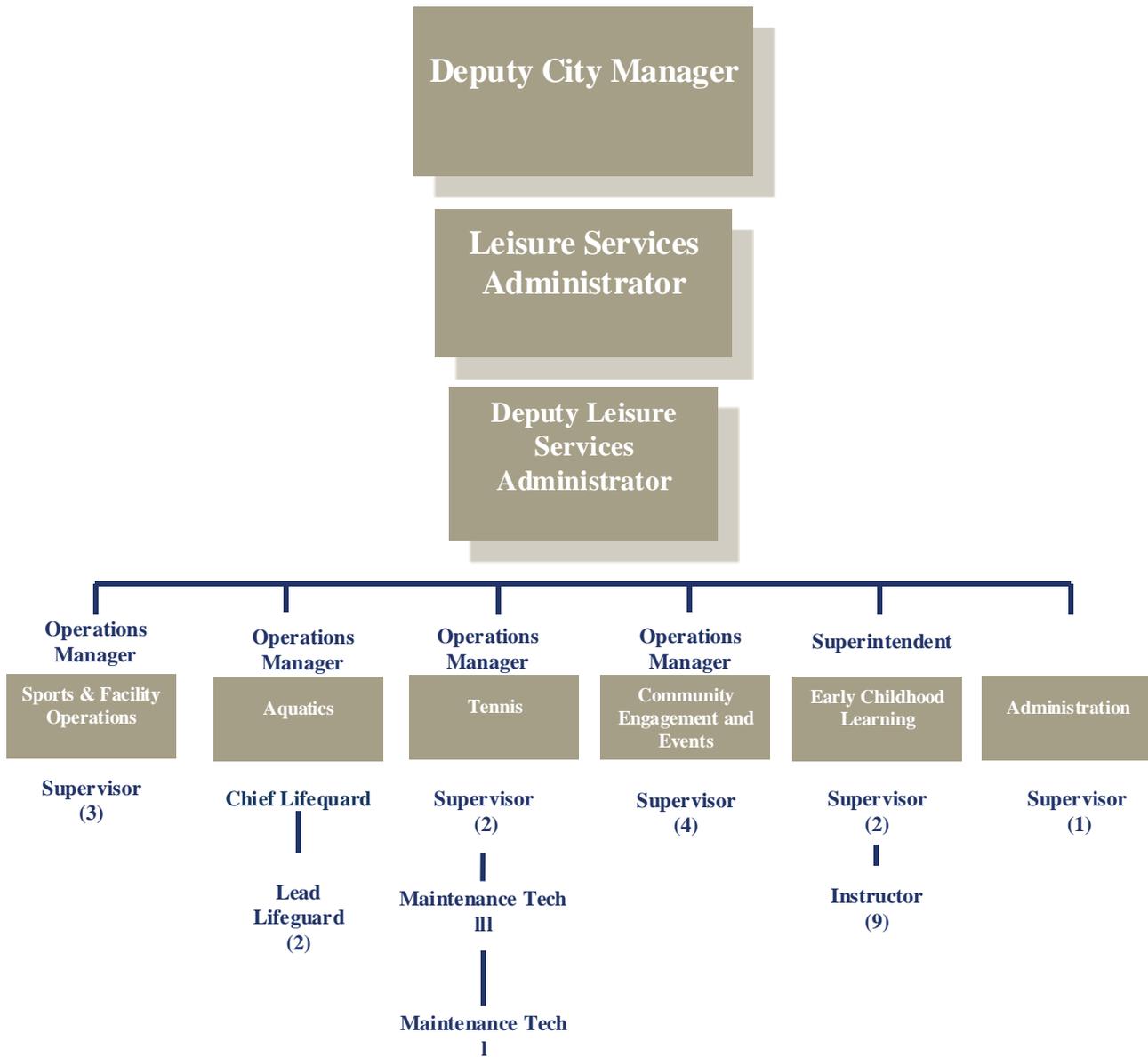
To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures have been removed and are featured in separate sections of this book.



Leisure Services in the general fund consists of the following divisions: Recreation Administration, Seniors, General Programs, Aquatics, and Tennis.

# LEISURE SERVICES

## RECREATION



# LEISURE SERVICES

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## *LEISURE SERVICES (CONTINUED)*

The City of Palm Beach Gardens Recreation Department professionally develops, programs and coordinates a wide variety of recreational activities for all age groups ranging from toddlers to senior citizens. In addition to the recreational activities planned internally, the Department oversees the programs and activities offered throughout the park system, acts as the liaison to public-private partnerships that benefit the community and works with local schools to support their athletic and development programs. The department units are organized into the five areas outlined below. The goal of the department is to provide services, programming and special events that build community, provide social interaction/wellness opportunities for adults, foster cultural arts, and to enhance children's lives. Most programs, events, and sports are held in City-owned facilities.

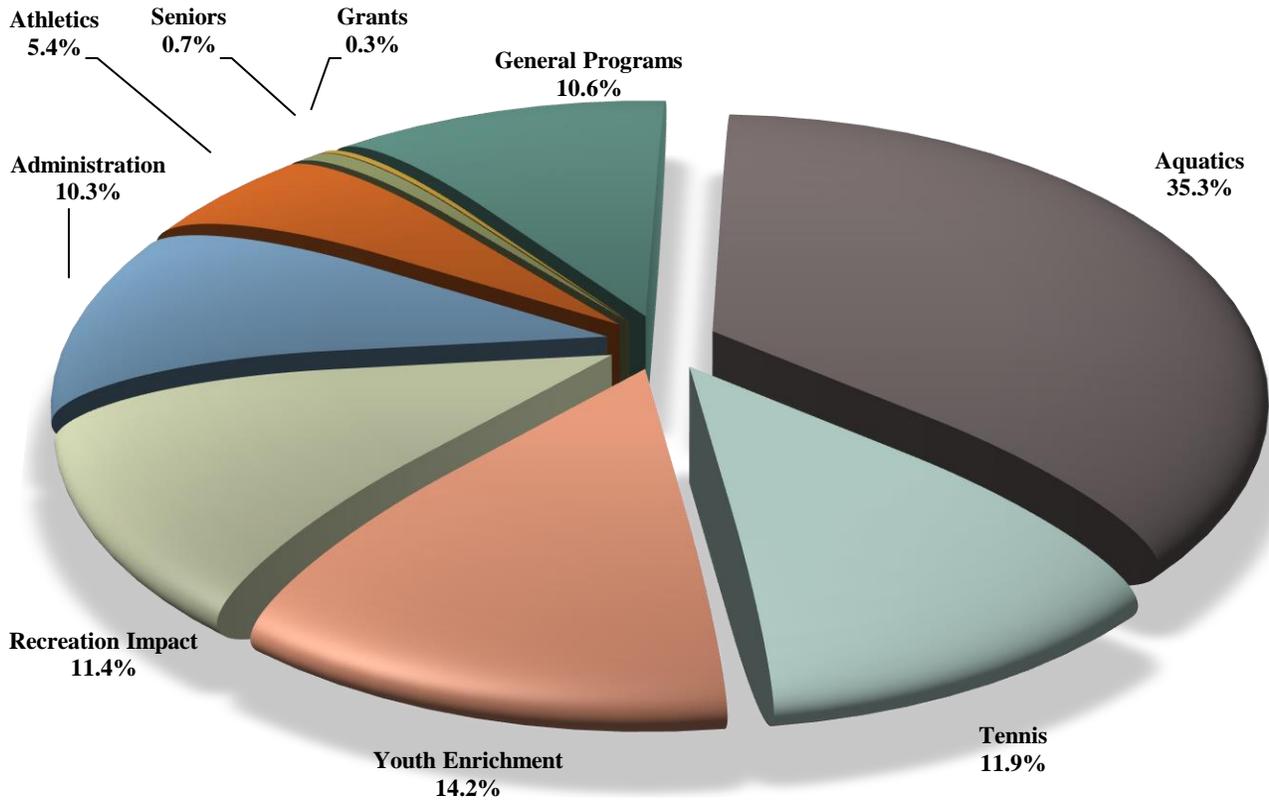
Recreation services are important to the residents who live within the City and the surrounding community. This is demonstrated by the citizen survey response numbers and the growing number of participants in recreational activities. The activities and events offered by the Department, and through its partners/operators, have an economic impact to the community. These services sustain small businesses, attract people to hotels and restaurants, and encourage people to move to the community.

The Department divisions are:

- Administration - Operationally, this division manages human resources, budget & fiscal management, partnerships, policy, and directs the vision and goals of the department.
- Community Engagement & Events – This division includes programming for youth, teens, adults and seniors, cultural arts, community events, the Gardens GreenMarket, and partner/sponsorship development. All marketing and promotion of Department programs and events are handled by this division.
- Sport & Facility Operations – This area handles all the business operations of the Department, sport programming and private partnerships, liaison to PBGYAA, sport economic development, liaison to schools, coordinates all use of city-owned facilities and parks. In addition, this division oversees adaptive sports programming.
- Early Childhood Learning – The Riverside Youth Enrichment Center is a licensed, year-round pre-school, as well as elementary school age aftercare.
- Aquatics – The Aquatics Division handles the mechanical and programming operation of the Aquatic Center, all safety training for staff, learn to swim programming, water exercise, and coordination of water adaptive programs.
- Tennis and Racquet Sports Center – This division operates the clay court tennis facility and has oversight of all tennis and pickleball programming in the City. The programming offered includes international tournaments, leagues, fitness, and adaptive classes.

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)



Division/Fund	Approved Budget FY 2020
Administration	\$364,975
Seniors	79,827
General Programs	219,384
Aquatics	3,228,364
Tennis	278,694
<b>Subtotal General Fund</b>	<b>\$4,231,244</b>
Administration	727,589
Athletics	570,643
General Programs	912,207
Aquatics	466,450
Tennis	986,369
Youth Enrichment	1,507,522
Sponsorships and Grants	30,000
<b>Subtotal Special Revenue Fund</b>	<b>\$5,200,780</b>
Recreation Impact	\$1,218,500
<b>Total All Funds</b>	<b>\$10,650,524</b>

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2017	Actual FY 2018	Estimated Actual FY 2019	Amended Budget FY 2019	Adopted Budget FY 2020
Personnel	3,622,089	4,130,020	4,112,839	4,167,753	4,547,638
Other Operating	1,182,047	1,349,407	1,259,259	1,438,296	1,831,996
Subtotal Operating	\$ 4,804,136	\$ 5,479,427	\$ 5,372,098	\$ 5,606,049	\$ 6,379,634
Capital	4,296,819	2,730,700	3,045,399	3,591,456	4,270,890
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 9,100,955</b>	<b>\$ 8,210,127</b>	<b>\$ 8,417,497</b>	<b>\$ 9,197,505</b>	<b>\$ 10,650,524</b>

### BUDGET HIGHLIGHTS

The Recreation budget of \$10,650,524 reflects an increase of 76.38% from the fiscal year 2019 adopted budget of \$6,038,524. This is primarily due to the \$3 million aquatic complex renovation budgeted in FY 2020

### PERSONNEL SUMMARY

FY 2018	FY 2019	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2020
32	33	0	0	0	0	33

# LEISURE SERVICES

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## *LEISURE SERVICES (CONTINUED)*

### **FISCAL YEAR 2019 SERVICE LEVEL ACCOMPLISHMENTS**

#### **Administration Division**

- ✓ Successfully developed a Public Private Partnership with Cressey Sports. This partnership provides for the re-location of a premier baseball/multi-sport training and conditioning business to the City. In addition to their primary business, this partnership will provide quality training for youth sport coaches, wellness programming for first responders and the community.
- ✓ Researched and produced the Recreation Service Analysis report that will guide the future vision and evolution of the programs and services offered by, or through partnership, the department.
- ✓ Acted as the liaison to the Honda Classic PGA golf event, assisting in the coordination of City services with the tournament staff.
- ✓ Celebrating the 60<sup>th</sup> anniversary of the City, staff of the department organized the grand opening of the Gardens North County District Park.
- ✓ Continued as the liaison to the Citizen Recreation Advisory Board.

#### **Tennis & Racquet Sports Division**

- ✓ USTA Florida named the Palm Beach Gardens Tennis Center the “Member Organization of the Year”.
- ✓ Wendy Tatum, Tennis Operations Manager, was honored by the Florida Section of the USPTA as “Facility Manager of the Year”. Ms. Tatum was also named the National USPTA “Manager of the Year – Large Facility”.
- ✓ The division was awarded a grant from the USTA for facility tennis enhancements and for a competitive wheelchair program. Both grants enabled the tennis staff to start an adult and child wheelchair tennis program.
- ✓ Tennis leagues were expanded this year to meet increasing participation in the sport. Specifically, the center increased its number of Ladies Teams from 12 to 14 allowing for 35 more players to participate.
- ✓ The center hosted three international and six local USTA tournaments this year. These tournaments created a sport economic impact that resulted in 686 bed-nights as defined by our Partnership with the Palm Beach County Sport Commission.
- ✓ Youth instructional and competitive program participation increased by 50% through the development of new programming.

# LEISURE SERVICES

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## *LEISURE SERVICES (CONTINUED)*

### **Community Engagement & Events**

- ✓ Expanded the GardensArt exhibit program to include the Clubhouse at Sandhill Crane Golf Club and Burns Road Community Center. This year, sixteen exhibits were coordinated showcasing artists. The highlight of the program was a major Highwaymen Exhibit held in the City Hall Lobby.
- ✓ Developed and implemented the “always fresh” branding of the Gardens GreenMarket. The market continues to provide an economic opportunity for small businesses to bring their product to the public each Sunday. More than 140 vendors participate each Sunday in the market with an average community attendance of 2,000 people.
- ✓ Staff in this division increased programming to further offer programs to three target age groups as an initiative to enhance our service to the community. Through their efforts, new tot, middle school, and older adults had more opportunities to participate in social and developmental activities.
- ✓ This division produced and distributed four brochures to inform the community of the department’s services, increased Facebook and Twitter posts by 47%, increased email blasts by 30%, and distributed 37 press releases to media outlets.

### **Sport and Facility Operation**

- ✓ As the liaison to the Palm Beach Gardens Youth Athletic Association, staff assisted in the coordination of field use so that over 5,400 youth were given the opportunity to participate in youth sports.
- ✓ Processed 730 background checks for youth sport coaches and volunteers in programs.
- ✓ Created a free drop-in gym program that provided a safe afterschool environment for teens, three days per week during the school year.
- ✓ Provided the oversight necessary for a major upgrade to the software utilized by the department for programs registration and operation. This was a six-month process to accomplish.
- ✓ Coordinated 1,275 hours of facility use, at no charge, to local schools for athletics and special events.
- ✓ Launched a park monitor program to assist park users with facilities and to monitor compliance with park rules by permit holders.
- ✓ Created a new, full-day sport summer camp for four to six-year-old youth, which was a population that had not been served in the past.
- ✓ This division has oversight of the business operations through the services desks. On average, 308 members of the public are served at the Burns Road Community Center counter, along with hundreds of phone calls/emails from the public.

