



THE CITY OF PALM BEACH GARDENS

Operating and Capital Improvement Budget
Fiscal Year 2020/2021



The City of Palm Beach Gardens, FL
Operating and Capital Improvements Budget
Fiscal Year 2020/2021



Mayor, Carl Woods



Vice Mayor, Rachelle Litt



Council Member,
Chelsea Reed



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
Clinton Shannon
Keith Bryer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Palm Beach Gardens

Florida

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

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, 2019. 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 exceed the program requirements.



This beautiful photograph used on the cover and throughout this document was taken by local professional photographer Kim Seng. Mr. Seng, specializes in HDR Photography. The image captured here is of Cypress Tress at Palm Beach Gardens Loxahatchee Slough canal during sunset.

[Discover Palm Beach County.org/Natural Areas/
Loxahatchee Slough](https://www.discoverpalmbeachcounty.org/natural-areas/loxahatchee-slough)

TABLE OF CONTENTS

This pdf document contains many features that make browsing the pages easier. There are “Bookmarks” that will take the user directly to various parts of the document. The Table of Contents contains “Quick Links” to various pages in the document. Just click on an underlined section below and you will be taken directly to that section. There are also “Quick Links” located throughout the document wherever there are page references.

TRANSMITTAL LETTER

City Manager’s Budget Message	1
-------------------------------	---

INTRODUCTION

How to Use This Document	29
Community Profile	32
City Overview	34
Economic Outlook	39
City Organization	46
Staff Comparison	48
Budget Preparation Process	49
Explanation of Budgetary Basis	52

VISION, MISSION STATEMENT & STRATEGIC GOALS

City Vision and Mission Statement	54
Strategic Goals, Performance Measures & Analysis	55

SHORT-TERM AND LONG-TERM PLANNING

Planning Documents	67
Current Year Budget Preparation	70
Long-Term Budget Strategy	72
Ten (10) Year Financial Plan	73
General Fund Reserves & Historical Data	76
Financial Management Policies	77
Non-Financial Management Policies	81

REVENUE INFORMATION

TRIM Notice	82
General Fund	83
Special Revenue Funds	87
Impact Funds	91
Capital Project Fund	96
Internal Service Funds	97

BUDGET SUMMARIES

Budget Summaries	99
All Funds	100
Budget Comparison by Fund	107
Relationship between the Budgeting Units & Fund Structure	109
General Fund	110
Special Revenue Funds	114
Impact Funds	122
Capital Project Fund	134
Internal Service Funds	138

GENERAL GOVERNMENT

Departmental Highlights	142
City Council	144
Administration	147
Public Communications	151
Information Technology	156

GENERAL GOVERNMENT (continued)

City Clerk	160
Legal	165
Purchasing & Contracts Mgmt.	169
Engineering	174
Human Resources	178
Finance	184
General Services	189
Self-Insurance Fund	190
Planning and Zoning	191

PUBLIC SAFETY

Departmental Highlights	199
Police	200
Fire Rescue	207

COMMUNITY SERVICES

Departmental Highlights	214
Administration & Public Works	217
Parks and Grounds	224
Construction Services	230
Neighborhood Services	234
Golf	239

LEISURE SERVICES

Departmental Highlights	245
Recreation	247

CAPITAL IMPROVEMENTS PROGRAM

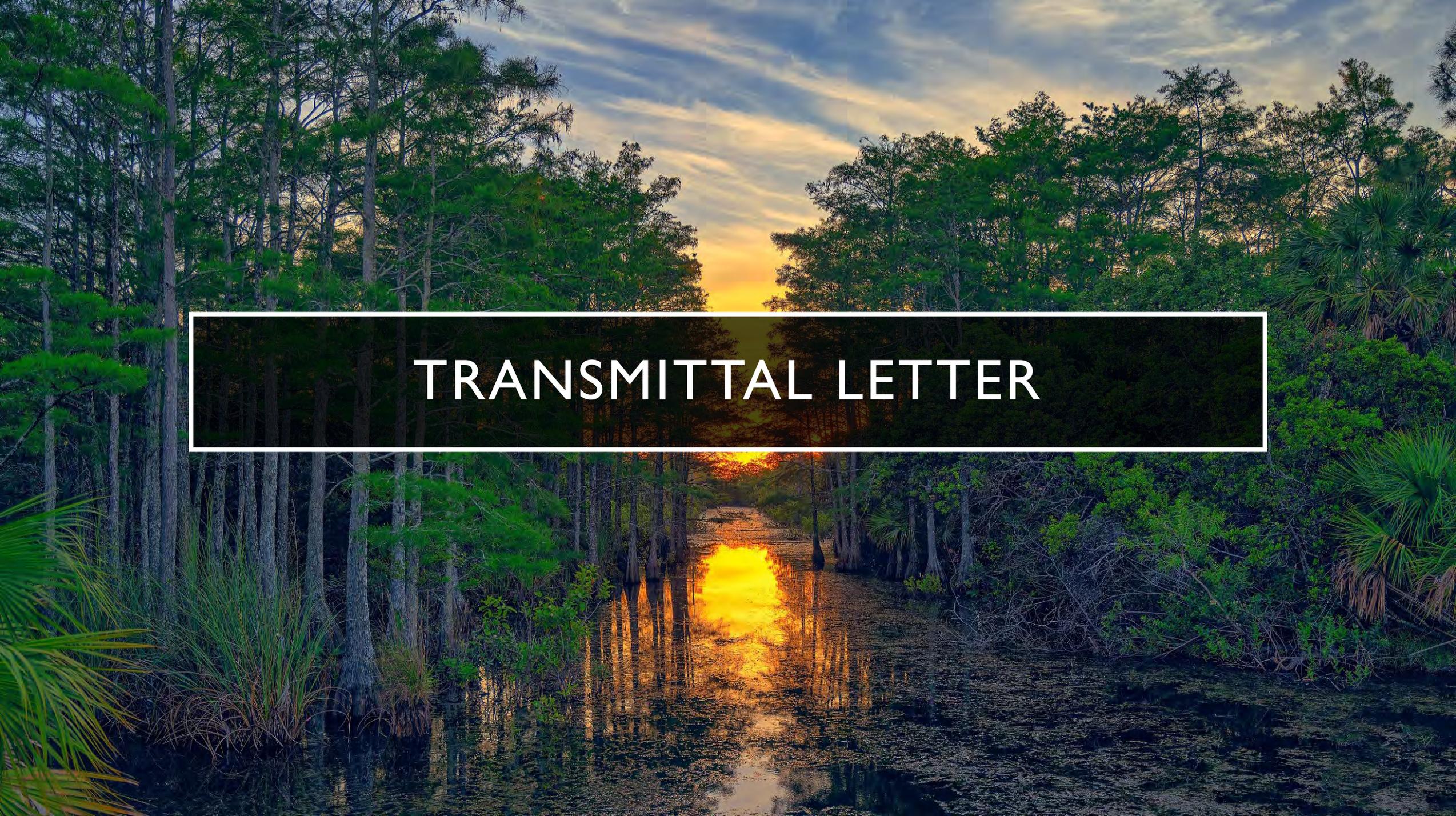
Program Introduction	258
Funding Sources Summary	261
Service Types Summary	262
Five Year Capital Summary-All	263
General Government – Five Year	264
Culture & Recreation – Five Year	266
Physical Environment – Five Year	269
Public Safety – Five Year	271
Transportation – Five Year	274
Significant Non-recurring CIP	275
Capital Budget Impact on Operating Budget	276
CIP Highlights	277

DEBT SERVICE

Analysis of Operating Impacts of Debt Service on the Budget	280
Outstanding Debt Obligations	283
Debt Repayment Schedule	288

APPENDIX

Staffing Comparison	290
Master Position List	292
Glossary	306
Acronym Glossary	318



TRANSMITTAL LETTER

TRANSMITTAL LETTER

October 1, 2020

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 2021 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 \$26 million, which is 26.1% 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 54, 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



TRANSMITTAL LETTER

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 the second year of the 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 employment candidates.
- 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.

TRANSMITTAL LETTER

❖ **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 the maintenance, repair and operations plan for existing parks and recreation facilities and fields has been provided.

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

(a) Sports lighting retrofits	\$1,250,000
(b) Aquatic Complex improvements	215,000
(c) Plant Drive pickleball courts restrooms	160,000
(d) Lake Catherine Park enhancements	80,000
(e) Mirasol Park softball improvements	75,000

❖ **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 economic development consulting services.

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.

TRANSMITTAL LETTER

OTHER SIGNIFICANT SHORT-TERM FACTORS AFFECTING BUDGET DEVELOPMENT

The proposed FY 2021 millage rate is based upon the certified property valuation received from the Palm Beach County Property Appraiser in the amount of \$13,098,449,265. As illustrated in the graphic below, this includes new construction of \$163,252,431, and represents an increase of 3.6% from last year's valuation. This is the ninth consecutive year that the City's property valuation has increased.

Increase in City of Palm Beach Gardens Taxable Assessment from FY 2020 to FY 2021:



Using the final property valuation number, the proposed total millage rate is 5.55 which is the same as last year. This rate represents a 2.3% increase over the roll-back rate of 5.4254 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 5.55	PROPOSED RATE 5.55	ANNUAL INCREASE	MONTHLY INCREASE
\$200,000	\$1,110.00	\$1,141.91	\$31.91	\$2.66
\$300,000	\$1,665.00	\$1,709.68	\$44.68	\$3.72
\$400,000	\$2,220.00	\$2,277.44	\$57.44	\$4.79

As you can see, the above homesteaded properties would see a monthly increase in the City portion of their tax bill ranging from \$2.66 to \$4.79, assuming the assessed values increased by the Consumer Price Index ("CPI") for 2019, which was 2.3%. 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. The previous year's CPI was 2.3%; 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

One of the most significant factors affecting the formulation of the recommended spending plan for FY 2021 is the recent economic shutdown necessitated by the COVID-19 pandemic. The development of the budget is also driven 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 COVID-19 and 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.

COVID-19



Although the state and county began a phased reopening of businesses in May, the City's state-shared revenues continue to be impacted, and will continue until a vaccine has been developed, tested, and distributed on a wide-scale basis. Until this occurs and all businesses have fully recovered, the City's revenue stream from the state will be diminished: to what extent is simply unknowable at this time.

With respect to FY 2021 revenue estimates, staff has estimated a loss of approximately \$1.1 million in other revenues due primarily to the COVID-19 pandemic. However, this revenue loss has been offset by reductions in debt service and capital outlay. For a discussion on how next year's budget is being balanced and where additional ad valorem revenue is going, please see the analysis and graphic on page 21.

It should be noted that these revenue estimates were derived from the Office of Economic and Demographic Research ("EDR") county and municipal revenue estimates issued in July. However, it is extremely important to stress that any projections that are developed by the EDR and the Department of Revenue – Office of Tax Research ("OTR") are based on the continued recovery of the economy and are, obviously, subject to change depending on the status of new COVID-19 cases, hospitalizations, and possible future business closures.

Staff continually monitors the OTR monthly tax collections and distributions data and the EDR county and municipal revenue estimates and will be prepared to make any necessary adjustments to the FY 2021 budget during the year to ensure the spending plan is in compliance with all state statutes and City code requirements regarding legal levels of spending.

TRANSMITTAL LETTER

New Development

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



Rendering of the Florida Power & Light Office Building

Florida Power & Light (fka PGA Office Center): This project was approved on June 11, 2019, via Resolution 46, 2019, and consists of a 270,000 square foot office building and three-story parking on Parcel A. Application for permits to begin construction is anticipated sometime early in 2020.

Alton Town Center Retail: This project, originally approved on November 16, 2016, 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. Several establishments have already opened, including Publix and Petsmart.



Alton Town Center Retail



PGA Station Hotel Under Construction

PGA Station Hotel: This development, approved via Resolution 45, 2016, is currently under construction, and consists of 415,401 square feet of professional office; 49,279 square feet of medical office; 11,777 square feet of retail; a 3,000 square foot restaurant; and a 111-room hotel located within a 30-acre site.

TRANSMITTAL LETTER

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. Construction began in early 2019, with several homes being completed and occupied beginning in the summer of 2019.



Recently Completed Homes in Ancient Tree Development



Rendering of Arcadia Gardens – Along RCA Blvd.

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 and is currently under construction.

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 Under Construction in Artistry

TRANSMITTAL LETTER



*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.

Divosta Towers: Approved via Resolution 20, 2017, on March 2, 2017, this project consists of two 111,971 square feet 11-story professional office towers. One tower has been issued a certificate of occupancy, with the second tower nearing completion.



*View of the Recently Completed South Tower and the
North Tower Under Construction*



Entrance to Avenir

Avenir: Looking to the future, sales are underway in the Windgate and Watermark single-family communities at Avenir 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.

TRANSMITTAL LETTER

Annexations

In addition to the many development projects approved, under construction, or recently completed, there have been six 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: Balsamo Property (Ancient Tree), Carleton Oaks, Osprey Isles, Bay Hill Estates, Preserve at Bay Hill Estates and Rustic Lakes. Annual ad valorem taxes of approximately \$1.5 million related to these parcels will be received by the City in FY 2021.

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.

TRANSMITTAL LETTER

The Table below illustrates the status of the one-cent infrastructure sales surtax projects as of April 30, 2020.

Table 3: Status of One-Cent Infrastructure Sales Surtax Projects as of 4/30/2020

Infrastructure Projects – Status as of 4/30/2018			
Project	Estimated Budget	Amount Spent/Encumbered	Project Balance
District Park - Phases I and II Development ¹	\$13,700,000	\$(12,886,513)	\$ 813,487
City Hall, Police Department and Fire Department Expansion/Renovations	9,071,382	(8,733,269)	338,113
Operations Center ²	6,860,565	(6,713,906)	146,659
Contingency	156,130	0	156,130
Total	\$29,788,077	\$(28,333,688)	\$1,454,389

After the closeout of FY 2020, unspent funds related to the One-Cent Sales Surtax capital projects will be re-appropriated into FY 2021 as part of the normal end-of-year carryforward of capital projects and purchase orders; accordingly, the proposed spending plan for FY 2021 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**

The first one-cent infrastructure sales surtax project completed 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

¹ 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. Available balance will be used for additional amenities that are currently being planned.

² Staff moved into the new operations building on October 1, 2019, and an open house for the public called “Trucks ‘n Stuff” was held on February 8, 2020.

TRANSMITTAL LETTER



Aerial View of the Recently Completed Gardens North County District Park

- 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.

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

Program	Description	Funding Requested in FY 2020 Budget
Parks and Recreation Facilities Repairs	Field Irrigation, fencing, netting, sod replacement, court resurfacing, equipment repairs, etc.	\$442,000
Building Maintenance	Repairs and maintenance of various structures throughout City, including roof maintenance	357,800

TRANSMITTAL LETTER

Program	Description	Funding Requested in FY 2020 Budget
Parking lot and Sidewalk Repairs	Repaving and maintenance on various City parking lots and sidewalks	173,000
Landscaping	Median tree trimming and roadway plant replacement program	115,000
Equipment Repairs and Maintenance	Repairs and replacement of various air conditioning, plumbing, and other equipment at various City buildings	111,800
Painting	Interior and exterior painting of various City buildings and other structures	62,000
Total		\$1,261,600

- 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 proposed Budget continues the fourth year of this program and includes \$250,000 in the Storm Water Division’s Repair & Maintenance expenditure account.





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.

Personnel Cost Factors

Personnel costs comprise the majority (approximately 69%) 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.



Personnel Costs



Salaries



Pensions



Insurance

TRANSMITTAL LETTER

- ❖ 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.
- ❖ The City and the SEIU recently negotiated a new three-year agreement for FY 2021-FY 2023. Effective October 1, 2020, members will receive a market adjustment, and in addition, an across-the-board increase to base salary, totaling a minimum 6% each year of the contract. The new contract will cost approximately \$834 thousand over the three-year period, including pension and FICA.
- General Non-Bargaining Employees:
 - ❖ Based upon the recent compensation and classification study, the Budget contains an average adjustment for general employees of 7%. This is the second year of the City's plan to achieve its goal of being in the 75th percentile (top quarter) of comparable organizations.
- Budgeted Positions:
 - ❖ The Budget contains 539 full-time positions, which is an increase of seven from the FY 2020 total of 532. A summary of the requested new positions is as follows:
 - Two Communications Operators in the Police Department funded through additional charges for services generated by adding the Village of Tequesta to the City's North County Dispatch Center (NCDC) to provide emergency dispatch services;
 - One Administrative Specialist III in the Legal Department to keep up with the increased workload due to recent expansion of service areas and staffing;
 - Two Fire Inspectors in the Fire Department to keep up with new development;
 - The conversion of one Fire Training Instructor from part-time to full-time to enhance departmental training;
 - One Business Analyst position in the Information Technology Department to act as the liaison and project implementation manager on installation and/or upgrade of new software throughout the City. This is necessary to meet the increasing demands on the operating departments from expansion, and to maintain the most up-to-date and secure software systems.
- Pensions
 - Police:
 - ❖ Contributions for FY 2021 total \$4,035,727. This amount is based on the actuarial valuation performed as of October 1, 2019 and reflects a contribution equal to 44.76% of covered payroll, down from the previous year's percentage of 46.46%. Although the contribution percentage has gone down, total contributions have increased \$651,064 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. As of October 1, 2019, the funded ratio of the plan was 78.2%.
 - Fire:
 - ❖ Contributions for FY 2021 are estimated at \$4,352,840. This amount is based on the actuarial valuation performed as of October 1, 2019 and reflects a contribution equal to 51.019% of covered

TRANSMITTAL LETTER

payroll, down from the previous year's percentage of 52.30%. 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. This calculation yields an estimated contribution in FY 2021 of \$4,352,840, which is \$46,512 less than last fiscal year. As of October 1, 2019, the funded ratio of the plan was 84.1%.

- Florida Retirement System ("FRS"):

- ❖ Contributions to the FRS are established by the Legislature. FRS contributions changed July 1, 2020 as follows: increasing to 10% from 8.47% for regular class; increasing to 27.29% from 25.41% for senior management; and increasing to 49.18% from 48.78% for elected officials. The total projected FRS contribution for all funds is \$2,058,558, which reflects a decrease of \$121,018 from the FY 2020 total of \$2,179,576. This reduction is attributed to several long-term employees that have retired in the past year. As of July 1, 2019, the funded ratio of the plan was 84.2%.

- Insurance

- Health Insurance:

- ❖ A significant factor affecting next year's Budget is the very modest increase in premiums 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 2021 has been increased 1.5%. 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 \$6.7 million, which is approximately nine months' total claims.

- Workers Compensation and Property/Liability:

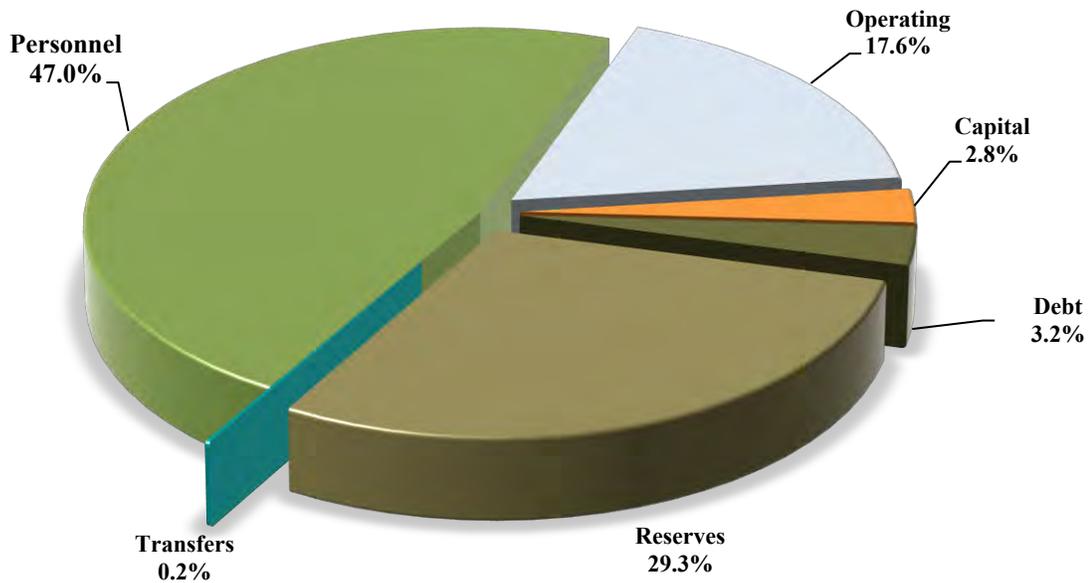
- ❖ The City is currently in the process of renewing its property and casualty insurance coverage for next year. As of the date of this writing, the renewal has not been received. For initial budgeting purposes, a total of \$1,666,648 has been estimated for workers compensation and property/liability for FY 2021, which is an increase of \$182,000 from FY 2020 for both lines of coverage. This increase is based upon an estimated 10% increase in rates, plus additional premiums to add new facilities. These projections will be modified, if needed, as the renewal numbers become available.

The remainder of this page is intentionally left blank

BUDGET SUMMARIES

ALL FUNDS SUMMARY OF BUDGET

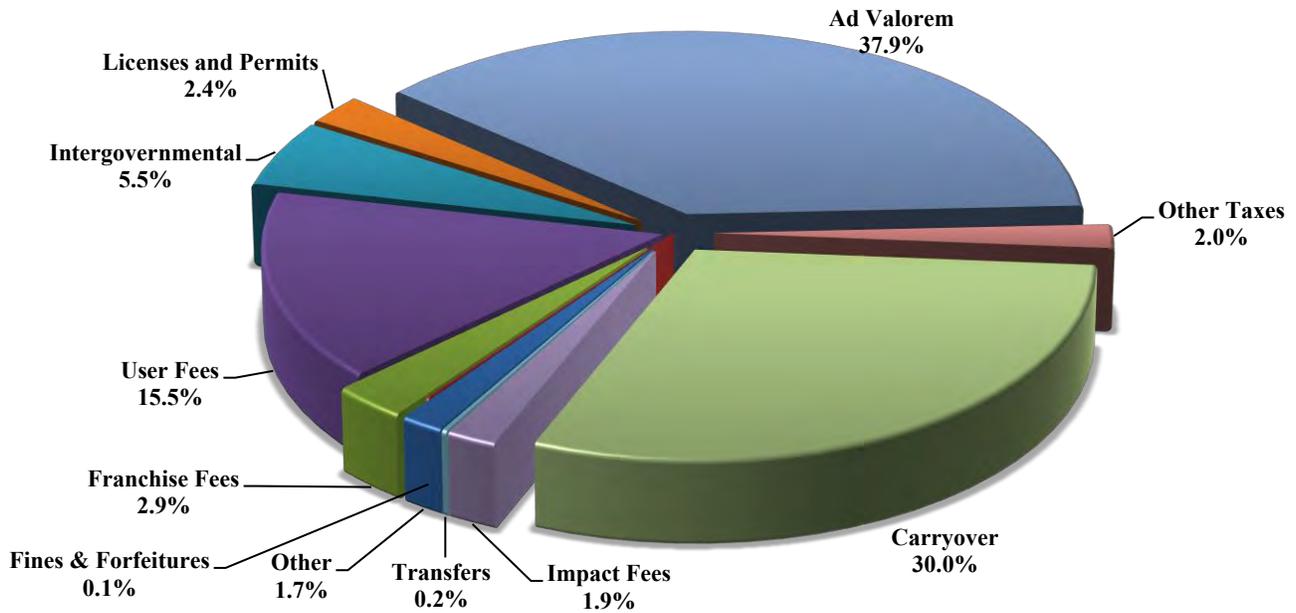
As illustrated in the chart below, the total expenditures and reserves for all funds is \$182,700,733, including \$85,854,124 in personnel, \$32,146,170, in operating, \$5,069,840 in capital outlay, \$339,698 in operating transfers, and \$5,839,261 in debt service. Reserves total \$53,451,371. The significant components of reserves include \$26,000,000 in unassigned reserves, \$2,324,225 for economic development and \$5,281,732 for budget stabilization.



**Total Expenditures/Reserves –All Funds
\$182,700,733**

TRANSMITTAL LETTER

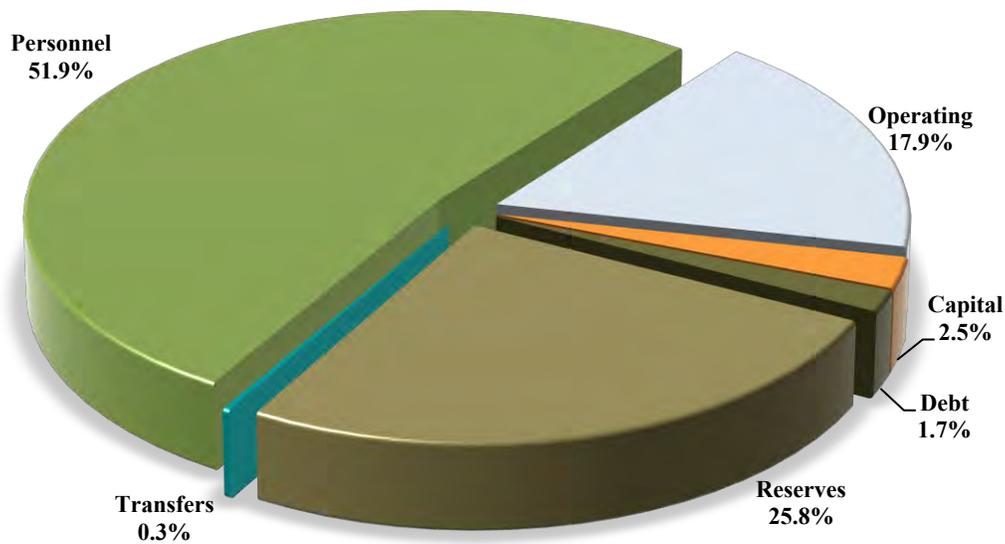
As illustrated in the chart below, revenues and non-revenue sources total \$182,700,733. Ad valorem taxes total \$69,279,003 and are the largest single source of revenues for all funds, comprising 38% of all revenues/sources of the City's budget. The total estimated available beginning balance of all funds combined is \$54,767,353, and accounts for 30% of total sources of funds.



Total Revenues/Sources – All Funds
\$182,700,733

GENERAL FUND SUMMARY OF BUDGET

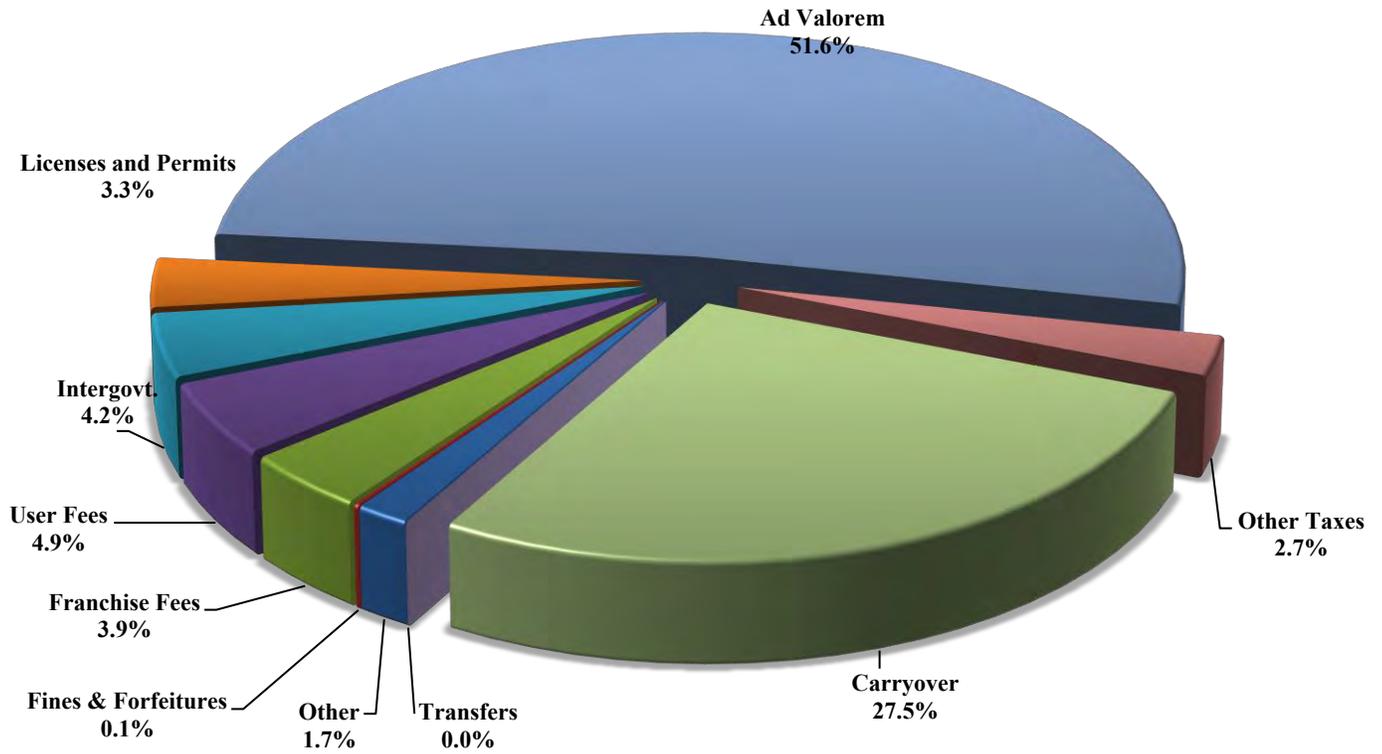
As illustrated in the chart below, the General Fund expenditures and reserves total \$134,185,548, including \$69,622,805 in personnel, \$23,962,592 in operating expenditures, \$3,317,155 in capital outlay expenditures, \$339,968 in operating transfers, and \$2,290,938 in debt service. Projected unassigned reserves total \$26,000,000, law enforcement reserves total \$1,046,133, and reserves for economic development and budget stabilization total \$2,324,225 and \$5,281,732, respectively.



**Total Expenditures/Reserves – General Fund
\$134,185,548**

TRANSMITTAL LETTER

As illustrated in the chart below, revenues and non-revenue sources total \$134,185,548. This is inclusive of an estimated beginning balance available of \$36,899,900. Ad valorem tax revenues comprise the largest share of General Fund revenue, at 51.6% of all revenues and sources of funding.