# LEISURE SERVICES

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## *LEISURE SERVICES (CONTINUED)*

### **Early Childhood Learning**

- ✓ 15th year of licensing as a daycare by Palm beach County Health Department.
- ✓ Maintained APPLE Accreditation for early learning excellence since 2013.
- ✓ Updated curriculum in all classrooms to meet the Florida Early Learning and Development Standards.
- ✓ Added ten computers to the media center and classrooms to prepare youth for the Florida State Standards testing in VPK and Kindergarten.
- ✓ Performed Ages and Stages Assessments with one hundred forty-seven students to ensure that the children are reaching age appropriate milestones.
- ✓ Hosted summer camp and STEAM camp for kindergarten and 1<sup>st</sup> grade age children.

### **Aquatics Division**

- ✓ Conducted learn to swim classes for youth that resulted in 817 number of youths learning basic water skills
- ✓ Hired and trained 63 lifeguards and deck monitors to operate the aquatic complex during spring and summer months
- ✓ Began to market the use of the facility to parent group to increase use of the facilities
- ✓ Received a grant from Dominic, Cunningham and Whalen for the 5th year to provide adaptive swim lessons
- ✓ 13 aquatic staff were trained to work with people with special needs
- ✓ Conducted 320 hours of water exercise programs for the well-being of adults in the community

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

### FISCAL YEAR 2020 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** To provide programs, events and partnerships that foster social well-being and the ability for people to gather and interact.

**Outputs:**

✚ Hours of programming that enable senior citizens the ability to socialize and engage others.	*	1,450	1,500
✚ Number of GreenMarkets, yard sales and health fairs produced.	*	55	55
✚ Number of cultural events held for the enrichment community	*	50	52

**Effectiveness Measures:**

✚ Yearly attendance at community special events	*	500,000	502,000
✚ The number of businesses that partner with the department in providing programs	*	26	29

*City Council Goal #4: To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.*

**Service Level Objective:** Support local schools through an active community partnership.

**Outputs:**

✚ Staff hours dedicated to support school activities.	*	15	18
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**Effectiveness Measures:**

✚ The number of hours the local school utilized City facilities for their activities and events.	*	1,275	1,300
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# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Provide innovative, caring, and empowering curriculum to the youth registered at the Riverside Youth Enrichment Center Licensed Daycare.

### Effectiveness Measures:

✚ The number of children who met the criteria and graduated the State Pre-Kindergarten program held at the Center.	31	41	50
✚ Total number of children enrolled in programs at the Center	*	300	310
✚ Total number of Ages and Stages Assessment Tests Administered	*	147	153

**Service Level Objective:** Provide the opportunity for students to gain job skill and real-world experiences in programs targeted at teens, internships for high school age and collage bound students, and part-time jobs where they can learn how to interact in the workplace.

### Outputs:

✚ Number hours of programming for teens while out of school	*	658	700
✚ Number of high school and college students employed in part-time jobs	*	92	95
✚ Number of Interns given an opportunity to gain work experience	*	18	20

**City Council Goal #5:** To promote economic development in the City through expansion of existing businesses and attraction of new industry.

**Service Level Objective:** Encourage small business growth through providing opportunities for vendors and independent contractors to reach the public through activities, events, and programs.

### Outputs:

✚ Total number of vendors participating in the Gardens GreenMarket	*	224	245
✚ Total number of Independent Contractors who provide services to the public through the Department that were established in that fiscal year	89	103	95

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020

**Service Level Objective:** Support the economic impact of sport in the community.

**Outputs:**

✚ The number of state and national tournaments held in City park facilities that create room-nights and revenue for local businesses and restaurants	*	14	16
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**Effectiveness Measures:**

✚ The number of room nights generated by tournaments and events held in City park facilities	*	610	700
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**City Council Goal #7:** To provide residents opportunities for recreation and leisure activities and other past time interest.

**Service Level Objective:** Provide targeted programming at recreation centers

**Outputs:**

✚ Number of hours of operation of the Burns Road Community Center – Annually	*	4,200	4,800
✚ Number of hours of operation of the Aquatic Complex. – Annually	*	2,655	2,700
✚ Number of hours of operation of the Tennis Center – Annually	*	4,619	4,650
✚ Number of hours of operation of the Lakeside Facility – Annually	*	1,506	1,600
✚ Number of hours of hours of operation of the Riverside Youth Enrichment Center – Annually	*	2,574	2,575
✚ Number of hours of athletic fields permitted- Annually	*	10,394	11,215

**Effectiveness Measures:**

✚ Annual participation in all programs	*	90,390	92,000
✚ Total number of hours that athletic fields are utilized under permit		35,362	44,289
✚ Average number of community members served at facility service desks on a daily basis	*	180	220

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2018	Estimated FY 2019	Projected FY 2020
✚ Total number of publics inquires responded to through the rec-info email contact system	*	52,5221	55,000
✚ Total number of registrations in summer camp	3,497	3,744	3,750

**Service Level Objective:** Provide targeted programming for people with special needs, teens, and senior populations.

### Outputs:

✚ Total number of adaptive sports program days held using city facilities and directly programmed	*	107	150
✚ Number of programs offered that engaged teens in community service or employment/college preparation	*	50	55
✚ Total number of hours that programs were offered to seniors in the community	*	1400	1500

### Effectiveness Measures:

✚ Number of participants served through the partnership of Palm Beach County Arc	*	384	384
✚ Total attendance in programs geared towards seniors	*	15,600	15,700

\* Information not available

For a complete list of the City Council's Goals, please refer to pages 54 – 62.

# CAPITAL IMPROVEMENT PROGRAM



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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The purpose of the Capital Improvement Program (CIP) is to promote advanced planning by department heads and serves as a fiscal planning tool to forecast the demands on revenues and future borrowing needs. The Capital Improvements Program is reviewed and updated annually. Budgeted amounts for all funds for fiscal year 2020 total \$8,444,190

The City of Palm Beach Gardens defines a “capital expenditure” as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. The minimum dollar threshold for a capital expenditure is \$1,000. Capital expenditures with a minimum dollar threshold of \$5,000 are recognized as depreciable as recommended by the GFOA Best Practices. A Capital Improvement Project is a capital asset or improvement that costs at least \$50,000 and has a useful life span of five (5) years.

Capital expenditures are further defined as “**recurring**” and “**non-recurring**”. Recurring capital expenditures represent the cost(s) of items that are purchased on an annual basis such as computer hardware, vehicles and various other types of equipment. (*Recurring expenditures are listed by service type on the following pages*) Non-recurring capital expenditures represent the cost(s) of items that are not purchased on a regular basis. This category usually consists of expenditures related to capital improvement projects. (*Non-recurring expenditures are highlighted beginning on page 268.*)

The City of Palm Beach Gardens recognizes the need to keep pace with the growth of the community and the needs of the City’s residents. The Capital Budget is designed to balance the need for public facilities and infrastructure as stated in the City’s Comprehensive Plan. As part of its budget process, the City prepares and submits to the City Council a Five-Year Capital Improvement Plan beginning with the next fiscal year

The City’s Capital Budget is comprised of a five-year projection of future improvements to existing facilities, the acquisition of land and buildings, construction of new facilities and major equipment purchases. This includes the regular replacement of equipment such as vehicles and computer hardware.

At the start of the budget preparation process, project request forms are submitted to and completed by the departments separately from their operating budget requests. These forms provide the Finance Department with updates on current projects, the projects scheduled for the next fiscal year and any changes that are requested from the previous five-year plan. These changes include requests for new projects or modifications to projects already forecasted in the plan. Departments are required to give a description of the project, estimated costs and justification, funding resources and a statement of impact on the City’s annual operating budget. The requests are then prioritized according to guidelines set forth by the Capital Improvements Element of the Comprehensive Plan.

## **The projects are evaluated and prioritized using the following criteria:**

- ✚ The worthiness of the capital improvement project in relation to factors such as financial feasibility, public health, safety, welfare, and impact on operational costs.
- ✚ Fulfillment of the city’s legal commitment to provide facilities and services, to preserve or achieve full use of existing facilities and to eliminate existing capacity deficits.
- ✚ Increase in efficiency of use of existing facilities, whether it prevents or reduces future improvement cost, provides service to developed areas lacking full service or promotes infill development.
- ✚ The project must be consistent with the location needs based on the projected growth patterns, the accommodation of new development and redevelopment of facility needs.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## Capital Improvement Project Committee

The Capital Improvement Projects committee is made up of the Community Services Administrator, the department or division project manager that requested the capital allocation, and staff members from the Finance and Purchasing Department. The committee meets monthly to discuss ongoing approved capital projects. This committee provides monthly and quarterly project updates of project progress, financial review and analysis, feedback, and project research during these meetings. The meetings provide a forum to share information, ideas, and concerns on the approach to spend the project funds through best management practices. Project delivery methods and interdepartmental communications through the practical project knowledge gathered from these collaborative committee meetings is invaluable to everyone involved.

## Relationship between the Operating Budget and the Capital Improvement Program

There are many characteristics that differentiate the City's operating budget from the Capital Improvement Program. The operating budget provides funding for the day-to-day operations of providing services to our residents on an annual basis but does not result in the purchase of physical assets of the City. Resources for the operating budget include ad valorem and other taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, interest and other miscellaneous revenues.

The Capital Improvement Plan includes one-time costs for capital projects that can last many years. These projects result in the purchase or construction of major assets for the City. Although resources for the capital budget can be the same as the operating budget, depending on the size and scope of the project, it may be prudent to finance the project versus the Pay-As-You-Go method.

The Capital Budget is not a separate budget and the process runs concurrently with the Operating Budget. The total amount allocated for the Capital Budget for FY 2020 is **\$8,444,190**. This consists of \$5,177,890 in General Fund capital, \$2,928,500 in Capital Projects capital, \$186,000 in Special Revenue capital, and \$151,800 in Internal Service capital.

The City Council adopts the five-year plan as a part of the annual budgeting process. The first year of the plan is then formally adopted as the Capital Budget for the current year.

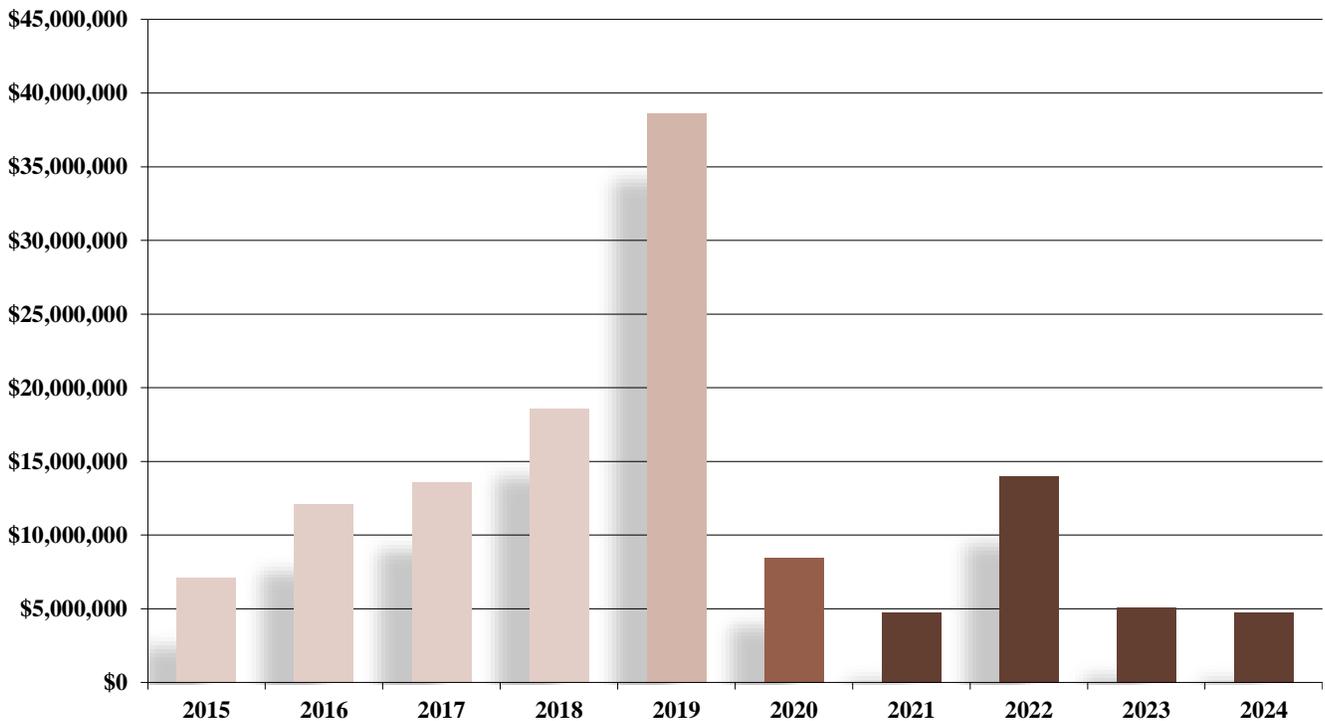
Aside from the noted differences above, the operating budget and Capital Improvement Program are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities or equipment that are built or procured under the Capital Improvement Program.

*For further discussion on how the Capital Improvement Program impacts the City's annual operating budget please refer to page 269.*

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## HISTORICAL & PROJECTED EXPENDITURES

The graph below shows the historical and projected expenditure trends for the Capital Improvement Program for all funds. Fiscal years 2015 through 2018, reflect actual expenditures. Fiscal year 2019 shows an estimated actual amount. Fiscal year 2020, is the amount budgeted for capital outlay for all funds. Fiscal years 2021 through 2024, are projected amounts per the Five-Year Capital Improvement Plan.



In November 2016, Palm Beach County voters passed a one-cent Infrastructure Sales Surtax. The surtax funds are limited to improve needed infrastructure that was deferred for repair or replacement during the recession. The City adopted a plan per Ordinance 10, 2017 to use the revenues generated from the surtax to expand current and construct new facilities, which accounts for the increase in expenditures in FY 2017 through 2019.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL BUDGET FUNDING SOURCES

The Capital budget is divided into four major funding sources (where the money is derived from) used to finance capital expenditures: General Fund, Capital Project Funds (Recreation, Police, Fire, Public Facilities, and Road Impact Funds) plus the One-Cent Surtax Fund, Special Revenue Funds (Gas Tax, Recreation and Golf), and Internal Service Fund (Fleet Maintenance). The following is a summary of the funding sources identified in the Capital Budget:

### General Fund

The main source of funding is derived primarily from ad valorem property tax revenues. Other resources include the issuance of general obligation bonds, public improvement bonds, bank notes and capital leases.

### Capital Project Funds

The funding source for this category (Impact Funds) is derived from impact fees levied on new development and is legally restricted to meet the increased demands on services generated from the development. The funding source for the One-Cent Surtax Fund is derived from the one-cent Infrastructure Sales Tax approved by Palm Beach County voters in November of 2016 and is restricted to repair and construct need infrastructure.