Total Revenues/Sources – General Fund
\$134,185,548

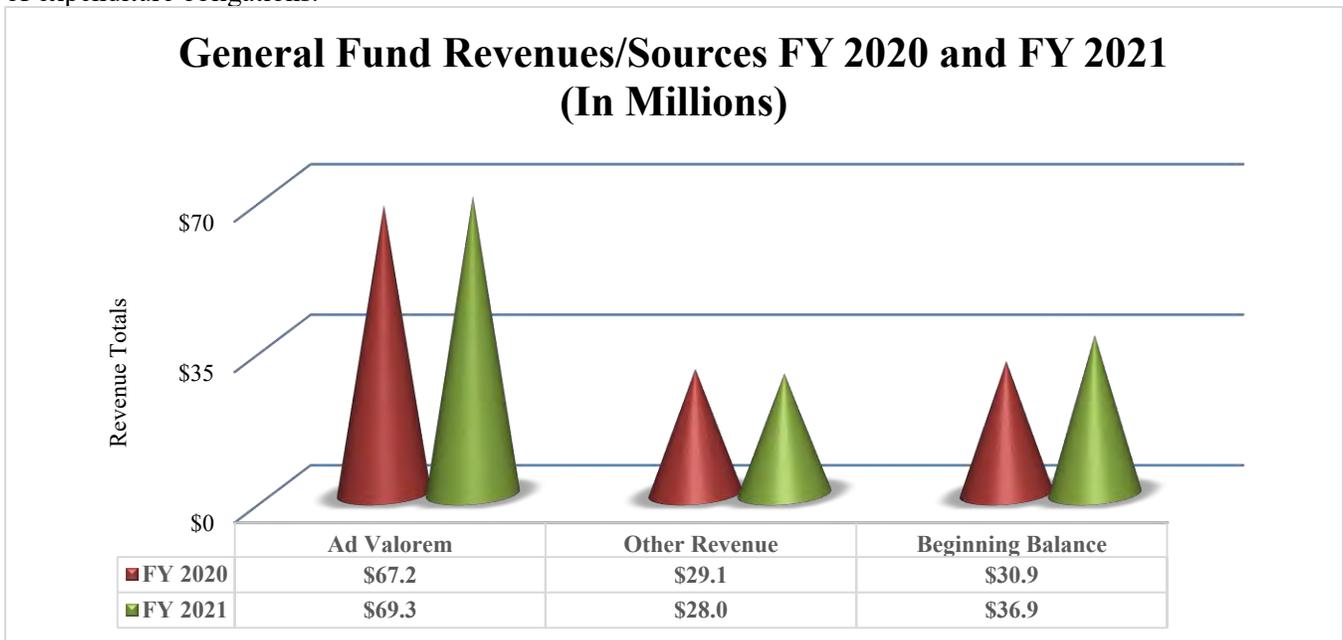
TRANSMITTAL LETTER

GENERAL FUND BUDGET CHANGES

Table 5: Analysis of General Fund Changes from FY 2020 to FY 2021

Revenue/Sources	\$127,317,839	\$134,185,548	\$6,867,709	5.4%
Less: Beginning Balance	(30,991,522)	(36,899,900)	(5,908,378)	19.1%
Transfers/Other Sources	(682,110)	0	682,110	(100.0%)
Total Operating Revenues	\$95,644,207	\$97,285,648	\$1,641,441	1.7%
Expenditures/Uses	\$127,317,839	\$134,185,548	\$6,867,709	5.4%
Less: Reserves	(29,018,052)	(34,652,090)	(5,634,038)	19.4%
Capital	(5,177,889)	(3,317,155)	1,860,734	(35.9%)
Transfers	(497,754)	(339,968)	157,786	(31.7%)
Total Operating Expenditures	\$92,624,144	\$95,876,335	\$3,252,191	3.5%

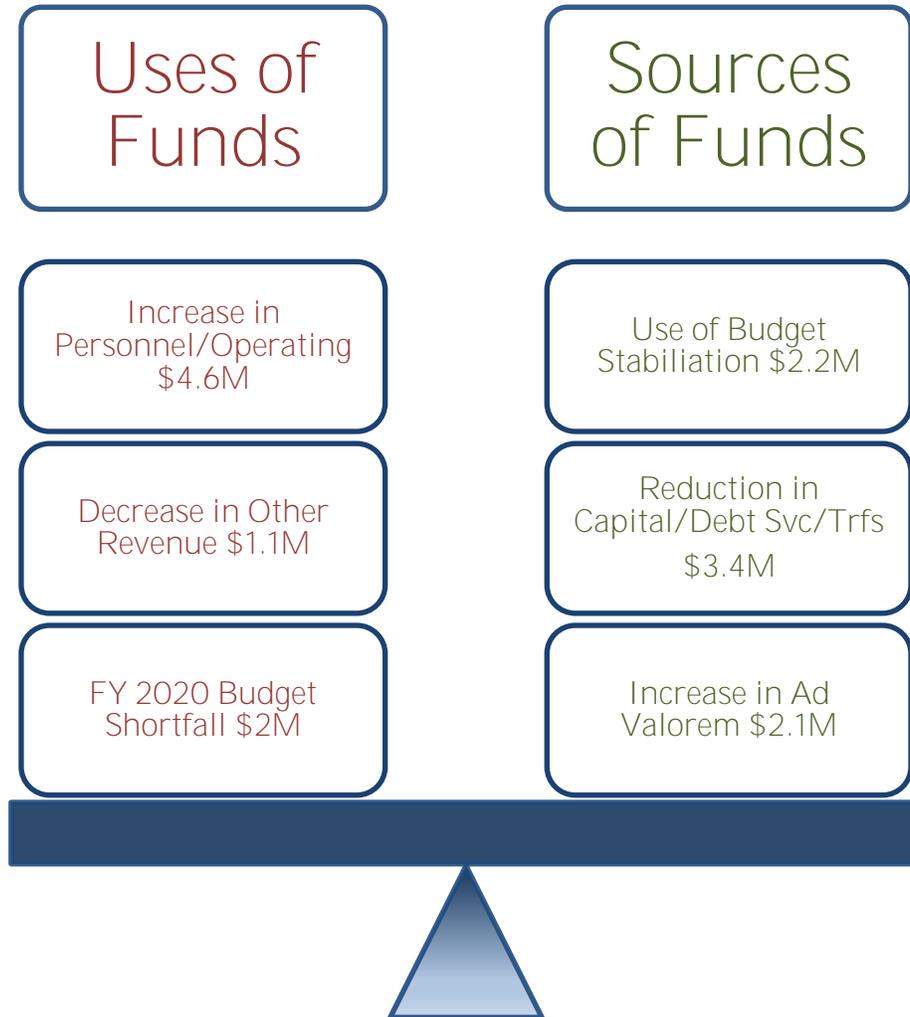
The chart above compares the original adopted budgets for fiscal years 2019 and 2020, prior to any carry-forward of expenditure obligations.



As illustrated in the chart above, ad valorem tax revenue is up, increasing to \$69,279,003 from \$67,183,805. Other revenue and transfers/other sources are projected to decrease to \$28,006,645 from \$29,142,512, due to projected impacts from COVID-19. Overall, excluding beginning balances and transfers/other sources, revenues have increased by \$1,641,441, or 1.7%, due primarily to the following: increases in ad valorem taxes of \$2,095,198 from increased property valuations; an increase in charges for services of \$635,335 due to the additional fees from the Village of Tequesta for dispatch services; and an increase of \$100,000 in EMS transport fees; offset by reductions in sales tax, revenue sharing, and electric franchise revenues due to COVID-19 impacts.

Where Is the Additional General Fund Revenue Going Next Year?

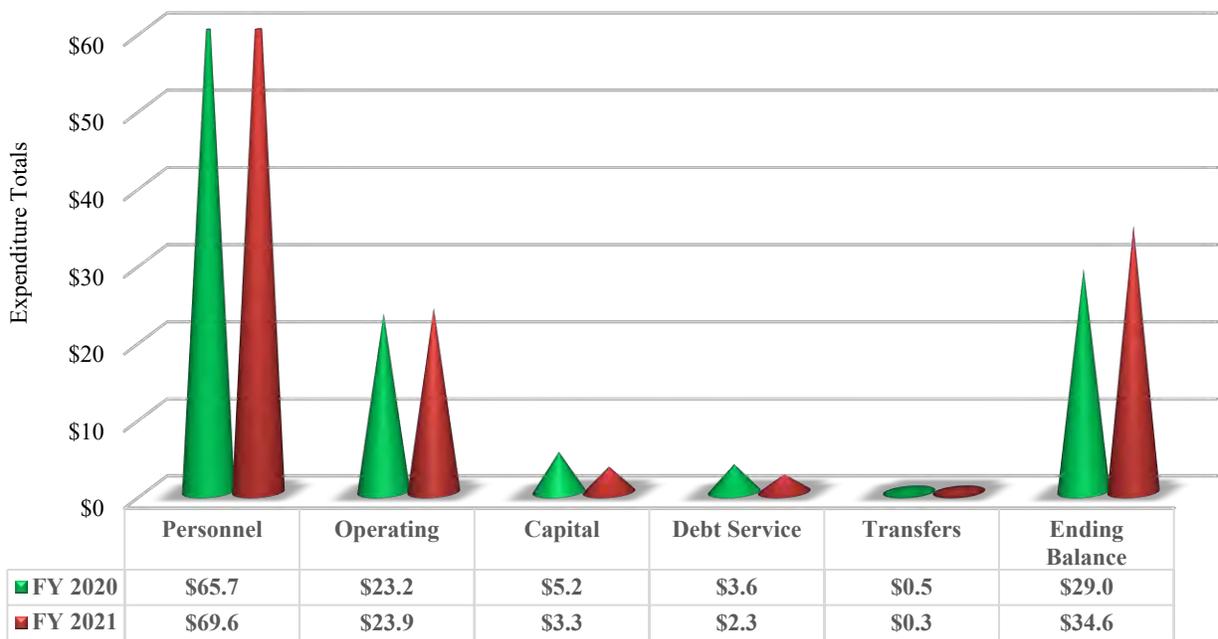
The graphic below illustrates that the additional tax revenue generated next fiscal year of \$2,095,198 alone is insufficient to cover the increases in personnel and operating expenditures of \$4,597,472. Additionally, reductions in other revenues of \$1,135,867 due to COVID-19 and a budgeted shortfall of \$1,973,470 from FY 2020 must also be made up. When combined, the additional funds required to balance the FY 2021 budget total \$7,706,809. After allowing for the increased ad valorem revenue, and reductions in capital outlay, transfers, and debt service of \$3,363,804, there remains a shortfall of \$2,247,807, which is being transferred from budget stabilization reserves.



TRANSMITTAL LETTER

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$65,711,376 to \$69,622,805, and operating costs have increased from \$23,276,545 to \$23,962,592. Transfers have decreased from \$497,754 to \$339,968, while projected ending fund balance is increased from \$29,018,052 to \$34,652,090, and capital expenditures have decreased from \$5,177,889 to \$3,317,155. Debt service has been reduced by \$1,345,284 due to final payment on the Series 2011 B Bonds in FY 2020. Excluding capital, transfers and reserve balances, expenditures have increased by 3.5%.

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



TRANSMITTAL LETTER

OTHER BUDGET HIGHLIGHTS – GENERAL FUND

Trash Collection

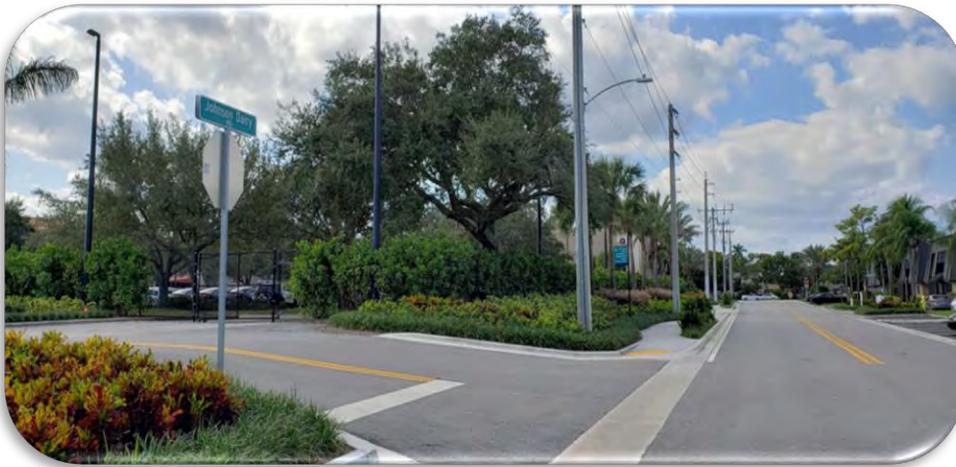


The City does not charge for curbside garbage or trash collection. The only fee paid by the residents for these services is to the Palm Beach County Solid Waste Authority for disposal, via non-ad valorem assessments on their tax bills. The City pays the contractual fees for collection and recycling services 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 2021 is \$920,642. The total projected fund balance carried forward is \$447,473. Total expenditures are \$1,319,516 and include the

following: \$500,000 for street paving projects; \$250,000 for street lighting; \$60,000 for roadway striping; \$121,000 for various equipment; \$52,000 for street sweeping; \$30,000 for streetlight repairs; \$26,608 for debt service for a new articulating telescopic aerial truck, and \$29,908 for street equipment maintenance. In addition, \$250,000 has been set aside in contingency for FEC crossing maintenance.

TRANSMITTAL LETTER

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 \$193,200, and current year operating revenues total \$2,559,000. Revenues have been conservatively estimated, considering the impacts of the COVID-19 pandemic. Operating and capital expenditures total 2,550,311. There is no transfer from the General Fund anticipated to be required to cover expenditures next fiscal year.



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 \$5,400,421 and are up due to the opening of the new tennis center later this fiscal year. The total projected fund balance carried forward is \$233,695. The projected beginning balance reflects an additional transfer in FY 2020 of \$1,000,000 from the General Fund to offset the revenue losses due to COVID-19. Operating expenditures total \$5,787,954, and projected ending reserves total \$186,130. A transfer from the General Fund of \$339,968 is budgeted to cover expenditures next fiscal year. It should be noted that within the Special Revenue Recreation Fund, the tennis operation generates \$1,666,334 in revenues, and incurs \$1,493,184 in expenditures, for a positive cash flow of \$173,150, which helps to reduce the required transfer from the General Fund.

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 \$3,719,041, and miscellaneous revenue totals \$147,500. The total projected fund balance carried forward is \$684,696.

Total projected expenses for the Fleet Maintenance Fund are \$4,497,211 and include \$1,728,932 for the new City-wide Enterprise Lease program and \$181,930 for the annual lease-purchase payments for police interceptors and school bus. The projected ending reserve balance is \$54,026



TRANSMITTAL LETTER

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 \$10,493,710 and include charges for services of \$10,278,710. Funding for FY 2021 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 \$6.7 million, which is approximately nine months' total claims.

Total projected expenditures for the Self-Insurance Fund are \$10,915,127 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: Mobility, 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	\$1,004,982
○ Mobility	924,178
○ Recreation	791,979
○ Fire	382,579
○ Police	263,201
○ Public Facilities	<u>169,711</u>
○ Total	\$3,536,630

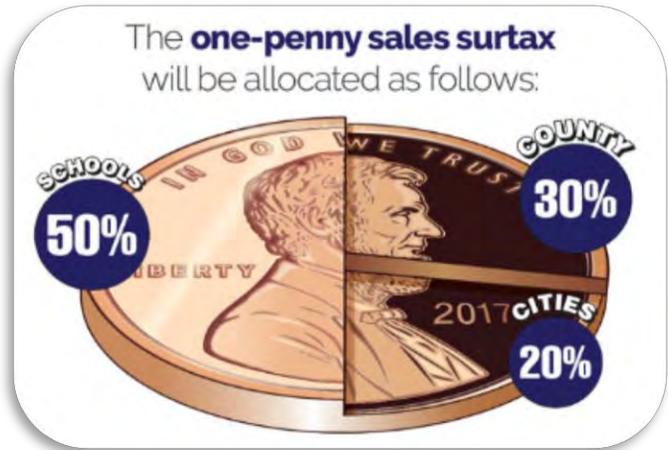
- **Expenditures:**

- An allocation of \$1,300,000 from the Mobility Fund for improvements to Campus Drive from RCA to PGA Boulevard. These improvements include widening existing 5' sidewalk to a 12' trail on west side; add sidewalk and two-way 10' bike trail with 2' raised separator on east side; provide ladder crosswalks at RCA boulevard; roundabout at Fairchild Avenue; and installation of turn lane for northbound traffic turning east on PGA Blvd.

TRANSMITTAL LETTER

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 2020 to FY 2021 is \$4,699,423. Total projected newly generated revenue is \$3,514,098 and includes one-cent infrastructure sales surtax revenue of \$3,500,000 and interest income of \$14,098. Estimates for next fiscal year have been discounted approximately 10% from pre-COVID levels due to the uncertainty regarding the ongoing pandemic.



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, even after reducing projections next year, this trend is forecasted to continue next fiscal year, as the estimate of \$3,500,000 for FY 2021 exceeds the original expectation by \$150,000, or 4.4%.

Total projected expenditures, exclusive of carry-forward balances, are \$3,339,785 and consist of the annual debt service on the Series 2017 Public Improvement Bonds.

The remainder of this page is intentionally left blank

TRANSMITTAL LETTER

SUMMARY

As the City enters a ninth 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 2021 of \$26 million, or 26.1% 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 \$5.3 million.

Because of its sound financial position, the City is strongly positioned to weather the current economic uncertainty surrounding the COVID-19 pandemic. This strong position is due to the continued growth of the City and proactive 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 seven new positions necessitated by the growth of the City, including:
 - Two Communications Operators in the Police Department funded through additional charges for services generated by adding the Village of Tequesta to the NCDC to provide emergency dispatch services;
 - One Administrative Specialist III in the Legal Department to keep up with the increased workload due to recent expansion of service areas and staffing;
 - Two Fire Inspectors in the Fire Department;
 - The conversion of one Fire Training Instructor from part-time to full-time;
 - One Business Analyst position in the Information Technology Department to act as the liaison and project implementation manager on installation and/or upgrade of new software throughout the City. This is necessary to meet the increasing demands on the operating departments from expansion, and to maintain the most up-to-date and secure software systems.
- ❖ Provides a 6% salary adjustment for SEIU employees.
- ❖ Funding of 7% to implement recommendations of the compensation and classification study 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 \$1,261,600 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 2021 Budget with no change in the operating tax rate and no debt service millage.

TRANSMITTAL LETTER

The preparation of the proposed FY 2021 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,

A handwritten signature in blue ink that reads "Ron Ferris". The signature is written in a cursive style with a long horizontal stroke at the end.

Ron Ferris
City Manager



INTRODUCTION

INTRODUCTION

HOW TO USE THIS DOCUMENT

The fiscal year 2021 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 2020/2021 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

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 2020 Service Level Accomplishments
- FY 2021 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 and Mobility Fund, which are Capital Projects Funds, 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 2020/2021. Also included is a discussion of effects on operating costs, identification of funding sources and five-year capital outlay projections.

INTRODUCTION

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 2020/2021 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.

The remainder of this page is intentionally left blank

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

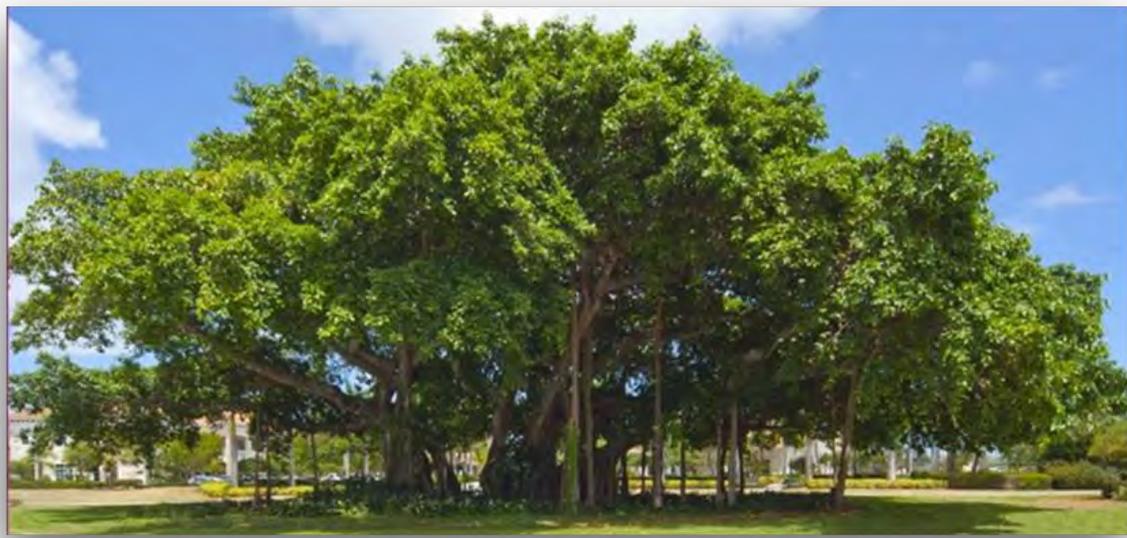
On March 20, 1959, John D. MacArthur, multimillionaire insurance magnate and landowner, announced his plan to develop approximately 4,000 acres and provide homes for 55,000 people in a new community. This land would be developed under his careful supervision. Mr. MacArthur's chosen name for the city 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

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:

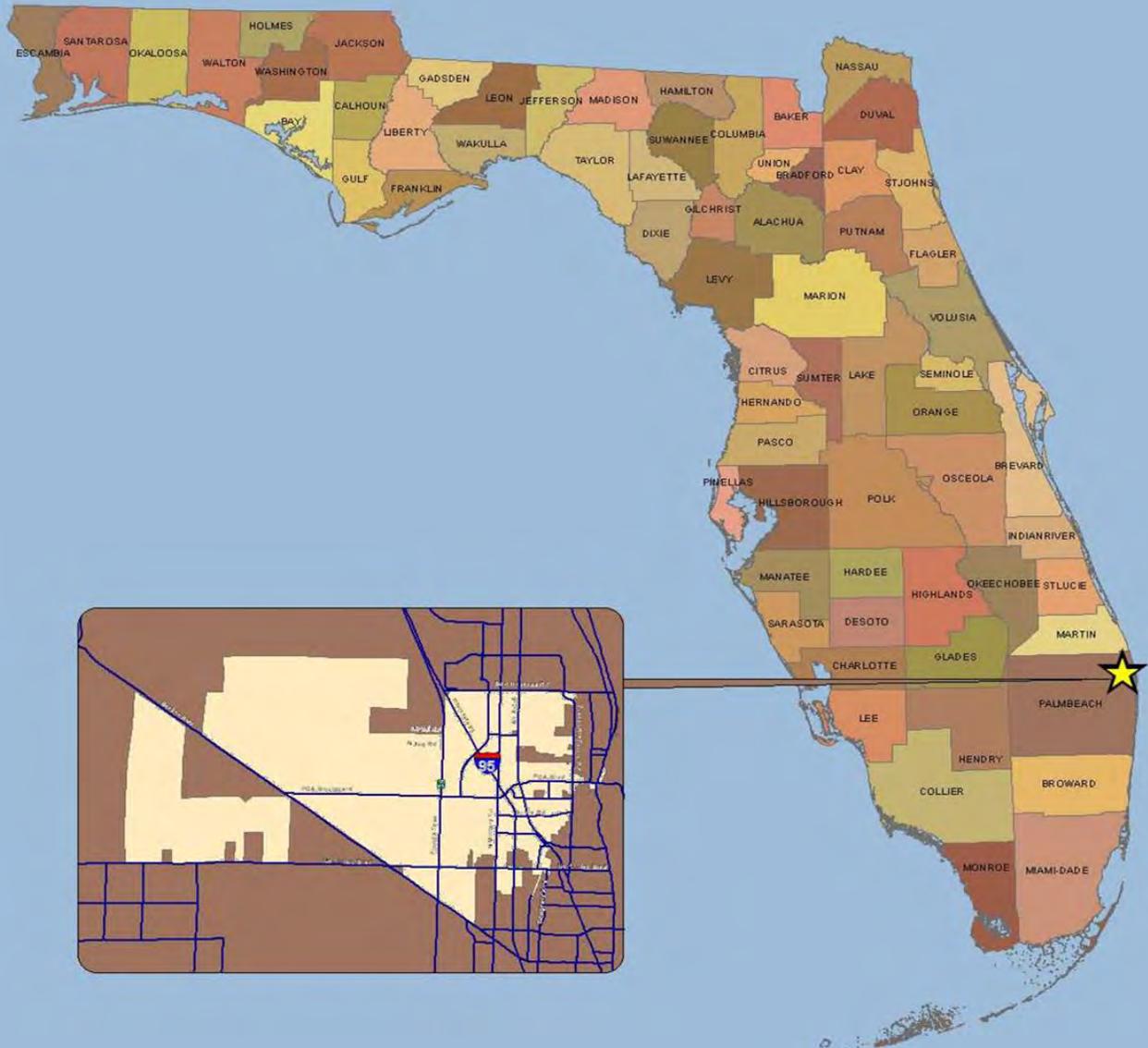
- The 1st section is MacArthur Beach
- The 2nd section represents MacArthur's plaid from his ancestors
- The 3rd section is the historic Banyan Tree, which marks the entrance of the city
- The 4th section is a picture of a family, illustrating Mr. MacArthur's desire to make this city a wonderful place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

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

Population

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2010 (US Census)	48,452
2020 (Estimate 04/01/2020 BEBR)	56,709

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	50.4%

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 (2018 Inflation Adjusted Dollars)	\$80,426
---	----------

Source: US Census Bureau, and University of Florida Bureau of Economic and Business Research (BEBR)

Education

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

I-95 & Florida Turnpike easy access
 CSX & FEC Rail
 Proximity to Port of Palm Beach & Palm Beach International Airport

INTRODUCTION

CITY OVERVIEW (CONTINUED)

Service Statistics

Police -

Sworn Personnel	126
Civilian employees	59
Number of calls for service	25,316
Average officer emergency response time	3.47 min

Fire Rescue

Fulltime employees	137
Number of fire stations	5
Number of calls for service	12,048
Avg. response time:	5.29 min

Land Use & Building Activity

Land area	58.99 sq miles
-----------	----------------

	<u>% of Total Area</u>
Residential	24.5
Commercial	2.4
Professional Office	.3
Industrial	.7
Mixed Use	3.0
Conservation	51.0
Recreation & Open Space	1.4
Private Golf	7.7
Public/Institutional	2.3
Water (Canals & Waterways)	1.1

Developed	94.3%
Undeveloped	<u>5.7%</u>
	100%



Building Department

Permits issued	10,833
Total Construction value	\$531,463,180



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	18
Basketball courts	18
Racquetball/handball courts	6
Skate Park	1
Tennis courts	28
Pickleball courts	18
Playgrounds	17
Swimming pools	3

INTRODUCTION

CITY OVERVIEW (CONTINUED)

Other Statistics

Unemployment rate (Palm Beach County-Average)	3.3%
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.	539	City Government
Biomet 3i, Inc.	471	Dental Implants
Belcan Engineering Group	458	Aerospace Engineering
NuVista Living	330	Health Care
Cross Match Technologies, Inc. (Headquarters)	300	Biometric Identity Systems
LRP Publications (Headquarters)	292	Multimedia Publishing

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
Florida Power and Light	122,406,712	679,357
PR The Quaye Owner LLC	108,409,288	601,533
GLL US Retail LP	100,000,034	555,000
BREIT MF San Merano LLC	96,330,580	534,635
BSREP III PBG Resort LLC	90,955,834	504,805
KH Alton LLC	87,677,601	486,611
Advenir@PGA LLC	86,690,913	481,135
Excel Gardens LLC	75,018,847	416,355
Toll Southeast Inc	25,430,000	141,137

Source: 2020 Certified Tax Roll-Palm Beach County Property Appraiser



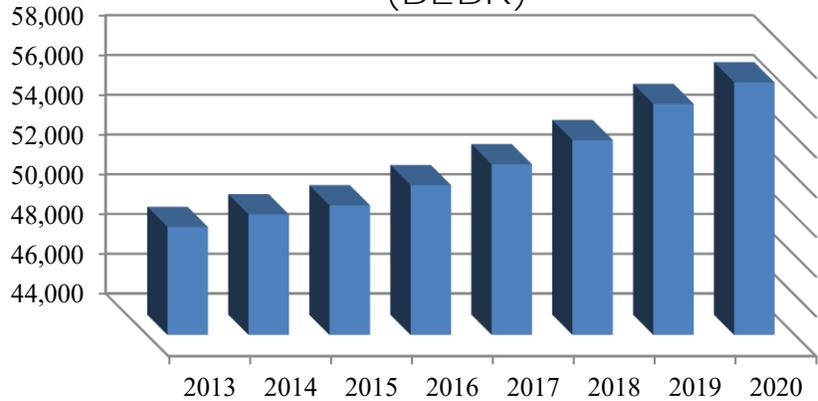
INTRODUCTION

CITY OVERVIEW (CONTINUED)

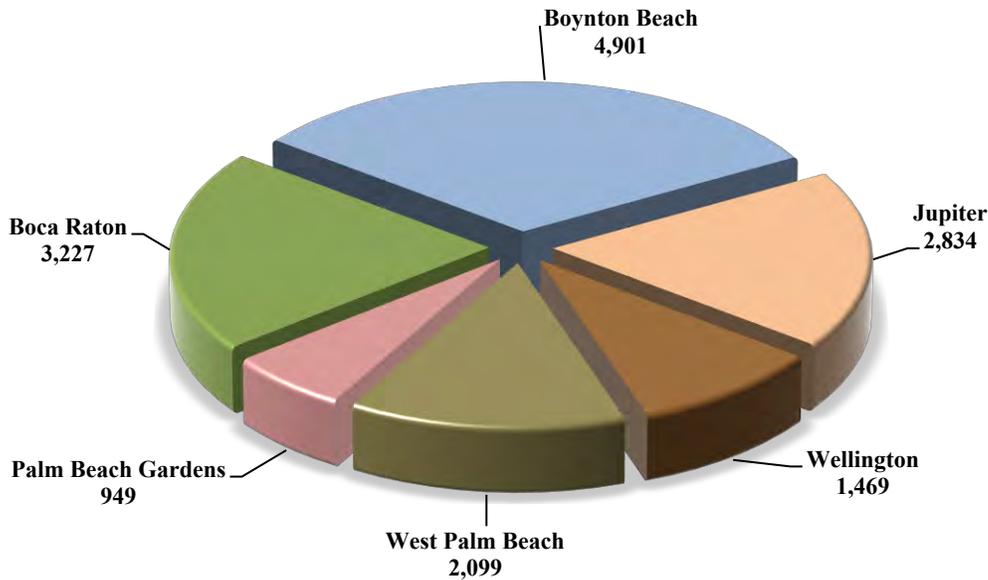
DEMOGRAPHIC COMPARISONS

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 2013 through 2020 represent estimates provided by the Florida Bureau of Economic and Business Research April 1st of each year between census periods, growing to an estimated 56,709 by 2020.

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



Population per Square Mile ⁽¹⁾



⁽¹⁾ 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.

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. On March 3, 2020, the City Council approved Resolution 22, 2020 which approved an Economic Development Incentive Grant Agreement to satisfy the local financial support match of \$70,000, which constitutes the second half of the entire 20% required. The Carrier Corporate Headquarters 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.
- The City Council approved Resolution 14, 2020, conceptually approving "Project Greenacres" as a Qualified Target Industry Business and committing the necessary local financial support of \$43,400 which constitutes the entire 20% required. The \$43,400 represents the necessary financial support for the State's Qualified Targeted Industry tax refund program that is recommended by the Florida Department of Economic Opportunity (DEO) for an award of \$7,000 per job provided. "Project Greenacres" intends to create 31 new jobs with an average annual wage of \$115,000 within the City. An Economic Development Agreement will be brought to the City Council for approval.

DEVELOPMENT

Development and redevelopment continue to increase in the City. 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 and is approximately 80% complete.
- 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

- Parcel F Phase II—approved for 56 townhouses and has completed construction of an approximately 4.49-acre community park.

Projects within the Regional Center Planned Community Development (PCD) are completing planned developments or beginning redevelopment activities. The Divosta Towers located along Kyoto Gardens Drive and Alternate A1A has been completed with two 11-story professional office towers (111,971 square feet of office for each tower). Downtown Palm Beach Gardens has begun construction on the 116,862 square foot LifeTime facility and a 426-space parking garage at the corner of Alternate A1A and Gardens Parkway. Downtown has also been approved for a renovation of the shopping center including completely replacing the hardscape and landscape materials throughout and relocating the carousel to the lake side.

Utility companies within the City have also been approved for major development or redevelopment projects. FP&L was approved to construct a 270,000-square foot state-of-the-art office building with attached three-story, 731-space parking garage on the south side of Kyoto Gardens Drive between Military Trail and RCA Center Drive. The building is currently under construction. Also, the Seacoast Utility Authority (SUA) was approved to replace the existing administration building and maintenance building with a new 124,537 square-foot administration building, 9,026 square-foot operations building, 1,310 square-foot lunch building, 19,496 square-foot fleet maintenance/warehouse building, and 21,902 sf of equipment storage. The new office complex is currently under construction.

Other recently completed and/or ongoing projects include:

- Mirasol Town Square completed Building D, approved for 44,490 square feet of office, in mid-2019.
- The Central Gardens Grand Apartments was approved for 124-units along Central Boulevard and has been completed.
- PGA Station completed construction of a 122-room Marriott Residence Inn hotel in early 2020.
- Turtle Beach located along PGA Boulevard was completed early 2020 with a 2-story Professional Office with a bank.
- Midtown was approved for 63-single family townhome units. Currently, 29 townhome units have been completed and another 16 units are under construction.
- Trevi Isle was approved for 50-unit townhomes located along Hood Road and is currently under construction. Twenty-one units have been completed and another 15 units are under construction.
- Costco Wholesale Club has been approved for a 20,000 square-foot expansion and the construction of a 24-station fuel center. The fuel center has been completed and the expansion will begin construction in 2021.
- Arcadia Gardens has been approved for a 326-bed, 163-unit age-restricted Independent Living Facility at the former Amara Shrine location on the south side of RCA Boulevard east of Alternate A1A. The facility is currently under construction.
- The Nuvo Business Center has been approved for a 99,183-square-foot self-storage facility and a 18,650-square-foot laboratory/research and development building. Phase I, the self-storage facility, is nearing completion.
- The Banyan Tree Planned Unit Development at the intersection of Northlake Boulevard and MacArthur Boulevard was approved to add a 175-student day care facility. The Learning Experience is currently under construction.

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

- The McDonald's Restaurant at the Promenade Shopping Center located at the intersection of Lighthouse Drive and Alternate A1A has been approved for renovations and to update the site with a dual drive-through to better serve residents. The renovations are under construction.
- The Gardens Self Storage was approved for a 74,936-square foot facility at the intersection of Northlake Boulevard and Roan Lane at the former Crunch Fitness site. Construction will begin in 2021.

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.

There are several applications within the Avenir PCD have been approved and are currently under construction. Those projects include:

- Watermark at Avenir—Approved for 98 dwelling units
- LaTerre at Avenir—Approved for 92 dwelling units
- Windgate at Avenir—Approved for 119 dwelling units
- Coral Isles at Avenir—Approved for 107 dwelling units
- Regency at Avenir—Approved for 469 age-restricted dwelling units
- Avondale at Avenir—Approved for 390 dwelling units
- Avenir Clubhouse—Approved for 12,087 SF clubhouse with 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 train 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

ECONOMIC OUTLOOK (CONTINUED)

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-gear 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 diverse 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.

Comprehensive Plan Text Amendments to incorporate elements of the TOD Master Plan were approved by the City Council on November 5, 2020. These Amendments include provisions to allow for increased density and building heights in the vicinity of the proposed train station, establish development and design standards for the TOD District, encourage mixed-use projects, the incorporation of mobility options in the TOD District, and encourage the inclusion of workforce housing, as well as other changes to support transit and pedestrian-friendly development. Land Development Regulations Amendments will be developed to enact the Comprehensive Plan Amendments in 2021.