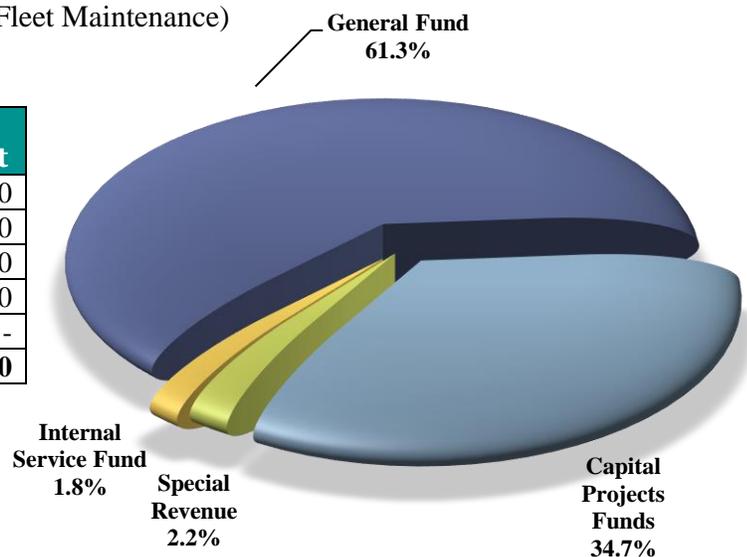
### Special Revenue Funds

This is broken into three subcategories: Gas Tax, Recreation and Golf. Local Option Gas Tax is derived from the revenue distributed to each municipality by the Department of Revenue in accordance with inter-local agreements between the county and municipalities. This money is legally restricted for highway and transportation expenditures and is reflected in the Transportation Fund. Recreation and Golf Special Revenue is derived from charges levied on the public for use of recreational facilities.

### Internal Service Funds

This source of funding is derived from charges levied on the appropriate departments for the repair, maintenance and replacement of City vehicles. (Fleet Maintenance)

Funding Sources	FY 2020 Capital Budget
General Fund	\$5,177,890
Capital Project Funds	2,928,500
Special Revenue	186,000
Internal Service Funds	151,800
Grant(s)	-
<b>Total All Funding Sources</b>	<b>\$8,444,190</b>



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL BUDGET SERVICE TYPES

The Capital budget is used for expenditures based on type of service rendered within the city. These services are categorized as General Government, Public Safety, Culture and Recreation, Physical Environment, and Transportation.

### General Government

The General Government service type is comprised of departments whose responsibilities are related to the legislative and administrative services for the benefit of the public and the city unit. The capital budget for this type of service is used to purchase recurring computer hardware and software. It is essential for governmental entities to keep pace with the ever-growing world of electronic information and technology.

### Culture and Recreation

Capital budget designated for use by Culture and Recreation goes towards maintaining recreational facilities for the benefit of citizens and visitors. This includes various parks, the aquatic complex, tennis courts and golf course. The budget in FY 2020 will be used for non-recurring improvement projects that will expand and update existing facilities.

### Physical Environment

The Physical Environment category encompasses capital budget for services that provide a suitable living environment by controlling and utilizing elements of the environment. This category also includes budget for sustaining safe streets and roadways as well as subsidiary facilities such as sidewalks and bridges. Most of the budget for this category is for the replacement of fleet vehicles.

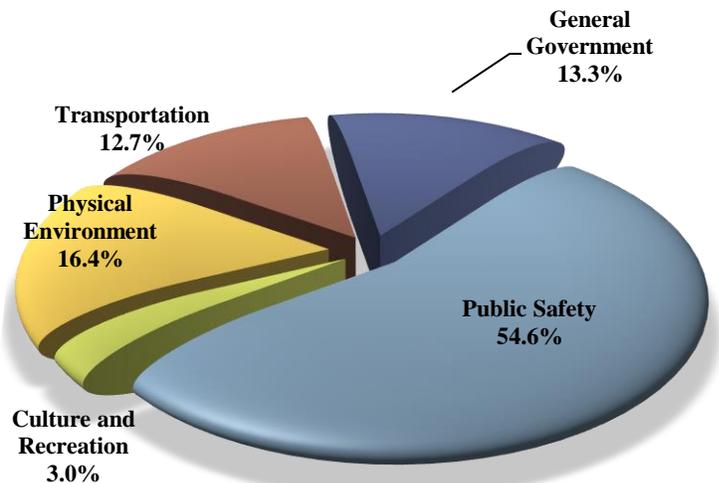
### Public Safety

Public Safety provides services for the security of persons and property. The capital budget will be used to purchase recurring and non-recurring equipment needed by the police and fire departments.

### Transportation

Capital budget designated for use by Transportation provides for the safe and adequate flow of vehicles and pedestrians. This service includes the construction and maintenance of roads, bridges, traffic signals, pathways, and sidewalks. The sources of budget for this service type are generally impact fees and gas tax special revenue.

Service Types	FY 2020 Capital Budget
General Government	\$1,120,000
Culture & Recreation	4,611,290
Physical Environment	254,000
Public Safety	1,386,100
Transportation	1,072,800
<b>Total All Service Types</b>	<b>\$8,444,190</b>



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## FIVE YEAR CAPITAL PLAN SUMMARY FUNDING SOURCES AND SERVICE TYPES

Funding Sources	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
General Fund	\$ 5,177,890	\$ 3,842,200	\$ 3,990,900	\$ 3,922,500	\$ 1,302,500
Capital Project Funds	2,928,500	400,000	9,693,767	900,000	3,340,050
Special Revenue	186,000	346,000	128,000	178,000	98,000
Internal Service Funds	151,800	161,000	192,000	94,000	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 8,444,190</b>	<b>\$ 4,749,200</b>	<b>\$ 14,004,667</b>	<b>\$ 5,094,500</b>	<b>\$ 4,740,550</b>

Service Types	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
General Government	\$ 1,120,000	\$ 896,000	\$ 486,500	\$ 401,500	\$ 736,500
Culture & Recreation	4,611,290	1,442,000	9,820,967	3,070,000	3,564,050
Physical Environment	254,000	766,000	540,000	260,000	100,000
Public Safety	1,386,100	1,436,200	1,267,200	771,000	292,000
Transportation	1,072,800	209,000	1,890,000	592,000	48,000
<b>Total All Service Types</b>	<b>\$ 8,444,190</b>	<b>\$ 4,749,200</b>	<b>\$ 14,004,667</b>	<b>\$ 5,094,500</b>	<b>\$ 4,740,550</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## GENERAL GOVERNMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Information Technology</u></b>					
Printer Replacement	14,000	14,000	14,000	14,000	14,000
ID Card Printer Replacement	2,500	2,500	2,500	2,500	2,500
Network Switching Equipment Replacement	15,000	12,000	7,500	12,500	12,500
Server Replacement	15,000	15,000	15,000	15,000	15,000
Storage Area Network (SAN) Component Replacement	-	15,000	15,000	150,000	-
GIS Wide Format Plotter Replacement	5,000	-	5,000	-	5,000
Land Management Software	500,000	500,000	250,000	-	-
Network Security Enhancement Hardware	-	-	-	25,000	-
Network Backup Storage	-	10,000	10,000	10,000	10,000
Scanners (Desktops and Clerk)	16,500	16,500	16,500	16,500	16,500
Computers (Laptop, Workstation, Rugged)	81,000	72,000	77,000	82,000	87,000
Audio Visual Systems Components and upgrades	50,000	20,000	20,000	20,000	20,000
Financial System Replacement	-	-	-	-	500,000
Network Analyzing Tool	2,500	-	-	-	-
<b>Subtotal Information Technology</b>	<b>\$ 701,500</b>	<b>\$ 677,000</b>	<b>\$ 432,500</b>	<b>\$ 347,500</b>	<b>\$ 682,500</b>
<b><u>Clerk</u></b>					
Records Room Filing System	25,000	-	-	-	-
<b>Subtotal Clerk</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services- Administration</u></b>					
City Monument Signs	40,000	40,000	-	-	-
Electric Vehicle Charging Station Program	54,000	54,000	54,000	54,000	54,000
<b>Subtotal Community Service Administration</b>	<b>\$ 94,000</b>	<b>\$ 94,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## GENERAL GOVERNMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Community Services/Recreation - Tennis</u></b>					
Hytera handheld radio system	10,500	-	-	-	-
<b>Subtotal Recreation Tennis</b>	<b>\$ 10,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services - Parks and Grounds Maintenance</u></b>					
Kromer Painting Machine	23,000	-	-	-	-
Toro 3575 Reel Mowers (2)	100,000	-	-	-	-
Vicon Fertilizer Spreader	3,000	-	-	-	-
Graco S100 Field Lasers (2)	5,000	-	-	-	-
<b>Subtotal Community Services Parks and Grounds Maintenance</b>	<b>\$ 131,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services – Facilities</u></b>					
Public Services Security Card Reader System	23,000	-	-	-	-
Generator Refurbishment	50,000	-	-	-	-
<b>Subtotal Community Services Facilities</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services - Streets and Stormwater</u></b>					
Sign Shop Table	25,000	-	-	-	-
Sign Shop Printer	25,000	-	-	-	-
Skid Steer Planer	20,000	-	-	-	-
Aerator (High Volume Industrial)	-	50,000	-	-	-
<b>Subtotal Community Service Streets and Stormwater</b>	<b>\$ 70,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## GENERAL GOVERNMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b>Community Services – Golf Course Special Revenue Fund</b>					
Range Ball Machine	15,000 <sup>(2)</sup>	-	-	-	-
Replace greens mowers	-	75,000	-	-	-
<b>Subtotal Community Services Facilities</b>	<b>\$ 15,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Government</b>	<b>\$1,120,000</b>	<b>\$ 896,000</b>	<b>\$ 486,500</b>	<b>\$ 401,500</b>	<b>\$ 736,500</b>

FUNDING SOURCE					
General Fund	\$1,120,000	\$ 896,000	\$ 486,500	\$ 401,500	\$ 736,500
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	15,000 <sup>(2)</sup>	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$1,120,000</b>	<b>\$ 896,000</b>	<b>\$ 486,500</b>	<b>\$ 401,500</b>	<b>\$ 736,500</b>

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# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Community Services/Recreation Administration</u></b>					
BRCC Fitness Trail	-	-	-	250,000	-
Riverside Youth Enrichment Center playground replacement	-	-	-	250,000	-
Riverside Youth Enrichment Center Building Renovations	-	-	-	1,200,000	-
Security Fencing Expansion BRCC Maintenance Yard	-	14,000	-	-	-
Portable Event Sound System	5,890	-	-	-	-
Replacement Bulletin boards for parks	-	12,000	-	-	12,000
Group Pavilion BRCC	-	-	-	-	92,000
<b>Subtotal Recreation Administration</b>	<b>\$ 5,890</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$1,700,000</b>	<b>\$ 104,000</b>
<b><u>Community Services/Recreation Aquatics</u></b>					
Aquatic Complex Improvements	-	12,000	-	-	-
Play Pool Features	-	-	-	110,000	-
Replace shade coverings/Solid Roof	-	65,000	-	-	-
Aquatic Complex Renovation	3,000,000	-	-	-	-
Replace Rock Wall	-	15,000	-	-	-
Main Pool Play Elements	-	-	50,000	-	-
Event Corals, Shade/Seating & Cabanas, Fencing	-	123,000	-	-	-
Funbrella Replacement	17,000	-	-	-	-
Pool Filtration System Replacement	-	-	160,000	-	-
Symbiont Pool Chiller/Heater Replacement	-	70,000	-	-	-
Portable Aquatic Lift Replacement	-	-	10,000	-	-
Stainless Steel Pool Cover Reel	5,000	-	-	-	-
<b>Subtotal Recreation Aquatics</b>	<b>\$3,022,000</b>	<b>\$ 285,000</b>	<b>\$ 220,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Community Services/Recreation - Tennis</u></b>					
Additional 2 Courts	-	-	-	200,000	-
Additional 6 Pickleball Courts at Russo Park	-	-	-	200,000	-
Shade Cover - Russo Tennis/Pickleball	3,000	3,000	3,000	-	-
Utility Vehicle - Tennis/District Park/Russo	-	9,000	-	-	-
Expand Maintenance Shed	-	41,000	-	-	-
<b>Subtotal Recreation Tennis</b>	<b>\$ 3,000</b>	<b>\$ 53,000</b>	<b>\$ 3,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>
<b><u>Community Services/Recreation - General &amp; Teen Programs</u></b>					
Plant Drive Pickleball Courts Restrooms	-	160,000	-	-	-
Plant Drive Pickleball Courts Shade Pavilions	-	-	50,000	-	-
Bankshot Court	-	-	-	-	60,000
Large tent for events and programs	11,000	-	-	-	-
<b>Subtotal Recreation General &amp; Teen Programs</b>	<b>\$ 11,000</b>	<b>\$ 160,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>
<b><u>Community Services/Parks and Grounds</u></b>					
PGA Park Playground Shade Structure	-	-	-	-	49,000
Bulletin Board Replacement	15,000	-	-	-	-
City Park Playground Replacement	125,000	-	-	-	-
City Park Playground Shade Structure Replacement	-	45,000	-	-	-
PGA Park Playground Surfacing Replacement	-	-	-	90,000	-
Sports Lighting Retrofits	-	650,000	2,350,000	-	-
Mirasol Park Scoreboards	-	-	-	-	11,000
Lake Catherine Bleacher Covers	-	-	-	300,000	-
PGA Park Scoring Tower/Storage Replacement	-	-	-	250,000	-
Lake Catherine/PGA Park Material Storage Bins	-	-	-	70,000	-
Lilac Park Playground Replacement	-	-	-	150,000	-
Lake Catherine Park Enhancements	80,000	80,000	54,200	-	-
Riverside Playground Replacement	-	75,000	-	-	-
Plant Drive Scoreboard Replacement	5,500	-	-	-	-
Lilac Park Scoreboard Replacement	5,500	-	-	-	-
<b>Subtotal Parks and Grounds</b>	<b>\$ 231,000</b>	<b>\$ 850,000</b>	<b>\$2,404,200</b>	<b>\$ 860,000</b>	<b>\$ 60,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Community Services/Public Facilities</u></b>					
Holiday tree replacement	20,000	-	-	-	-
Aquatic Complex Diving Board Replacement	-	-	50,000	-	-
Aquatic Complex Chemical Controller Replacement	7,700	-	-	-	-
Water Fountain Replacement Program	2,200	-	-	-	-
<b>Subtotal Public Facilities</b>	<b>\$ 29,900</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Public Infrastructure Streets &amp; Transportation</u></b>					
Golf Course Expansion (West) Planning/ Phase 1	90,000 <sup>(2)</sup>	-	-	-	-
<b>Subtotal Public Infrastructure Streets &amp; Transportation</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Golf Special Revenue Fund</u></b>					
Shade Structure Driving Range	-	68,000 <sup>(2)</sup>	-	-	-
<b>Subtotal Community Service Golf Special Revenue Fund</b>	<b>\$ -</b>	<b>\$ 68,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Recreation Impact Fee Fund</u></b>					
Burns Rd Community Ctr Renovation/Expansion Plans	1,218,500 <sup>(1)</sup>	-	-	-	-
Burns Rd Community Center - Phase 2	-	-	2,093,767 <sup>(1)</sup>	-	-
Burns Rd Community Center - Phase 3	-	-	-	-	3,340,050 <sup>(1)</sup>
Burns Rd Community Center - Phase 1	-	-	5,000,000 <sup>(1)</sup>	-	-
<b>Subtotal Community Service Recreation Impact Fee Fund</b>	<b>\$1,218,500</b>	<b>\$ -</b>	<b>\$7,093,767</b>	<b>\$ -</b>	<b>\$3,340,050</b>
<b>Total Culture and Recreation</b>	<b>\$4,611,290</b>	<b>\$1,442,000</b>	<b>\$9,820,967</b>	<b>\$3,070,000</b>	<b>\$3,564,050</b>
<b>FUNDING SOURCE</b>					
General Fund	\$3,302,790	\$1,374,000	\$2,727,200	\$3,070,000	\$224,000
Capital Projects (Impact Fees)	1,218,500 <sup>(1)</sup>	-	5,000,000 <sup>(1)</sup>	-	3,340,050 <sup>(1)</sup>
Special Revenue	90,000 <sup>(2)</sup>	68,000 <sup>(2)</sup>	2,093,767 <sup>(2)</sup>	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$4,611,290</b>	<b>\$1,442,000</b>	<b>\$9,820,967</b>	<b>\$3,070,000</b>	<b>\$3,564,050</b>