A major transit initiative that is in the construction planning stage is the "Brightline" Project 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 a possible station. FECI is laying a second track through the City to prepare for extending the passenger service to Orlando.

MOBILITY

In 2013, the Florida Legislature made changes to the Concurrency Standards that all municipalities and counties must follow to ensure new development has the necessary infrastructure to meet the needs of the development. The changes to Chapter 163.3180, Florida Statutes, allows municipalities to repeal transportation concurrency and adopt an alternative mobility funding system. The City, in cooperation with the Treasure Coast Regional Planning Council, prepared a Mobility Plan to provide this alternative mobility funding system. On September 5, 2019, the City adopted its Mobility Plan and Mobility Fee Schedule to replace the Road Impact Fee previously provided to Palm Beach County.

The Mobility Plan provides a blueprint for how the City intends to transition from the movement of cars to the movement of people. The Mobility Fee provides the City with a funding source that it controls to fund a wider range of multimodal improvements to provide residents with alternatives to driving and better address the needs and desires of the community. The Mobility Fee is collected from development within the City and will be spent on projects within the City to provide the benefits to those that pay the fees. The City began collecting Mobility Fees on January 1, 2020.

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

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.

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.

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.

Additional Annexations

In addition to the Bay Hill Estates/Rustic Lakes community annexation described above, the City has also processed smaller-scale voluntary annexations from property owners who desired to be located within the City. These annexations are commercial or utility in nature.

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

- 11220 Alternate A1A—approximately 0.89 acres located a half mile south of Hood Road seeking to redevelop as a gas station and car wash.
- Richard Road SUA facility—approximately 14.1 acres located .25 miles west of Alternate A1A on Richard Road where the City’s Fire and Police Departments’ Training Facility has been constructed.
- Seminole Shoppes (formerly known as Carl’s Plaza)—approximately 5.75-acre shopping center located approximately .5 miles north of PGA Boulevard on the east side of US Highway 1 seeking to renovate and redevelop in the City.

WORKFORCE HOUSING

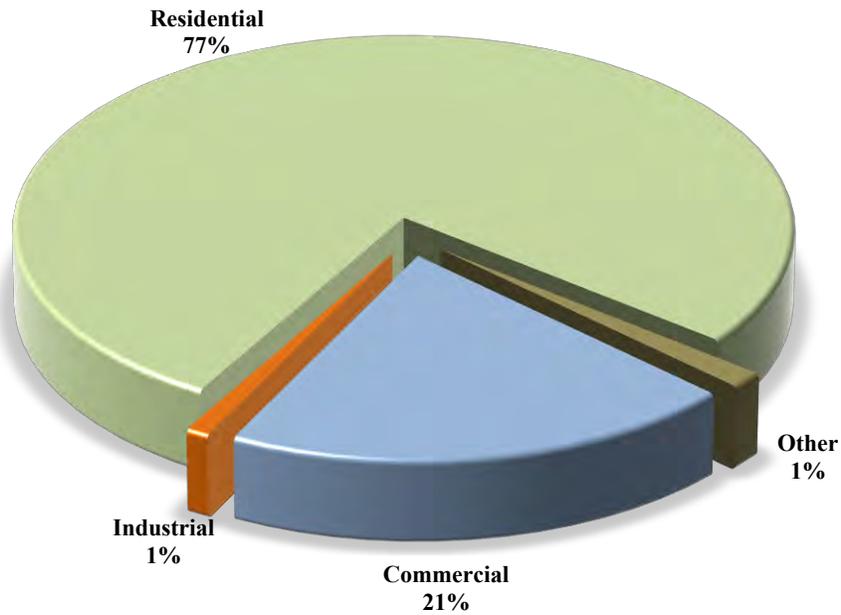
On November 5, 2020, the City Council adopted a Workforce Housing Program aimed at addressing housing shortages for families with incomes ranging from 60 percent to 120 percent of the area’s median income. These middle-income occupations include teachers, healthcare workers, and entry-level professionals who may have limited housing options available as the cost-of-living increases. The Workforce Housing Program includes incentive-based policy recommendations such as providing density bonuses for developments that include workforce housing units, allowances for waiving impact fees or building review fees for workforce housing projects, and expedited permitting. The City will initiate Comprehensive Plan Text Amendments, Land Development Regulation Amendments, and/or Standard Operating Procedures to implement recommendations contained in the Workforce Housing Program in the first half of 2021.

In addition to the Workforce Housing Program, the City also participates in the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) Program that provides funding to benefit low- and moderate-income persons, aid in the prevention of blight, or meet other community development needs posing threats to the health and welfare of the community. The City utilizes the CDBG funding to preserve and extend the life of existing housing stock by providing financial assistance to income-eligible homeowners to make their housing more affordable. The City has successfully completed 18 rehabilitation projects in the past four years with two homes approved for construction and seven applications under review. Funding is available for approximately 7 additional homes beyond the applications under review. In the next five-year planning cycle, the City is seeking to utilize CDBG funding to assist in providing public infrastructure in the form of water lines to the Mary Circle and Dania Drive communities. These communities currently do not meet the Health Department’s minimum separation requirements of 75 feet between potable water wells and septic systems.

The City was notified in March and September of 2020 of two rounds of funding resulting from the Coronavirus Aid, Relief, and Economic Security (CARES) Act authorized by Congress to prevent, prepare for, and respond to the coronavirus global pandemic. The City anticipates developing a mortgage and rent assistance program to address the housing needs resulting from the pandemic and is expected to receive the funding in the amount of approximately \$482,975 by the end of 2020. Approximately 40 households are anticipated to be assisted with either rent or mortgage assistance of up to a maximum of \$10,000 based on specific assistance parameters to be developed.

INTRODUCTION

2020 Ad Valorem Tax Percentages

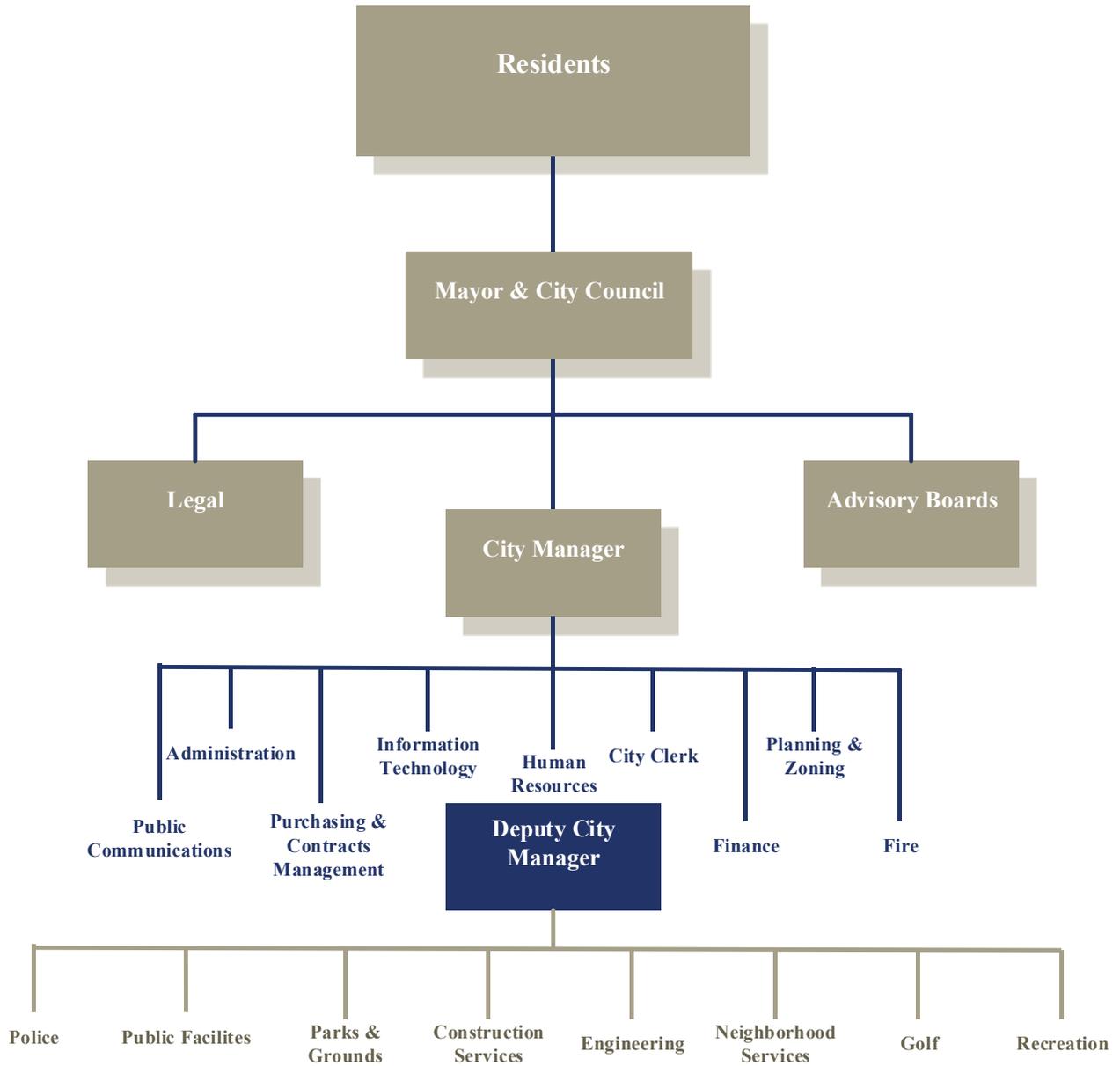


*Data Compiled from 2020 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office.
The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.*

Category	Taxable Value (\$)	# of Parcels
Residential	9,457,125,507	27,733
Commercial	2,506,801,419	778
Industrial	114,807,321	41
Other	205,391,600	469
Total	\$12,284,125,847	29,021

* Not including Personal Property and Centrally Assessed Property

CITY ORGANIZATION CHART



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.



STAFFING COMPARISON

Department	Budget FY 2019	Budget FY 2020	Adopted Budget FY 2021	Inc/ (Decrease)
GENERAL GOVERNMENT				-
Council	5	5	5	-
Administration	3	3	3	-
Public Communications	2	2	2	-
City Clerk	6	6	6	-
Purchasing	1	1	1	-
Finance	9	9	9	-
Human Resources	6	6	6	-
Information Technology	9	10	11	1
Legal	1	1	2	1
Engineering	5	5	5	-
Planning and Zoning	18	18	18	-
PUBLIC SAFETY				
Fire Rescue	134	134	137	3
Police	183	183	185	2
COMMUNITY SERVICES				
Administration and Public Facilities	49	50	51	-
Parks and Grounds	29	29	28	-
Construction Services	17	18	19	1
Neighborhood Services	10	10	9	(1)
Recreation	33	33	33	-
Golf	9	9	9	-
Total	529	532	539	7

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 292. 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

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

BUDGET PREPARATION PROCESS (CONTINUED)

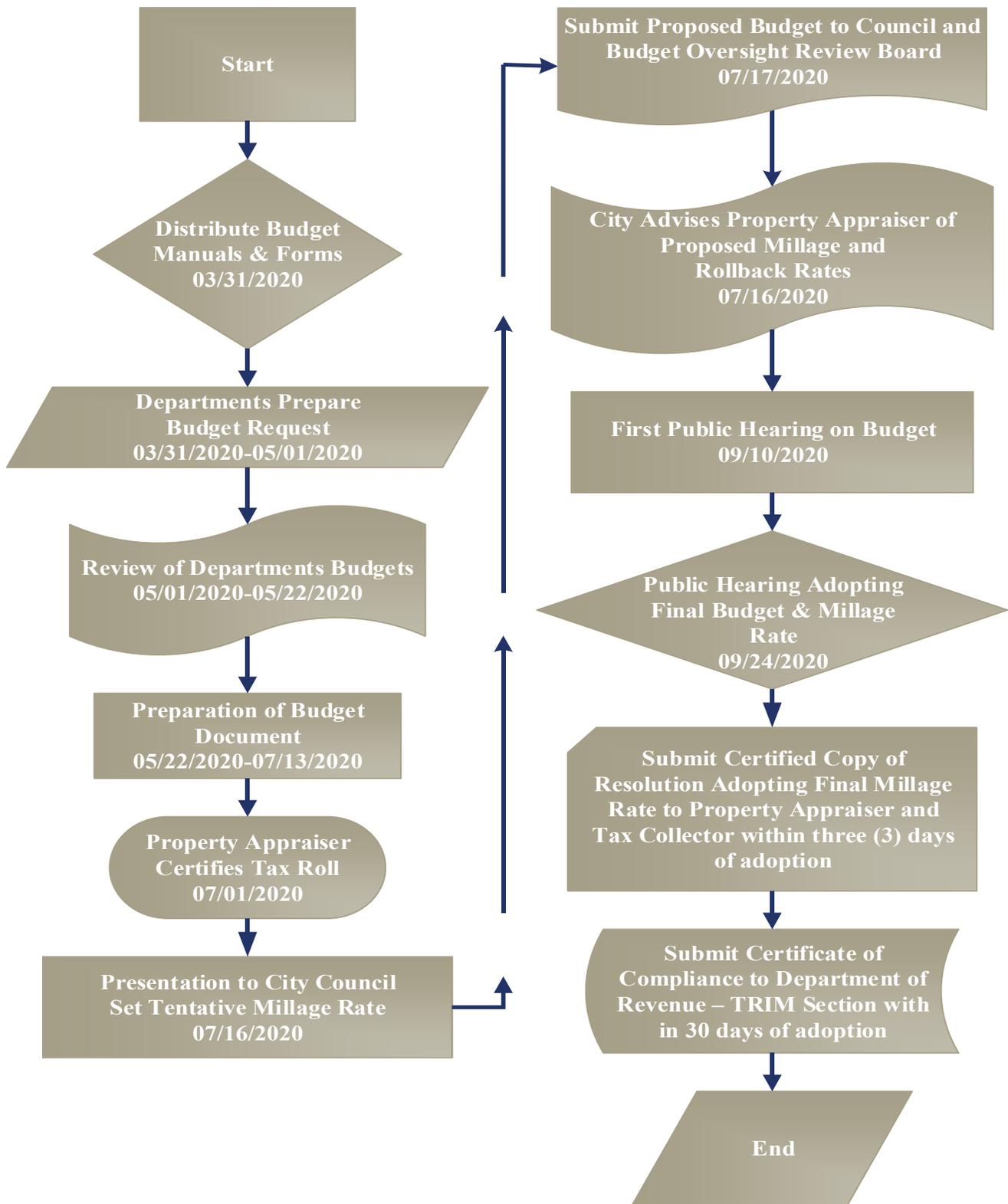
Trim Procedures

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

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/ Mobility 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

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 30th unless a higher level of restriction is imposed.

The remainder of this page is intentionally left blank



**VISION, MISSION STATEMENT AND
STRATEGIC GOALS**

VISION, MISSION STATEMENT AND STRATEGIC GOALS

VISION AND MISSION STATEMENT

The City embarked upon an intensive visioning process several years ago 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 process included input from and hard work by many, including 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 GOALS

The purpose of the Strategic Goals is to articulate key policy and services for the City of Palm Beach Gardens. These goals guide the allocation of resources through the budget and capital improvement program to assure that organizational work plans and projects are developed that incrementally move the community towards the stated Mission Statement. Strategic Goals are long term in nature. The City’s ability to make progress towards their achievement is based on the availability of resources at any given time. Implicit in the allocation of resources is the need to balance levels of taxation and community impacts with service demands and the achievement of goals. In addition to the Strategic Goals, there are service level objectives that guide how each department works toward goal achievement. *A detailed listing of all departmental objectives and performance measures can be found in various sections of this document. Please click on the link provided here to go directly to the following sections:*

- [General Government](#)
- [Public Safety](#)
- [Community Services](#)
- [Leisure Services](#)

Goal #1 – Sense of Community

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

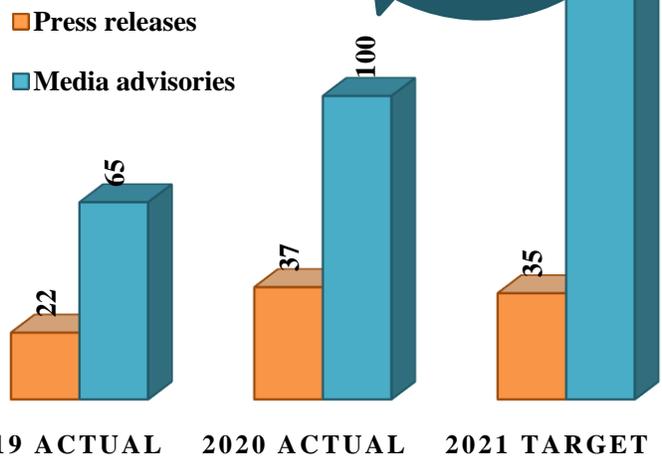


Service Level Objective

To improve and enhance existing forms of communication to residents and business owners through enhanced informational linkages

Performance Measure

This objective is measured by tracking the number of press releases written and producing media advisories.



Analysis

The City has made great strides in communicating with the public on important issues through its website, social media platforms, and *Signature City Magazine*. This is evidenced by the results of the most recent resident survey. No additional allocation of funding is included in the budget to address this objective.

VISION, MISSION STATEMENT AND STRATEGIC GOALS

GOAL #1 – SENSE OF COMMUNITY (CONTINUED)



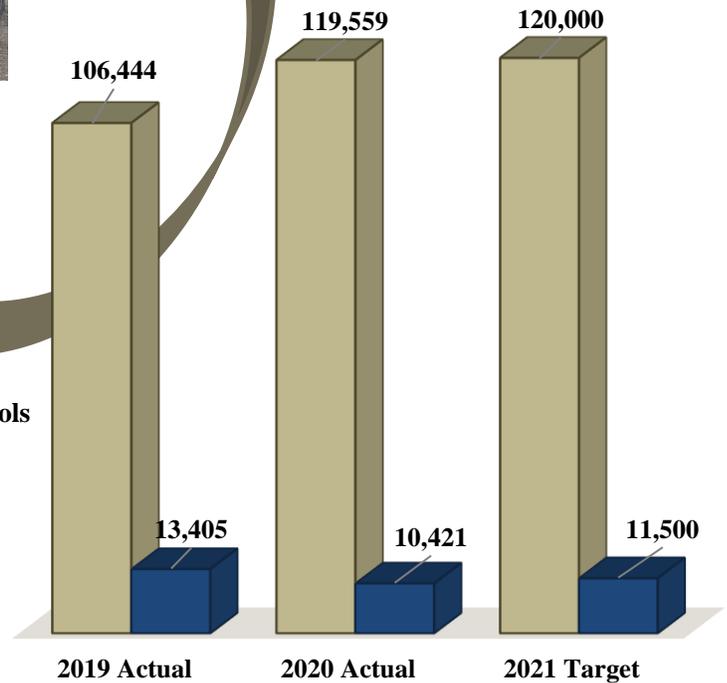
Service Level Objective

Strengthen community programs and foster additional community partnerships.

Performance Measure

This objective is accomplished by increasing contact with the public through regular vehicle and foot patrols which enhances safety throughout the City and improves community relationships.

■ Directed Patrols ■ Foot Patrols



Analysis

The Police Department is continuously making efforts to foster positive relationships with those they serve through community involvement and public interaction. No additional allocation of funding is included in the budget to address this objective.



VISION, MISSION STATEMENT AND STRATEGIC GOALS

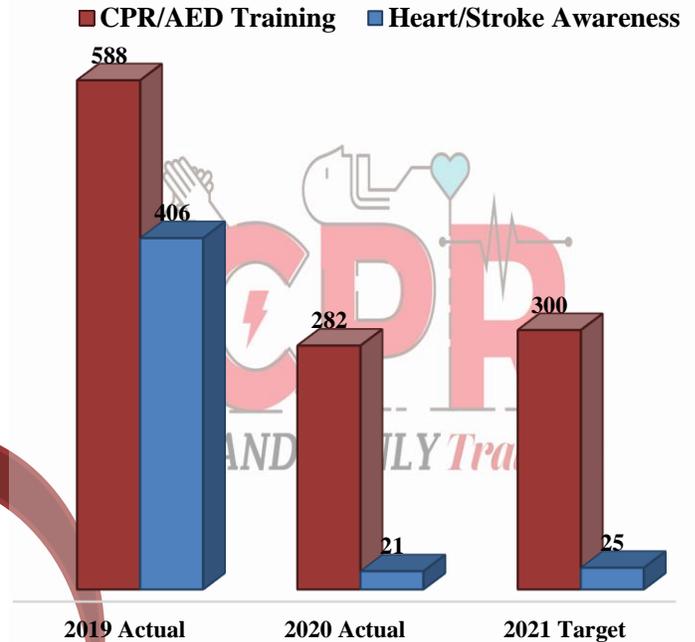
GOAL #1 – SENSE OF COMMUNITY (CONTINUED)

Service Level Objective

Improve relationships with citizens by providing additional meetings, workshops, and departmental functions to facilitate opportunities for enhancing communications and provide information to improve the health and welfare of the residents.

Performance Measure

This objective is measured by the number of participants the Fire Department provides CPR training and use of Automated External Defibrillators (AED), and heart attack and stroke awareness training to each year. The significant drop in participants in FY 2020 and lower projection for FY 2021 is due the current COVID-19 pandemic.



Analysis

Although the COVID-19 pandemic accounts for a large portion of the reduction in the number of CPR/AED training participants, there is still a need to increase the department's ability to provide much needed training and communication – both within the department and in the community. To address these issues, one (1) fire training instructor and two (2) fire inspectors have been added to this year's budget.



VISION, MISSION STATEMENT AND STRATEGIC GOALS

GOAL #1 – SENSE OF COMMUNITY (CONTINUED)

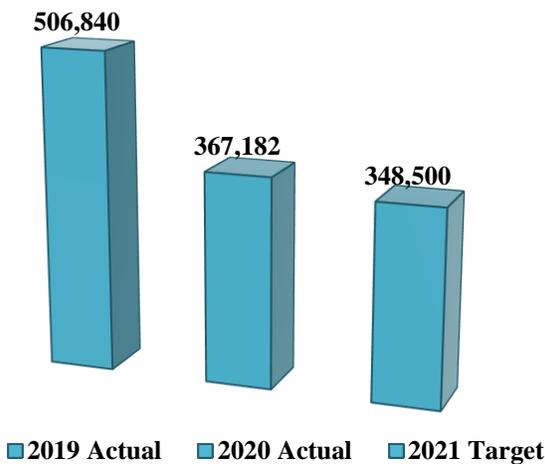
Service Level Objective

Provide programs events and partnerships that foster social well-being and the ability for people to gather and interact.

Performance Measure

This objective is measured by tracking the number of attendees at City community special events. FY 2020 actual and FY 2021 targets reflect the restrictions imposed under the COVID-19 pandemic.

Yearly Attendance at Community Special Events



Analysis

The City anticipates slowly resuming community special events as COVID-19 restrictions ease. Currently, the City’s greenmarket has been modified and reopened for the season with a more socially distanced, “shop and go” experience. ‘Gardens 2 Go’ offers residents and visitors a safe way to shop for their favorite fresh produce and food products. No additional allocation of funding is included in the budget to address this objective



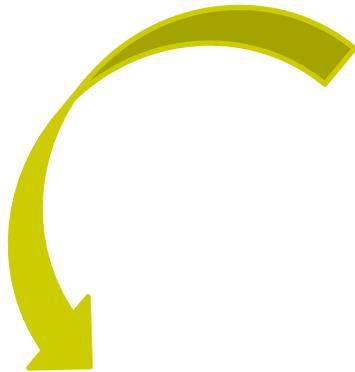
VISION, MISSION STATEMENT AND STRATEGIC GOALS

Goal #2 – Responsive and Fiscally Sound Government

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

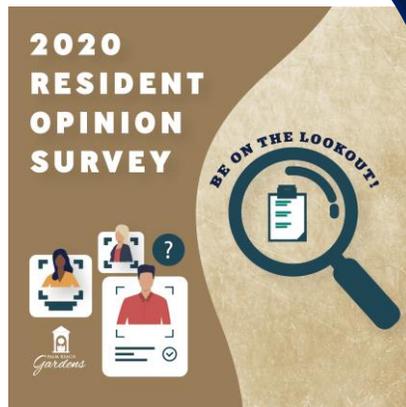
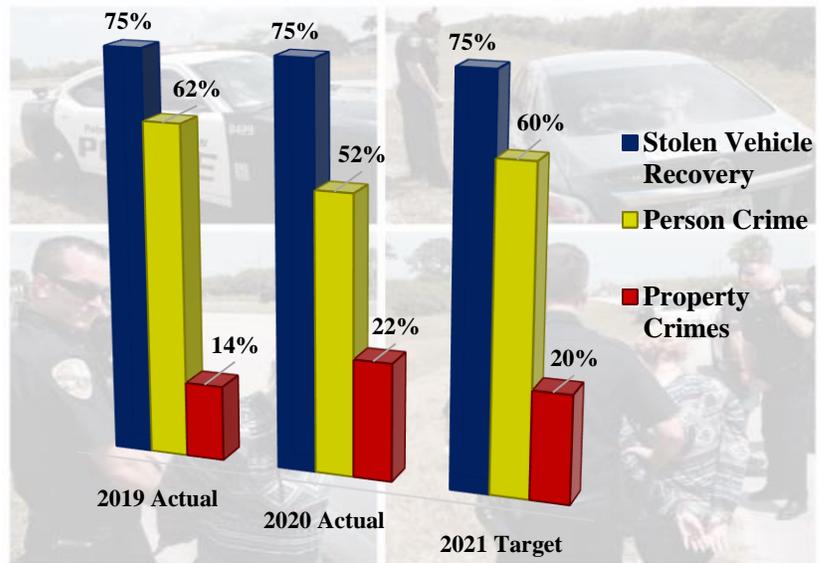
Service Level Objective

Adopt progressive solutions to deter crime and reduce the fear of crime by utilizing community-oriented policing concepts and to acquire sufficient personnel, training, and equipment to support the growing needs of the City.



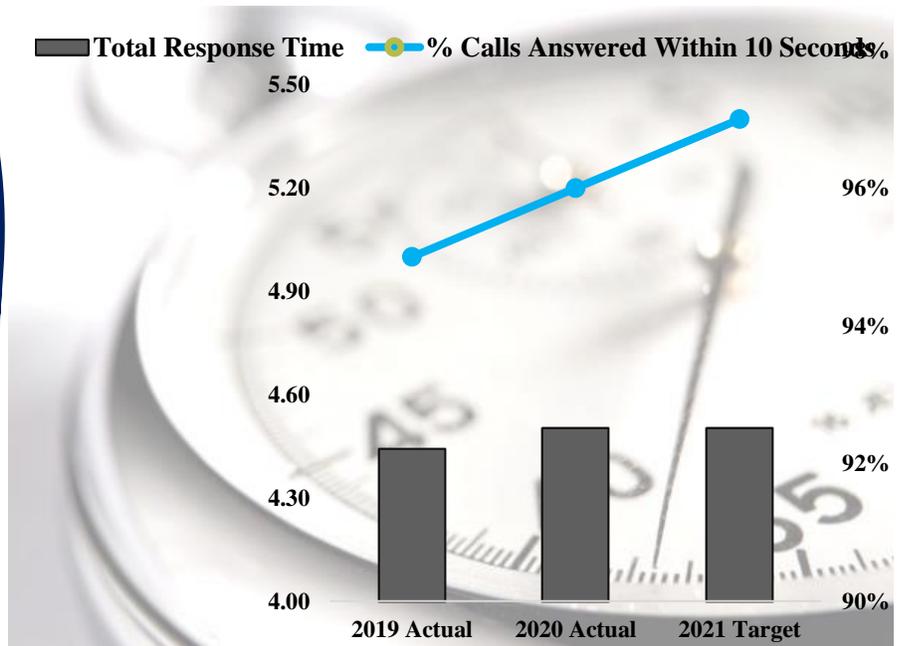
Performance Measure

These objectives are measured by tracking the clearance rates for various crimes and tracking the total response time of officers to a scene. It is also measured by the percentage of time a 911 call is answered with ten (10) seconds. (*Palm Beach County's criteria for this measurement is 90%.*)



Analysis

The focus on this objective has been successful, as evidenced by the resident opinion survey conducted in FY 2020. Most residents stated that low crime is one of the major reasons for living in the City. The City's police department received a 4.46 out of 5 approval rating. No additional allocation of funding is included in the budget to address this objective.



VISION, MISSION STATEMENT AND STRATEGIC GOALS

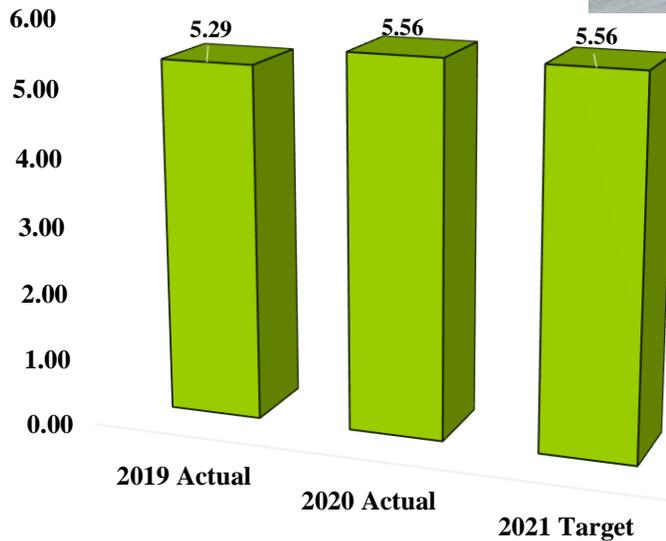
GOAL #2 – RESPONSIVE AND FISCALLY SOUND GOVERNMENT (CONTINUED)

Service Level Objective

Increase efficiency and consistency of emergency response services to service areas within the City.



Average Response Times Within the City



Performance Measure

This objective is measured by tracking the average response times to areas within the City.



Analysis

Average response times have increased slightly due to additional PPE that must be worn by fire personnel due to COVID-19. However, responses are well below the benchmark of responding to 90% of calls within 7 minutes and 10 seconds. No additional allocation of funding is included in the budget to address this objective.

VISION, MISSION STATEMENT AND STRATEGIC GOALS

GOAL #2 – RESPONSIVE AND FISCALLY SOUND GOVERNMENT (CONTINUED)

Service Level Objective

Provide highly available technical services empowering City staff to offer first-class service to its customers.



Performance Measure

This objective is measured by tracking the total number of network users supported and the number of work orders completed.

Analysis

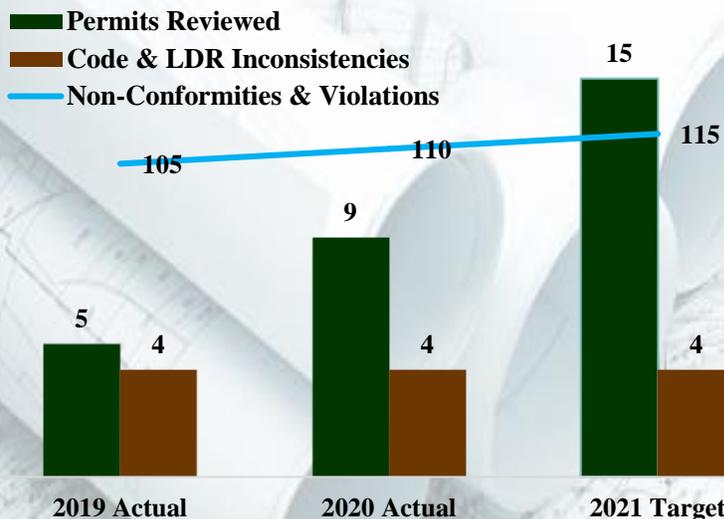
As illustrated by the sharp increase in the number of work orders completed and increase in the number of users, as well as the growing need to oversee installation and/or upgrade of software throughout the City, the Information Technology department needs additional resources next fiscal year. Accordingly, a business analyst position has been funded in the department in FY 2021.

Goal #3 – Character of the City

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

Service Level Objective

To protect the character of older communities during redevelopment.



Performance Measure

This objective is measured by tracking the number of redevelopment/renovation project permits and addressing non-conformities and code violations related to older neighborhoods by reviewing Land Development Regulations (LDRs) and Code Ordinances to correct inconsistencies to maintain a cohesive community.

Analysis

The focus of these objectives has been successful. Redevelopment and renovation projects that preserve land use patterns have been increasing. Non-conformities and code violations are within target, and code inconsistencies are minimal. No additional allocation of funding is included in the budget to address these objectives.

VISION, MISSION STATEMENT AND STRATEGIC GOALS

Goal #4 – Quality Education

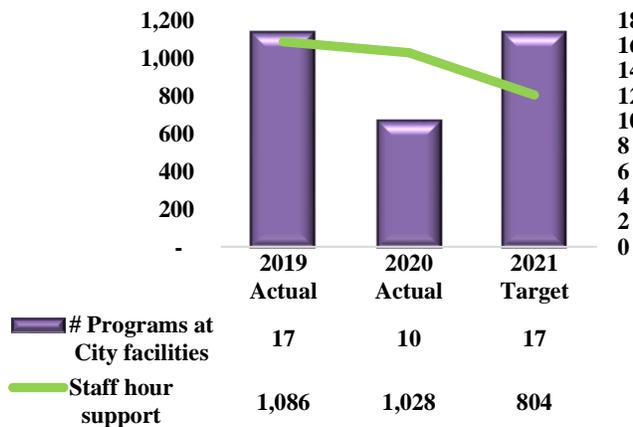
To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real work experiences, hold the necessary skills for jobs, and continue to pursue knowledge.

Service Level Objective

Support local schools through an active community partnership.

Performance Measure

This objective is measured by tracking the number of school programs accommodated through interlocal agreement use of City facilities and the number of staff hours dedicated to support school activities.

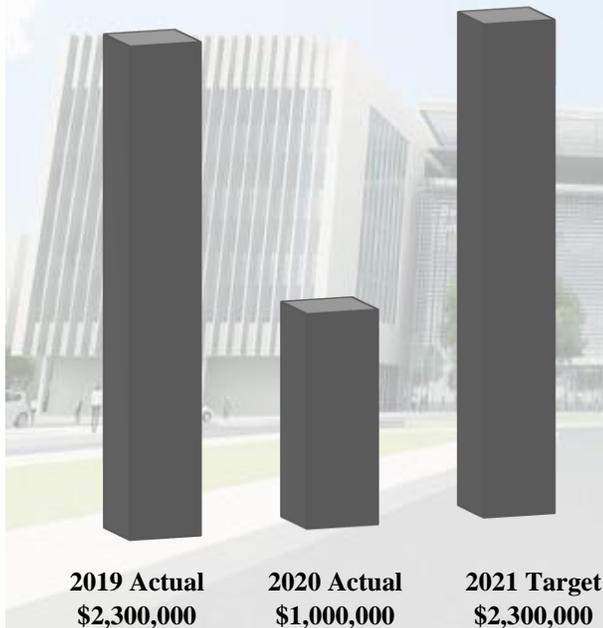


Analysis

The number of school programs at City facilities dropped in FY 2020 due to school closures caused by the pandemic. Although FY 2020 actual and targeted goals for FY 2021 are lower than previous years, staff believes the numbers will rebound as schools begin to reopen. No additional allocation is included in the budget to address this objective.

Goal #5 – Economic Vitality

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.

Performance Measure

This objective is measured by tracking the amount of funds available for economic development incentives.

Analysis

To further improve the ability of the City to attract new businesses, which is strongly supported in the resident opinion survey. The allocation of available funds for economic incentives was increased for FY 2021 from \$1.3 million to \$2.3 million.

VISION, MISSION STATEMENT AND STRATEGIC GOALS

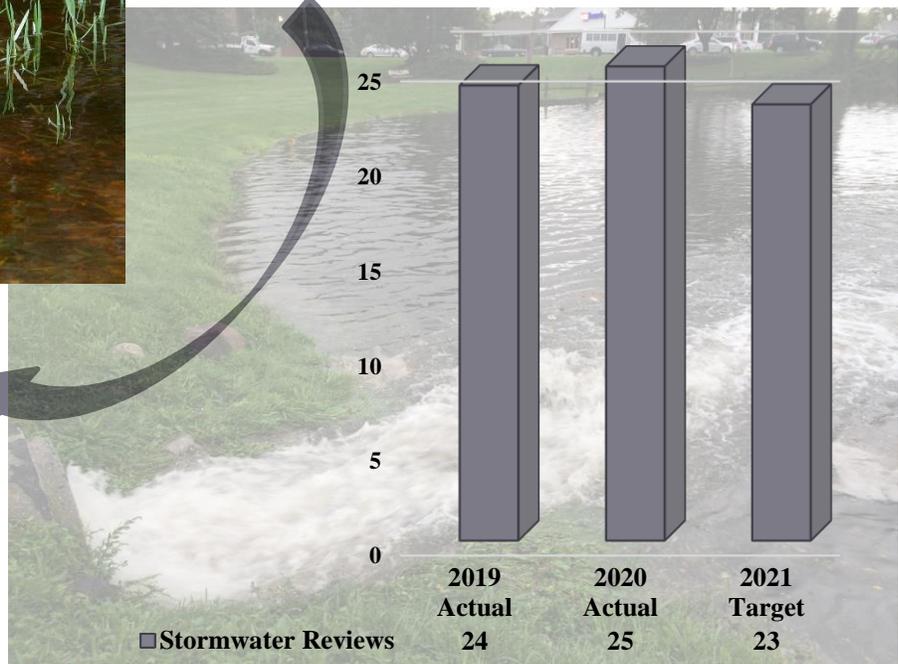
Goal #6 – Environmental Stewardship

To protect the natural environment through sustainable methods and practices.



Service Level Objective

Monitor National Pollutant Discharge Elimination System (NPDES) for all projects greater than one (1) acre.



Performance Measure

This objective is measured by tracking the number of stormwater pollution prevention plans reviewed each year.

Analysis

The focus on this objective has been successful. The number of stormwater pollution prevention plans reviewed each year have consistently met targeted goals. No additional allocation of funding is included in the budget to address this objective.

Goal #7 – Parks and Recreation

To provide residents opportunities for recreation and leisure activities and other past-time interests.

Service Level Objective

Provide targeted programming at the City's community centers and golf course.



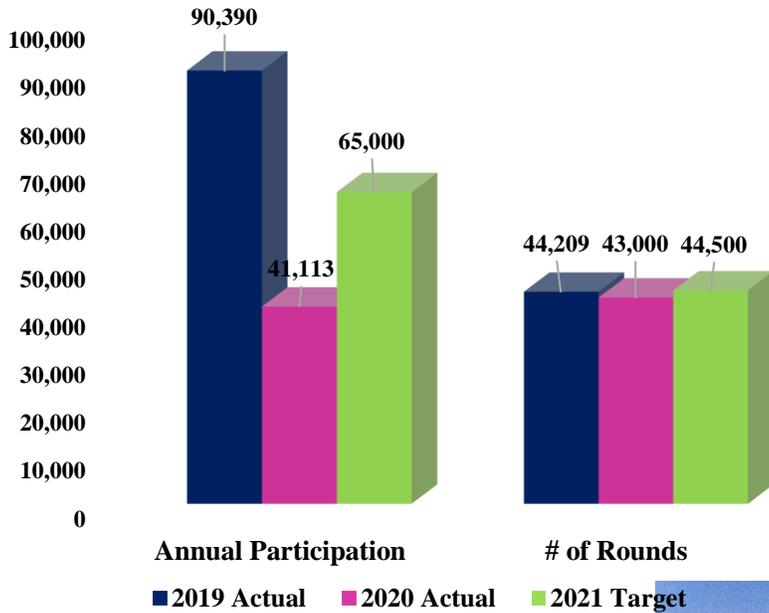
Continued next page

VISION, MISSION STATEMENT AND STRATEGIC GOALS

GOAL #7 – PARKS AND RECREATION (CONTINUED)

Performance Measure

This objective is measured by tracking the total annual participation in all programs at the City’s recreational facilities and by tracking the total number of rounds played at the City’s golf course. Total participation was down significantly in FY 2020 due to closures necessitated by COVID-19. Projections for FY 2021, while forecast to recover somewhat, are still down as the recovery from the pandemic continues.



Analysis

The City has made considerable investments in capital to enhance the recreational offerings to its residents. These include a new golf clubhouse and a new tennis clubhouse. Both facilities will focus not only on the sports aspect but, also community events. The new facilities will hopefully raise the participation level to higher than pre-COVID-19 numbers. Accordingly, funding to fully operate the new tennis clubhouse has been included in the FY 2021 budget.



VISION, MISSION STATEMENT AND STRATEGIC GOALS

Goal #8 – Quality and Affordable Housing

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

Service Level Objective

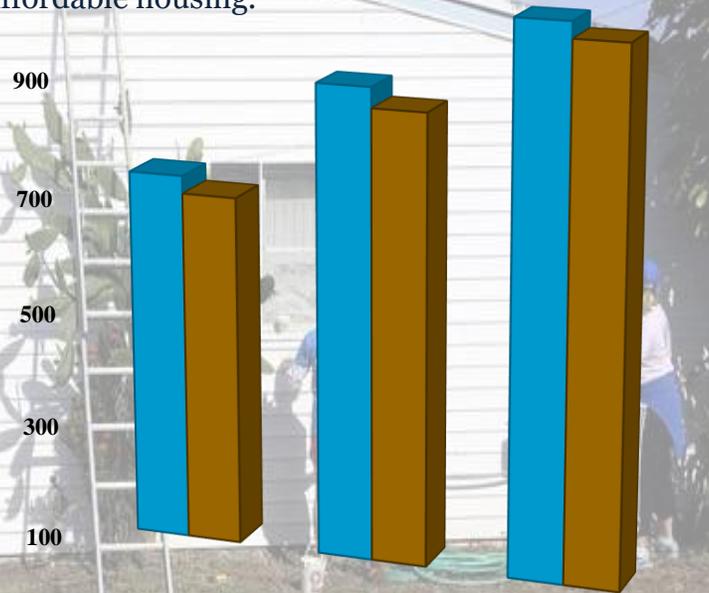
Establish an electronic complaint system to track and respond to resident requests. Amend City Codes as necessary to provide more efficient guidelines for the maintenance and enhancement of various properties.

Performance Measure

These objectives are measured by tracking the number of complaints received, the number of complaints resolved, and the number of amendments to the City Code that have implemented.

Analysis

The focus on these objectives has been successful. The number of complaints received and resolved each year have been at or near targeted goals. No additional allocation of funding is included in the budget to address these objectives.



	2019 Actual	2020 Actual	2021 Target
Complaints Received	736	911	1,040
Complaints Resolved	706	876	1,012

Goal #9 – Water Management

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

■ Stormwater Reviews ■ Code Cases Generated

Service Level Objective

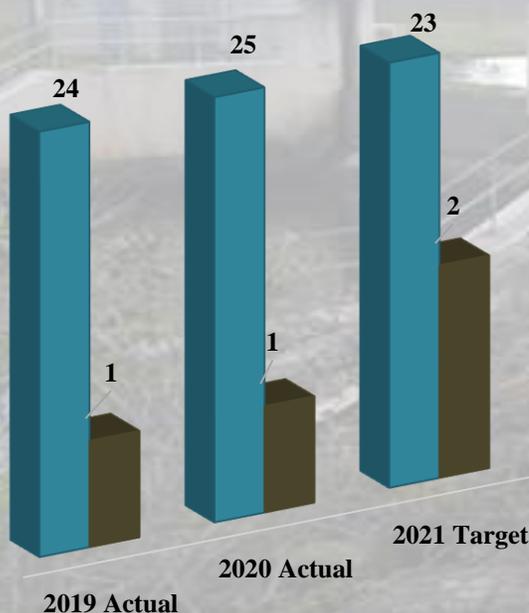
Review new or retrofit stormwater flood control and water quality systems. As well as, enforcement of Chapter 74, Article III (Stormwater Systems) of the City’s Cod of Ordinances.

Performance Measure

This objective is measured by tracking the number of stormwater reviews performed annually and the number of code enforcement cases generated.

Analysis

The focus of these objectives has been successful. The number of stormwater reviews each year has consistently met targeted goals. Although the number of code cases generated each year has been below targeted goals, no additional allocation



VISION, MISSION STATEMENT AND STRATEGIC GOALS

Goal #10 – Growth

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

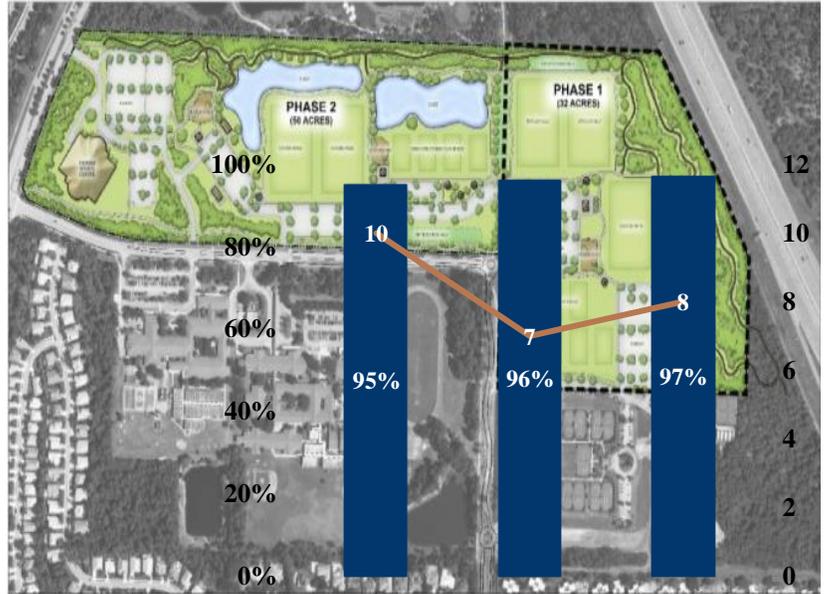
Service Level Objective

Maintain the established level of service standards for development review as required by the City’s Land Development Regulations (LDRs). Manage the City’s Capital Improvement Program (CIP) through sound fiscal policies.

Performance Measure

This objective is met by tracking the percentage of development projects reviewed within 10 days (the current level of service standard required by the LDRs is 14 days) and by tracking the number of capital improvement projects successfully completed.

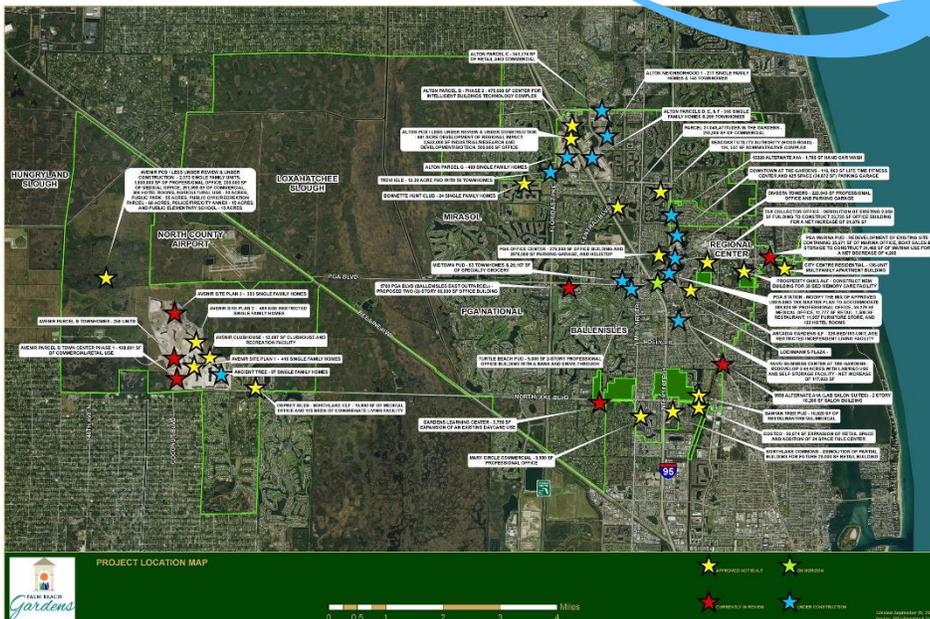
■ % of Projects Reviewed Within 10 Days — CIP Completed



2019 Actual 2020 Actual 2021 Targeted

Analysis

The focus of this objective has been successful. The percentage of projects reviewed within 10 days has consistently met each year’s targeted goal. No additional allocation of funding is included in the budget to address this objective. below targeted goals, no additional allocation of funding is included in the budget to address this objective.





SHORT-TERM AND LONG-TERM PLANNING

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 2021 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 2021 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
Comprehensive Plan	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.
Citizen Surveys	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 2021 Budget, please see page 2 of the <i>Transmittal Letter</i> .
Storm water Master Plan	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 \$250,000 in FY 2021, as well as \$250,000 every year in the long-range forecast, to address repairs identified in the Plan.
Pavement Master Plan	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 \$500,000 for resurfacing of City roads.
Facilities Roof Assessment Plan	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 \$357,800 in FY 2021 for repairs on various City buildings.

SHORT-TERM AND LONG-TERM PLANNING

Planning Document	Purpose	Budgetary Impacts
Maintenance, Repair and Operations Plan	Provides an assessment of the condition of all City parks and facilities, and an ongoing plan for their repair and maintenance.	The General Fund contains an allocation of \$442,000 in FY 2021 for repairs of various City parks and recreation facilities.
One-Cent Infrastructure Sales Surtax Capital Improvement Plan	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.	The General Fund contains full funding for the personnel, operating and maintenance costs of the District Park. The One-Cent Sales Tax Fund contains \$3,339,785 for the fourth year's debt service payment on the Bond.
Capital Improvement Plan	Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a ten-year period.	The FY 2021 budget contains \$5,069,840 for various capital expenditures, along with funding of any related additional operational costs.
Ten-Year Financial Forecast	Projects the City's General Fund revenues and expenditures over a ten-year period based on a set of conservative assumptions.	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.
Annual Operating and Capital Improvement Budget	Functions as the annual financial plan, policy document, operations guide, and communications device for carrying out the City's Vision to its citizens.	Revenues and expenditures required to meet the City's established goals make up the annual operating and capital improvements budget.

SHORT-TERM AND LONG-TERM PLANNING

FISCAL YEAR 2021 BUDGET PREPARATION STRATEGY

To meet the challenges described previously, the FY 2021 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 2021 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 2021. For a complete discussion of the impacts and actions taken to address the Repairs and Maintenance Program in the FY 2021 Budget, please go to page 11 of the *Transmittal Letter*.

SHORT-TERM AND LONG-TERM PLANNING

FISCAL YEAR 2021 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 that 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 \$250,000 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 2021 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 6 - 9 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 2021 budget preparation strategy was the formulation of a ten-year financial plan that maintains the operating millage rate flat through FY 2030. The development of the ten-year financial plan is more fully discussed in the following section.

SHORT-TERM AND LONG-TERM PLANNING

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 flat at 5.55 mills and the debt service tax rate at zero, thereby providing residential and commercial taxpayers a level of confidence when formulating future financial decisions. 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 76.
- ✚ 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. This is especially critical, considering the current COVID-19 pandemic and its effects on the local economy.

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 2020.
- ✚ 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

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 nine consecutive years, increasing by 3.6% in FY 2021, including new construction and annexations.

The assumptions used in formulating the nine years beyond FY 2021 in the ten-year forecast are as follows:

- ✚ Growth from re-evaluations of existing property: 2.5% per year.
- ✚ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2021 through FY 2030 and reflects new construction from the Alton and Avenir developments.
- ✚ Operating millage rates are projected flat through FY 2030, as per Council's directive. The debt service millage rate was eliminated in FY 2020 and is projected to remain at zero through FY 2030.
- ✚ 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% average annual increase in health insurance costs has been projected through 2309.
 - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2030.
- ✚ 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

	2021	2022	2023	2024	2025
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	69,279,003	72,663,913	75,666,889	79,688,804	83,195,468
Local Business Taxes	1,550,000	1,581,000	1,612,620	1,644,872	1,677,770
Utility Taxes	1,900,000	1,938,000	1,976,760	2,016,295	2,056,621
Special Assessment	115,000	105,000	105,000	105,000	105,000
Franchise Fees	5,300,000	5,406,000	5,514,120	5,624,402	5,736,890
Licenses and Permits	4,137,000	3,916,778	3,277,453	3,829,438	3,316,892
Intergovernmental	5,995,000	6,114,900	6,237,198	6,361,942	6,489,181
Charges for Services	6,611,545	6,682,899	6,755,680	6,829,917	6,905,638
Fines and Forfeitures	177,000	180,540	184,151	187,834	191,590
Investment Income	803,000	827,090	851,903	877,460	903,784
Miscellaneous	1,418,100	1,446,462	1,475,391	1,504,899	1,534,997
Other Financing Sources	-	-	-	-	-
Total Revenue and Other Financing Sources	\$ 97,285,648	\$ 100,862,582	\$ 103,657,165	\$ 108,670,863	\$ 112,113,831
EXPENDITURES/OTHER FINANCING USES					
General Government	21,937,897	22,728,056	23,465,692	24,230,598	25,055,827
Public Safety	56,491,865	58,809,228	60,717,733	62,726,296	64,841,964
Physical Environment	13,990,292	15,035,445	15,627,331	16,097,379	16,607,740
Culture/Recreation	1,165,340	1,202,411	1,240,031	1,275,261	1,314,503
Capital Outlay	3,317,155	3,290,350	4,144,200	2,486,200	4,673,500
Debt Service	2,290,938	2,078,526	1,768,092	544,636	217,457
Operating Transfers	339,968	450,000	461,250	472,781	486,965
Total Expenditures and Other Financing Uses	\$ 99,533,455	\$ 103,594,017	\$ 107,424,330	\$ 107,833,152	\$ 113,197,955
Excess Revenues (Expenditures)	(2,247,807)	(2,731,434)	(3,767,165)	837,711	(1,084,124)
Unassigned Fund Balance - Beginning	26,000,000	26,000,000	26,000,000	24,783,135	25,620,846
Assigned for Budget Stabilization - Beginning	7,529,542	5,281,735	2,550,300	-	-
Unassigned Fund Balance - Ending	26,000,000	26,000,000	24,783,135	25,620,846	24,536,722
Assigned for Budget Stabilization - Ending	5,281,735	2,550,300	-	-	-
Unassigned Fund Balance % of Expenditures	26.1%	25.1%	23.1%	23.8%	21.7%
Projected Operating Millage	5.5500	5.5500	5.5500	5.5500	5.5500
Projected Debt Millage	0.0000	0.0000	0.0000	0.0000	0.0000
Projected Total Millage	5.5500	5.5500	5.5500	5.5500	5.5500

SHORT-TERM AND LONG-TERM PLANNING

General Fund

	2026	2027	2028	2029	2030
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	87,413,815	91,466,464	95,499,602	99,653,734	103,932,491
Local Business Taxes	1,711,325	1,745,552	1,780,463	1,816,072	1,852,393
Utility Taxes	2,097,754	2,139,709	2,182,503	2,226,153	2,270,676
Special Assessment	105,000	105,000	105,000	105,000	105,000
Franchise Fees	5,851,628	5,968,661	6,088,034	6,209,795	6,333,991
Licenses and Permits	3,069,127	3,074,360	3,079,699	3,085,143	2,614,417
Intergovernmental	6,618,964	6,751,344	6,886,371	7,024,098	7,164,580
Charges for Services	6,982,874	7,061,655	7,142,011	7,223,974	7,307,577
Fines and Forfeitures	195,422	199,331	203,317	207,384	211,531
Investment Income	930,897	958,824	987,589	1,017,216	1,047,733
Miscellaneous	1,565,697	1,597,011	1,628,951	1,661,530	1,694,761
Other Financing Sources	-	-	-	-	-
Total Revenue and Other Financing Sources	\$ 116,542,504	\$ 121,067,910	\$ 125,583,539	\$ 130,230,100	\$ 134,535,149
EXPENDITURES/OTHER FINANCING USES					
General Government	25,874,770	26,764,648	27,686,051	28,644,751	29,640,982
Public Safety	67,032,932	69,302,058	71,652,322	74,086,823	76,608,793
Physical Environment	17,114,245	17,658,404	18,220,672	18,801,692	19,402,131
Culture/Recreation	1,353,732	1,395,434	1,438,443	1,482,802	1,528,555
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
Total Expenditures and Other Financing Uses	\$ 117,057,819	\$ 120,817,731	\$ 124,710,173	\$ 128,744,717	\$ 132,925,553
Excess Revenues (Expenditures)	(515,314)	250,179	873,366	1,485,383	1,609,596
Unassigned Fund Balance - Beginning	24,536,722	24,021,408	24,271,587	25,144,953	26,000,000
Assigned for Budget Stabilization - Beginning	-	-	-	-	630,335
Unassigned Fund Balance - Ending	24,021,408	24,271,587	25,144,953	26,000,000	26,000,000
Assigned for Budget Stabilization - Ending	-	-	-	630,335	2,239,932
Unassigned Fund Balance % of Expenditures	20.5%	20.1%	20.2%	20.2%	19.6%
Projected Operating Millage	5.5500	5.5500	5.5500	5.5500	5.5500
Projected Debt Millage	0.0000	0.0000	0.0000	0.0000	0.0000
Projected Total Millage	5.5500	5.5500	5.5500	5.5500	5.5500

SHORT-TERM AND LONG-TERM PLANNING

GENERAL FUND RESERVES AND HISTORICAL DATA

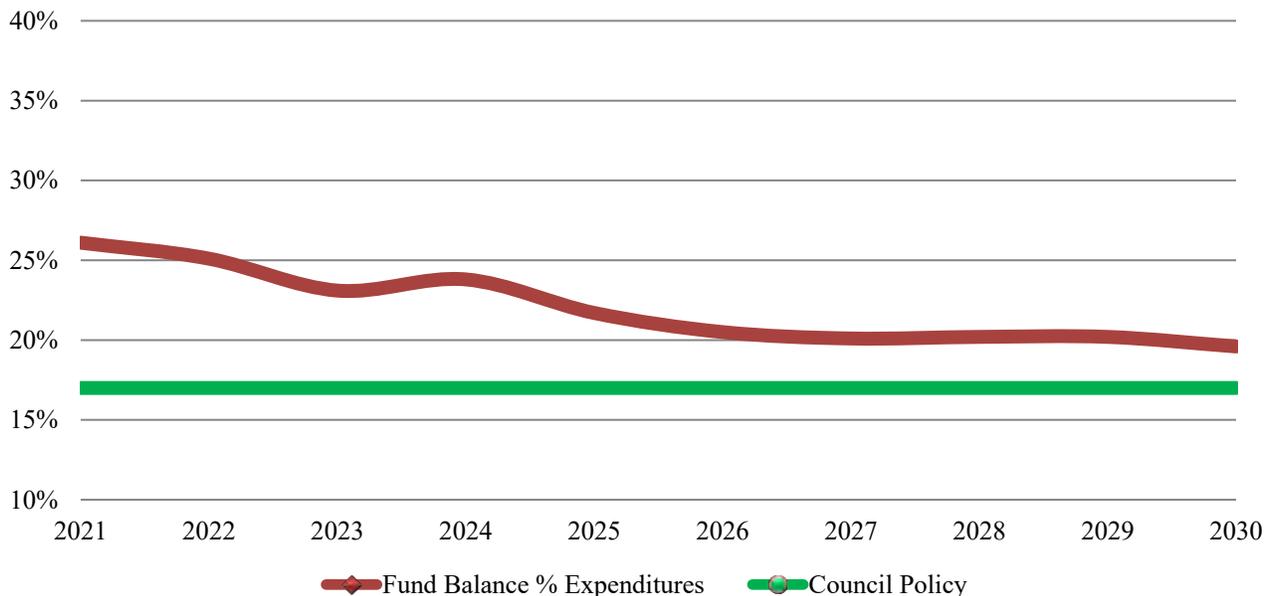
As the City moves forward in planning for the priorities established in its strategic planning process, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by projected Unassigned Fund Balance as of September 30, 2021, of \$26 million, or 26.1% 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 2021 and beyond.

Use of Reserves

The Budget uses approximately \$2.2 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 2026. Beginning in FY 2027, 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

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 1st.

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

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

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

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

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 2020/2021. 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 2020/2021 tax rate is from the rollback rate.

TRIM (TRUTH-IN-MILLAGE) NOTICE

FY 2020/2021

Current Year Taxable Real Property	12,736,293,362	
Current Year Taxable Personal Property	359,702,029	
Current Year Centrally Assessed	2,453,874	
Current Year Gross Taxable	13,098,449,265	Gross Property Value % Change from Prior Year 3.59%
Net New Taxable	163,252,431	
Current Year Adjusted Tax Value	12,935,196,834	
Prior Year Final Gross Taxable Value	12,644,779,817	
Prior Year Operating Millage	5.5500	Tax Rate % Change from Prior Year 0.00%
Prior Year Ad Valorem	70,178,528	
Current Year Roll-back	5.4254	
Current Year Proposed Operating Millage	5.5500	
Current Year Aggregate Roll-back Taxes	71,064,237	
Total Ad Valorem Proposed	72,696,393	
Current Year Proposed Millage	5.5500	
Percent Change Over Roll-back	2.3%	
Debt Service Millage Required	0	
Debt Service Required (Budgeted)	0	
Debt Service Millage Revenue Generated	0	
Total Taxes Levied – Operating	72,696,393	
Amount Budgeted - Operating	69,279,003	
Total Operating and Debt Service Taxes		
Budgeted 95.3%	69,279,003	

REVENUE INFORMATION

GENERAL FUND – 001

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Ad Valorem Taxes	59,347,671	62,162,541	67,351,765	67,183,805	69,279,003
Special Assessment - Capital Improvement	115,709	135,785	112,831	115,000	115,000
Franchise Fee Electric	5,284,180	5,516,169	5,022,669	5,352,000	5,000,000
Franchise Fee Solid Waste	258,156	292,731	271,514	260,000	300,000
Business License Taxes	1,530,796	1,538,888	1,573,081	1,550,000	1,550,000
Communication Services Tax	2,069,939	1,983,296	1,905,996	2,052,000	1,875,000
Taxes	68,606,451	71,629,410	76,237,856	76,512,805	78,119,003
Building Permits	5,123,873	5,076,854	4,600,000	3,975,091	4,225,000
Training Surcharge	47,616	46,006	45,833	47,701	39,000
Alarm Registration Fees	6,820	6,758	6,439	7,000	7,000
Special Event Permits	10,207	7,395	4,498	8,000	11,000
Application Filing Fees	203,783	207,117	210,663	180,000	180,000
Licenses and Permits	5,392,299	5,344,130	4,867,433	4,217,792	4,462,000
Local, State, and Federal Grants	361,262	546,335	1,426,534	510,000	210,000
Shared Revenues From Other Local Units	17,634	7,572	-	15,000	-
County Occupational Licenses	136,770	139,499	115,443	120,000	90,000
State Revenue Sharing	1,609,532	1,686,274	1,192,534	1,658,000	1,385,000
Mobile Home Licenses	19,346	18,895	18,725	16,000	15,000
Alcoholic Beverage License	64,437	58,586	57,930	62,000	60,000
Local Govt. Half-cent Sales Tax	4,211,989	4,270,351	3,924,976	4,260,000	3,790,000
Firefighters' supplementary comp	49,507	54,992	52,846	52,000	100,000
Fuel Tax rebate	30,335	31,357	34,012	30,000	20,000
Intergovernmental	6,500,812	6,813,861	6,823,000	6,723,000	5,670,000
Public Safety Fingerprinting	1,360	1,370	1,180	1,200	1,200
Engineering Cost Recovery Fees	672,805	455,129	252,151	350,000	275,000
Inspection Fees	661,752	510,592	741,534	454,500	604,500
EMS Transport	2,802,098	2,959,921	2,740,226	2,600,000	2,700,000
Interim Service Fees	13,335	19,661	18,555	12,000	12,000
Dispatch Service Charges	2,091,876	2,232,664	2,398,676	2,232,664	2,704,191
NMRCC Administrative Service Fees	323,536	325,844	321,156	325,846	339,654
Charges for Services	6,566,762	6,505,181	6,473,478	5,976,210	6,636,545
Court Fines	47,014	90,960	103,440	70,000	70,000
Parking Fines	6,195	8,810	5,980	7,000	7,000
Code Enforcement Fines	88,780	140,196	126,717	75,000	75,000
\$12.50 Traffic Fines	24,483	25,430	43,277	25,000	25,000
Fines and Forfeitures	166,472	265,396	279,414	177,000	177,000
Interest Earnings	546,106	1,055,682	865,861	850,000	800,000
Interest Earnings Tax Collector	4,563	12,881	4,000	4,000	3,000
Realized gain/loss	116,480	267,260	247,274	-	-
Unrealized gain/loss	(123,673)	699,397	-	-	-
Interest	543,476	2,035,220	1,117,135	854,000	803,000

REVENUE INFORMATION

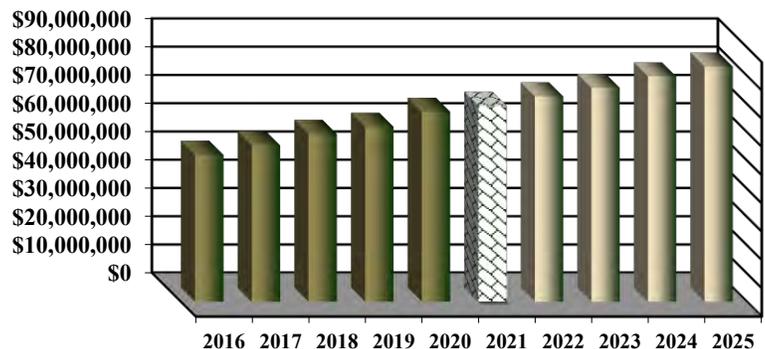
GENERAL FUND - 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Contributions/Donations	92,030	101,687	500	-	-
Other Misc Revenue	589,900	566,050	316,107	450,000	450,000
Reimbursement of City Services	310,747	798,365	534,572	645,000	550,000
Administrative Fees	106,833	115,177	86,476	107,000	107,000
Insurance Proceeds	32,211	30,866	45,751	25,000	25,000
Tax Search	248,400	253,500	251,410	200,000	200,000
Miscellaneous Revenue-Nextel Tower	68,654	116,098	85,644	55,000	85,000
Boat/RV Decals	400	400	325	400	400
Copies	986	1,214	702	1,000	700
Miscellaneous	1,450,161	1,983,357	1,321,487	1,483,400	1,418,100
Transfers In	1,186,883	688,779	682,110	682,110	-
Other Sources	2,740,100	1,579,104	-	-	-
Other Financing Sources	3,926,983	2,267,883	682,110	682,110	-
TOTAL REVENUES	\$ 93,153,416	\$ 96,844,438	\$ 97,801,913	\$ 96,626,317	\$ 97,285,648
Beginning Fund Balance	44,427,615	46,375,977	49,860,660	49,860,660	36,899,900
TOTAL REVENUES/SOURCES	\$ 137,581,031	\$ 143,220,415	\$ 147,662,573	\$ 146,486,977	\$ 134,185,548

HISTORICAL & PROJECTED REVENUE

Property Taxes

Property Taxes comprise 71% 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 \$2,095,198 will be generated from property taxes in FY 2021. Years 2022 – 2025 are based on projected new development and no change in the operating millage tax rate.