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PHYSICAL ENVIRONMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Community Services/Parks and Grounds Maintenance</u></b>					
Irrigation System and Pump Replacement Program	25,000	40,000	60,000	-	-
Skate Park Concrete Surface Extension	-	5,500	-	-	-
Mirasol Park Softball Improvements	-	75,000	-	-	-
Lilac Park Dog Park Improvements	-	-	175,000	-	-
PGA Park - Parking Lot Expansion	-	-	-	80,000	-
<b>Subtotal Parks &amp; Grounds Maintenance</b>	<b>\$ 25,000</b>	<b>\$ 120,500</b>	<b>\$ 235,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>
<b><u>Community Services/Public Facilities</u></b>					
Quiet Pack Generator Replacement	-	194,000	-	-	-
Cable Locator	4,000	-	-	-	-
Golf Course Cart Path Replacement	50,000	50,000	50,000	50,000	-
Equipment Upgrades for Energy Efficiency Plan	75,000	161,500	75,000	-	-
Fire Station 3 generator replacement	-	35,000	-	-	-
Fire Station 4 generator replacement	-	-	50,000	-	-
<b>Subtotal Public Facilities</b>	<b>\$ 129,000</b>	<b>\$ 440,500</b>	<b>\$ 175,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b><u>Community Services- Streets and Stormwater</u></b>					
Sidewalk Expansion	50,000	50,000	50,000	50,000	50,000
<b>Subtotal Community Service Streets and Stormwater</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PHYSICAL ENVIRONMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Community Services/ Golf Course Special Revenue Fund</u></b>					
Greens Collar Renovation/9 holes every 3 years	-	-	30,000 <sup>(2)</sup>	30,000 <sup>(2)</sup>	-
Bunker Replacement/9 holes every 5 years	-	50,000 <sup>(2)</sup>	-	-	-
Tee box expansion	-	55,000 <sup>(2)</sup>	-	-	-
Repairs to Hog/Property Fence	50,000 <sup>(2)</sup>				
<b>Subtotal Community Service- Golf Course Special Revenue Fund</b>	<b>\$ 50,000</b>	<b>\$ 155,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 50,000</b>
<b>Total Physical Environment</b>	<b>\$ 254,000</b>	<b>\$ 766,000</b>	<b>\$ 540,000</b>	<b>\$ 260,000</b>	<b>\$ 100,000</b>

## FUNDING SOURCE

General Fund	\$ 204,000	\$611,000	\$ 460,000	\$ 180,000	\$ 50,000
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	50,000 <sup>(2)</sup>	155,000 <sup>(2)</sup>	80,000 <sup>(2)</sup>	80,000 <sup>(2)</sup>	50,000 <sup>(2)</sup>
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 254,000</b>	<b>\$ 766,000</b>	<b>\$ 540,000</b>	<b>\$ 260,000</b>	<b>\$ 100,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Police/Administration/Investigations</u></b>					
Digital Video Recorder for Security	-	-	-	14,000	18,000
Light Bars for Vehicles	-	-	-	-	-
Sony 7000 Camera Kit (body, lens, flash)	-	-	6,000	-	-
High Speed Document Scanner	1,500	-	-	-	1,500
Gate Operators	-	-	-	15,000	-
Card Readers	11,000	-	10,000	10,000	-
Motorcycle Headsets	-	10,000	-	-	-
Radios (mobile & portable for new officers)	36,000	56,000	56,000	56,000	56,000
AFIS Upgrade	-	-	-	45,000	-
Security Camera Replacement	3,000	-	-	-	10,000
F-150 Bed toppers for New Vehicles	4,000	-	-	-	-
<b>Subtotal Police/Administration/Investigations</b>	<b>\$ 55,500</b>	<b>\$ 66,000</b>	<b>\$ 72,000</b>	<b>\$ 140,000</b>	<b>\$ 85,500</b>
<b><u>Police/Dispatch</u></b>					
CAD Computer Workstations	8,000	20,000	20,000	20,000	20,000
Symphony Console	45,000	-	45,000	45,000	45,000
<b>Subtotal Police/Dispatch</b>	<b>\$ 53,000</b>	<b>\$ 20,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b><u>Police/Field Operations</u></b>					
Speed Monitoring Devices (Laser/Radar)	5,000	-	10,000	-	10,000
In-Car DUI Video Camera	-	-	50,000	-	20,000
Radar Speed Monitoring Trailer	40,000	-	40,000	-	-
Digital Camera (Traffic Investigations)	2,300	-	3,000	-	-
Police Mountain Bikes	-	5,000	-	-	5,000
Traffic Computer/ Counter	-	-	5,000	5,000	-
Bite Suit	-	1,500	-	-	1,500
Color Laser Printer - Road Patrol	-	-	-	-	3,000
Ballistic Shield	-	-	10,000	-	-
UVA Arial Drone	-	20,000	-	-	20,000
Colt M4 A2 Entry Guns	-	-	6,000	6,000	6,000

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Police/Field Operations (continued)</u></b>					
IP Based Video Camera System	-	-	45,000	45,000	45,000
Patrol Rifles	10,000	10,000	10,000	10,000	10,000
Mobile Command Truck	-	250,000	-	-	-
Night Vision Goggles	7,000	-	-	-	8,000
FARO Battery	1,500	-	-	-	1,500
FARO Zone 3D Software Program	1,500	-	-	-	1,500
Colt M4 Short Barrel Rifles	3,500	-	-	-	-
Radar Units for Traffic Vehicles	9,500	-	-	-	10,000
Training Facility Expansion	-	400,000	-	-	-
Radio Infrastructure Equipment for Avenir	-	-	-	500,000	-
<b>Subtotal Police/Field Operations</b>	<b>\$ 80,300</b>	<b>\$ 686,500</b>	<b>\$ 179,000</b>	<b>\$ 566,000</b>	<b>\$ 141,500</b>
<b><u>Fire Rescue/ Life Safety</u></b>					
Bullex/Lion Fire Extinguisher Training Simulator	12,100	-	-	-	-
<b>Subtotal Fire Rescue/Life Safety</b>	<b>\$ 12,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Fire Rescue/Emergency Services</u></b>					
Hurst Set (Electronic/ Battery Replacement)	-	31,000	-	-	-
Rescue Saw	-	1,200	1,200	-	-
Portable Radio Charging Bank	34,500	-	-	-	-
Self-Contained Breathing Apparatus x65, Bottles x130	-	-	-	-	-
Hurst Strong Arm - Forcible Entry Equipment	7,000	6,500	-	-	-
Special Event - Patient Transport Golf Carts (Replace)	-	-	-	-	-
Bunker Gear Extractors and Dryers	-	100,000	-	-	-
LifePak 15 Replacement	-	525,000	-	-	-
AED - City Wide Additions	16,100	-	-	-	-
ForkLift - Logistics and Supply Building	25,000	-	-	-	-
Adult Airway Trainer	6,200	-	-	-	-
Skid Unit-Retrofit-Utility-61	48,000	-	-	-	-
Apparatus Equipment Shelving	15,000	-	-	-	-
Command Boxes for BC-61 & DC-61	20,000	-	-	-	-
Thermal Imaging Camera-Replacements	23,000	-	-	-	-

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b>Fire Rescue/Emergency Services (continued)</b>					
High-Fidelity Infant Manikin	45,000	-	-	-	-
Drager Gas Monitors - Replacements	35,400	-	-	-	-
Rehabilitation, Air/Light & Command Vehicle	-	-	950,000 <sup>(1)</sup>	-	-
Apparatus and Central Supply Building	400,000 <sup>(1)</sup>	-	-	-	-
<b>Subtotal Fire Rescue/Emergency Services</b>	<b>\$1,575,200</b>	<b>\$ 663,700</b>	<b>\$ 951,200</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community Services - Public Facilities</b>					
Fire Station 1 Renovations	510,000 <sup>(1)</sup>	-	-	-	-
<b>Subtotal Community Services - Public Facilities</b>	<b>\$ 510,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Public Safety</b>	<b>\$1,386,100</b>	<b>\$1,436,200</b>	<b>\$1,267,200</b>	<b>\$ 771,000</b>	<b>\$ 292,000</b>

## FUNDING SOURCE

General Fund	\$ 476,100	\$1,036,200	\$ 317,200	\$ 271,000	\$ 292,000
Capital Projects (Impact Fees)	910,000 <sup>(1)</sup>	400,000 <sup>(1)</sup>	950,000 <sup>(1)</sup>	500,000 <sup>(1)</sup>	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$1,386,100</b>	<b>\$1,436,200</b>	<b>\$1,267,200</b>	<b>\$ 771,000</b>	<b>\$ 292,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## TRANSPORTATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
<b><u>Community Services/Gas Tax Special Revenue</u></b>					
<b><u>Fund</u></b>					
Traffic Light Trailers	53,000 <sup>(2)</sup>	-	-	50,000 <sup>(2)</sup>	-
Pedestrian Actuated Warning System	32,000 <sup>(2)</sup>	32,000 <sup>(2)</sup>	32,000 <sup>(2)</sup>	32,000 <sup>(2)</sup>	32,000 <sup>(2)</sup>
School Flashing Light Replacement	16,000 <sup>(2)</sup>	16,000 <sup>(2)</sup>	16,000 <sup>(2)</sup>	16,000 <sup>(2)</sup>	16,000 <sup>(2)</sup>
Message and Arrow Boards	20,000 <sup>(2)</sup>	-	-	-	-
<b>Subtotal Community Service- Gas Tax</b>	<b>\$ 121,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 98,000</b>	<b>\$ 48,000</b>
<b><u>Community Services/Roads</u></b>					
Campus Drive Improvements	50,000 <sup>(1)</sup>	-	-	400,000 <sup>(1)</sup>	-
Johnson Dairy Road Expansion - Phase II Signal	550,000 <sup>(1)</sup>	-	-	-	-
Sandhill Crane Drive Extension	200,000 <sup>(1)</sup>	-	1,650,000 <sup>(1)</sup>	-	-
<b>Subtotal Roads</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 1,650,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>
<b><u>Community Services/Fleet Maintenance</u></b>					
Replacement Equipment	146,000 <sup>(3)</sup>	161,000 <sup>(3)</sup>	-	94,000 <sup>(3)</sup>	-
Replacement Vehicle/Equipment Lease Value	-	-	192,000 <sup>(3)</sup>	-	-
Metal Press	5,800 <sup>(3)</sup>	-	-	-	-
<b>Subtotal Fleet Maintenance</b>	<b>\$ 151,800</b>	<b>\$ 161,000</b>	<b>\$ 192,000</b>	<b>\$ 94,000</b>	<b>\$ -</b>
<b>Total Transportation</b>	<b>\$1,072,800</b>	<b>\$ 209,000</b>	<b>\$1,890,000</b>	<b>\$ 592,000</b>	<b>\$ 48,000</b>

### FUNDING SOURCE

General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects (Impact Fees)	800,000 <sup>(1)</sup>	-	1,650,000 <sup>(1)</sup>	400,000 <sup>(1)</sup>	-
Special Revenue	121,000 <sup>(2)</sup>	48,000 <sup>(2)</sup>	48,000 <sup>(2)</sup>	48,000 <sup>(2)</sup>	48,000 <sup>(2)</sup>
Internal Service	151,800 <sup>(3)</sup>	161,000 <sup>(3)</sup>	192,000 <sup>(3)</sup>	94,000 <sup>(3)</sup>	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 1,072,800</b>	<b>\$ 209,000</b>	<b>\$ 1,890,000</b>	<b>\$ 592,000</b>	<b>\$ 48,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## Significant Non-recurring Capital Projects

The City has included several significant non-recurring projects budgeted for FY 2020. A project is considered significant if the costs are projected to exceed \$100,000 or it potentially has a considerable impact on the current or future operating budgets.

### **Aquatic Complex Renovation**

Project location: Burns Road Community Center (BRCC)

Budgeted Cost: \$3,000,000

The renovation will consist of removal and replacement of pool components to bring the facility up to today's standards

### **Johnson Dairy Road Expansion – Phase II Signal**

Project location: Johnson Dairy Road intersection at Military Trail

Budgeted Cost: \$550,000

This project includes the installation of a new traffic signal at the intersection of Johnson Dairy Road and Military Trail. The signal will be installed to improve traffic circulation for City Hall, Police Station, Fire Station, Sports Complex and the residential area on Johnson Dairy Road.

### **Fire Station 1 Renovations**

Project location: City Hall Complex

Budgeted Cost: \$510,000

Interior renovations of Fire Station 1 will be expanded by 240 square feet on the north side of the building. An additional 4,900 square feet will be renovated to accommodate a new fitness center and relocate the City's inhouse employee health clinic that is currently housed in Fire Station 3.

### **Apparatus and Central Supply Building**

Project location: Burns Road and Alt A1A

Budgeted Cost: \$400,000

This project will re-purpose the vacated Fleet Maintenance building to store public safety apparatus and support supplies. Additionally, the building can be used to store City equipment/assets and to serve as an additional staging area for needed supplies and resources during Emergency Management activations in the event of a catastrophic impact to the City.