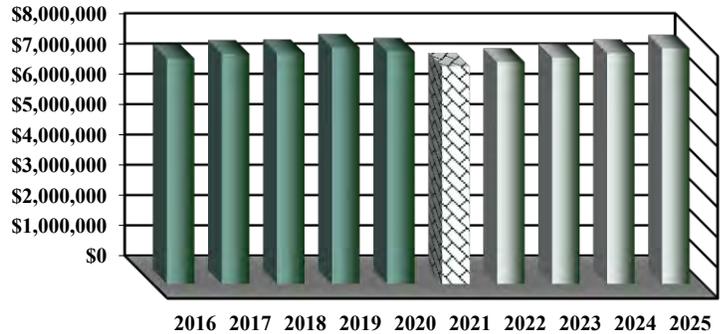


REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

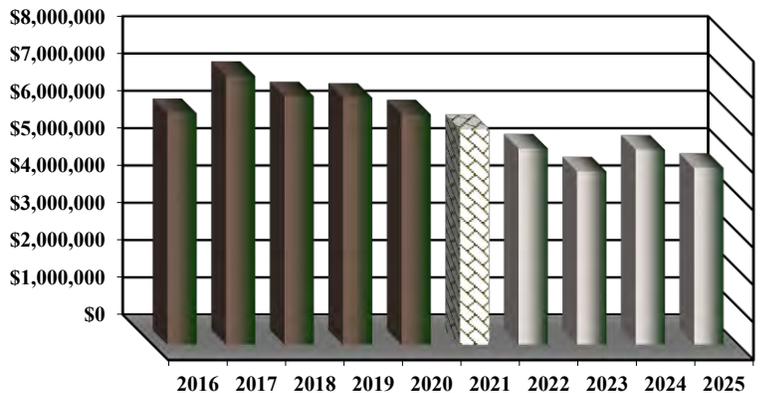
Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 7% of the General Fund operating revenue of the City for FY 2021 and are projected at \$7,175,000. This increase is based on current development projects. Future years are conservatively estimated to increase 2%, annually.



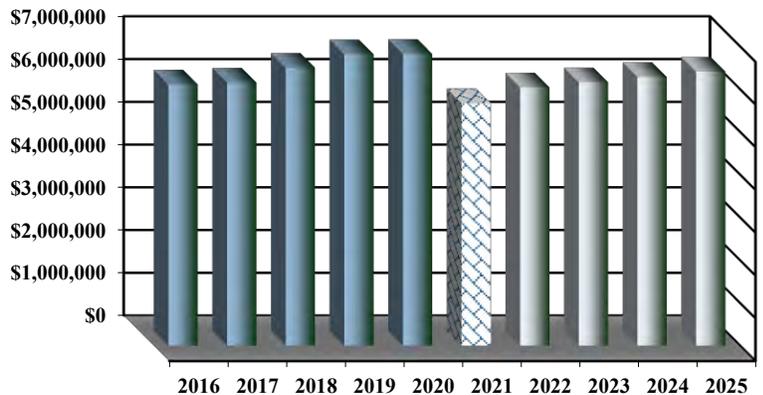
Business License Taxes and Permits

This category accounts for 6% of General Fund revenues and includes City Business License Taxes and Building Permits. Fiscal Year 2021 collections are projected at \$5,775,000. 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 2020 reflects the strong economic recovery experienced in the City of Palm Beach Gardens. FY 2021 is projected at \$5,670,000 with future years conservatively estimated to increase 2%, annually.

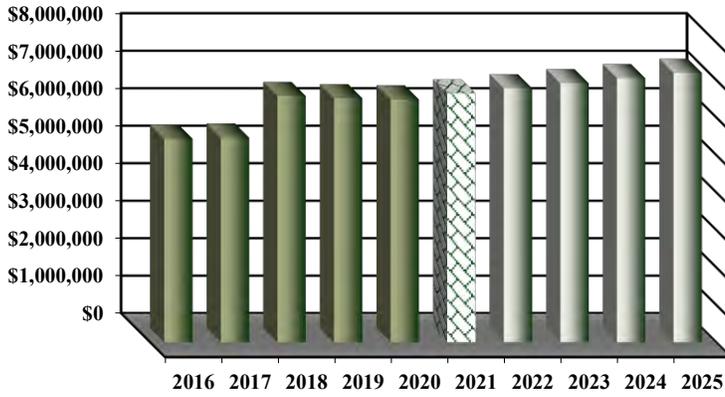


REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

User Charges

Charges for services contribute 7% 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. FY 2021 reflects projected levels of development review activity, with other components of this revenue category based on estimated actual receipts in FY 2020. Future years are conservatively estimated to increase 2%, annually.



The remainder of this page is intentionally left blank.

REVENUE INFORMATION

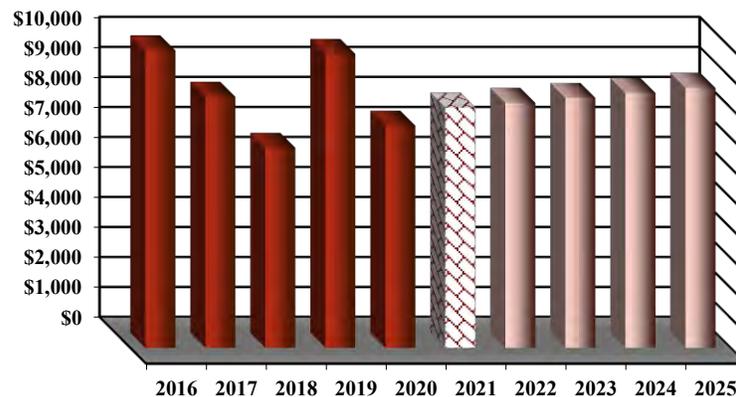
POLICE TRAINING SPECIAL REVENUE FUND – 002

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Court Fines	6,660	9,792	7,401	8,000	8,000
Fines and Forfeitures	6,660	9,792	7,401	8,000	8,000
TOTAL REVENUES	\$ 6,660	\$ 9,792	\$ 7,401	\$ 8,000	\$ 8,000
Beginning Fund Balance	8,775	12,097	18,508	18,508	19,909
TOTAL REVENUES/SOURCES	\$ 15,435	\$ 21,889	\$ 25,909	\$ 26,508	\$ 27,909

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 2021. Future years are conservatively forecast to increase 2% annually.



REVENUE INFORMATION

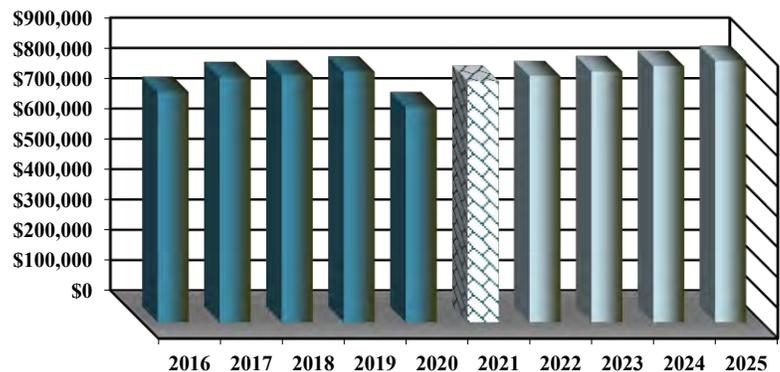
GAS TAX SPECIAL REVENUE FUND - 103

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Local Option Gas Tax	813,348	826,383	709,117	833,340	795,600
Taxes	813,348	826,383	709,117	833,340	795,600
Interest Earnings	4,420	8,570	3,997	9,319	1,042
Interest	4,420	8,570	3,997	9,319	1,042
Miscellaneous Revenue	124,682	128,423	124,000	124,000	124,000
Miscellaneous	124,682	128,423	124,000	124,000	124,000
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 942,450	\$ 963,376	\$ 837,114	\$ 966,659	\$ 920,642
Beginning Fund Balance	963,946	1,256,560	1,122,523	1,122,523	447,473
TOTAL REVENUES/SOURCES	\$ 1,906,396	\$ 2,219,936	\$ 1,959,637	\$ 2,089,182	\$ 1,368,115

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, \$795,600 is forecast for FY 2021. A 2% growth factor has been forecast for years 2022 through 2025.

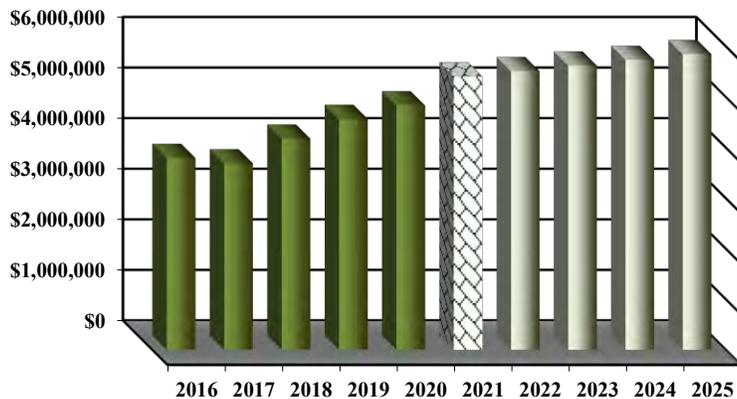


REVENUE INFORMATION

RECREATION SPECIAL REVENUE FUND - 104

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Aquatics	314,499	339,180	119,062	326,009	316,803
Sponsorships and Grants	-	88,195	62,330	107,450	70,710
Resources	93,991	(763)	1,662	45,604	40,500
Rentals	64,694	68,466	29,069	-	-
Athletic Rentals	196,814	184,312	150,597	359,159	381,696
Programs	945,550	897,527	529,573	1,018,822	1,050,024
Tennis Programming	885,128	1,013,385	737,432	985,000	1,461,334
Tennis Memberships	162,554	177,164	191,209	164,000	205,000
Athletics & Special Facilities	429,653	593,286	220,427	511,350	504,500
Youth Enrichment	1,081,329	1,203,537	809,254	1,312,775	1,368,854
Charges for Services	4,174,212	4,564,289	2,850,615	4,830,169	5,399,421
Interest Earnings	5,363	14,692	4,157	1,000	1,000
Interest	5,363	14,692	4,157	1,000	1,000
Other Miscellaneous Revenue	33,777	35,935	23,277	25,000	-
Overage/Shortage	39	(176)	-	-	-
Miscellaneous	33,816	35,759	23,277	25,000	-
Transfer In	-	227,085	1,312,990	332,065	339,968
Other Financing Sources	-	227,085	1,312,990	332,065	339,968
TOTAL REVENUES	\$ 4,213,391	\$ 4,841,825	\$ 4,191,039	\$ 5,188,234	\$ 5,740,389
Beginning Fund Balance	739,122	349,631	366,639	366,639	233,695
TOTAL REVENUES/SOURCES	\$ 4,952,513	\$ 5,191,456	\$ 4,557,678	\$ 5,554,873	\$ 5,974,084

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, \$5,399,421 is projected for FY 2021. Fiscal years 2022 - 2025 are conservatively projected to increase 2% annually.

REVENUE INFORMATION

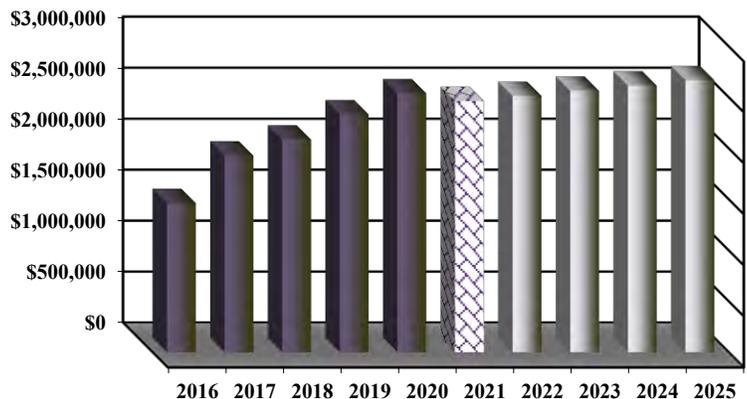
GOLF COURSE SPECIAL REVENUE FUND - 106

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Green Fees	637,538	893,096	761,679	892,723	890,000
Cart Fees	801,222	909,322	680,432	900,000	910,000
Driving Range	86,544	105,622	76,559	90,000	105,000
GPS Fees	-	-	-	-	-
Pro Shop Sales	126,539	142,723	119,175	135,000	135,000
Prepaid Permits	176,756	177,626	121,172	195,000	180,000
Miscellaneous/Director Lessons	255,077	100,766	71,215	325,000	189,000
Concessionaire License Fee	1,208	2,500	-	-	54,000
Training Center	96	-	-	-	-
Charges for Services	2,084,980	2,331,655	1,830,232	2,537,723	2,463,000
Interest Earnings	1,831	7,196	3,551	2,700	3,000
Interest	1,831	7,196	3,551	2,700	3,000
Communication Tower Lease	93,334	95,274	96,949	92,500	93,000
Disposition of Fixed Assets	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other Misc Revenue	45,416	10,018	1,601	-	-
Overage/Shortage	631	124	-	-	-
Miscellaneous	139,381	105,416	98,550	92,500	93,000
Transfers In	514,960	-	-	-	-
Other Financing Sources	514,960	-	-	-	-
TOTAL REVENUES	\$ 2,741,152	\$ 2,444,267	\$ 1,932,333	\$ 2,632,923	\$ 2,559,000
Beginning Fund Balance	118,715	173,677	678,936	678,936	193,200
TOTAL REVENUES/SOURCES	\$ 2,859,867	\$ 2,617,944	\$ 2,611,269	\$ 3,311,859	\$ 2,752,200

HISTORICAL & PROJECTED REVENUE

User Charges

Charges for Services consist of the following program areas: Green Fees, Cart Fees, Driving Range, Pro Shop Sales, and Prepaid Permits. Based on projected rounds of golf, \$2,463,000 is estimated for FY 2021. Thereafter, growth is projected at 2% annually.



REVENUE INFORMATION

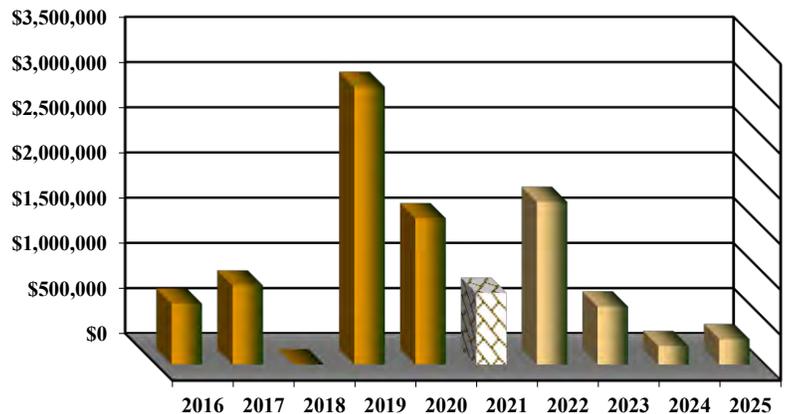
RECREATION IMPACT CAPITAL PROJECT FUND - 301

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Recreation Grants	50,000	-	-	-	-
Intergovernmental	50,000	-	-	-	-
Interest Earnings	2,555	21,600	12,760	6,367	2,171
Interest	2,555	21,600	12,760	6,367	2,171
Recreation Impact Fees	1,683	3,070,018	1,287,189	1,618,000	791,979
Impact Fees	1,683	3,070,018	1,287,189	1,618,000	791,979
Other Miscellaneous Revenue	-	360,000	-	-	-
Miscellaneous	-	360,000	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$54,238	\$3,451,618	\$1,299,949	\$1,624,367	\$794,150
Beginning Fund Balance	2,873,019	454,106	3,646,161	3,646,161	723,711
TOTAL REVENUES/SOURCES	\$2,927,257	\$3,905,724	\$4,946,110	\$5,270,528	\$1,517,861

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, \$791,979 is projected for FY 2021. 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

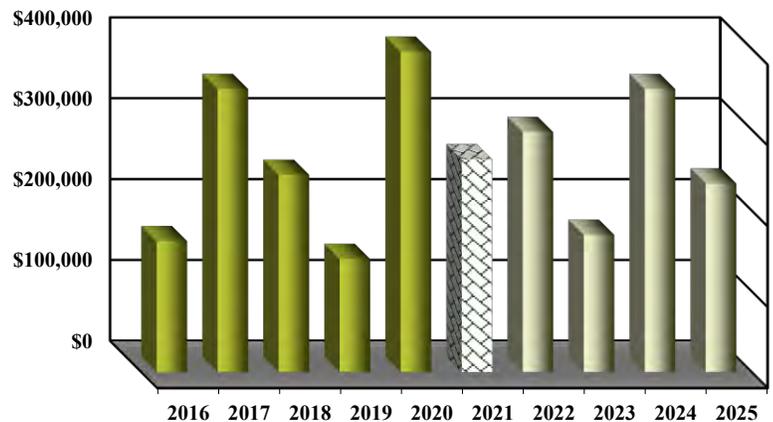
POLICE IMPACT CAPITAL PROJECT FUND - 302

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Interest Earnings	2,623	6,686	4,023	4,756	2,265
Interest	2,623	6,686	4,023	4,756	2,265
Police Impact Fees	243,866	139,809	278,714	396,193	263,201
Impact Fees	243,866	139,809	278,714	396,193	263,201
TOTAL REVENUES	\$246,489	\$146,495	\$282,737	\$400,949	\$265,466
Beginning Fund Balance	554,189	750,678	897,173	897,173	754,910
TOTAL REVENUES/SOURCES	\$800,678	\$897,173	\$1,179,910	\$1,298,122	\$1,020,376

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, \$263,201 is projected for FY 2021. Fiscal years 2022 through 2025 are based on projected start dates for known projects such as Alton, Avenir, and PGA Station



REVENUE INFORMATION

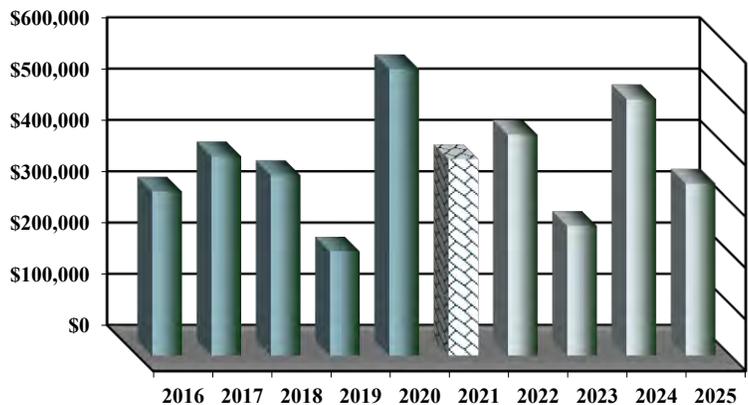
FIRE IMPACT CAPITAL PROJECT FUND - 303

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Interest Earnings	3,602	7,095	3,923	7,976	2,374
Interest	3,602	7,095	3,923	7,976	2,374
Fire Impact Fees	351,333	202,615	395,978	557,924	382,579
Impact Fees	351,333	202,615	395,978	557,924	382,579
TOTAL REVENUES	\$354,935	\$209,710	\$399,901	\$565,900	\$384,953
Beginning Fund Balance	1,038,496	954,656	1,074,416	1,074,416	957,213
TOTAL REVENUES/SOURCES	\$1,393,431	\$1,164,366	\$1,474,317	\$1,640,316	\$1,342,166

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, \$382,579 is projected for FY 2021. Fiscal years 2022 through 2025 are based on projected start dates for known projects such as Alton, Avenir, and PGA Station.



REVENUE INFORMATION

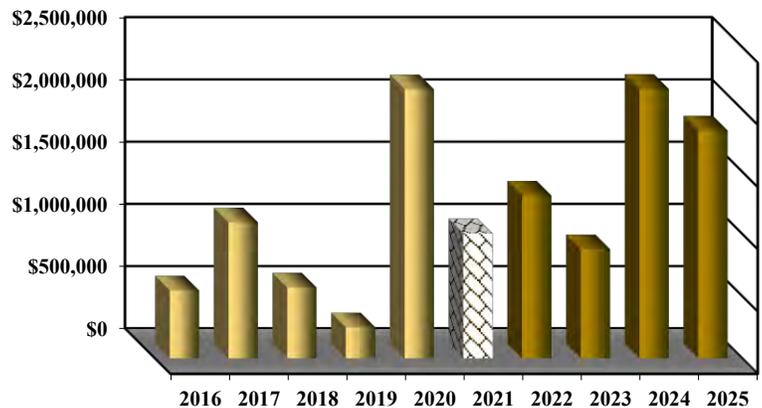
ROAD IMPACT CAPITAL PROJECT FUND – 305

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Interest Earnings	11,271	20,572	7,919	-	-
Interest	11,271	20,572	7,919	-	-
Road Impact Fees	570,071	249,836	384,242	2,162,454	1,004,982
Impact Fees	570,071	249,836	384,242	2,162,454	1,004,982
Transfers In	-	385,471	-	-	-
Other Financing Sources	-	385,471	-	-	-
TOTAL REVENUES	\$581,342	\$655,879	\$392,161	\$2,162,454	\$1,004,982
Beginning Fund Balance	2,231,673	1,713,345	1,004,805	1,004,805	3,510
TOTAL REVENUES/SOURCES	\$2,813,015	\$2,369,224	\$1,396,966	\$3,167,259	\$1,008,492

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, \$1,004,982 is projected for FY 2021. Fiscal years 2022 through 2025 are based on projected start dates for known projects such as Alton, Avenir, and PGA Station.



REVENUE INFORMATION

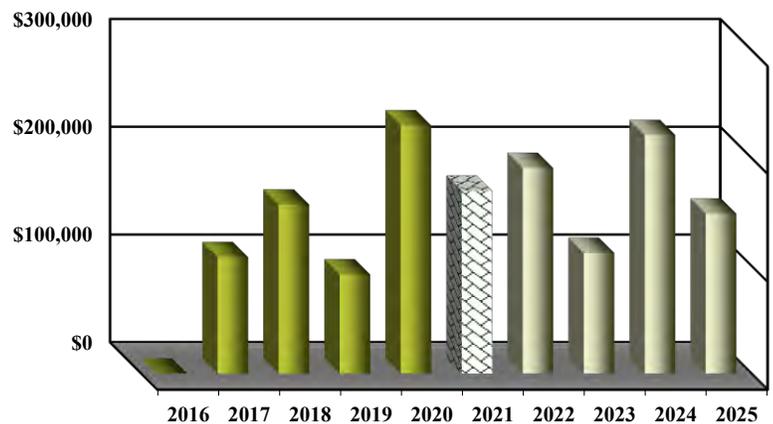
PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND – 313

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Interest Earnings	809	3,286	2,093	1,129	-
Interest	809	3,286	2,093	1,129	-
Impact Fees	156,757	92,015	142,586	230,343	169,711
Impact Fees	156,757	92,015	142,586	230,343	169,711
Transfers In	-	390,510	165,689	165,689	-
Other Financing Sources	-	390,510	165,689	165,689	-
TOTAL REVENUES	\$157,566	\$485,811	\$310,368	\$397,161	\$169,711
Beginning Fund Balance	108,093	265,659	492,329	492,329	11,328
TOTAL REVENUES/SOURCES	\$265,659	\$751,470	\$802,697	\$889,490	\$181,039

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, \$169,711 is projected for FY 2021. Fiscal years 2022 through 2025 are based on projected start dates for known projects such as Alton, Avenir, and PGA Station.



REVENUE INFORMATION

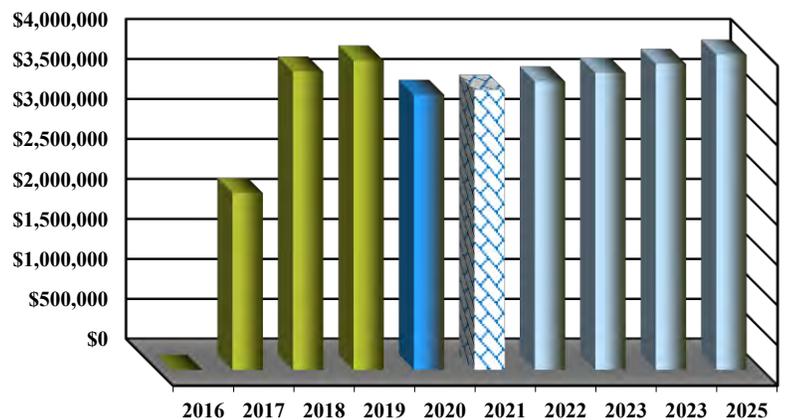
ONE-CENT INFRASTRUCTURE SALES SURTAX CAPITAL PROJECT FUND – 312

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Sales, Use and Fuel Taxes	3,728,975	3,866,013	3,560,386	3,438,420	3,500,000
Intergovernmental	3,728,975	3,866,013	3,560,386	3,438,420	3,500,000
Interest Earnings	514,146	585,761	146,598	42,163	14,098
Interest	514,146	585,761	146,598	42,163	14,098
Loan Proceeds	-	54,250	-	-	-
Other Financing Sources	-	54,250	-	-	-
TOTAL REVENUES	\$4,243,121	\$4,506,024	\$3,706,984	\$3,480,583	\$3,514,098
Beginning Fund Balance	28,914,707	29,416,164	13,281,665	13,281,665	4,699,423
TOTAL REVENUES/SOURCES	\$33,157,828	\$33,922,188	\$16,988,649	\$16,762,248	\$8,213,521

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.

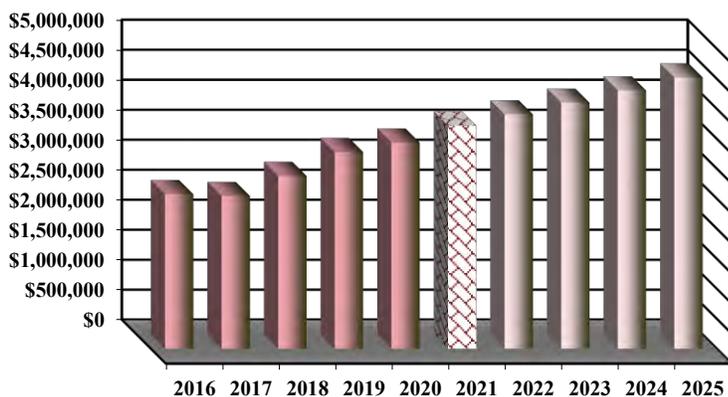


REVENUE INFORMATION

FLEET MAINTENANCE INTERNAL SERVICE FUND - 501

Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Internal Charges for Services	2,880,448	3,277,252	3,441,318	3,434,628	3,719,041
Charges for Service	2,880,448	3,277,252	3,441,318	3,434,628	3,719,041
Interest Earnings	3,797	11,219	5,809	5,000	5,000
Interest	3,797	11,219	5,809	5,000	5,000
Disposition of Fixed Assets	111,336	208,721	62,149	60,000	75,000
Miscellaneous	82,190	95,433	66,017	60,000	60,000
Insurance Proceeds	39,117	20,861	12,488	7,500	7,500
Miscellaneous	232,643	325,015	140,654	127,500	142,500
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 3,116,888	\$ 3,613,486	\$ 3,587,781	\$ 3,567,128	\$ 3,866,541
Beginning Fund Balance	1,300,225	1,384,869	1,971,228	1,966,423	684,696
TOTAL REVENUES/SOURCES	\$ 4,417,113	\$ 4,998,355	\$ 5,559,009	\$ 5,533,551	\$ 4,551,237

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 \$3,719,041 for FY 2021. Future years reflect an annual increase of 5% to cover personnel and operating cost increases.

REVENUE INFORMATION

SELF INSURANCE INTERNAL SERVICE FUND - 505

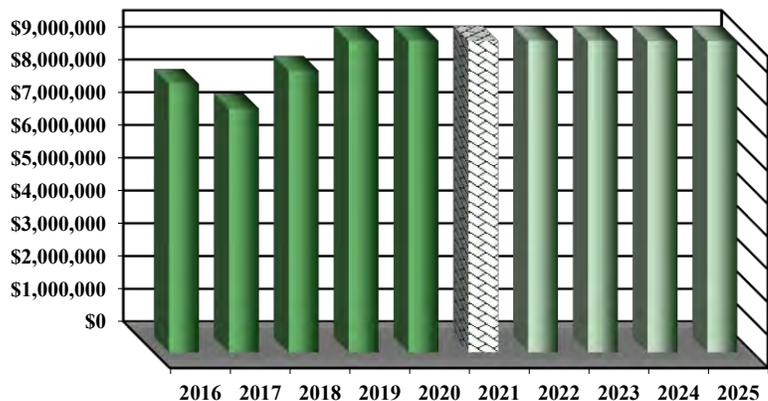
Revenues/Sources Account	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
Internal Charges for Services	8,589,105	9,666,692	10,002,921	10,037,484	10,278,710
Charges for Service	8,589,105	9,666,692	10,002,921	10,037,484	10,278,710
Interest Earnings	24,814	66,320	41,136	20,000	20,000
Interest	24,814	66,320	41,136	20,000	20,000
Miscellaneous	1,004,558	366,666	237,373	195,000	195,000
Miscellaneous	1,004,558	366,666	237,373	195,000	195,000
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 9,618,477	\$ 10,099,678	\$ 10,281,430	\$ 10,252,484	\$ 10,493,710
Beginning Fund Balance	6,676,633	6,389,548	7,037,590	7,058,136	7,108,632
TOTAL REVENUES/SOURCES	\$ 16,295,110	\$ 16,489,226	\$ 17,319,020	\$ 17,310,620	\$ 17,602,342

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, \$10,278,710 is budgeted for FY 2021. Due to the Fund's recent trend in claims, a premium increase of approximately 1.5% has been budgeted for FY 2021. Revenues in future years are projected to increase at an average annual rate of 5%.





BUDGET SUMMARIES

BUDGET SUMMARIES

This section consists of summaries of the FY2021 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, Mobility 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 FY2018 and 2019, and estimated actual for FY2020, are presented, as well as the amended budget for FY2020, and adopted budget for FY2021. 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.

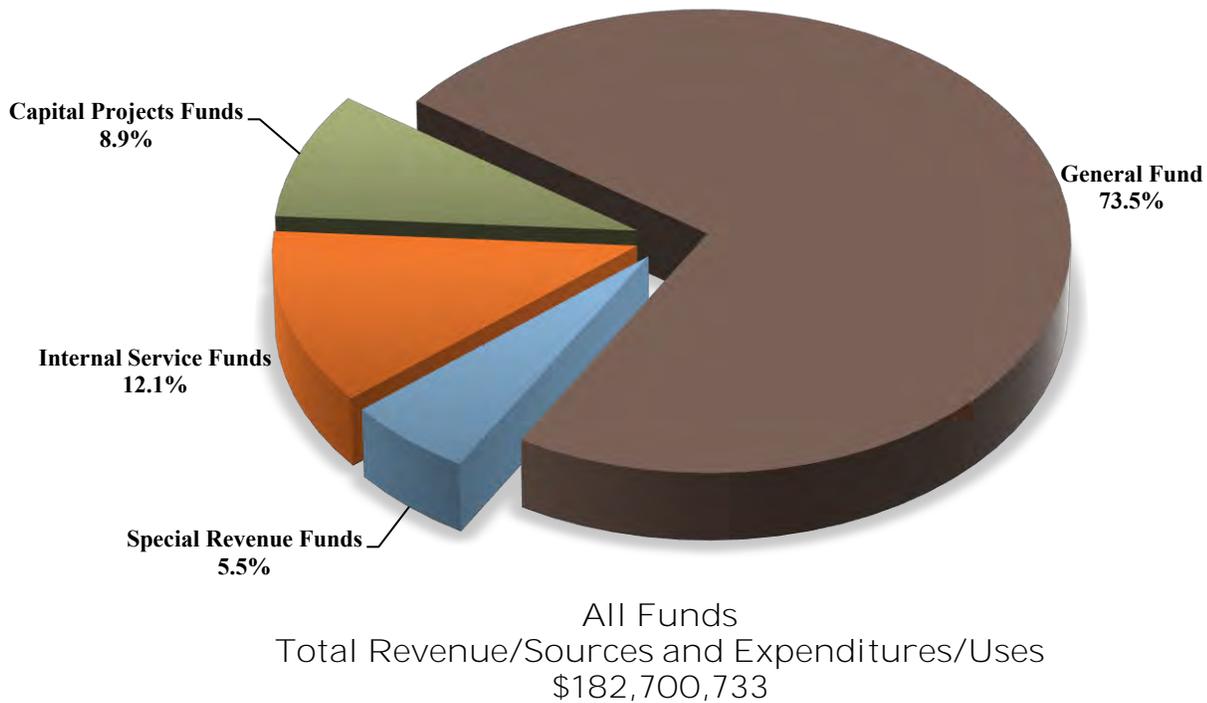


BUDGET SUMMARIES

ALL FUNDS REVENUES/ SOURCES AND EXPENDITURES/ USES SUMMARY

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 36,899,900	\$ 97,285,648	\$ 99,533,458	\$ 34,652,090
SPECIAL REVENUE FUNDS				
Gas Tax	447,473	920,642	1,319,516	48,599
Recreation	233,695	5,740,389	5,787,954	186,130
Golf	193,200	2,559,000	2,550,311	201,889
Police Training	19,909	8,000	6,000	21,909
TOTAL	\$ 894,277	\$ 9,228,031	\$ 9,663,781	\$ 458,527
INTERNAL SERVICE FUNDS				
Fleet Maintenance	684,696	3,866,541	4,497,211	54,026
Self-Insurance Fund	7,108,632	10,493,710	10,915,127	6,687,215
TOTAL	\$ 7,793,328	\$ 14,360,251	\$ 15,412,338	\$ 6,741,241
CAPITAL PROJECT FUNDS				
Recreation Impact Fee	723,711	794,150	-	1,517,861
Police Impact Fee	754,910	265,466	-	1,020,376
Fire Impact Fee	957,213	384,953	-	1,342,166
Art Impact Fee	939,057	-	-	939,057
Road Impact Fee	3,510	1,004,982	-	1,008,492
Mobility Impact Fee	1,040,706	926,090	1,300,000	666,796
Capital Improvement Project Fund	49,990	-	-	49,990
One Cent Sales Surtax Fund	4,699,423	3,514,098	3,339,785	4,873,736
Public Facilities Impact Fee	11,328	169,711	-	181,039
TOTAL	\$ 9,179,848	\$ 7,059,450	\$ 4,639,785	\$ 11,599,513
GRAND TOTAL	\$ 54,767,353	\$ 127,933,380	\$ 129,249,362	\$ 53,451,371

BUDGET SUMMARIES



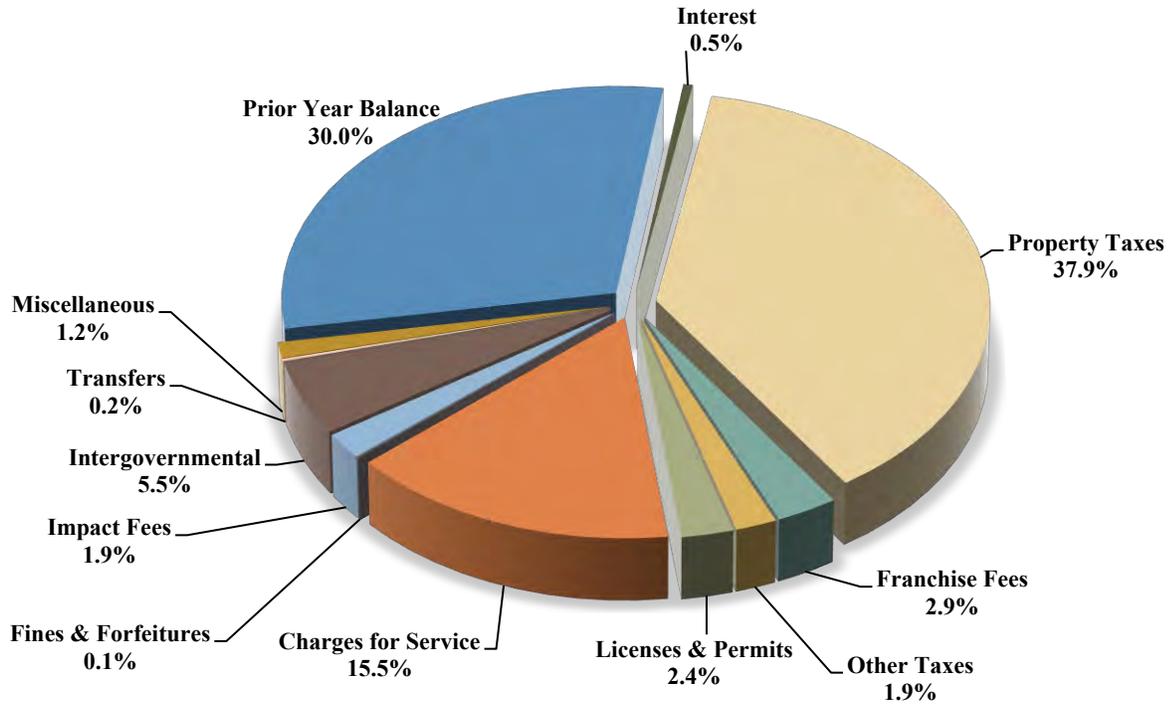
The **General Fund** is the City’s largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 73.5 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 5.5 percent of the total operating budget.

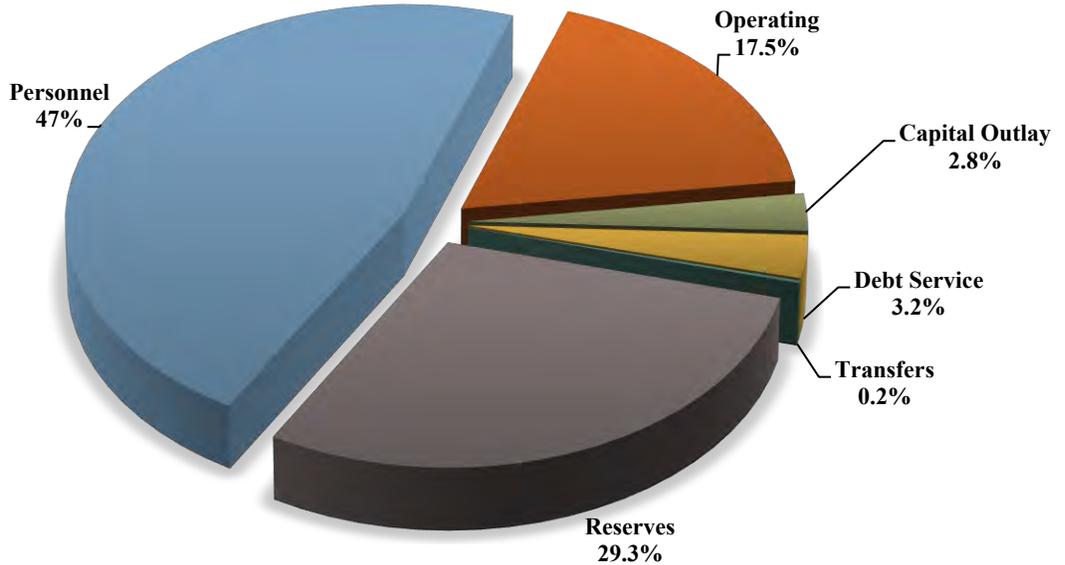
Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, *Mobility 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 8.9 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 12.1 percent of the total operating budget.

BUDGET SUMMARIES



Total Revenues/ Sources \$182,700,733



Total Expenditures/ Uses \$182,700,733

BUDGET SUMMARIES

COMBINED FUNDS BUDGET

REVENUES

Property Taxes	\$ 69,279,003
Utility Taxes	1,875,000
Franchise Fees	5,300,000
Other Taxes	1,665,000
Licenses & Permits	4,462,000
Intergovernmental	9,965,600
Charges for Service	28,307,717
Impact Fees	3,536,630
Fines & Forfeitures	185,000
Interest	855,862
Miscellaneous	2,161,600
Other Sources	-
TOTAL REVENUES	127,593,412

EXPENDITURES

Salaries	51,497,345
Retirement	11,268,891
FICA	3,939,547
Health Insurance	8,807,238
Workers Compensation	627,445
Trash Collection	2,954,040
Other Operating Expenditures	38,905,787
Capital Outlay	5,069,840
Debt Service	5,839,261
TOTAL EXPENDITURES	128,909,394

TRANSFERS

Transfers to other funds	339,968
Transfers from other funds	339,968

REVENUE OVER (UNDER) EXPENDITURES (1,315,982)

BEGINNING FUND BALANCE 54,767,353

ENDING FUND BALANCE \$ 53,451,371

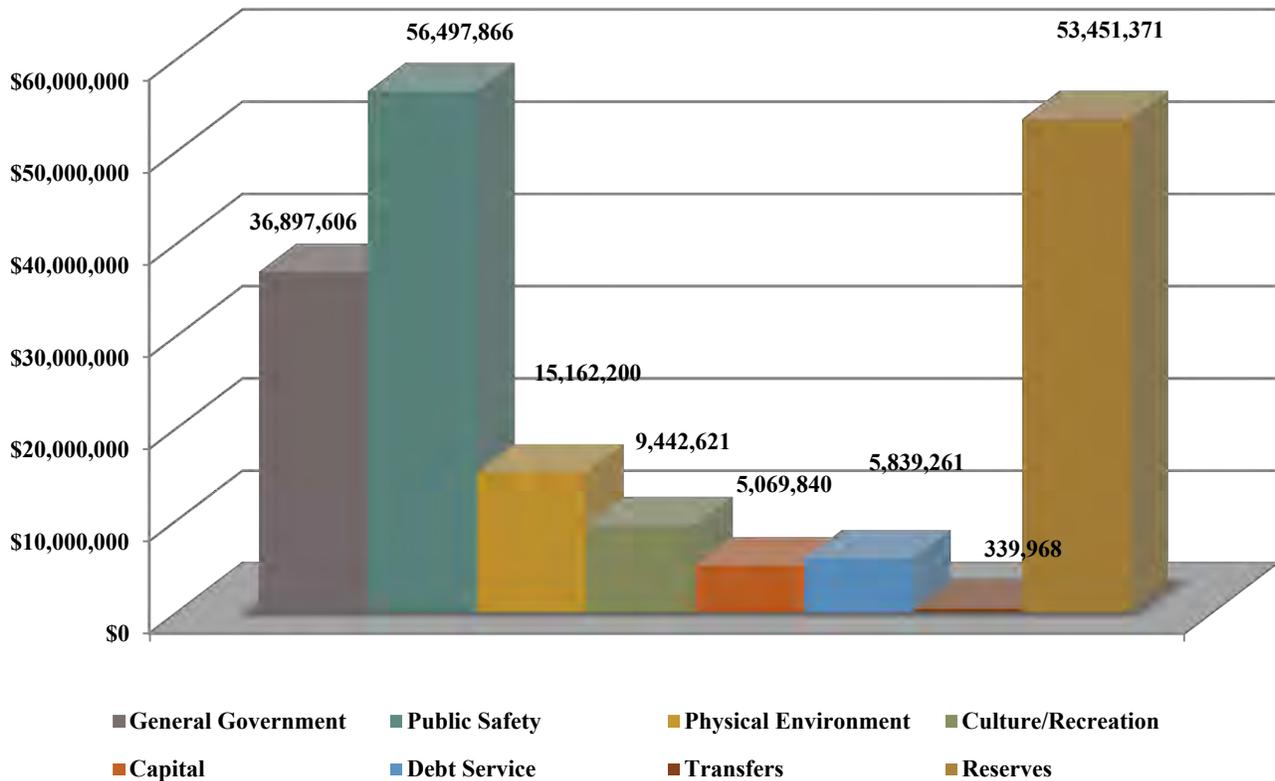
BUDGET SUMMARIES

EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, transfers, other sources and loan proceeds, newly generated revenues for all funds increased \$1.2 million from the 2021 adopted budgeted revenues. The increase is attributed primarily to an increase in Ad Valorem Taxes due to the 3.6% increase in property valuation. 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 54 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 \$56 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$1.2 million, from the adopted fiscal year 2020 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 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 90,645,701	\$ 90,494,206	\$ 82,487,728	\$ 81,679,452	\$ 54,767,353
REVENUES/SOURCES					
Property Taxes	59,463,380	62,298,326	67,351,765	67,298,805	69,279,003
Franchise Fees	5,542,336	5,808,900	5,294,183	5,612,000	5,300,000
Other Taxes	3,600,735	3,522,184	3,591,908	3,602,000	3,540,000
Licenses & Permits	5,392,299	5,344,130	4,867,433	4,217,792	4,462,000
Intergovernmental	11,093,135	11,506,257	11,092,503	10,994,760	9,965,600
Charges for Services	24,295,507	26,244,301	24,527,349	26,491,214	28,307,717
Fines & Forfeitures	173,132	275,188	286,815	185,000	185,000
Impact Fees	1,735,643	3,801,311	4,747,683	6,964,914	3,536,630
Interest	1,121,357	2,793,850	1,359,320	954,410	855,862
Miscellaneous	2,985,243	3,099,651	2,016,556	2,372,400	2,161,600
Transfers In	1,701,843	2,051,845	2,160,789	1,179,864	339,968
Other Sources	2,740,100	1,579,104	-	-	-
TOTAL	\$ 119,844,710	\$ 128,325,047	\$ 127,296,304	\$ 129,873,159	\$ 127,933,380
EXPENDITURES/USES					
City Council	356,537	388,572	422,551	519,708	545,129
City Clerk	769,818	856,821	829,697	934,952	881,436
Administration	721,585	691,212	810,333	809,412	916,554
Public Communications	288,814	304,654	315,003	442,733	457,181
Engineering	563,714	788,054	807,696	838,828	891,944
Purchasing	146,069	163,262	172,799	172,298	184,602
Information Technology	2,162,880	2,420,522	2,536,380	2,704,803	3,005,429
Legal	463,290	522,629	487,761	503,084	564,384
Human Resources	791,718	760,147	831,641	956,702	966,698
Finance	1,159,182	1,231,663	1,191,392	1,192,777	1,290,004
General Services	5,766,010	7,173,468	12,543,994	6,183,424	6,615,753
Police	23,390,559	26,263,987	26,946,741	28,172,445	30,320,753
Fire	21,817,764	23,047,978	23,990,041	25,052,736	26,177,115
Planning and Zoning	1,932,233	2,210,609	2,353,857	2,526,387	2,372,746
Parks/ Grounds	3,932,400	4,230,419	4,716,476	4,998,978	4,920,601
Recreation/Golf	7,977,514	7,546,130	7,669,393	8,942,813	9,442,620
Community Services Admin/ Public Services	10,474,142	12,336,754	13,590,532	15,509,114	14,286,180
Construction Services	1,687,395	1,729,963	1,855,104	2,087,488	2,184,466
Neighborhood Services	824,621	886,268	912,965	1,021,050	1,061,571
Self Insurance	9,905,561	9,422,622	10,189,842	10,252,484	10,915,127
Debt Service	5,091,216	7,512,358	4,789,684	7,187,573	5,839,261
Capital Outlay	18,570,340	24,334,864	25,722,277	35,498,982	5,069,840
Other Uses	-	-	-	-	-
Operating Transfers	1,202,843	2,316,845	682,110	1,179,864	339,968
TOTAL	\$ 119,996,205	\$ 137,139,801	\$ 144,368,269	\$ 157,688,635	\$ 129,249,362



BUDGET SUMMARIES

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

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 20120	Budget FY 2021
ENDING BALANCES					
Non Spendable Assets	3,443,844	4,103,290	-	-	-
Invested in Capital Assets	1,158,760	949,824	949,824	1,356,196	-
Restricted for CIP/Other Purposes	36,673,124	23,475,362	10,693,364	10,634,962	12,716,154
Estimated Open POs	-	-	2,500,000	-	-
Unrestricted	6,615,657	7,250,718	7,793,328	7,140,455	6,741,241
Assigned for Budget Stabilization	1,234,476	-	7,529,542	1,914,638	5,281,732
Committed for Economic Development	2,324,225	2,324,225	2,324,225	2,324,225	2,324,225
Assigned for CIP/Other Purposes	14,029,652	16,411,392	7,625,479	845,849	388,019
Unassigned	25,014,468	27,164,641	26,000,000	30,471,668	26,000,000
TOTAL	\$ 90,494,206	\$ 81,679,452	\$ 65,415,762	\$ 54,687,993	\$ 53,451,371



BUDGET SUMMARIES

BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2019 – 2021 (MAJOR FUNDS)

	GENERAL FUND			ONE CENT SALES SURTAX FUND		
	ACTUAL FY 18/19	ESTIMATED FY 19/20	BUDGET FY 20/21	ACTUAL FY 18/19	ESTIMATED FY 19/20	BUDGET FY 20/21
Revenues						
Ad Valorem Taxes	62,162,541	67,351,765	69,279,003	-	-	-
Utility Taxes	1,983,296	1,905,996	1,875,000	-	-	-
Franchise Fees	5,808,900	5,294,183	5,300,000	-	-	-
Local Business Taxes	1,538,888	1,573,081	1,550,000	-	-	-
Special Assessment	135,785	112,831	115,000	-	-	-
Licenses and Permits	5,344,130	4,867,433	4,462,000	-	-	-
Intergovernmental Revenue	6,813,861	6,823,000	5,670,000	3,866,013	3,560,386	3,500,000
Charges for Services	6,505,181	6,473,478	6,636,545	-	-	-
Fines and Forfeitures	265,396	279,414	177,000	-	-	-
Miscellaneous Revenue	1,983,358	1,321,487	1,418,100	54,250	-	-
Interest	2,035,193	1,117,135	803,000	585,761	146,598	14,098
Transfers In	688,779	682,110	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Other Sources	1,579,104	-	-	-	-	-
Fund Balances & Reserves	46,375,977	49,860,660	36,899,900	29,416,164	13,281,665	4,699,423
TOTAL	143,220,389	147,662,573	134,185,548	33,922,188	16,988,649	8,213,521
Expenditures						
General Government	20,127,844	26,071,174	21,937,897	-	-	-
Public Safety	46,308,584	50,930,782	56,491,868	-	-	-
Physical Environment	11,766,856	13,582,229	13,990,292	-	-	-
Culture and Recreation	846,384	1,184,265	1,165,340	-	-	-
Capital Outlay	5,528,117	8,030,698	3,317,155	17,295,998	8,946,411	-
Debt Service	4,153,878	1,264,941	2,290,938	3,344,525	3,342,815	3,339,785
Transfers Out	1,628,066	-	339,968	-	-	-
Fund Balances & Reserves	49,860,660	46,598,484	34,652,090	13,281,665	4,699,423	4,873,736
TOTAL	140,220,389	147,662,573	134,185,548	33,922,188	16,988,649	8,213,521

BUDGET SUMMARIES

BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2019 – 2021 (NON-MAJOR FUNDS)

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 18/19	ESTIMATED FY 19/20	BUDGET FY 20/21	ACTUAL FY 18/19	ESTIMATED FY 19/20	BUDGET FY 20/21	(1) ACTUAL FY 18/19	(1) ESTIMATED FY 19/20	(1) BUDGET FY 20/21
Revenues									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	826,383	709,117	795,600	-	-	-	-	-	-
Charges for Services	6,795,176	4,609,632	7,673,421	-	-	-	12,943,944	13,444,239	13,997,751
Impact Fees	-	-	-	3,801,311	4,747,683	3,536,630	-	-	-
Fines and Forfeitures	9,792	7,401	8,000	-	-	-	-	-	-
Miscellaneous Revenue	370,363	317,042	406,000	-	-	-	691,680	378,027	337,500
Interest	30,458	11,705	5,042	64,899	36,937	8,722	77,539	46,945	25,000
Transfers In	227,085	1,312,990	339,968	1,135,981	165,689	-	-	-	-
Fund Balances & Reserves	1,791,965	2,186,606	894,277	5,135,683	8,149,979	4,480,425	7,774,417	9,008,818	7,793,328
TOTAL	10,051,222	9,154,493	10,122,308	10,137,874	13,100,288	8,025,777	21,487,580	22,878,029	22,153,579
Expenditures									
General Government	-	-	-	-	-	-	13,264,615	13,740,911	14,959,708
Public Safety	3,381	6,000	6,000	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-
Transportation	958,324	1,173,710	1,171,908	-	-	-	-	-	-
Culture and Recreation	6,699,746	6,485,128	8,277,280	-	-	-	-	-	-
Capital Outlay	203,165	595,378	181,985	1,299,116	7,937,752	1,300,000	-	212,038	270,700
Debt Service	-	-	26,608	-	-	-	22,423	181,928	181,930
Transfers Out	-	-	-	688,779	682,110	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,186,606	894,277	458,527	8,149,979	4,480,426	6,725,777	8,200,542	8,743,152	6,741,241
TOTAL	10,051,222	9,154,493	10,122,308	10,137,874	13,100,288	8,025,777	21,487,580	22,878,029	22,153,579

(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 2019 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/Mobility				♦
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				♦

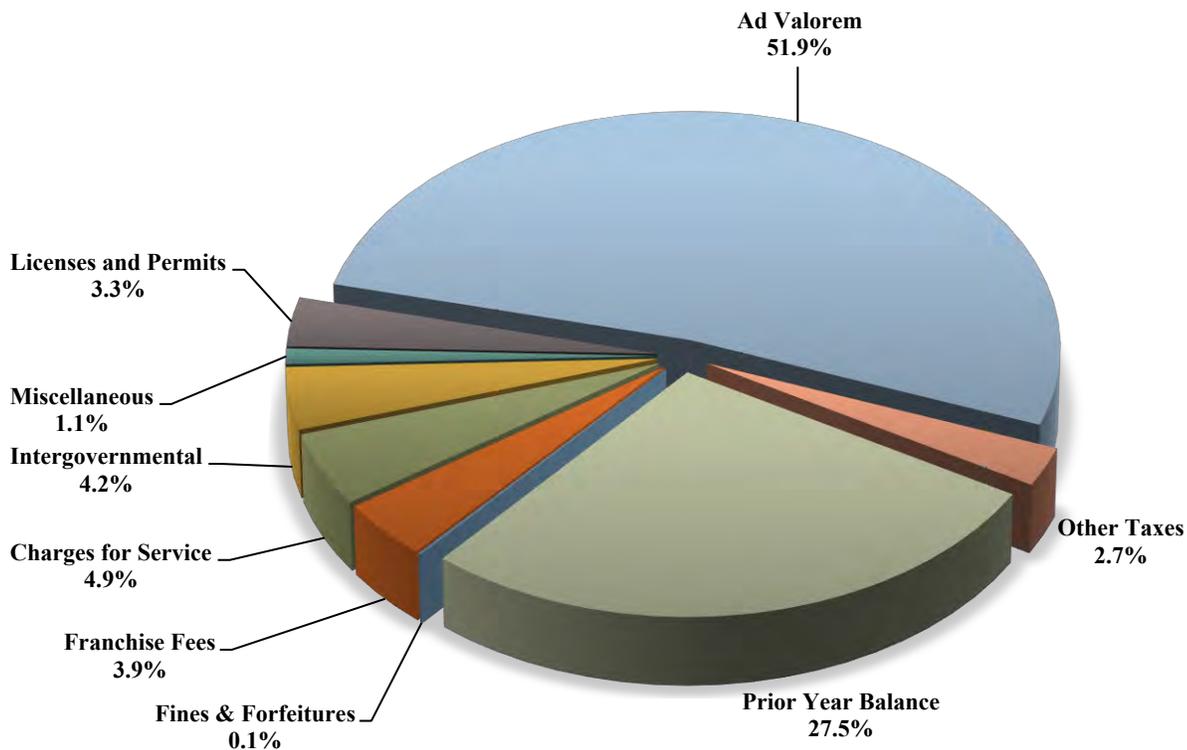


BUDGET SUMMARIES

GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 77% 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 1.7% from the fiscal year 2020 adopted budget. The increase is attributed primarily to an increase of \$1,980,198 in ad valorem taxes due to the 3.6% increase in property valuation. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 83.



Total Revenues/ Sources \$134,185,548

BUDGET SUMMARIES

GENERAL FUND (CONTINUED)

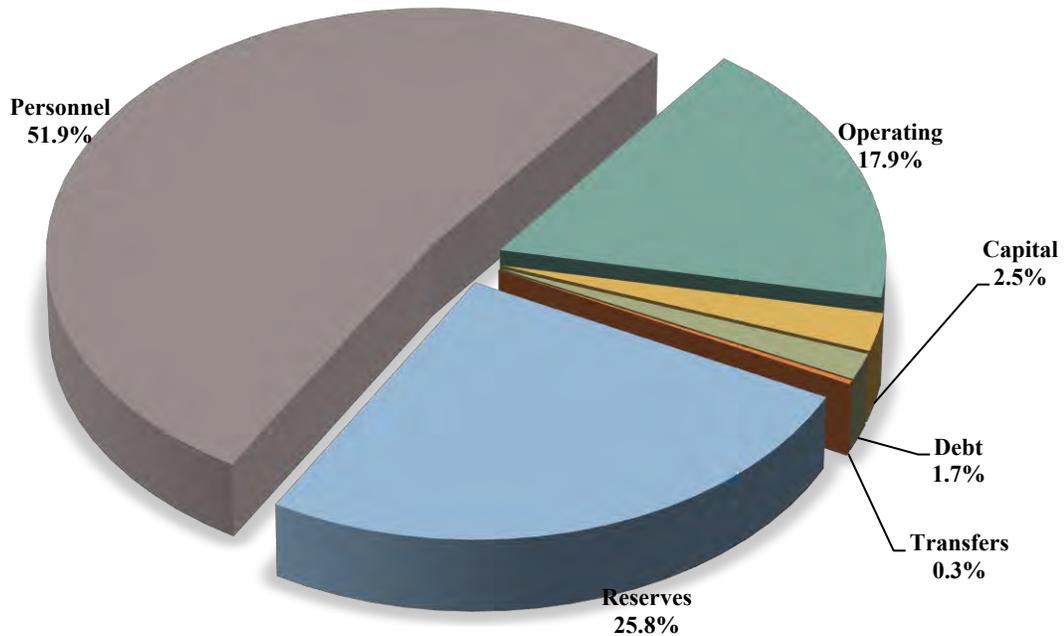
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 1.4% over the fiscal year 2020 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Provides funding for all current and recently approved employment collective bargaining agreements
- Provides a total of seven new positions necessitated by the growth of the City and includes one Administrative Specialist III (legal); two Communications Operators (Police); two Fire Inspectors and the conversion of one part-time Fire Training Instructure to full-time and one Business Analyst (IT)
- Provides an average salary adjustment for non-bargaining employees of 7%
- Provides \$250,000 to continue the storm water renovation program, plus \$250,000 to continue canal dredging and maintenance program
- Allocates \$1,261,600 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:

- | | |
|--|-------------|
| • Sports Lighting Retrofit | \$1,250,000 |
| • Electronic Security System for Fire Stations 3, 4, and 5 | 140,000 |
| • Plant Drive Pickleball Courts Restrooms | 160,000 |

A complete summary and discussion of all capital for all funds begins on page 258.



Total Expenditures/ Uses \$134,185,548

BUDGET SUMMARIES

ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES GENERAL FUND

FUND NUMBER 001

	Actual FY 2018	Actual FY 2019	Estimate d FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 44,427,615	\$ 46,375,977	\$ 49,860,660	\$ 49,860,660	\$ 36,899,900
REVENUES/SOURCES					
Property Taxes	59,463,380	62,298,326	67,351,765	67,298,805	69,279,003
Franchise Fees	5,542,336	5,808,900	5,294,183	5,612,000	5,300,000
Other Taxes	3,600,735	3,522,184	3,591,908	3,602,000	3,540,000
Licenses & Permits	5,392,299	5,344,130	4,867,433	4,217,792	4,462,000
Intergovernmental	6,500,812	6,813,861	6,823,000	6,723,000	5,670,000
Charges for Services	6,566,762	6,505,181	6,473,478	5,976,210	6,636,545
Fines & Forfeitures	166,472	265,396	279,414	177,000	177,000
Interest	543,476	2,035,193	1,117,135	854,000	803,000
Miscellaneous	1,450,161	1,983,358	1,321,487	1,483,400	1,418,100
Transfers In	1,186,883	688,779	682,110	682,110	-
Other Financing Sources	2,740,100	1,579,104	-	-	-
TOTAL	\$ 93,153,416	\$ 96,844,412	\$ 97,801,913	\$ 96,626,317	\$ 97,285,648
EXPENDITURES/USES					
City Council	356,537	388,572	422,551	519,708	545,129
City Clerk	769,818	856,821	829,697	934,952	881,436
Administration	721,585	691,212	810,333	809,412	916,554
Public Communications	288,814	304,654	315,003	442,733	457,181
Engineering	563,714	788,054	807,696	838,828	891,944
Purchasing	146,069	163,262	172,799	172,298	184,602
Information Technology	2,162,880	2,420,522	2,536,380	2,704,803	3,005,429
Legal	463,290	522,629	487,761	503,084	564,384
Human Resources	791,718	760,147	831,641	956,702	966,698
Finance	1,159,182	1,231,663	1,191,392	1,192,777	1,290,004
General Services	5,766,010	7,173,468	12,543,994	6,183,424	6,615,753
Police	23,387,221	26,260,606	26,940,741	28,166,445	30,314,753
Fire	21,817,764	23,047,978	23,990,041	25,052,736	26,177,115
Planning and Zoning	1,932,233	2,210,609	2,353,857	2,526,387	2,372,746
Parks	3,932,400	4,230,419	4,716,476	4,998,978	4,920,601
Recreation	876,544	846,384	1,184,265	1,178,854	1,165,340
Community Services Admin/ Public Works	6,800,699	7,536,437	8,865,753	10,459,353	9,069,691
Construction Services	1,687,395	1,729,963	1,855,104	2,087,488	2,184,466
Neighborhood Services	824,621	886,268	912,965	1,021,050	1,061,571
Debt Service	4,791,691	4,153,878	1,264,941	3,636,222	2,290,938
Capital Outlay	11,449,909	5,528,117	8,030,698	15,989,771	3,317,155
Operating Transfers	514,960	1,628,066	-	497,754	339,968
TOTAL	\$ 91,205,054	\$ 93,359,729	\$ 101,064,088	\$ 110,873,759	\$ 99,533,458

BUDGET SUMMARIES

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

FUND NUMBER 001

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
ENDING BALANCES					
Nonspendable Assets	3,409,759	4,103,290	-	-	-
Restricted for Law Enforcement	852,620	902,687	1,046,133	902,687	1,046,133
Estimated Open Pos			2,500,000		
Assigned for Infrastructure	-	-	-	-	-
Assigned for Budget Stabilization	1,234,476	-	7,529,542	1,914,638	5,281,732
Committed for Economic Development	2,324,225	2,324,225	2,324,225	2,324,225	2,324,225
Assigned for CIP/Other Purposes	13,540,429	15,365,817	7,198,584	-	-
Unassigned	25,014,468	27,164,641	26,000,000	30,471,668	26,000,000
TOTAL	\$ 46,375,977	\$ 49,860,660	\$ 46,598,484	\$ 35,613,218	\$ 34,652,090

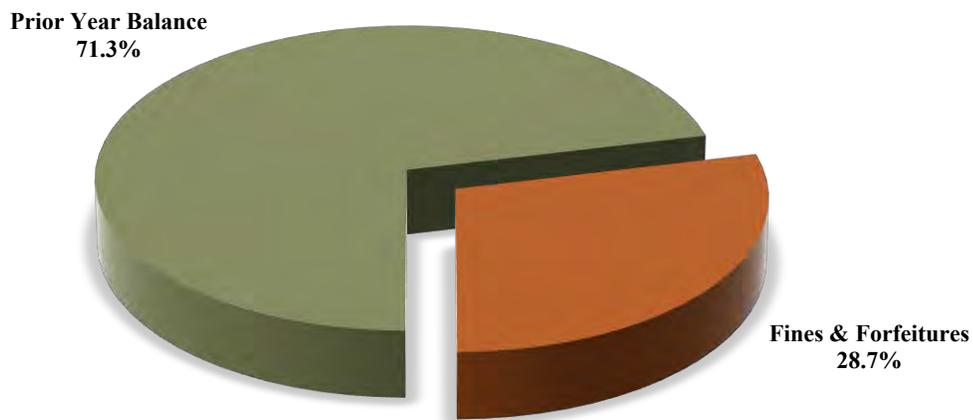


BUDGET SUMMARIES

POLICE TRAINING SPECIAL REVENUE FUND

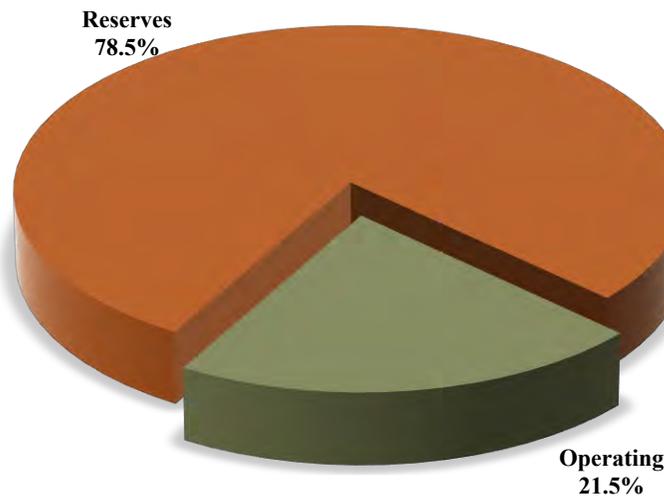
The Police Training Fund is a special revenue fund established to supplement funding for training in the areas of crime reduction, crime control, and professional development. This fund will be utilized as a supplement to the department's current training budget and in accordance with Florida State Statute 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 2021. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 87.