### **Toro 3575 Reel Mowers (2)**

Project location: Parks Division

Budgeted Cost: \$100,000

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## **CAPITAL BUDGET IMPACT ON OPERATING BUDGET**

The impact of capital project operating costs on the annual budget requires careful consideration. Operating costs are a fundamental element of the City's Capital Improvement Program and the overall budget development process.

Reliable operating cost estimates are necessary from the onset of each budget cycle, as the City must determine specific ongoing expense it will incur once a project has been completed. For example, once a new fire station becomes active it requires staff (personnel), operating supplies, electricity, fuel, and ongoing maintenance costs to operate. And, since project components are often completed in phases, partially constructed projects generally have associated operating costs which will need to be funded in future fiscal years.

Factors such as location, size, and use of a facility determine the number of personnel and operating costs. A structure such as the new Police Training Facility may require no additional personnel and minimal additional operating costs, while a facility such as an additional fire station would require a significant investment in new personnel. Typically, when new personnel are hired for these types of capital projects they are hired before the completion of the project and placed at a similar structure for training. In terms of budgeting, the project's initial operational impact may begin before completion of the project in its entirety.

Typically, recurring capital projects have minimal operating impact on the City's current or future budgets. Such projects may be scheduled for replacement or refurbishment. On occasion, there may be some operational cost savings for recurring projects. For example, a Street Maintenance Program may reduce operating expenditures associated with repairing potholes, etc. Many of the new construction or major improvements do require some additional operating costs such as mowing, electricity, fuel, and various other maintenance costs such as equipment rental and contractual services.

On the following page are estimated impacts of operating costs for several highlighted capital items for FY 2020. Amounts represent an addition to or reduction of operating costs.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

The City defines the term “capital improvement” as a major repair, renovation or replacement of an asset which has an estimated cost of \$50,000 or greater and extends the useful life of an existing asset by at least five years or adds capacity/ square footage to an existing facility.

<b>Project Name</b>	<b>Aquatic Complex Renovation</b>	
<b>Priority</b>	High	
<b>Department</b>	Leisure Services	
<b>Division</b>	Recreation	
<b>Project Manager</b>	Leisure Services Director	
<b>Project Location</b>	Burns Road Community Center	
<b>Funding Source</b>	General Fund	

	Prior Years	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	-	3,000,000	-	-	-	-	3,000,000
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

### Description (Justification and Explanation)

The main pool of the Aquatic Complex was constructed in late 1980. The structure and components of the pool have reached the end of their useful life. The renovation will consist of removal and replacement of pool components to bring the facility up to today’s standards.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

<b>Project Name</b>	<b>BRCC Renovation</b>	
<b>Priority</b>	High	
<b>Department</b>	Leisure Services	
<b>Division</b>	Recreation	
<b>Project Manager</b>	Leisure Services Director	
<b>Project Location</b>	Burns Road Community Center	
<b>Funding Source</b>	Recreation Impact Fund	

	Prior Years	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	1,218,500	-	-	-	-	1,218,500
<b>Construction</b>	-	-	-	7,093,767	-	3,340,050	10,433,817
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Legal Fees</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$1,218,500	\$ -	\$7,093,767-	\$ -	\$3,340,050	\$11,652,317

### Description (Justification and Explanation)

The FY 2020 funding is for the development of a complete set of construction documents and cost estimates, by phase, for the renovation and expansion of the Burns Road Community Center. The design plans are phased and include new areas to meet the current and future needs of the City

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

<b>Project Name</b>	<b>Electric Vehicle (EV) Charging Station Program</b>	
<b>Priority</b>	High	
<b>Department</b>	Community Service	
<b>Division</b>	Public Services	
<b>Project Manager</b>	Public Services Director	
<b>Project Location</b>	City Hall	
<b>Funding Source</b>	General Fund	

	Prior Years	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	-	-	-	-	-	-	-
<b>Equipment</b>	-	54,000	54,000	54,000	54,000	54,000	270,000
<b>Legal Fees</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 270,000

### Description (Justification and Explanation)

As part of a broader sustainability initiative, the City has, for some time, been researching the installation of electronic vehicle charging stations at City properties to serve staff and residents. This project will provide city staff and residents more reliable EV charges and related services.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	No impact on the annual operation budget
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	

# DEBT SERVICE



# DEBT SERVICE

The City of Palm Beach Gardens at times needs to incur debt to fund the acquisition, construction, or improvement of major capital projects or equipment. To keep the City’s level of indebtedness within its available resources while holding down costs, the City carefully analyzes each new borrowing. The amount to be borrowed, interest rate, term, and the existing debt service structure are evaluated to achieve a balance between the need for a capital project and the City’s ability to finance it.

Much of the City’s debt requirements are met through the issuance of general obligation bonds, public improvement bonds, bank notes, and capital leases. General obligation bonds are voter approved and backed by the full faith, credit, and taxing power of the City. They are payable out of ad valorem taxes. Public improvement bonds and notes are pledged with non-ad valorem revenues. One measure of the City’s financial condition is its bond rating. The rating agencies evaluate the City’s management, economic conditions, financial performance and flexibility, and debt. The City’s non-ad valorem debt is rated AAA by Standard and Poor’s, AA+ by Fitch, and Aa1 by Moody’s. These ratings reflect the strong investment quality of the City’s bonds.

The City of Palm Beach Gardens is committed to consistent capital planning through the adoption and periodic amendments to a Comprehensive Plan. The City’s Comprehensive Plan provides that its total debt service expenditures shall not exceed 20% of total annual revenues and that total outstanding debt is limited to no more than 10% of the City’s property tax base. The calculations of the City’s legal debt limits are shown below:

•	Fiscal Year 2020 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$112,573,682
•	Debt service limitation - 20%	\$22,514,736
•	Debt service payments for FY 2020	<u>\$7,187,563</u>
•	Debt payments as % of revenues	6.38%
•	Gross taxable value of property	\$12,659,064,259
•	Debt limitation – 10%	<u>\$1,265,906,425</u>
•	Outstanding Debt as of September 30, 2019	\$ 34,266,841
•	Debt as % of taxable value	.27%

The other debt policies of the City are included with the Financial Management Policies beginning on page 73.

## ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City’s total debt is at \$501 and .27% of taxable value. As noted above, debt service payments as a percentage of revenues are a manageable 6.38%. Due to the relatively low amount of City-issued debt, the majority of the City’s overall debt profile is driven by overlapping debt of the County and School Board. Future capital needs in all funds as outlined in the Five (5) – Year Financial Projection total only \$37 million (or 0.29% of taxable value) through FY 2024. All outstanding debt of the City will be repaid within ten (10) years, which offers capacity to address longer-term infrastructure needs should any arise.

# DEBT SERVICE

Available revenues to cover debt service in the General Fund remain strong, with non-ad valorem revenue in FY 2020 of \$29.1 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds and Capital Leases of \$7.2 million.

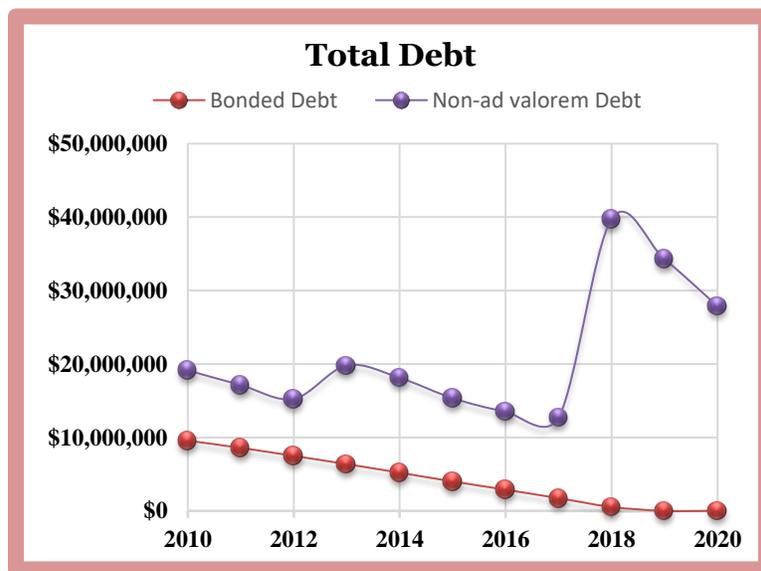
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$5.6 million in FY 2020), Licenses and Permits (\$4.2 million), Intergovernmental Revenues (\$6.4 million), Communication Services Taxes (\$2.1 million), and Charges for Services (\$5.9 million).

Leveraging risk is tempered by the dependence on non-ad valorem revenue to fund governmental operations. In addition, the Master Bond Resolution imposes a standard 2.0x MADS anti-dilution test.

Other key debt indicators and ratios are presented in the three graphs below and on the following page:

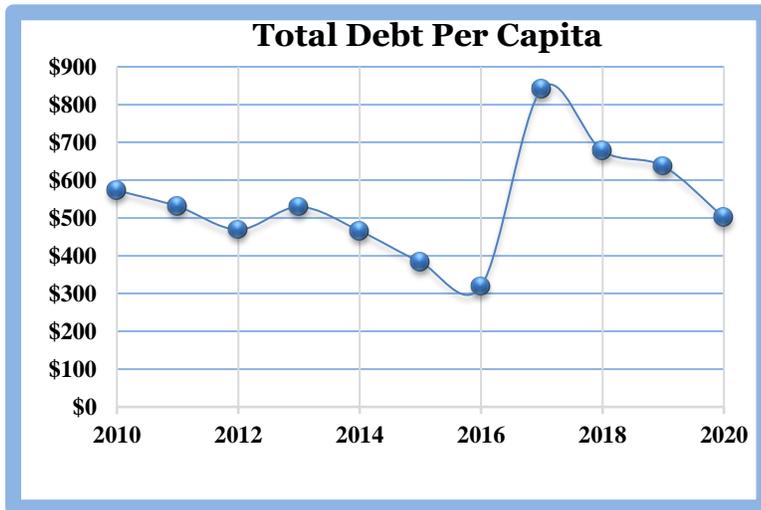
## TOTAL DEBT OUTSTANDING

The graph below depicts the level of indebtedness over a ten-year period. The City issued general obligation debt for the construction of the municipal complex. Subsequently, the debt has steadily declined as the debt was amortized with the final payment made in FY 2019. Conversely, the City’s non-ad valorem debt has increased due to more fire-rescue apparatus being leased, and with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond for construction of various projects, which will be repaid with the recently enacted One-Cent Infrastructure Sales Surtax.



# DEBT SERVICE

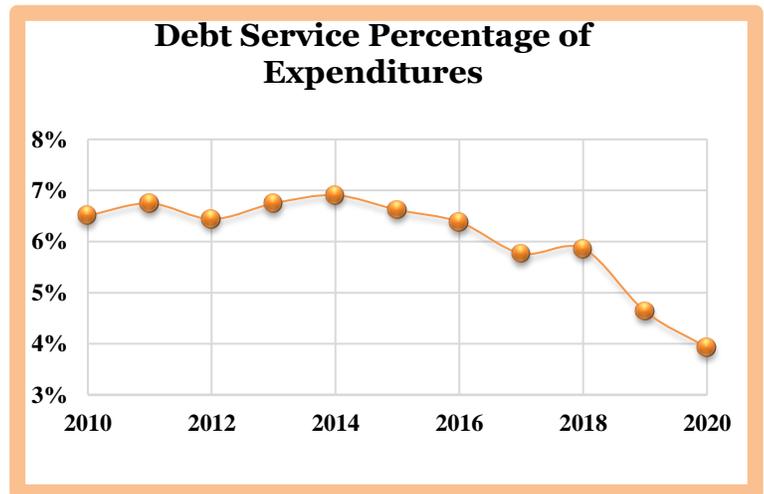
## TOTAL DEBT PER CAPITA



The graph to the left represents total debt per City resident. From 2010 through 2016, the overall trend was a steady reduction in per capita debt. This was a result of the amortization of outstanding debt, coupled with an increase in population. In 2017, the per capita debt increased significantly with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond. 2018 saw a reduction with the payoff of the Series 2005 and 2006 Public Improvement Bonds. 2019 saw a further reduction with the payoff of the 2010 General Obligation Refunding Bonds.

## RATIO OF GENERAL FUND DEBT SERVICE TO EXPENDITURES

The graph to the right depicts the ratio of total General Fund debt principal and interest to total actual or estimated General Fund operating expenditures. Debt service, as a percentage of total operating expenditures, reflects an upturn in fiscal years 2010 and 2011. This is due to reductions in operating expenditures in fiscal years 2010 and 2011 stemming from tax reform and the slowing economy, rather than an increase in debt service. After fiscal year 2012, debt service as a percent of expenditures remained relatively stable until fiscal year 2019, when debt service decreased after the Series 2005 and 2006 Public Improvement Bonds were paid off in fiscal year 2018. A slight increase in annual debt service in fiscal year 2018 is the result of an increase in capital lease obligations for public safety vehicles. 2019 decrease is due to the payoff of the 2010 GO Bonds



2019 decrease is due to the payoff of the 2010 GO Bonds

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS

The following is a list of all outstanding debt obligations of the City of Palm Beach Gardens along with pertinent information for each issue. Currently, there are three outstanding bonds or notes and 15 capital lease agreements. These debts are being repaid with non-ad valorem. At the end of the Debt section is a debt repayment schedule which identifies principal and interest payments due during each of the next five years and beyond and the funding source for each payment.

### Public Improvement Bonds

- ✚ *Series 2011A Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$4,235,000 of non-ad valorem debt for the purpose of refunding the City’s Public Improvement and Refunding Bonds, Series 2003. Interest varies from 2.00% to 3.75% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2023.

Outstanding Principal at 9/30/19 \$ 1,320,000  
Final payment: May 1, 2023  
Budgeted: General Fund

- ✚ *Series 2011B Taxable Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$11,955,000 of non-ad valorem debt for the purpose of refunding the City’s Public Improvement and Refunding Bonds, Series 2003. Interest varies from .85% to 3.35% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2020.

Outstanding Principal at 9/30/19 \$ 1,460,000  
Final payment: May 1, 2020  
Budgeted: General Fund

- ✚ *Series 2013A Public Improvement Bonds* – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$1,700,000 of non-ad valorem debt to finance the cost of certain improvements to the City’s golf course. Interest at a rate of 1.77% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/19 \$ 659,459  
Final payment: December 1, 2022  
Budgeted: General Fund

- ✚ *Series 2013B Public Improvement Bonds* – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$2,600,000 of non-ad valorem debt to finance the construction of a new fire station (#2). Interest at a rate of 1.89% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/19 \$ 1,012,026  
Final payment: December 1, 2022  
Budgeted: General Fund

# DEBT SERVICE

## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- Series 2017 Capital Improvement Revenue Bonds – On February 9, 2017, the City adopted Resolution 14, 2017, authorizing the issuance of \$30,000,000 of non-ad valorem debt to finance the cost of certain infrastructure projects. Interest at a rate of 2.20% is payable semi-annually on April 1<sup>st</sup> and October 1<sup>st</sup>, with principal payments due each October 1, through 2026.