Total Revenue/ Sources \$27,909

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2021. Expenditures/reserves are projected to be \$27,909 for FY 2021, an increase of \$10,493 from the FY 2020 budget.



Total Expenditures/ Reserves \$27,909

BUDGET SUMMARIES

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

FUND NUMBER 002

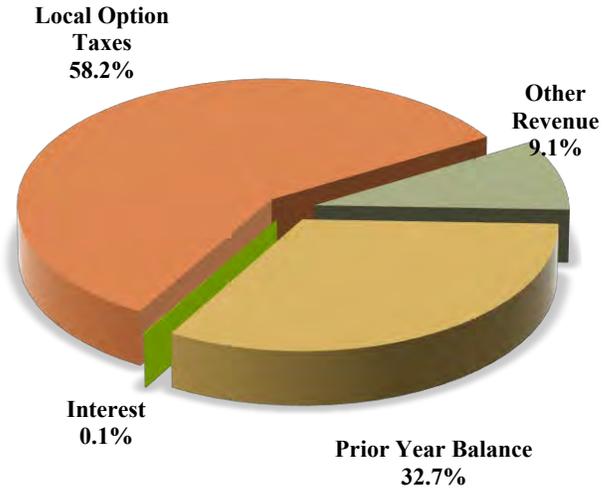
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 8,775	\$ 12,097	\$ 18,508	\$ 18,508	\$ 19,909
REVENUES/SOURCES					
Fines & Forfeitures	6,660	9,792	7,401	8,000	8,000
Interest	-	-	-	-	-
TOTAL	\$ 6,660	\$ 9,792	\$ 7,401	\$ 8,000	\$ 8,000
EXPENDITURES/USES					
Police Operating	3,338	3,381	6,000	6,000	6,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 3,338	\$ 3,381	\$ 6,000	\$ 6,000	\$ 6,000
ENDING BALANCES					
Restricted for CIP/Other Purposes	12,097	18,508	19,909	20,508	21,909
TOTAL	12,097	18,508	19,909	20,508	21,909

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:

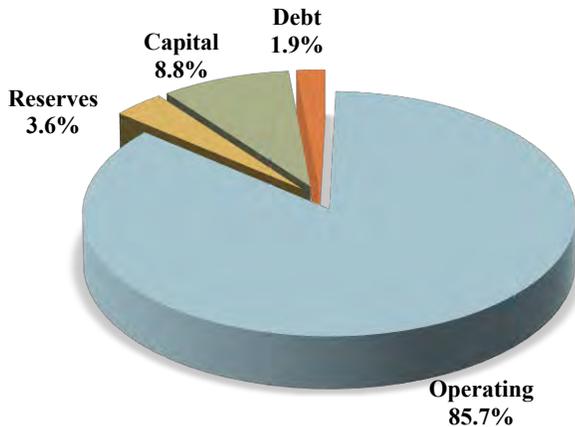
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization, and pavement markings
- Bridge maintenance and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



Total Revenues/ Sources \$1,368,115

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$795,600 for fiscal year 2021. Other revenue consists of Miscellaneous Revenue of \$124,000 and Interest Income of \$1,042, while Prior Year Balance carried forward is estimated at \$447,473. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 88.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2021. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant items:

- | | |
|----------------------------------|-----------|
| • Pavement Resurfacing | \$650,000 |
| • Street Lighting and Repairs | \$280,000 |
| • Street Striping | \$60,000 |
| • Railroad Crossings Maintenance | \$250,000 |

Total Expenditures/Reserves \$1,368,115

BUDGET SUMMARIES

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

FUND NUMBER 103

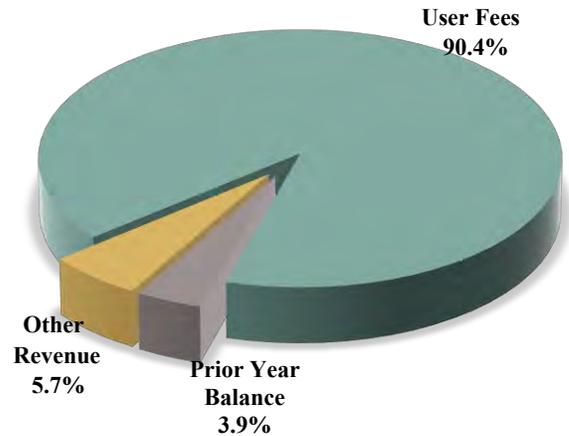
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 963,946	\$ 1,256,560	\$ 1,122,523	\$ 1,122,523	\$ 447,473
REVENUES/SOURCES					
Intergovernmental	813,348	826,383	709,117	833,340	795,600
Interest	4,420	8,570	3,997	9,319	1,042
Miscellaneous	124,682	128,423	124,000	124,000	124,000
TOTAL	\$ 942,450	\$ 963,376	\$ 837,114	\$ 966,659	\$ 920,642
EXPENDITURES/USES					
Public Facilities Operating	641,199	958,324	1,173,710	1,348,691	1,171,908
Capital Outlay	8,637	139,089	338,454	218,866	121,000
Debt Service	-	-	-	26,608	26,608
TOTAL	\$ 649,836	\$ 1,097,413	\$ 1,512,164	\$ 1,594,165	\$ 1,319,516
ENDING BALANCES					
Restricted for CIP/Other Purposes	1,256,560	1,122,523	447,473	495,017	48,599
TOTAL	\$ 1,256,560	\$ 1,122,523	\$ 447,473	\$ 495,017	\$ 48,599

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 \$5,399,421 for FY 2021, other revenues are estimated at \$340,968, and Prior Year Balance carried forward is projected at \$233,695. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 89.

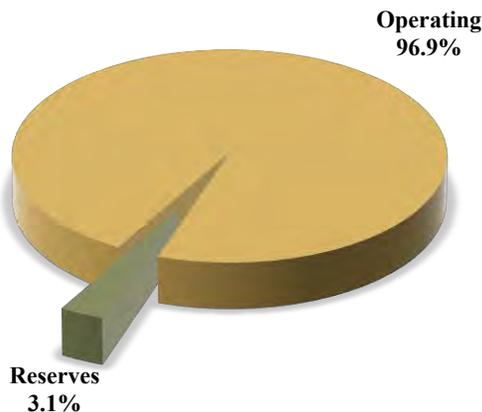


Some of the more significant user fees are as follows:

- Youth Enrichment \$1,368,854
- General Programs \$1,050,024
- Tennis \$1,461,334
- Aquatics \$316,803
- Athletics & Special Facilities \$504,500

Total Revenues/Sources \$5,974,084

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2021. Excluding reserves, operating expenditures are anticipated to be \$5,787,954, an increase of 11% from the FY 2020 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$1,555,931
- Programs \$1,014,506
- Resources \$658,325
- Tennis \$1,493,184
- Athletics \$549,490
- Aquatics \$481,508

Total Expenditures/Reserves \$5,947,084

BUDGET SUMMARIES

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

FUND NUMBER 104

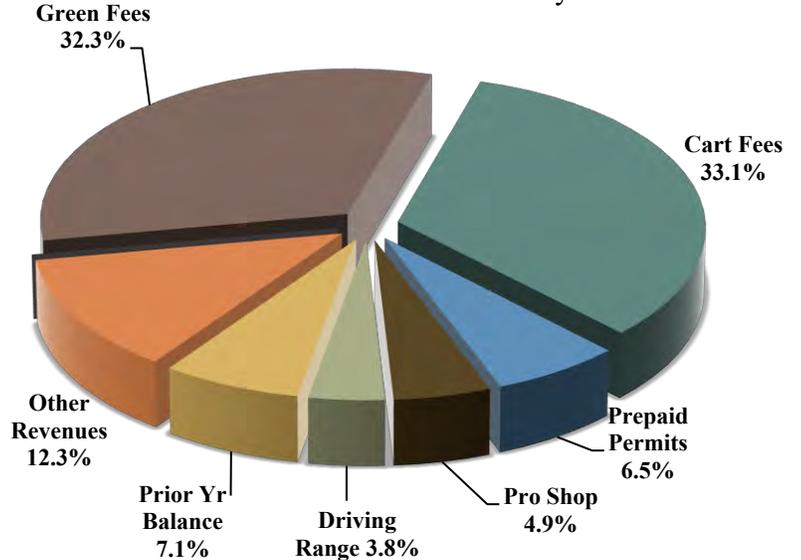
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 739,122	\$ 349,631	\$ 366,639	\$ 366,639	\$ 233,695
REVENUES/SOURCES					
Charges for Services	4,174,212	4,564,288	2,850,615	4,830,169	5,399,421
Interest	5,363	14,692	4,157	1,000	1,000
Miscellaneous	33,817	35,758	23,277	25,000	-
Transfer In	-	227,085	1,312,990	332,065	339,968
TOTAL	\$ 4,213,392	\$ 4,841,823	\$ 4,191,039	\$ 5,188,234	\$ 5,740,389
EXPENDITURES/USES					
Recreation Operating	4,602,883	4,817,655	4,323,983	5,200,780	5,787,954
Capital Outlay	-	7,160			
TOTAL	\$ 4,602,883	\$ 4,824,815	\$ 4,323,983	\$ 5,200,780	\$ 5,787,954
ENDING BALANCES					
Non-Spendable Fund Balance	15,461		-	-	-
Assigned for CIP/Other Purposes	334,170	366,639	233,695	354,093	186,130
TOTAL	\$ 349,631	\$ 366,639	\$ 233,695	\$ 354,093	\$ 186,130

BUDGET SUMMARIES

GOLF COURSE SPECIAL REVENUE FUND

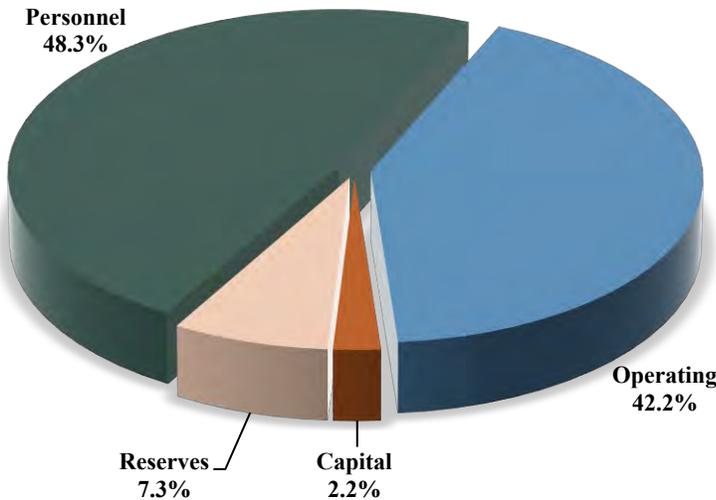
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2021 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 90.



Total Revenue/ Sources \$2,752,200

The graph below depicts the fiscal year 2021 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased slightly compared to the fiscal year 2020 adopted budget. Total expenditures for fiscal year 2021 equal \$2,550,311.



Included within the Golf Course operation are the divisions of Administration, \$1,512,820, Maintenance, \$1,020,526, Food & Beverage \$16,965 and a projected Reserve Balance of \$201,889 for a total of \$2,752,200.

Total Expenditures/ Reserves \$2,752,200

BUDGET SUMMARIES

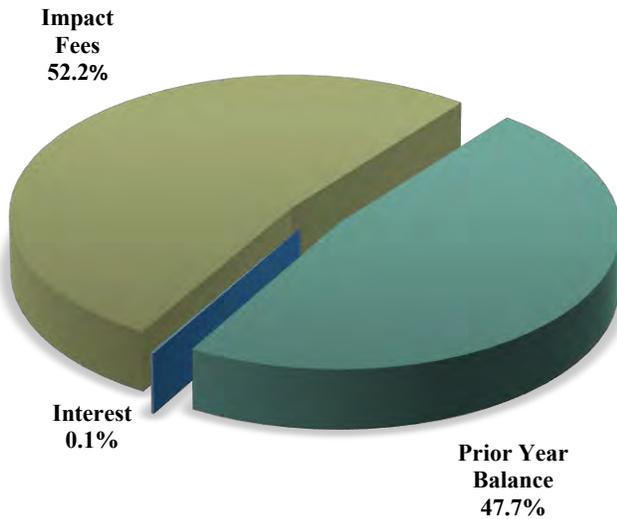
ANALYSIS OF REVENUE/ SOURCES AND EXPENDITURES/ USES GOLF COURSE FUND

FUND NUMBER 106

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 118,715	\$ 173,677	\$ 678,936	\$ 678,936	\$ 193,200
REVENUES/SOURCES					
Charges for Services	2,084,981	2,230,888	1,759,017	2,212,723	2,274,000
Interest	1,831	7,196	3,551	2,700	3,000
Miscellaneous	139,382	206,182	169,765	417,500	282,000
Transfers In	514,960			-	
TOTAL	\$ 2,741,154	\$ 2,444,266	\$ 1,932,333	\$ 2,632,923	\$ 2,559,000
EXPENDITURES/USES					
Golf Operating	2,498,087	1,882,091	2,161,145	2,563,179	2,489,326
Capital Outlay	188,105	56,916	256,924	256,924	60,985
TOTAL	\$ 2,686,192	\$ 1,939,007	\$ 2,418,069	\$ 2,820,103	\$ 2,550,311
ENDING BALANCES					
Non-Spendable Fund Balance	18,624		-	-	-
Assigned for CIP/Other Purposes	155,053	678,936	193,200	491,756	201,889
TOTAL	\$ 173,677	\$ 678,936	\$ 193,200	\$ 491,756	\$ 201,889

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 \$791,979. Other revenues consist of Interest Earnings of \$2,171, while Prior Year Balance carry forward is estimated at \$723,711. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 91.

Total Revenues/ Sources \$1,517,861

The graph below depicts the total projected Recreation Impact Fund expenditures, which consist of \$1,517,861 being held in reserves.



Total Expenditures/ Reserves \$1,517,861

BUDGET SUMMARIES

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

FUND NUMBER 301

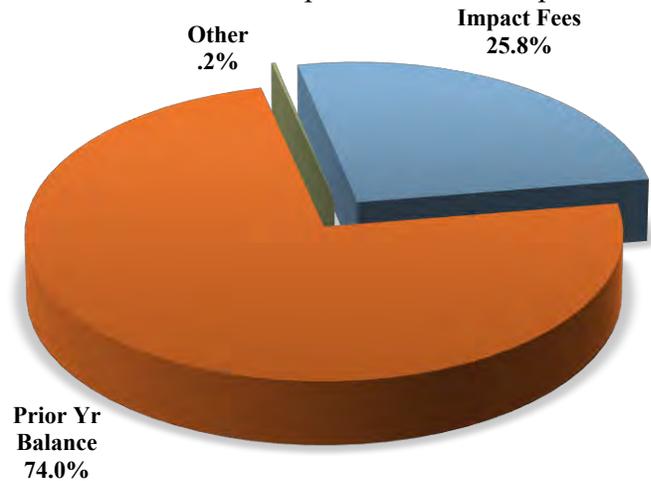
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 2,873,019	\$ 454,106	\$ 3,646,161	\$ 3,646,161	\$ 723,711
REVENUES/SOURCES					
Intergovernmental	50,000	-	-	-	-
Interest	2,555	21,600	12,760	6,367	2,171
Impact Fees	1,683	3,070,018	1,287,189	1,618,000	791,979
Transfers In	-	360,000	-	-	-
TOTAL	\$ 54,238	\$ 3,451,618	\$ 1,299,949	\$ 1,624,367	\$ 794,150
EXPENDITURES/USES					
Capital Outlay	2,473,151	259,563	4,222,399	3,865,800	-
TOTAL	\$ 2,473,151	\$ 259,563	\$ 4,222,399	\$ 3,865,800	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	454,106	3,646,161	723,711	1,404,728	1,517,861
TOTAL	\$ 454,106	\$ 3,646,161	\$ 723,711	\$ 1,404,728	\$ 1,517,861

BUDGET SUMMARIES

POLICE IMPACT CAPITAL PROJECT FUND

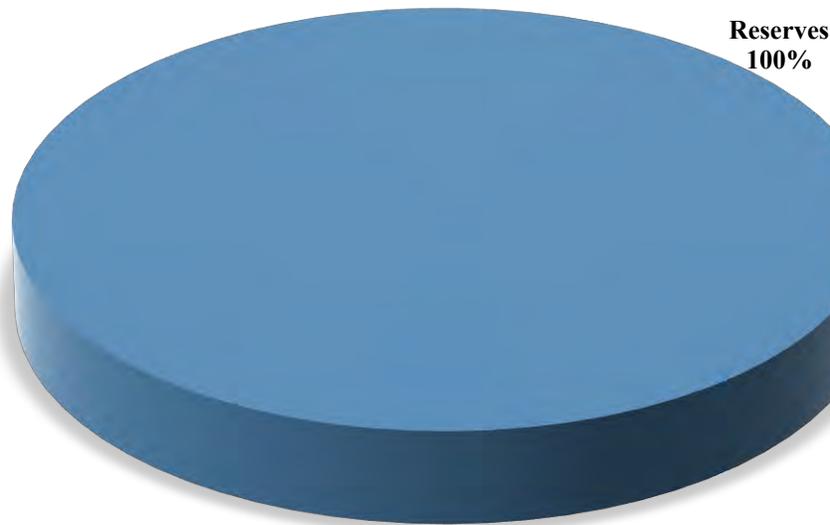
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$263,201, Other revenues include Interest income projected at \$2,265 and Prior Year Balance carry forward is projected at \$754,910. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 92.



Total Revenues/ Sources \$1,020,376

The graph below depicts the total projected Police Impact Fund, which consist of \$1,020,376 being held in reserves. No projects are projected in this fund in fiscal year 2021.



Total Expenditures/ Reserves \$1,020,376

BUDGET SUMMARIES

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

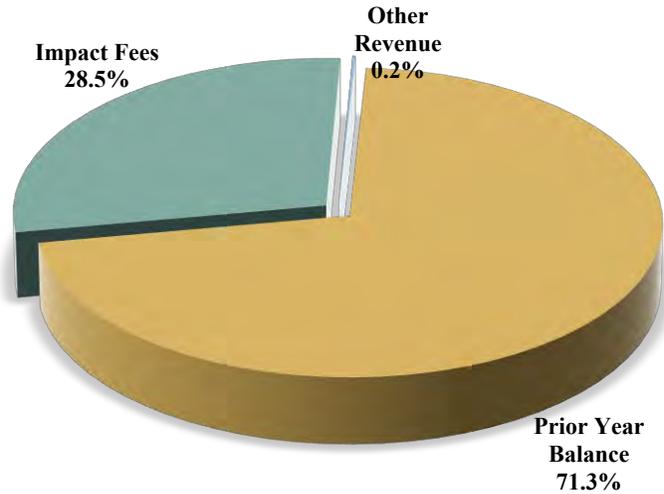
FUND NUMBER 302

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 554,189	\$ 750,678	\$ 897,173	\$ 897,173	\$ 754,910
REVENUES/SOURCES					
Interest	2,623	6,686	4,023	4,756	2,265
Impact Fees	243,866	139,809	278,714	396,193	263,201
TOTAL	\$ 246,489	\$ 146,495	\$ 282,737	\$ 400,949	\$ 265,466
EXPENDITURES/USES					
Capital Outlay	50,000	-	425,000	425,000	-
TOTAL	\$ 50,000	\$ -	\$ 425,000	\$ 425,000	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	750,678	897,173	754,910	873,122	1,020,376
TOTAL	\$ 750,678	\$ 897,173	\$ 754,910	\$ 873,122	\$ 1,020,376

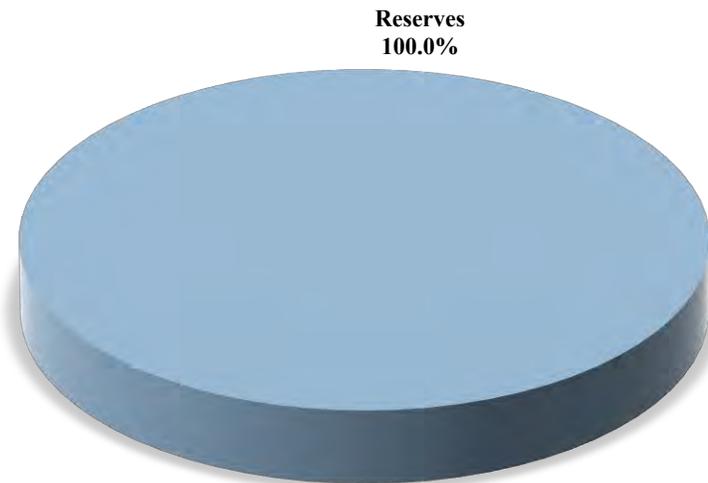
FIRE IMPACT CAPITAL PROJECT FUND

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 \$382,579 for fiscal year 2021. Other revenues include Interest Income projected at \$2,374 and Prior Year Balance carry forward is projected at \$957,213. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 93.



Total Revenue/ Sources \$1,342,166



The graph to the left depicts the total projected Fire Impact Fund expenditures, which consist of \$1,342,166 being held in reserves.

Total Expenditures/ Reserves \$1,342,166

BUDGET SUMMARIES

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

FUND NUMBER 303

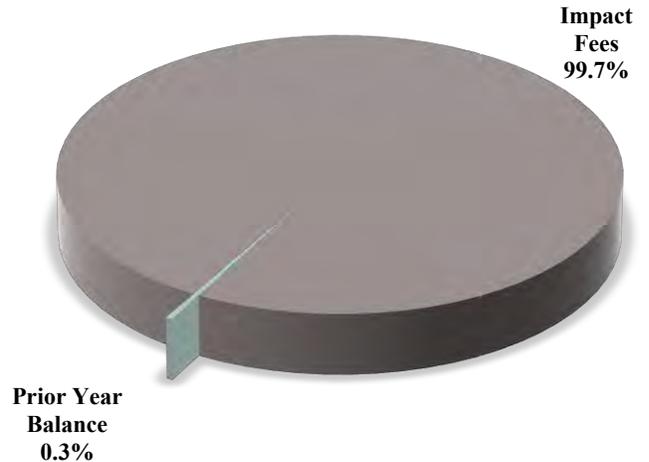
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 1,038,496	\$ 954,656	\$ 1,074,416	\$ 1,074,416	\$ 957,213
REVENUES/SOURCES					
Interest	3,602	7,095	3,923	7,976	2,374
Impact Fees	351,333	202,615	395,978	557,924	382,579
TOTAL	\$ 354,935	\$ 209,710	\$ 399,901	\$ 565,900	\$ 384,953
EXPENDITURES/USES					
Capital Outlay	438,775	89,950	517,103	683,103	
TOTAL	\$ 438,775	\$ 89,950	\$ 517,103	\$ 683,103	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	954,656	1,074,416	\$ 957,214	957,213	1,342,166
TOTAL	\$ 954,656	\$ 1,074,416	\$ 957,214	\$ 957,213	\$ 1,342,166

BUDGET SUMMARIES

ROAD IMPACT CAPITAL PROJECT FUND

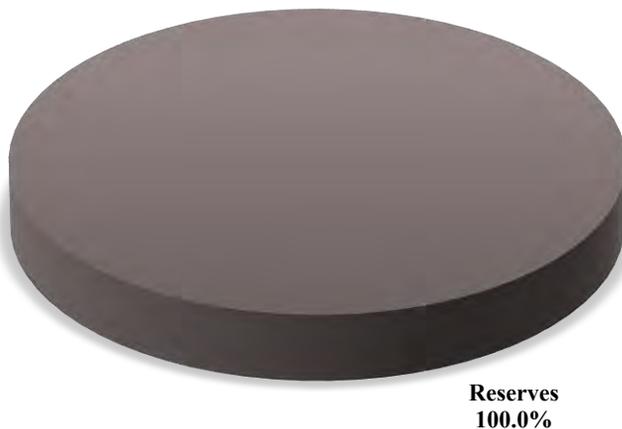
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$1,004,982 for fiscal year 2021 and Prior Year Balance carry forward is projected at \$3,510. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 94.



Total Revenues/Sources \$1,008,492

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2021. The projected total expenditures are \$1,008,492 being held in reserves.



Total Expenditures/ Reserves \$1,008,492

BUDGET SUMMARIES

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

FUND NUMBER 305

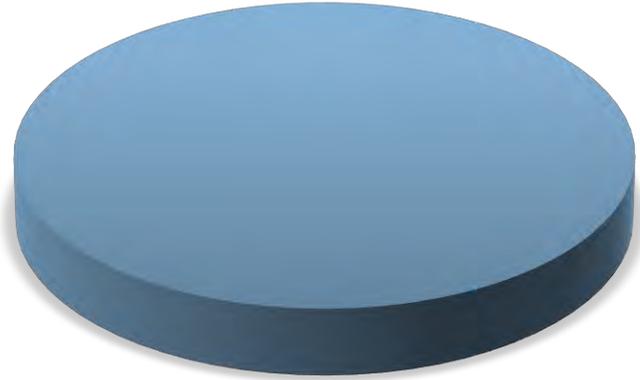
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 2,231,673	\$ 1,713,345	\$ 1,004,805	\$ 1,004,805	\$ 3,510
REVENUES/SOURCES					
Interest	11,271	20,572	7,919	-	-
Impact Fees	570,071	249,836	384,242	2,162,454	1,004,982
Transfer In	-	385,471	-	-	-
TOTAL	\$ 581,342	\$ 655,879	\$ 392,161	\$ 2,162,454	\$ 1,004,982
EXPENDITURES/USES					
Capital Outlay	411,787	675,640	711,346	1,847,557	-
Operating Transfers	687,883	688,779	682,110	682,110	-
TOTAL	\$ 1,099,670	\$ 1,364,419	\$ 1,393,456	\$ 2,529,667	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	1,713,345	1,004,805	3,510	637,592	1,008,492
TOTAL	\$ 1,713,345	\$ 1,004,805	\$ 3,510	\$ 637,592	\$ 1,008,492

BUDGET SUMMARIES

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 \$939,057.



Total Revenues/Sources \$939,057

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2021. As of the date of preparation of the fiscal year 2021 budget, no specific projects had been identified for appropriation; therefore, the balance of \$939,057 held in reserves is available for art projects at the Council's discretion.



Total Expenditures/Reserves \$939,057

BUDGET SUMMARIES

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

FUND NUMBER 304

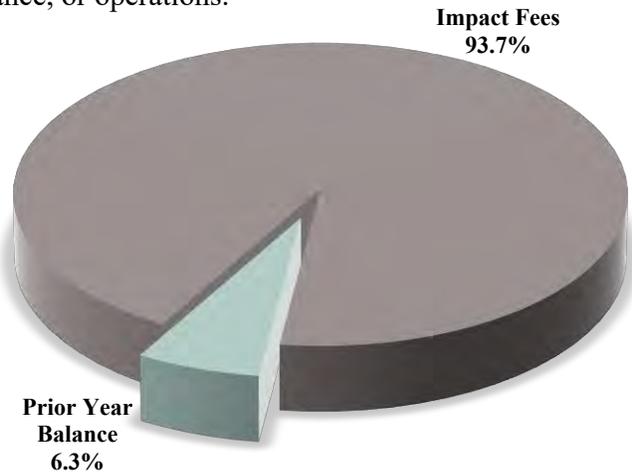
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 479,218	\$ 799,964	\$ 837,820	\$ 837,820	\$ 939,057
REVENUES/SOURCES					
Interest	2,650	5,660	3,019	-	-
Impact Fees	411,933	47,018	130,062	-	-
TOTAL	\$ 414,583	\$ 52,678	\$ 133,081	\$ -	\$ -
EXPENDITURES/USES					
Capital Outlay	93,837	14,822	31,844	31,844	-
TOTAL	\$ 93,837	\$ 14,822	\$ 31,844	\$ 31,844	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	799,964	837,820	939,057	805,976	939,057
TOTAL	\$ 799,964	\$ 837,820	\$ 939,057	\$ 805,976	\$ 939,057

BUDGET SUMMARIES

PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND

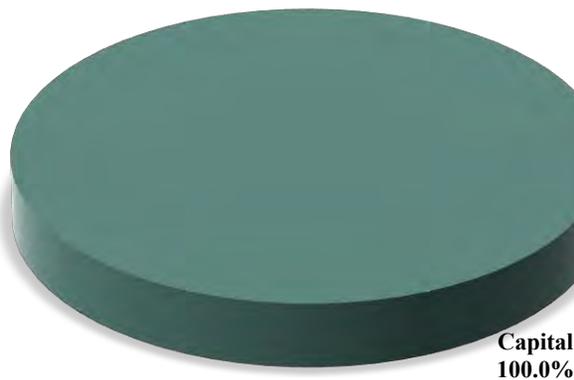
The Public Facilities Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of funding land and capital construction and expansion of public buildings required to support the additional government service 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 \$169,711 for fiscal year 2021. Prior Year Balance carry forward is projected at \$11,328. For a more detailed discussion of Public Facilities Impact revenue sources, please see the Revenue Information section beginning on page 95.



Total Revenues/Sources \$181,039

The graph below depicts the total Public Facilities Impact Fund expenditures projected for FY 2021. As of the date of preparation of the fiscal year 2021 budget, no specific projects had been identified for appropriation; therefore, the balance of \$181,039 held in reserves is available for art projects at the Council's discretion.



Total Expenditures/ Reserves \$181,039

BUDGET SUMMARIES

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

FUND NUMBER 313

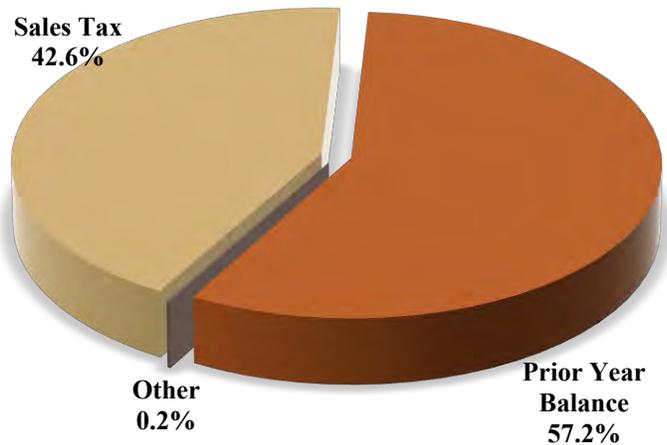
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 108,093	\$ 265,659	\$ 492,329	\$ 492,329	\$ 11,328
REVENUES/SOURCES					
Interest	809	3,286	2,093	1,129	-
Impact Fees	156,757	92,015	142,586	230,343	169,711
Transfers In	-	390,510	165,689	165,689	-
TOTAL	\$ 157,566	\$ 485,811	\$ 310,368	\$ 397,161	\$ 169,711
EXPENDITURES/USES					
Capital Outlay	-	259,141	791,369	889,490	-
TOTAL	\$ -	\$ 259,141	\$ 791,369	\$ 889,490	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	265,659	492,329	11,328	-	181,039
TOTAL	\$ 265,659	\$ 492,329	\$ 11,328	\$ -	\$ 181,039

BUDGET SUMMARIES

ONE CENT SALES SURTAX CAPITAL PROJECT FUND

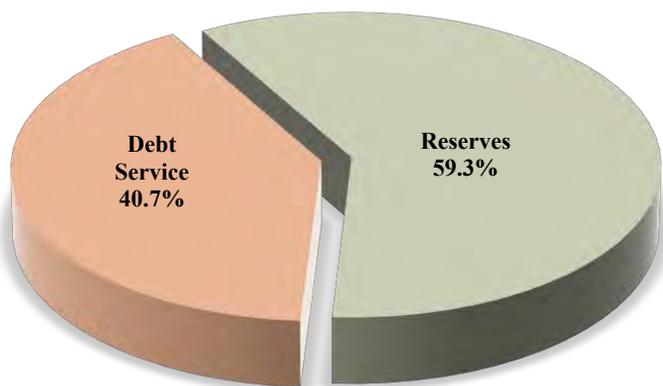
The One Cent sales Surtax Fund is a capital project fund established to account for the proceeds from the one cent sales surtax (the “Tax”) receipts and debt service payments associated with the issuance of the \$30,000,000 Capital Improvement Revenue Bond, Series 2017. The City is obligated to use the 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 \$3,500,000 for fiscal year 2021. Other revenues include Interest Income projected at \$14,098. 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 96.