Outstanding Principal at 9/30/19 \$ 24,500,000  
Final payment: October 1, 2026  
Budgeted: Capital Projects Fund

## Capital Leases

- Oshkosh Capital Lease – On April 7, 2011, the City adopted Resolution 19, 2011 authorizing a capital lease agreement for the lease-purchase of one (1) fire engine from Pierce Manufacturing, Inc. The total amount financed was \$771,042. Principal and interest payments of \$81,540 are due each December 13<sup>th</sup> through 2021 with a final payment in the amount of \$162,254 due January 13, 2022.

Outstanding Principal at 9/30/19 \$ 370,122  
Final payment: January 13, 2022  
Budgeted: General Fund

- Oshkosh Capital Lease – Resolution 102, 2012 authorized the City to enter into capital lease agreement for the lease purchase of one (1) 2012 Pierce Impel HDR Pumper. The total amount financed was \$460,647. Principal and interest payments in the amount of \$47,455 are due each December 14<sup>th</sup> through 2022 with a final payment in the amount of \$85, 255 due January 14, 2023.

Outstanding Principal at 9/30/19 \$ 250,942  
Final payment: January 14, 2023  
Budgeted: General Fund

- Oshkosh Capital Lease – Resolution 03, 2015 authorized the City to enter into capital lease agreement for the lease purchase of one 2014 Braun Super Chief Medium Duty Rescue unit. The total amount financed was \$290,101. Principal and interest payments in the amount of \$53,268 are due each February 16<sup>th</sup> through 2021.

Outstanding Principal at 9/30/19 \$ 102,204  
Final payment: February 16, 2021  
Budgeted: General Fund

- Oshkosh Capital Lease – Resolution 04, 2015 authorized the City to enter into capital lease agreement for the lease purchase of one Pierce Custom Velocity Aerial Platform Truck. The total amount financed was \$861,929. Principal and interest payments in the amount of \$90,525 are due each February 16<sup>th</sup> through 2025 with a final payment in the amount of \$155,685 payable on March 16, 2025.

Outstanding Principal at 9/30/19 \$ 608,198  
Final payment: March 16, 2025  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *PNC Capital Lease* – Resolution 19, 2016 authorized the City to enter into capital lease agreement for the lease purchase of two Pierce Custom HDR Pumpers-527 base. The total amount financed was \$1,327,146. Principal and interest payments in the amount of \$168,951 are due each April 12<sup>th</sup> through 2023 with a final payment in the amount of \$324,854 payable on May 12, 2023.

Outstanding Principal at 9/30/19 \$ 920,969  
Final payment: May 12, 2023  
Budgeted: General Fund

- ✚ *PNC Capital Lease* – Resolution 23, 2016 authorized the City to enter into capital lease agreement for the lease purchase of two 2016 Braun Super Chief Type 1 Medium Duty Ambulances. The total amount financed was \$638,492. Principal and interest payments in the amount of \$129,096 are due each June 27<sup>th</sup> through 2021 with a final payment in the amount of \$45,000 payable on July 27, 2021.

Outstanding Principal at 9/30/19 \$ 291,476  
Final payment: July 27, 2021  
Budgeted: General Fund

- ✚ *PNC Capital Lease* – Resolution 79, 2016 authorized the City to enter into capital lease agreement for the lease purchase of a Braun Super Chief Type 1 Medium Duty Ambulance. The total amount financed was \$323,708. Principal and interest payments in the amount of \$66,591 are due each December 5<sup>th</sup> through 2021 with a final payment in the amount of \$20,000 payable on December 5, 2022.

Outstanding Principal at 9/30/19 \$ 207,015  
Final payment: December 5, 2022  
Budgeted: General Fund

- ✚ *PNC Capital Lease* – Resolution 2, 2017 authorized the City to enter into capital lease agreement for the lease purchase of 20 model year 2017 police vehicles. The total amount financed was \$596,464. Principal and interest payments in the amount of \$158,551 are due each February 20<sup>th</sup> through 2021.

Outstanding Principal at 9/30/19 \$ 305,595  
Final payment: February 20, 2021  
Budgeted: Internal Service Fund

- ✚ *Leasing 2, Inc.* – Resolution 9, 2017 authorized the City to enter into capital lease agreement for the lease purchase of two Braun Super Chief Type 1 Medium Duty Ambulances. The total amount financed was \$647,416. Principal and interest payments in the amount of \$133,584 are due each February 6<sup>th</sup> through 2022 with a final payment in the amount of \$40,000 payable on February 6<sup>th</sup> 2023.

Outstanding Principal at 9/30/19 \$ 414,349  
Final payment: February 6, 2023  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *Leasing 2, Inc.* – Resolution 10, 2017 authorized the City to enter into capital lease agreement for the lease purchase of two Pierce Custom HDR Pumpers. The total amount financed was \$1,265,138. Principal and interest payments in the amount of \$200,925 are due each March 15<sup>th</sup> through 2024.

Outstanding Principal at 9/30/19 \$ 927,582  
Final payment: March 15, 2024  
Budgeted: General Fund

- ✚ *Leasing 2, Inc.* – Resolution 39, 2017 authorized the City to enter into capital lease agreement for the lease purchase of two Skeeter Ford F550 Brush Trucks. The total amount financed was \$404,838. Principal and interest payments in the amount of \$35,912 are due each June 5<sup>th</sup> through 2027 with a final payment in the amount of \$140,000 payable on June 5, 2028.

Outstanding Principal at 9/30/19 \$ 357,392  
Final payment: June 5, 2028  
Budgeted: General Fund

- ✚ *Ten-8 Fire Equipment.* – Resolution 15, 2018 authorized the City to enter into capital lease agreement for the lease purchase of two 2018 Braun Super Chief Type 1 Medium Duty Ambulances. The total amount financed was \$679,504. Principal and interest payments in the amount of \$142,362 are due each April 15<sup>th</sup> through 2023 with a final payment in the amount of \$40,000 payable on April 15, 2024.

Outstanding Principal at 9/30/19 \$ 559,514  
Final payment: April 15, 2024  
Budgeted: General Fund

- ✚ *Leasing 2, Inc.* – Resolution 41, 2018 authorized the City to enter into capital lease agreement for the lease purchase of two GM Minotour School Buses. The total amount financed was \$121,524. Principal and interest payments in the amount of \$23,379 are due each April 9<sup>th</sup> with a final payment in the amount of \$23,405 payable on April 9, 2024.

Outstanding Principal at 9/30/19 \$ 100,778  
Final payment: April 9, 2024  
Budgeted: Internal Service Fund

- ✚ *PNC Equipment Finance* – Resolution 32, 2019 authorized the City to enter into capital lease agreement for the lease purchase of one AT30-G Articulating Telescopic Aerial Device Insulated Custom Truck. The total amount financed was \$117,175. Principal and interest payments in the amount of \$26,607 are due each July 10<sup>th</sup> through 2024.

Outstanding Principal at 9/30/19 \$ 117,175  
Final payment: July 10, 2024  
Budgeted: Special Revenue Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

✚ *Leasing 2, Inc.* – Resolution 51, 2019 authorized the City to enter into capital lease agreement for the lease purchase of MSA SCBA Equipment for the City’s Fire Department. The total amount financed was \$595,000. Principal and interest payments in the amount of \$91,020 are due each January 15<sup>th</sup> through 2026.

Outstanding Principal at 9/30/19	\$ 595,000
Final payment: January 15, 2026	
Budgeted: General Fund	

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# DEBT SERVICE

## DEBT REPAYMENT SCHEDULE

Fund	Principal Debt Outstanding as of 9/30/19	Principal Portion Due Each Year						2025 & Beyond
		2020	2021	2022	2023	2024		
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2011 A&B	General Fund	2,780,000	1,775,000	325,000	335,000	345,000	-	-
Series 2013 A&B	General Fund	1,671,485	466,669	475,307	484,106	245,403	-	-
Series 2017	Capital Projects Fund	24,500,000	2,835,000	2,895,000	2,960,000	3,025,000	3,095,000	9,690,000
		<u>28,951,485</u>	<u>5,076,669</u>	<u>3,695,307</u>	<u>3,779,106</u>	<u>3,615,403</u>	<u>3,095,000</u>	<u>9,690,000</u>
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	370,122	66,772	69,436	233,913	-	-	-
Oshkosh Capital	General Fund	250,942	39,257	40,545	41,874	43,248	86,018	-
Oshkosh Capital	General Fund	102,204	50,393	51,811	-	-	-	-
Oshkosh Capital	General Fund	608,198	69,112	71,546	74,064	76,672	79,371	237,432
PNC	General Fund	920,969	143,072	147,092	151,225	479,580	-	-
PNC	General Fund	291,476	121,751	169,726	-	-	-	-
PNC	General Fund	207,015	60,804	62,504	64,251	19,456	-	-
PNC	Internal Service Fund	305,595	150,911	154,684	-	-	-	-
Leasing 2, Inc.	General Fund	414,349	121,609	125,124	128,740	38,876	-	-
Leasing 2, Inc.	General Fund	927,582	175,695	180,474	185,383	190,425	195,605	-
Leasing 2, Inc.	General Fund	357,392	24,832	25,602	26,396	27,214	28,058	225,291
Leasing 2, Inc.	General Fund	559,514	123,941	128,021	132,236	136,590	38,725	-
Leasing 2, Inc.	Internal Service Fund	100,778	18,173	19,112	20,099	21,138	22,255	-
PNC Equipment Finance	Special Revenue	117,175	21,182	22,518	23,477	24,477	25,520	-
Leasing 2, Inc.	General Fund	618,703	112,286	79,878	81,636	83,432	85,267	176,203
		<u>6,152,012</u>	<u>1,299,791</u>	<u>1,348,072</u>	<u>1,163,295</u>	<u>1,141,108</u>	<u>560,820</u>	<u>638,926</u>
Total All Principal		<b>35,103,497</b>	<b>6,376,460</b>	<b>5,043,379</b>	<b>4,942,401</b>	<b>4,756,512</b>	<b>3,655,820</b>	<b>10,328,926</b>

Fund	Interest Outstanding as of 9/30/19	Interest Portion Due Each Year						2025 & Beyond
		2020	2021	2022	2023	2024		
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2011 A&B	General Fund	168,010	94,779	35,631	24,663	12,938	-	-
Series 2013 A&B	General Fund	75,554	34,833	24,334	13,640	2,748	-	-
Series 2017	Capital Projects Fund	2,217,600	507,815	444,785	380,380	314,545	247,225	322,850
		<u>2,461,164</u>	<u>637,426</u>	<u>504,750</u>	<u>418,682</u>	<u>330,231</u>	<u>247,225</u>	<u>322,850</u>
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	36,752	14,768	12,104	9,881	-	-	-
Oshkosh Capital	General Fund	25,132	8,198	6,910	5,580	4,444	-	-
Oshkosh Capital	General Fund	4,333	2,875	1,458	-	-	-	-
Oshkosh Capital	General Fund	90,637	21,413	18,979	16,460	13,853	11,154	8,778
PNC	General Fund	79,689	25,879	21,859	17,726	14,225	-	-
PNC	General Fund	11,715	7,345	4,370	-	-	-	-
PNC	General Fund	12,757	5,787	4,087	2,340	544	-	-
PNC	Internal Service Fund	11,507	7,640	3,867	-	-	-	-
Leasing 2, Inc.	General Fund	26,403	11,975	8,460	4,844	1,124	-	-
Leasing 2, Inc.	General Fund	77,044	25,230	20,451	15,542	10,500	5,320	-
Leasing 2, Inc.	General Fund	69,903	11,080	10,310	9,516	8,698	7,854	22,445
Leasing 2, Inc.	General Fund	49,933	18,421	14,340	10,125	5,772	1,275	-
Leasing 2, Inc.	Internal Service Fund	16,143	5,206	4,267	3,280	2,241	1,150	-
PNC Equipment Finance	Special Revenue	15,862	5,425	4,089	3,130	2,130	1,087	-
Leasing 2, Inc.	General Fund	42,137	2,436	11,141	9,384	7,588	5,752	5,836
		<u>569,947</u>	<u>173,677</u>	<u>146,693</u>	<u>107,809</u>	<u>71,118</u>	<u>33,592</u>	<u>37,059</u>
Total Interest Portion		<b>3,031,111</b>	<b>811,103</b>	<b>651,442</b>	<b>526,491</b>	<b>401,348</b>	<b>280,817</b>	<b>359,909</b>



# DEBT SERVICE

## DEBT REPAYMENT SCHEDULE (CONTINUED)

		P&I Debt Outstanding as of 9/30/19	Total Principal & Interest/ Lease Payments Due Each Year					
			2020	2021	2022	2023	2024	2025 & Beyond
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2011 A&B	General Fund	2,948,010	1,869,779	360,631	359,663	357,938	-	-
Series 2013 A&B	General Fund	1,747,039	501,501	499,641	497,746	248,151	-	-
Series 2017	Capital Projects Fund	26,717,600	3,342,815	3,339,785	3,340,380	3,339,545	3,342,225	10,012,850
		<u>31,412,649</u>	<u>5,714,095</u>	<u>4,200,057</u>	<u>4,197,788</u>	<u>3,945,634</u>	<u>3,342,225</u>	<u>10,012,850</u>
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	406,874	81,540	81,540	243,794	-	-	-
Oshkosh Capital	General Fund	276,074	47,455	47,455	47,455	47,692	86,018	-
Oshkosh Capital	General Fund	106,537	53,268	53,268	-	-	-	-
Oshkosh Capital	General Fund	698,835	90,525	90,525	90,525	90,525	90,525	246,210
PNC	General Fund	1,000,657	168,951	168,951	168,951	493,805	-	-
PNC	General Fund	303,192	129,096	174,096	-	-	-	-
PNC	General Fund	219,772	66,591	66,591	66,591	20,000	-	-
PNC	Internal Service Fund	317,102	158,551	158,551	-	-	-	-
Leasing 2, Inc.	General Fund	440,752	133,584	133,584	133,584	40,000	-	-
Leasing 2, Inc.	General Fund	1,004,626	200,925	200,925	200,925	200,925	200,925	-
Leasing 2, Inc.	General Fund	427,294	35,912	35,912	35,912	35,912	35,912	247,735
Leasing 2, Inc.	General Fund	609,447	142,362	142,362	142,362	142,362	40,000	-
Leasing 2, Inc.	Internal Service Fund	116,921	23,379	23,379	23,379	23,379	23,405	-
PNC Equipment Finance	Special Revenue	133,037	26,607	26,607	26,607	26,607	26,607	-
Leasing 2, Inc.	General Fund	660,840	114,722	91,020	91,020	91,020	91,020	182,039
		<u>6,721,959</u>	<u>1,473,468</u>	<u>1,494,765</u>	<u>1,271,104</u>	<u>1,212,226</u>	<u>594,412</u>	<u>675,985</u>
Total Principal & Interest		<b>38,134,608</b>	<b>7,187,563</b>	<b>5,694,822</b>	<b>5,468,892</b>	<b>5,157,860</b>	<b>3,936,637</b>	<b>10,688,835</b>

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# APPENDIX



# APPENDIX

## STAFFING COMPARISON

Department	Budget FY 2018	Budget FY 2019	Adopted Budget FY 2020	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	-
Administration	3	3	3	-
Public Communications	2	2	2	-
City Clerk	5	6	6	-
Purchasing & Contracts	1	1	1	-
Finance	9	9	9	-
Human Resources	6	6	6	-
Information Technology	9	9	10	1-
Legal	1	1	1	-
Engineering	4	5	5	-
Planning and Zoning	16	18	18	-
<b>PUBLIC SAFETY</b>				
Fire Rescue	133	134	134	-
Police	176	183	183	-
<b>COMMUNITY SERVICES</b>				
Administration & Public Facilities	48	49	50	1
Parks and Grounds	29	29	29	-
Construction Services	16	17	18	1
Neighborhood Services	9	10	10	-
Recreation	32	33	33	-
Golf	11	9	9	-
<b>Total</b>	<b>515</b>	<b>529</b>	<b>532</b>	<b>3</b>

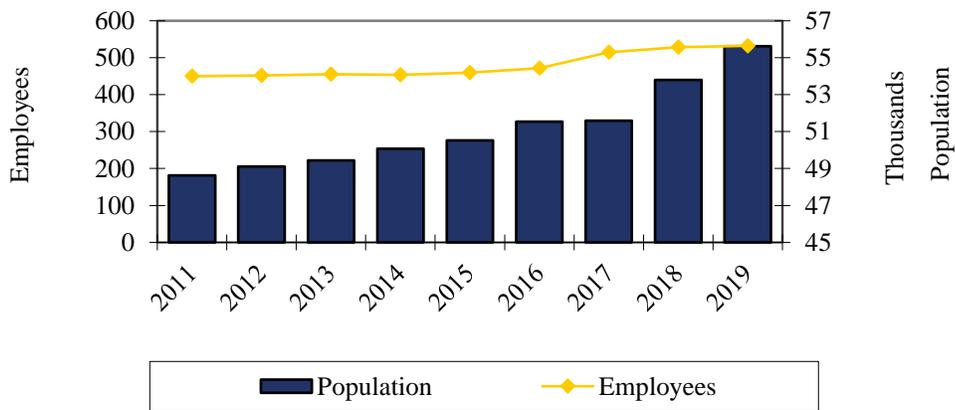
For a complete listing of all personnel related information, please refer to the Master Position List starting on page 285. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested and the adopted current year budgeted positions for all full-time positions for each department within the City.

# APPENDIX

The City of Palm Beach Gardens has 48,452 residents as reported by the 2010 US Census. Other population figures below represent estimates provided by the Florida Bureau of Economic and Business Research (BEBR) as of April 1<sup>st</sup> for each year between census periods. Fiscal year 2020 represents the eighth consecutive year that the City’s property valuation has increased which has allowed the City to restore positions lost during the financial downturn resulting in an increase in the number of employees per 1,000 population.

Department	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	170	174	174	176	180	189	198	206	212	215
Public Safety	280	278	281	278	280	283	298	309	317	317
<b>Total City Staff</b>	<b>450</b>	<b>452</b>	<b>455</b>	<b>454</b>	<b>460</b>	<b>472</b>	<b>496</b>	<b>515</b>	<b>529</b>	<b>532</b>

**Employees Compared to Total Population**



	2011	2012	2013	2014	2015	2016	2017	2018	2019
Population	48,630	49,108	49,434	50,067	50,521	50,532	52,591	53,800	55,621
Employees	450	452	455	454	460	472	515	529	532
Employees per 1,000 population	9.25	9.20	9.20	9.06	9.11	9.16	9.79	9.83	9.51

The 2019 population estimate is calculated by the Bureau of Economic and Business Research (BEBR) as of April each year, while the employee counts are extracted from the budgets for each fiscal year. For example, the 2019 population is the number reported by BEBR as of April 2019, while the number of employees is taken from the fiscal year 2020 budget. Therefore, no comparison of population versus employee count will be possible for 2020 until the April 2020 BEBR estimate is published.



# APPENDIX

## MASTER POSITION LIST

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

### *City Council*

Mayor	1	0	0	0	0	1
Council Members	4	0	0	0	0	4
<b>Total City Council</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### *Administration*

City Manager	1	0	0	0	0	1
Assistant to the City Manager	1	0	0	0	0	1
Executive Assistant to the City Manager	1	0	0	0	0	1
<b>Total Administration</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

### *Information Technology*

Information Systems Administrator	1	0	0	0	0	1
MIS Technician	1	0	0	0	0	1
Assistant IT Administrator	1	0	0	0	0	1
Systems Manager	1	0	0	0	0	1
Network Manager	1	0	0	0	0	1
Network Specialist	1	0	0	0	0	1
Server Manager	1	0	0	0	0	1
Server Specialist	1	0	0	0	0	1
Systems Specialist	1	0	0	0	0	1
<b>Total Information Technology</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

### City Clerk

City Clerk	1	0	0	0	0	1
Deputy City Clerk	1	0	0	0	0	1
Admin. Specialist III	1	0	0	0	0	1
Municipal Services Specialist	1	0	0	0	0	1
Assist. to the City Clerk	1	0	0	(1)	0	0
Agenda Coordinator	0	0	0	1	0	1
Support Specialist	1	0	0	0	0	1
<b>Total City Clerk</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

Note: Assistant to the City Clerk reclassified to Agenda Coordinator

### Legal

Exec. Legal Assistant	1	0	0	0	0	1
<b>Total Legal</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### Public Communications

Public Media Relations Manager	1	0	0	0	0	1
Public Media Relations Specialist	1	0	0	0	0	1
<b>Total Public Communications</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

### Purchasing and Contracts Management

Purchasing and Contracts Director	1	0	0	0	0	1
<b>Total Purchasing</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### Engineering

City Engineer	1	0	0	0	0	1
Deputy City Engineer	1	0	0	0	0	1
Civil Engineer Inspector	1	0	0	0	0	1

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

	Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
<i>Engineering (continued)</i>							
Project Manager	1	0	0	0	0	0	1
Operations Director	1	0	0	0	0	0	1
<b>Total Engineering</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### Human Resources

Human Resources Administrator	1	0	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	0	2
SR HR Generalist	1	0	0	0	0	0	1
HR Coordinator	1	0	0	0	0	0	1
HR Support Specialist	1	0	0	0	0	0	1
<b>Total Human Resources</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

### Finance

Finance Administrator	1	0	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	0	1
Payroll Coordinator	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Risk Management Coordinator	1	0	0	0	0	0	1
Accountant II	2	0	0	(1)	0	0	1
Accountant I	0	0	0	1	0	0	1
Acct & Fin. Rept. Director	1	0	0	(1)	0	0	0
Finance Manager	0	0	0	1	0	0	1
Senior Accountant	1	0	0	0	0	0	1
<b>Total Finance</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

Note: Accounting and Financial Reporting Director reclassified to Finance Manager. Accountant II reclassified to Accountant I

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
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### *Police Administration/Investigations*

Chief of Police	1	0	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Sergeant	3	0	0	0	0	0	3
Police Officer	17	0	0	0	0	0	17
Quartermaster	1	0	0	0	0	0	1
Police Services Specialist	5	0	0	0	0	0	5
Telecommunications Tech	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	0	1
Administrative Specialist II	1	0	0	0	0	0	1
Evidence Custodian	1	0	0	0	0	0	1
Police Accreditation Mgr.	1	0	0	0	0	0	1
Records Manager	1	0	0	0	0	0	1
Senior Crime Analyst	1	0	0	0	0	0	1
Maintenance Tech II	1	0	0	0	0	0	1
Administrative Operations Coordinator	1	0	0	0	0	0	1
Crime Scene Investigator III	2	0	0	0	0	0	2
Crime Scene Investigator II	1	0	0	0	0	0	1
Police Major	2	0	0	0	0	0	2
Administrative Specialist III	1	0	0	0	0	0	1
Training Manager	1	0	0	0	0	0	1
<b>Total Police Administration</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>

### *Police Field Operations*

Sergeant	15	0	0	0	0	0	15
Police Officer	83	0	0	0	0	0	83
Assistant Police Chief	1	0	0	0	0	0	1
Police Major	2	0	0	0	0	0	2
Police Captain	1	0	0	0	0	0	1
<b>Total Police Field Operations</b>	<b>102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
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### *Police Dispatch Services*

Emergency Communications Manager	1	0	0	0	0	0	1
Assistant Emergency Communications Manager	1	0	0	0	0	0	1
Communications Supervisor	6	0	0	0	0	0	6
Emergency Communications Operator	28	0	0	0	0	0	28
<b><i>Total Police Dispatch Services</i></b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>

### *Fire Administration*

Fire Chief	1	0	0	0	0	0	1
Deputy Fire Chief – Admin	1	0	0	0	0	0	1
Deputy Fire Chief – Emergency Services	1	0	0	0	0	0	1
Division Chief – Emergency Medical Services	1	0	0	0	0	0	1
Special Projects Coordinator	1	0	0	0	0	0	1
Administrative Specialist II	1	0	0	0	0	0	1
Division Chief Training and Professional	1	0	0	0	0	0	1
Division Chief Support Services	1	0	0	0	0	0	1
Quartermaster	1	0	0	0	0	0	1
EMS Lab Instructor	1	0	0	0	0	0	1
Fire Marshall	1	0	0	0	0	0	1
Administration Manager	1	0	0	0	0	0	1
<b><i>Total Fire Administration</i></b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
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### *Fire Life Safety*

Chief Fire Inspector	1	0	0	0	0	1
Code Compliance Officer	7	0	0	0	0	7
<b>Total Fire Life Safety</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>

### *Fire Emergency Services*

Fire Captain	18	0	0	0	0	18
District Captain EMS	3	0	0	0	0	3
Rescue Lieutenant	18	0	0	2	0	20
Driver/ Engineer Fire	18	0	0	0	0	18
Medic/Firefighter/Firefighter	53	0	0	(2)	0	51
Battalion Chief	4	0	0	0	0	4
<b>Total Fire Emergency Services</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114</b>

Note: Two Fire Medics reclassified to Rescue Lieutenants

### *Planning and Zoning Administration*

Planning & Zoning Director	1	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	1
<b>Total Planning and Zoning Administration</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
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### *Development Compliance and Zoning*

Development Compliance Manager	1	0	0	0	0	0	1
Development Compliance Technician	2	0	0	0	0	0	2
City Forester	1	0	0	0	0	0	1
Landscape and Development Compliance Officer	1	0	0	0	0	0	1
<b>Total Development Compliance and Zoning</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### *Planning*

Assistant P&Z Director	0	0	0	1	0	0	1
Planning Manager	1	0	0	0	0	0	1
Principal Planner	1	0	0	0	0	0	1
Senior Planner	3	0	0	(1)	0	0	3
Planner	3	0	0	0	0	0	3
<b>Total Planning</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>

Note: Planning Manager reclassified to Assistant P&Z Director. Principal Planner reclassified to Planning Manager. Senior Planner Promoted to Principal Planner

### *GIS*

GIS Manager	1	0	0	0	0	0	1
GIS Analyst	1	0	0	0	0	0	1
Applications Specialist	1	0	0	0	0	0	1
<b>Total GIS</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

### *Neighborhood Services (Code)*

Code Compliance Supervisor	1	0	0	0	0	0	1
Code Compliance Officer	4	0	0	0	0	0	4
Code Compliance Specialist	1	0	0	0	0	0	1
Senior Code Compliance Officer	1	0	0	0	0	0	1

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

	Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
<i>Neighborhood Services (continued)</i>							
Operations Manager	1	0	0	0	0	0	1
Neighborhood Services							
Director	1	0	0	0	0	0	1
Records Clerk	1	0	0	0	0	0	1
<b>Total Neighborhood Services (Code)</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>

### Construction Services (Building)

Operations Manager	1	0	0	0	0	0	1
Building Official	1	0	0	0	0	0	1
Chief Building Inspector	1	0	0	0	0	0	1
Chief Plans Examiner	1	0	0	0	0	0	1
Building Inspector II	1	0	0	0	0	0	1
Building Inspector I	4	0	0	0	0	0	4
Plans Examiner	2	0	0	0	0	0	2
Administrative Specialist III	1	0	0	0	0	0	1
Business Services							
Coordinator	1	0	0	0	0	0	1
Permit Technician	3	0	0	0	0	0	3
Resource Coordinator	1	0	0	0	0	0	1
<b>Total Construction Services (Building)</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>

### Recreation Administration/Resources

Leisure Services							
Administrator**	1	0	0	0	0	0	1
Deputy Leisure Services							
Administrator**	1	0	0	0	0	0	1

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
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### *Recreation Administration/Resources (continued)*

Resource Manager **	1	0	(1)	0	0	0	0
Recreation Supervisor **	2	0	0	0	0	0	2
Operations Manager**	1	0	0	0	0	0	1

### *Total Recreation*

<i>Administration/Resources</i>	<i>6</i>	<i>0</i>	<i>(1)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>5</i>
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Note: Resource Manager transferred out to Aquatics

\*\* Positions funded out of Recreation Special Revenue Fund.

### *Recreation Athletics and Special Facilities*

Operations Manager **	1	0	0	0	0	0	1
Sports Supervisor**	1	0	0	0	0	0	1
Recreation Supervisor**	1	0	0	0	0	0	1

### *Total Recreation Athletics*

<i>and Spec Facilities</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>3</i>
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\*\*Positions funded out of Recreation Special Revenue Fund.

### *Recreation Aquatics*

Recreation Supervisor**	1	0	0	0	0	0	1
Resource Manager	0	1		(1)	0	0	0
Lead Lifeguard**	1	0	0	1	0	0	2
Tennis Director	0	1	0	(1)	0	0	0
Operations Manager	0	0	0	1	0	0	1

<i>Total Recreation Aquatics</i>	<i>2</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>4</i>
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Note: Resource Manager transferred in from Rec Admin and reclassified to Lead Lifeguard. Tennis Director transferred in and reclassified to Aquatics Operations Manager

\*\*Positions funded out of Recreation Special Revenue Fund

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
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### Recreation Tennis

Tennis Director**	1	0	(1)	0	0	0	0
Operations Manager**	1	0	0	0	0	0	1
Tennis Facility Supervisor**	1	0	0	0	0	0	1
Recreation/Tennis Supervisor **	1	0	0	0	0	0	1
Maintenance III	1	0	0	0	0	0	1
Maintenance I	1	0	0	0	0	0	1
<b>Total Tennis</b>	<b>6</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

Note: Tennis Director transferred out to Aquatics

\*\*Positions funded out of Recreation Special Revenue Fund

### Recreation General Programs

Recreation Supervisor **	4	0	0	0	0	0	4
<b>Total Recreation General Programs</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

Note: \*\* Positions funded out of Recreation Special Revenue Fund.

### Recreation Youth Enrichment

Youth Enrichment Center Superintendent**	1	0	0	0	0	0	1
Youth Enrichment Supervisor**	2	0	0	0	0	0	2
Youth Enrichment Instructor**	9	0	0	0	0	0	9
<b>Total Recreation Youth Enrichment**</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

\*\*Positions funded out of Recreation Special Revenue Fund

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

### *Parks and Grounds*

Director of Parks and Grounds	1	0	0	(1)	0	0	0
Director of Public Services	0	0	(1)	1	0	0	0
Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	6	0	0	0	0	0	6
Service Technician	2	0	0	0	0	0	2
Maintenance Tech III	1	0	0	0	0	0	1
Maintenance Tech II	3	0	0	0	0	0	3
Maintenance Tech I	8	0	0	0	0	0	8
Irrigation Technician	2	0	0	0	0	0	2
Chemical Spray Technician	2	0	0	0	0	0	2
Heavy Equipment Operator	1	0	0	0	0	0	1
Operations Manager	0	0	0	0	0	1	1
<b>Total Parks and Grounds</b>	<b>29</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>29</b>

Note: Director of Parks and Grounds reclassified to Director of Public Services and transferred out to CS Facilities 001.3030  
New Position Request: Operations Manager

### *Community Services Administration*

Deputy City Manager	1	0	0	0	0	0	1
Community Services Administrator/EM	1	0	0	0	0	0	1
Deputy Community Services Administrator/EM	1	0	0	0	0	0	1
Deputy Community Services Administrator-Ops	0	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	(1)	0	0	0
Administrative Services Manager	0	0	0	1	0	0	1
<b>Total Community Services Administration</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

Note: Administrative Services Specialist III reclassified to Administrative Services Manager. Deputy Community Services Administrator-Operations transferred in from CS Facilities 001.3030

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

### *Facilities Maintenance*

Director of Public Services	1	1	0	(1)	0	0	1
Deputy CS Administrator	0	0	(1)	1	0	0	0
Operations Manager							
Facilities	1	0	0	0	0	0	1
Electrician	2	0	0	0	0	0	2
Crew Chief	3	0	0	0	0	0	3
Crew Leader	2	0	0	0	0	0	2
Maintenance Tech	9	0	0	0	0	0	9
HVAC Technician	2	0	0	0	0	0	2
Plumber	1	0	0	0	0	0	1
Pool Equipment Mechanic	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1

### *Total Facilities*

<i>Maintenance</i>	<i>23</i>	<i>1</i>	<i>(1)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>23</i>
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Note: Director of Public Services reclassified to Deputy Services Administrator-Operations and transferred out to CS Admin 001.3000. Director of Parks and Grounds was transferred in from Parks and reclassified to Director of Public Services

### *Stormwater/ Streets*

Operations Manager	1	0	0	0	0	0	1
Crew Chief	1	0	0	0	0	0	1
Crew Leader	2	0	0	0	0	0	2
Maintenance Tech	2	0	0	0	0	0	2
Heavy Equipment Operator	1	0	0	0	0	0	1
Light Equipment Operator	1	0	0	0	0	0	1
Traffic Technician	2	0	0	0	0	0	2

### *Total Stormwater/ Streets*

<i>10</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>10</i>
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# APPENDIX

## MASTER POSITION LIST (CONTINUED)

	Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
<b><i>Golf**</i></b>							
Director of Golf	1	0	0	0	0	0	1
First Assistant Golf Pro	1	0	0	1	0	0	2
Operations Manager	0	0	0	1	0	0	1
Maintenance Tech Golf Maintenance	1	0	0	0	0	0	1
Superintendent	1	0	0	0	0	0	1
Head Golf Professional	1	0	0	0	0	0	1
Golf Events Coordinator	1	0	0	(1)	0	0	0
Golf Maintenance Supervisor	1	0	0	0	0	0	1
Outside Services Coordinator	1	0	0	(1)	0	0	0
Pro Shop Manager	1	0	0	0	0	0	1
<b>Total Golf</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

Note: Golf Events Coordinator reclassified to Operations Manager. Outside Services Coordinator reclassified to First Assistant Golf professional

\*\*All positions Funded out of Golf Special Revenue Fund

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2019	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2020
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### *Fleet Maintenance \*\**

Operations Manager	1	0	0	0	0	1
Mechanic	5	0	0	0	0	5
EVT Mechanic	3	0	0	0	0	3
Maintenance Tech	1	0	0	0	0	1
Crew Chief	1	0	0	0	0	1
<b>Total Fleet Maintenance</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>

\*\*All positions funded out of the Internal Service Fund.

<b>Department Totals</b>	<b>529</b>	<b>4</b>	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>532</b>
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# APPENDIX

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## GLOSSARY

### **Account:**

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

### **Accounting Procedures:**

All processes which identify, record, classify and summarize financial information to produce financial records.

### **Accounting System:**

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

### **Accrual Basis:**

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

### **Activity:**

Represents a section/unit of a department.

### **Ad Valorem Tax Rate:**

Property tax assessed in proportion to the value of the property. ([www.pbcgov.com/papa/index.htm](http://www.pbcgov.com/papa/index.htm))

### **Amendment 1:**

An amendment to the Florida Constitution approved by the voters in January 2008, which granted an additional \$25,000 Homestead Exemption, exempted the first \$25,000 of tangible personal property from taxation, provided portability of up to \$500,000 of the Save Our Homes Exemption on sales of properties, and limited increase in assessed value of non-homesteaded properties to 10%.

### **Amortization:**

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

### **Appraise:**

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted.

### **Appropriation:**

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

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Assessed Valuation:**

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

### **Asset:**

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

### **Assigned Fund Balance:**

Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

### **Authorized Positions:**

Employee positions, which are authorized in the adopted budget, to be filled during the year.

### **Balanced Budget:**

A budget in which planned funds available equal planned expenditures.

### **Bond:**

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

### **Bonded Debt:**

That portion of indebtedness represented by outstanding bonds.

### **Bond Refinancing:**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

### **Budget:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

### **Budgetary Basis:**

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

### **Budgetary Control:**

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

# APPENDIX

---

## ***GLOSSARY (CONTINUED)***

### **Budget Calendar:**

A schedule of key dates which a government follows during the preparation and adoption of the budget.

### **Budget Message:**

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

### **Capital:**

Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

### **Capital Budget:**

A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

### **Capital Improvements Program (CIP):**

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

### **Capital Project:**

A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

### **Capital Project Fund:**

A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

### **Cash Basis:**

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

### **Chart of Accounts:**

The classification system used by a City to organize the accounting for various funds.

### **Committed Fund Balance:**

Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

### **Communications Service Tax:**

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

# APPENDIX

---

## ***GLOSSARY (CONTINUED)***

### **Comprehensive Plan:**

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

### **Consumer Price Index (CPI):**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

### **Contingency:**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

### **Contractual Services:**

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

### **Debt Service:**

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

### **Debt Service Requirements:**

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

### **Deficit:**

An excess of liabilities and reserves of a fund over its assets.

### **Department:**

The basic organizational unit of government which is functionally unique in its delivery of service.

### **Depreciation:**

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

### **Development of Regional Impact (DRI):**

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Encumbrances:**

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

### **Enterprise Fund:**

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

### **Entitlements:**

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

### **Expenditures:**

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

### **Expenses:**

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

### **Fiscal Policy:**

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Fiscal Year:**

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

### **Forecast:**

To estimate or calculate in advance; to serve as advance indication of.

### **The Forbearance Agreement:**

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

### **Franchise Fee:**

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

### **Fund:**

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

### **Fund Accounts:**

All accounts necessary to set forth the financial operations and financial condition of a fund.

### **Fund Balance:**

The excess of a fund's assets over its liabilities.

### **General Fund:**

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

Note: The General Fund is used to finance the ordinary operations of a governmental unit.

# APPENDIX

---

## ***GLOSSARY (CONTINUED)***

### **General Obligation Debt:**

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

### **Goal:**

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

### **Governmental Funds:**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

### **Grant:**

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

### **Homestead Exemption:**

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. ([www.pbcgov.com/papa/ExemptionServices.htm#Homestead](http://www.pbcgov.com/papa/ExemptionServices.htm#Homestead))

### **Income:**

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

### **Intergovernmental Revenues:**

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

### **Internal Service Fund:**

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

### **Inventory:**

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. Note: The term is often confined to consumable supplies but may also cover fixed assets.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Levy:**

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.  
(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

### **Liabilities:**

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

### **Liquidate:**

To pay off a debt, claim, or obligation. To convert assets into cash.

### **Long-Term Debt:**

Debt with a maturity of more than one year after the date of issuance.

### **Major Fund:**

Funds that are the largest or control the majority of financial activity during a given period. The main operating fund (general fund) is always considered a major fund. A fund is classified as a major fund if total assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of the individual fund are more than 10% of the cumulative total of all governmental funds and more than 5% of the governmental and proprietary funds.

### **Millage:**

A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

### **Modified Accrual Basis:**

The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

### **Moratorium:**

Any suspension of activity.

### **Net Budget:**

The legally adopted budget less all interfund transfers and interdepartmental charges.

### **Non-Major Fund:**

All funds that don't meet the criteria of a major fund.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Non-Spendable Fund Balance:**

Amounts that cannot be spent because they are not in spendable form, such as prepaid expenditures and inventory.

### **Objective:**

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

### **Operating Costs:**

Outlays for such current period items as expendable supplies, contractual services, and utilities.

### **Ordinance:**

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

### **Pay-As-You-Go Basis:**

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

### **Performance Indicators:**

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

### **Performance Measure:**

Data collected to determine how effective or efficient a program is in achieving its objectives.

### **Personnel Services:**

Expenditures for salaries, wages, and fringe benefits of a government's employees.

### **Property Tax:**

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax. ([www.pbcgov.com/papa/index.htm](http://www.pbcgov.com/papa/index.htm))

### **Proprietary Funds:**

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Purchase Order:**

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

### **Reserve:**

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

### **Resolution:**

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

### **Restricted Fund Balance:**

Amounts that can only be spent for the specific purpose stipulated by an external party e.g., creditors.

### **Retained Earnings:**

An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

### **Revenue Bonds:**

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

### **Revenues:**

(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers.

### **Roll-Back Rate:**

A reduction of prices or wages to a previous lower level by governmental action or direction.

### **Service Level:**

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

### **Save Our Homes Amendment:**

Legislation adopted in 1995 by the State of Florida that limits annual increases in assessed values of Homesteaded properties to the lesser of the previous year's Consumer Price Index, or 3%.

### **Special Assessment:**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

# APPENDIX

---

## *GLOSSARY (CONTINUED)*

### **Special Revenue Fund:**

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### **Surplus:**

An excess of the assets of a fund over its liabilities and reserved equity.

### **Tax Increment Financing:**

A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

### **Taxable Value:**

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

### **Taxes:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

### **Tax Rate:**

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

### **Tax Rate Limit:**

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

### **Tax Roll:**

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

### **Tipping Fees:**

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

### **Transfer:**

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Truth-in-Millage Law:**

Referred to also as the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

### **Trust Funds:**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

### **Unassigned Fund Balance:**

The residual classification for the general fund and includes amounts that are not contained in other classifications.

### **User Charge:**

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

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# APPENDIX

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## ACRONYM GLOSSARY

### **ACH:**

Acronym for Automated Clearing House, which is the network that processes electronic financial transactions in the United States. ACH is used mainly when money is directly deposited such as from an employer.

### **ASE:**

ASE is the symbol for the National Institute for Automotive Service Excellence

### **BRPO:**

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry

### **CAFR:**

Acronym for Comprehensive Annual Financial Report. A copy of the City's current CAFR can be found by going to <http://fl-palmbeachgardens.civicplus.com/629/Financial-Reports>

### **EAR:**

Acronym for Evaluation and Appraisal Report

### **EDE:**

Acronym for Economic Development Element

### **EEOC:**

Acronym for the Equal Employment Opportunity Commission, which enforces Federal laws prohibiting employment discrimination

### **EFT:**

EFT is the acronym for Electronic Funds Transfer, and is used when money is withdrawn such as when paying bills or buying items.

### **FAU:**

Acronym for Florida Atlantic University ([www.fau.edu](http://www.fau.edu)) which opened in 1964 as the first public university in southeast Florida, and now serves approximately 26,000 students on seven campuses stretching from Port St. Lucie to Davie

### **FDOT:**

Acronym for Florida Department of Transportation ([www.dot.state.fl.us](http://www.dot.state.fl.us))

### **FEMA:**

Acronym for Federal Emergency Management Agency

# APPENDIX

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## ***ACRONYM GLOSSARY (CONTINUED)***

### **FLUE:**

Acronym for Future Land Use Element

### **FLUM:**

Acronym for Future Land Use Map

### **FMLA:**

Acronym for Family Medical Leave Act, a Federal law enacted in 1993 that provides employees with certain rights including medical leave in certain circumstances

### **FRS:**

Acronym for the Florida Retirement System ([www.myfrs.com](http://www.myfrs.com))

### **GAAP:**

Acronym for Generally Accepted Accounting Principles ([www.fasab.gov](http://www.fasab.gov))  
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

### **GASB:**

Acronym for Government Accounting Standards Board

### **GFOA:**

Acronym is for Government Finance Officers Association. The organization represents public finance officials throughout the United States and Canada. More information about the GFOA can be found at [www.gfoa.org](http://www.gfoa.org)

### **HOA:**

Acronym for Homeowners Association.

### **IAFF:**

Acronym for International Association of Firefighters, a union which serves to assist, guide, and protect the certified firefighter employees

### **ICE:**

Acronym for Intergovernmental Coordination Element

### **ITB:**

Acronym for Invitation to Bid

### **LDR:**

Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan

# APPENDIX

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## ***ACRONYM GLOSSARY (CONTINUED)***

### **MOU:**

Acronym for Memorandum of Understanding

### **NCCI:**

Acronym for National Council on Compensation Insurance ([www.ncci.com](http://www.ncci.com))

### **NCDC:**

Acronym for North County Dispatch Center

### **PBA:**

Acronym for Police Benevolent Association, a union which serves to assist, guide, and protect the certified police officer employees

### **POA:**

Acronym for Property Owners Association

### **RFP:**

Acronym for Request for Proposal, which is a formal process for soliciting competitive quotations for services

### **SEIU:**

Acronym for Service Employees International Union, a union which serves to assist, guide, and protect the community services employees ([www.seiu.org](http://www.seiu.org))

### **SFEC:**

Acronym for South Florida East Coast Corridor project

### **TRIM:**

Acronym for Truth in Millage – see Truth in Millage Law.

### **VAB:**

Acronym for Value Adjustment Board – the body that hears petitions and renders decisions on whether to reduce assessed values of taxable properties in the County.

### **WNCLUS:**

Acronym for Western Northlake Corridor Land Use Study

### **YERC:**

Acronym for Youth Enrichment Center, which is the City owned and operated day care facility