Total Revenues/Sources \$8,213,521

The graph below depicts the total One Cent Sales Surtax Fund expenditures for fiscal year 2021. The projected total expenditures include \$3,339,785 for debt service payments and \$4,873,736 being held in reserves



Total Expenditures/ Reserves \$8,213,521

BUDGET SUMMARIES

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

FUND NUMBER 312

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 28,914,707	\$ 29,416,164	\$ 13,281,665	\$ 13,281,665	\$ 4,699,423
REVENUES/SOURCES					
Interest	514,146	585,761	146,598	42,163	14,098
Sales, Use and Fuel Taxes	3,728,975	3,866,013	3,560,386	3,438,420	3,500,000
Miscellaneous	-	54,250		-	
TOTAL	\$ 4,243,121	\$ 4,506,024	\$ 3,706,984	\$ 3,480,583	\$ 3,514,098
EXPENDITURES/USES					
Capital Outlay	3,442,139	17,295,998	8,946,411	8,931,304	
Debt Services	299,525	3,344,525	3,342,815	3,342,815	3,339,785
TOTAL	\$ 3,741,664	\$ 20,640,523	\$ 12,289,226	\$ 12,274,119	\$ 3,339,785
ENDING BALANCES					
Restricted for CIP/Other Purposes	29,416,164	13,281,665	4,699,423	4,488,129	4,873,736
TOTAL	\$ 29,416,164	\$ 13,281,665	\$ 4,699,423	\$ 4,488,129	\$ 4,873,736

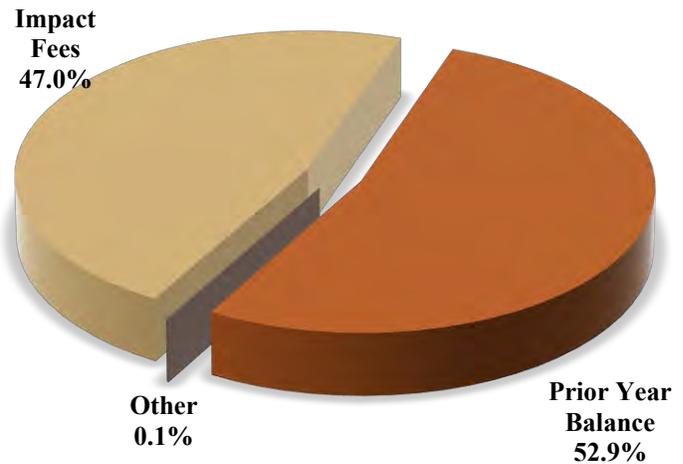
BUDGET SUMMARIES

MOBILITY CAPITAL PROJECT FUND

On September 5, 2019, the City adopted its Mobility Plan and Mobility Fee Schedule to replace the Road Impact Fee previously provided to Palm Beach County.

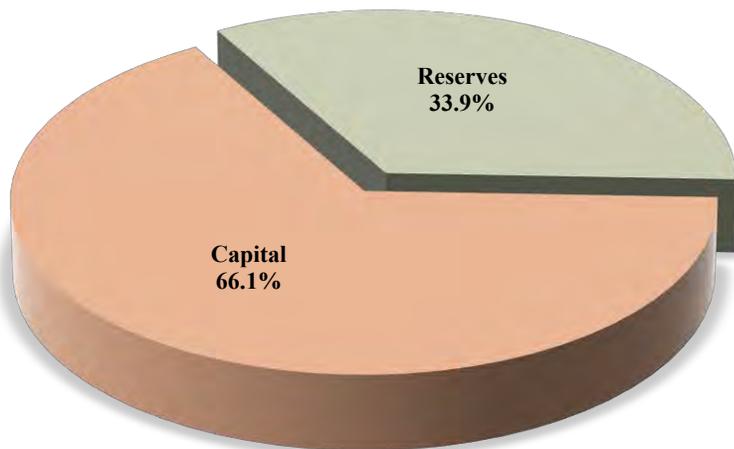
The Mobility Plan provides a blueprint for how the City intends to transition from the movement of cars to the movement of people. The Mobility Fee provides the City with a funding source that it controls to fund a wider range of multimodal improvements to provide residents with alternatives to driving and better address the needs and desires of the community. The Mobility Fee is collected from development within the City and will be spent on projects within the City to provide the benefits to those that pay the fees. The City began collecting Mobility Fees on January 1, 2020.

The graph depicts the Mobility Fund revenues by category. Impact Fees are projected to be \$924,178 for fiscal year 2021. Other revenues include Interest Income projected at \$1,912. Prior Year Balance carry forward is projected at \$1,040,706.



Total Revenues/Sources \$1,966,796

The graph below depicts the total Mobility Fund expenditures for fiscal year 2021. The projected total expenditures include \$1,300,000 for capital outlay and \$666,796 being held in reserves



Total Expenditures/ Reserves \$1,966,796

BUDGET SUMMARIES

ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES MOBILITY FUND

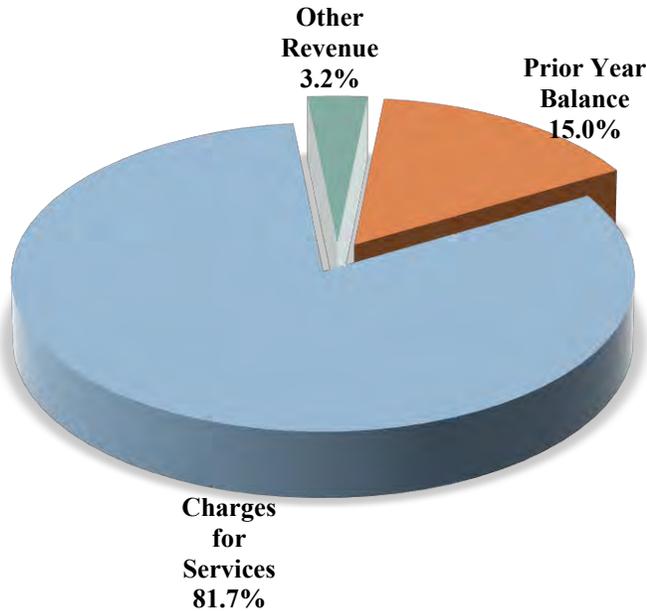
FUND NUMBER 314

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,040,706
REVENUES/SOURCES					
Interest	-	-	3,200	-	1,912
Impact Fees	-	-	2,128,912	2,000,000	924,178
Transfer In	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 2,132,112	\$ 2,000,000	\$ 926,090
EXPENDITURES/USES					
Capital Outlay	-	-	1,091,406	2,000,000	1,300,000
Operating Transfers	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 1,091,406	\$ 2,000,000	\$ 1,300,000
ENDING BALANCES					
Restricted for CIP/Other Purposes	-	-	1,040,706	-	666,796
TOTAL	\$ -	\$ -	\$ 1,040,706	\$ -	\$ 666,796

BUDGET SUMMARIES

FLEET MAINTENANCE INTERNAL SERVICE FUND

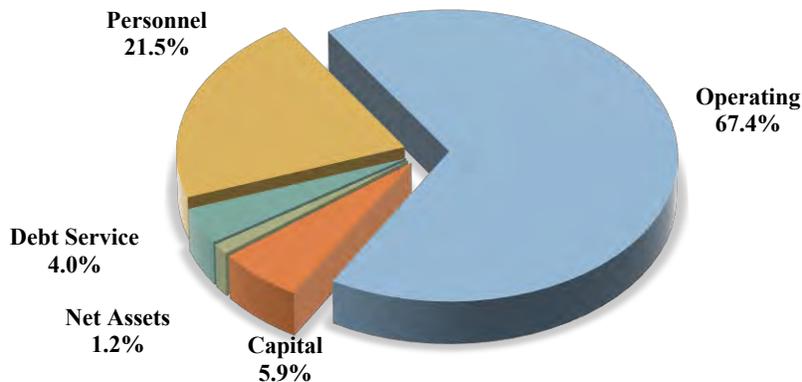
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City’s central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments 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 \$3,719,041. Other revenues consist of \$60,000 of Miscellaneous Revenue, \$75,000 for Disposition of Fixed Assets and \$7,500 for Insurance Proceeds. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on page 97.

Total Revenues/ Sources \$4,551,237

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2021 by category. The projected total expenditures are \$4,497,211, which consists of \$4,044,584 of operating costs, \$270,700 of capital costs, \$181,930 for debt services payments for leased vehicles and \$54,026 being held in reserves.



Total Expenditures/ Reserves \$4,551,237

BUDGET SUMMARIES

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

FUND NUMBER 501

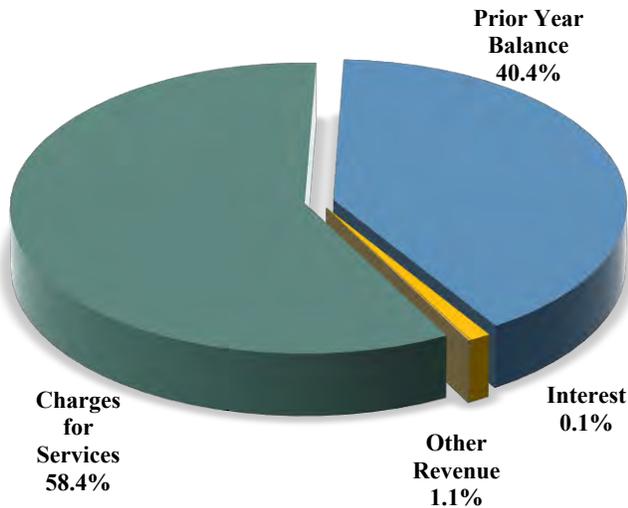
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 1,300,225	\$ 1,384,869	\$ 1,971,228	(1) \$ 1,966,423	\$ 684,696
REVENUES/SOURCES					
Charges for Services	2,880,448	3,277,252	3,441,318	3,434,628	3,719,041
Interest	3,797	11,219	5,809	5,000	5,000
Miscellaneous	121,307	116,293	78,505	127,500	142,500
Disposition of Fixed Assets	111,336	208,721	62,149	-	
TOTAL	\$ 3,116,888	\$ 3,613,485	\$ 3,587,781	\$ 3,567,128	\$ 3,866,541
EXPENDITURES/USES					
Public Facilities Operating	3,032,244	3,841,993	3,551,069	3,701,070	4,044,581
Capital Outlay	-	-	212,038	212,038	270,700
Debt Service	-	13,955	181,928	181,928	181,930
TOTAL	\$ 3,032,244	\$ 3,855,948	\$ 3,945,035	\$ 4,095,036	\$ 4,497,211
ENDING BALANCES					
Invested in Capital Assets	1,135,093	929,278	929,278	1,335,650	-
Unrestricted	249,776	213,128	684,696	102,865	54,026
TOTAL	\$ 1,384,869	\$ 1,142,406	\$ 1,613,974	\$ 1,438,515	\$ 54,026

(1) Note: Estimated beginning and ending balance is adjusted for effects of GASB 68 and 75

- (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 18 and FY 19 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.

SELF-INSURANCE INTERNAL SERVICE FUND

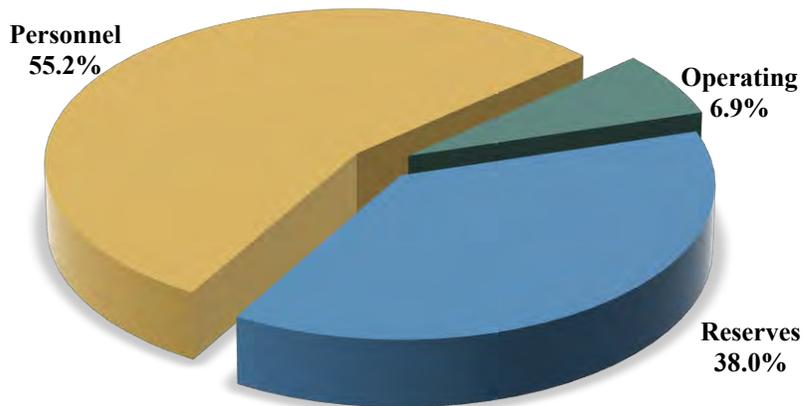
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City’s health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and 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 2021 consist of employer and employee contributions for a total of \$10,278,710. 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 \$7,108,632. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 98.

Total Revenues/ Sources \$17,602,342

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2021 by category. Expenditures, excluding reserves, total \$10,915,127, and consist of medical and dental claims, administrative fees, and premium payments.



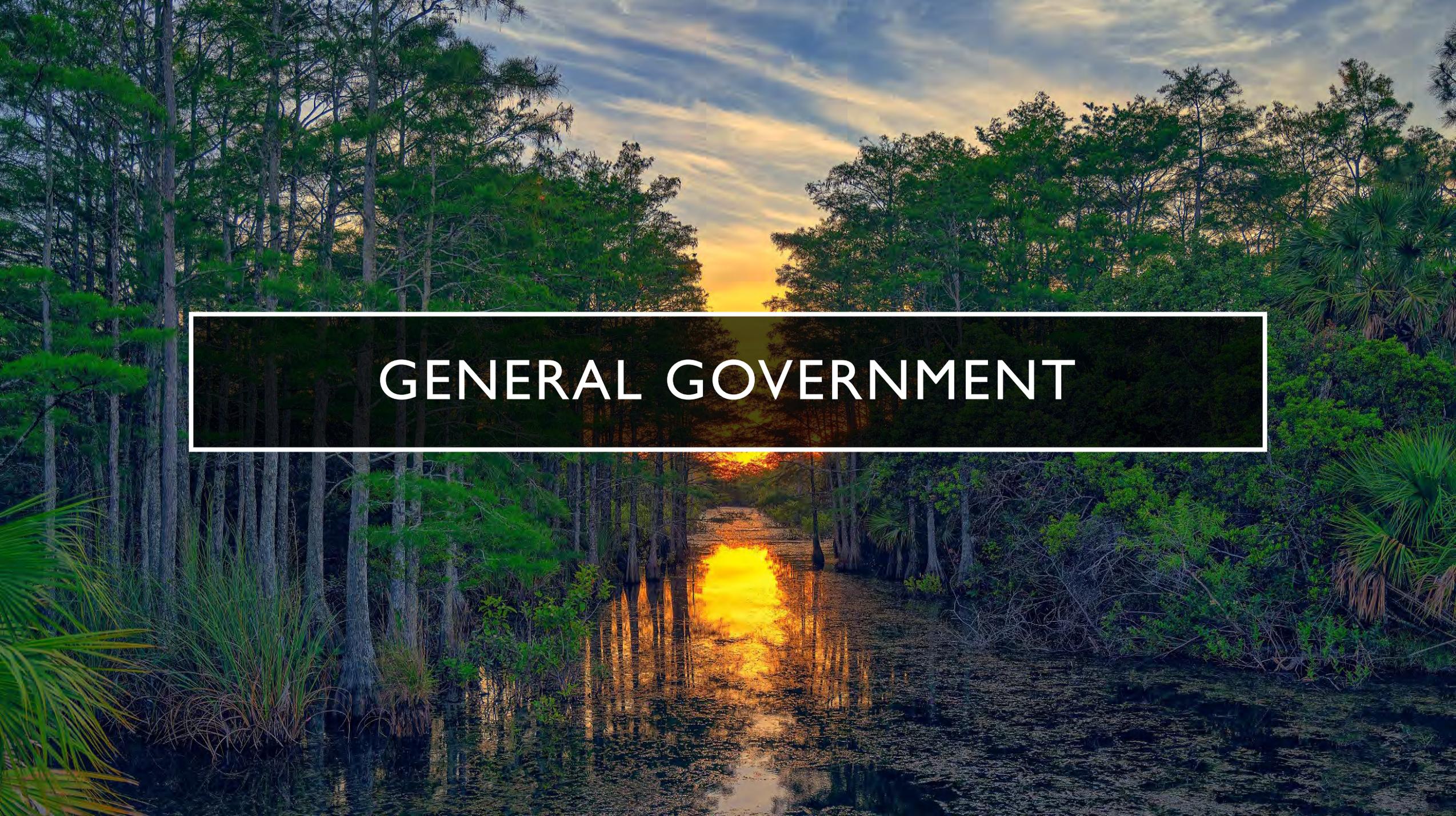
Total Expenditures/ Uses \$17,602,342

BUDGET SUMMARIES

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

FUND NUMBER 505

	Actual FY 2018	Actual FY 2019	Estimated FY 20120	Amended Budget FY 2020	Budget FY 2021
BEGINNING BALANCE	\$ 6,676,633	\$ 6,389,548	\$ 7,037,590	\$ 7,058,136	\$ 7,108,632
REVENUES/SOURCES					
Charges for Services	8,589,104	9,666,692	10,002,921	10,037,484	10,278,710
Interest	24,814	66,320	41,136	20,000	20,000
Miscellaneous	1,004,558	366,666	237,373	195,000	195,000
TOTAL	\$ 9,618,476	\$ 10,099,678	\$ 10,281,430	\$ 10,252,484	\$ 10,493,710
EXPENDITURES/USES					
Operating	9,905,561	9,422,622	10,189,842	10,252,484	10,915,127
Capital Outlay	-	8,468			
TOTAL	\$ 9,905,561	\$ 9,431,090	\$ 10,189,842	\$ 10,252,484	\$ 10,915,127
ENDING BALANCES					
Invested in Capital Assets	23,667	20,546	20,546	20,546	-
Unrestricted	6,365,881	7,037,590	7,108,632	7,037,590	6,687,215
TOTAL	\$ 6,389,548	\$ 7,058,136	\$ 7,129,178	\$ 7,058,136	\$ 6,687,215



GENERAL GOVERNMENT

GENERAL GOVERNMENT

DEPARTMENTAL HIGHLIGHTS FOR FY 2021

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$545,129	-
Administration	3	916,554	-
Public Communications	2	457,181	-
Information Technology	11	3,667,429	-
City Clerk	6	891,436	-
Legal	2	564,384	-
Purchasing and Contracts Management	1	184,602	-
Engineering	5	891,944	-
Human Resources	6	966,698	-
Finance	9	1,290,004	-
General Services	-	7,815,993	-
Self-Insurance	-	-	\$10,915,127
Planning and Zoning			
Administration	2	518,900	-
Development Compliance and Zoning	5	544,956	-
Planning	8	983,296	-
GIS	3	325,594	-
TOTAL	68	\$20,564,102	\$10,915,127

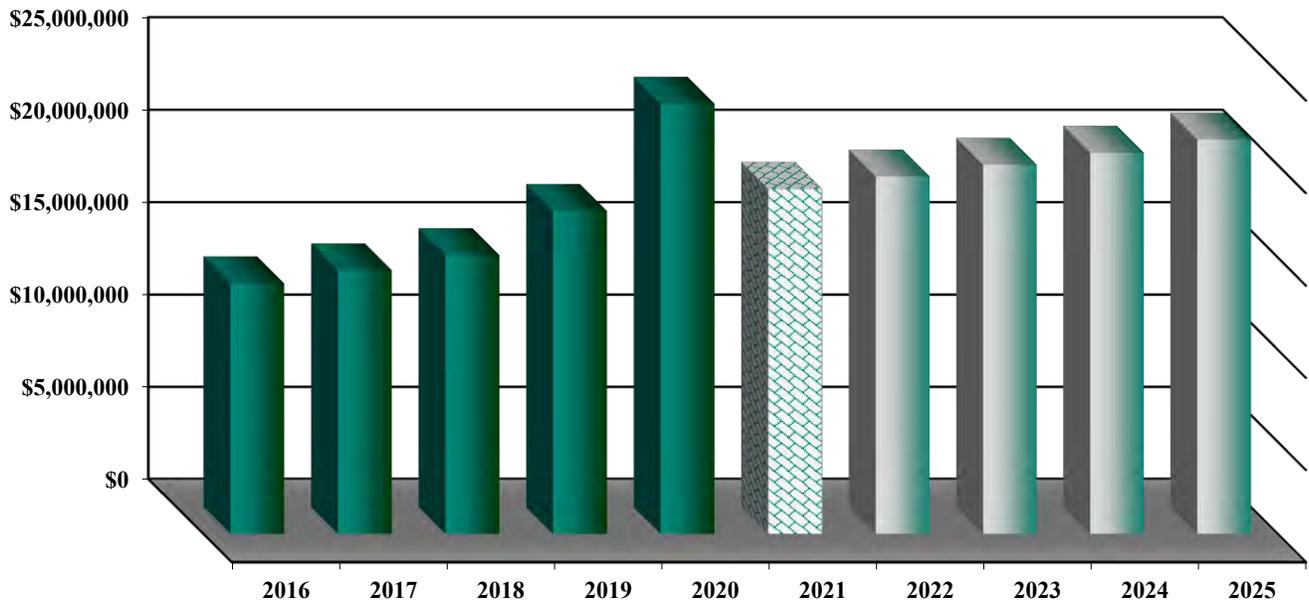
GENERAL GOVERNMENT

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 2021 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.

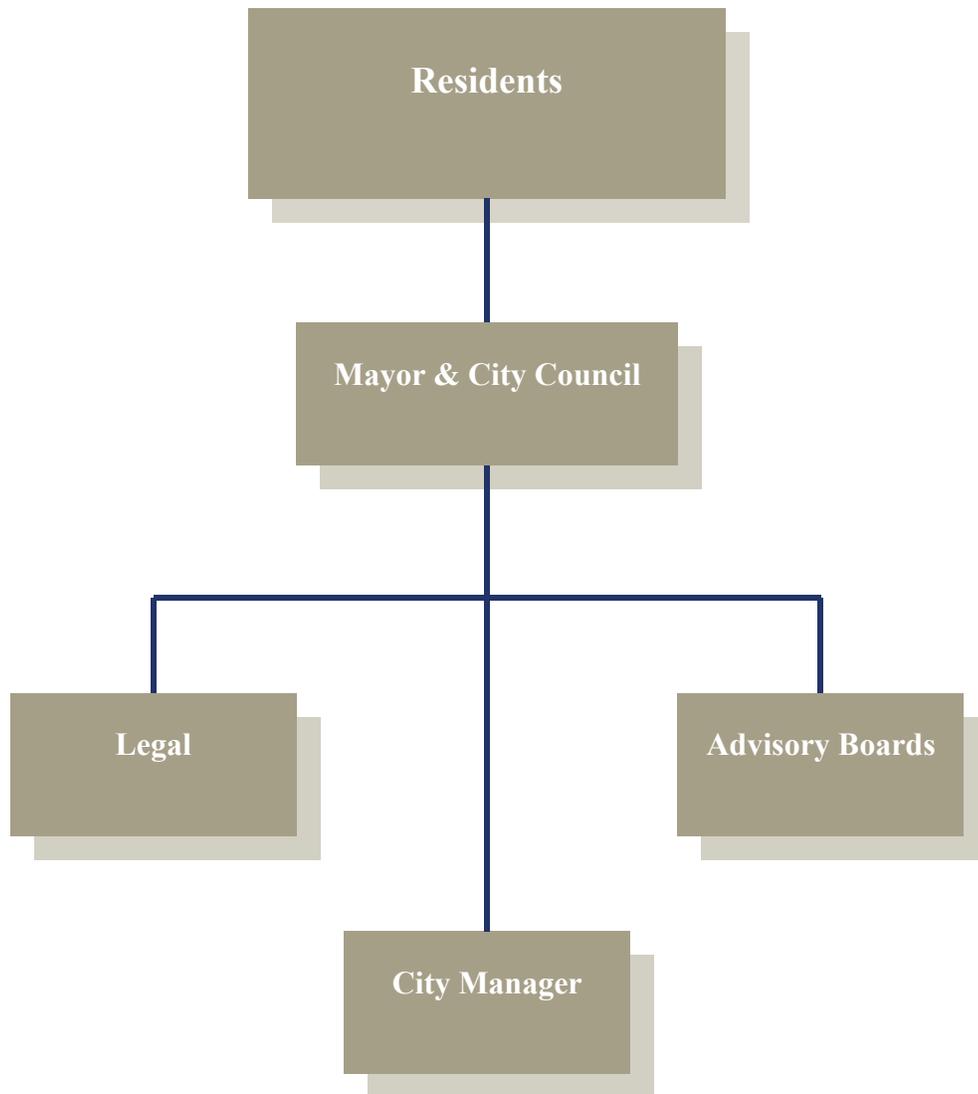
The following graph illustrates actual expenditures for years 2016 through 2019, estimated actual amounts for fiscal year 2020, adopted budget for fiscal year 2021, and projected amounts for years 2022 through 2025 for the General Government Operations in the General Fund.

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.

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 6:00 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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	310,974	331,023	332,186	341,881	351,324
Other Operating	45,563	57,548	90,365	177,827	193,805
Subtotal Operating	\$ 356,537	\$ 388,571	\$ 422,551	\$ 519,708	\$ 545,129
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 356,537	\$ 388,571	\$ 422,551	\$ 519,708	\$ 545,129

BUDGET HIGHLIGHTS

The City Council budget of \$545,129 reflects a 4.89% increase over the fiscal year 2020 adopted budget of \$519,708.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
5	5	0	0	0	0	5



GENERAL GOVERNMENT

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

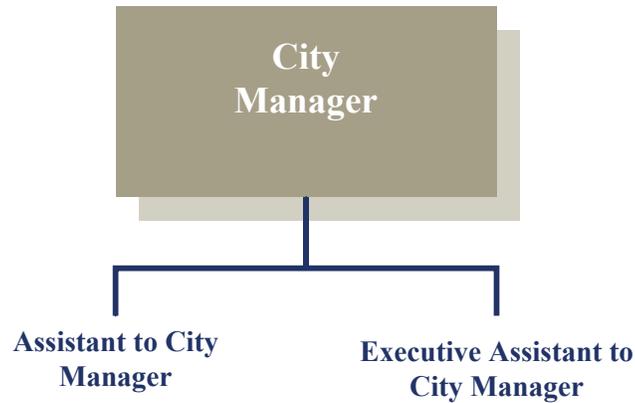
GOAL #9

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

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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	654,689	622,922	742,212	693,272	800,414
Other Operating	66,896	68,290	68,121	116,140	116,140
Subtotal Operating	\$ 721,585	\$ 691,212	\$ 810,333	\$ 809,412	\$ 916,554
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 721,585	\$ 691,212	\$ 810,333	\$ 809,412	\$ 916,554

BUDGET HIGHLIGHTS

The Administration budget of \$916,554 reflects an increase of 13.2% from the fiscal year 2020 adopted budget of \$809,412. This is due in part to the increase in the FRS rates set by the Florida Legislature.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
3	3	0	0	0	0	3

GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated with PGA Corridor Association and Palm Beach North Chamber of Commerce to administer the Small Business Relief Fund for businesses fiscally impacted by COVID-19. Businesses who applied and met established criteria received a loan of up to \$15,000.
- ✓ Created Unemployed Resident Relief Fund to assist residents who experienced employment issues caused by COVID-19. Qualifying residents received a \$250 grocery card.
- ✓ Advocated key legislative priorities for the City, such as the importance of home rule and economic development programs to the Governor and the Florida Legislature.
- ✓ Coordinated with City Council to pass Resolution 13, 2020 denouncing antisemitism and the Boycott, Divestment, and Sanctions movement.
- ✓ Assisted with City Sustainability Report organizing the City's efforts for efficient and responsible use of available resources to ensure the same or better quality of life for future generations.
- ✓ Conducted the 2020 Resident Opinion Survey to assess residents' satisfaction with City services and quality of life in Palm Beach Gardens.
- ✓ 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 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	3	4	4
--	---	---	---

Service Level Objective: To increase communication with the City Council and partnerships with Intergovernmental agencies

Outputs:

 Intergovernmental meetings	3	4	4
--	---	---	---

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	196,739	203,988	186,737	211,833	226,281
Other Operating	92,076	100,666	128,266	230,900	230,900
Subtotal Operating	\$ 288,815	\$ 304,654	\$ 315,003	\$ 442,733	\$ 457,181
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 288,815	\$ 304,654	\$ 315,003	\$ 442,733	\$ 457,181

BUDGET HIGHLIGHTS

The Public Communication's budget of \$457,181 reflects an increase of 3.3% from the fiscal year 2020 adopted budget of \$442,733.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
2	2	0	0	0	0	2

GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Marketing and implementation of *Coffee and Conversation with the Mayor* event
- ✓ Promoted and executed the *2019 Resident Photography Contest*
- ✓ Mayor’s State of the City Video
- ✓ Produced the City’s first Hurricane Guide for residents
- ✓ Produced monthly CivicSend messages of City events & initiatives
- ✓ Branded and promoted the *Trucks ‘n Stuff* Operations Center grand opening event
- ✓ Created *Join Our Team* social media campaign for City employment opportunities
- ✓ Planned and implemented branding and marketing for: Fall Festival, City Tree Lighting Festival, Holiday Bazaar, Garden Art Exhibitions and Meet and Greets, Daddy Daughter Date Night, Public Safety Day, Indoor Yard Sale and Egg Extravaganza
- ✓ Provide administrative, branding and marketing support for the Economic Recovery Act Programs to include: Small Business Relief Fund, Food Service Stabilization Fund and unemployed Resident Relief Fund
- ✓ Implemented citywide Social Media Policy

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	20	22	25
✚ Initiate and write press releases, public service announcements and articles for distribution via traditional and social media	22	37	35
✚ Produce frequent media advisories that detail city projects, events or initiatives	65	100	150
✚ Quarterly publication	4	3	4



GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

Outputs:

✚ Create staff training opportunities	5	2	5
✚ Facilitate and coordinate communications advisory group meetings with key staff internally	6	1	6

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

Outputs:

✚ Citizen Recognition Program	1	0	1
✚ Reoccurring annual event(s)	2	2	2
✚ Contests and promotional opportunities that encourage citizen engagement	1	0	1

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 videographed media to promote City initiatives	15	15	25
--	----	----	----

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

Outputs:

✚ Average number of daily visits to website	1,205	1,400	1,600
✚ Number of website subscribers	21,573	24,282	26,000

GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

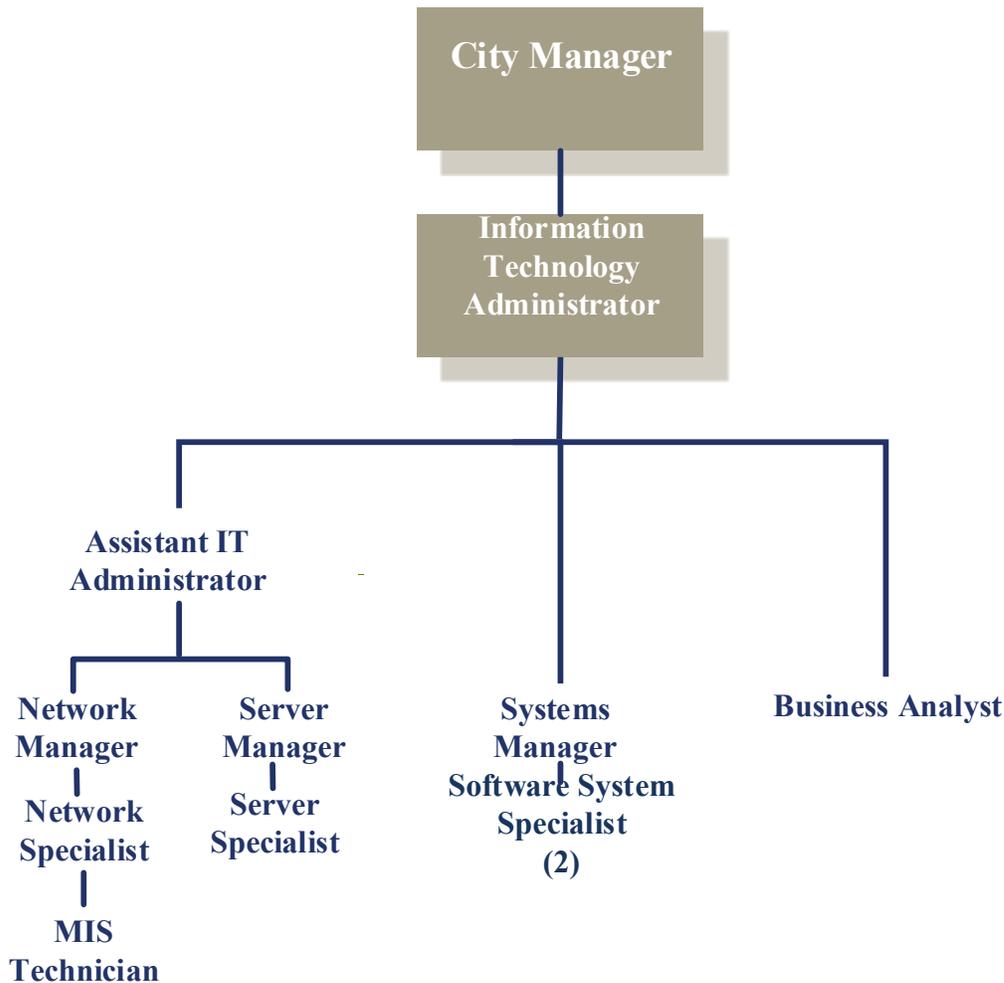
Service Level Objective: Increase the number of followers of the City’s social media pages- Facebook, Twitter, Instagram

Outputs:

✚ Number of Facebook Followers- City Hall	4,930	6,755	7,500
✚ Number of Facebook Followers-Recreation	4,142	4,600	5,600
✚ Number of Facebook Followers- Golf	1,937	2,010	2,600
✚ Number of Facebook Followers-GreenMarket	3,125	3,235	3,500
✚ Number of Fire Twitter Followers	1,170	1,330	1,480
✚ Number of Police Twitter Followers	1,400	1,600	1,900
✚ Number of City Hall Twitter Followers	5,182	5,550	6,050
✚ Number of Instagram Followers	1,920	2,500	3,200

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	1,052,096	1,112,890	1,215,518	1,249,912	1,477,066
Other Operating	1,110,784	1,307,633	1,320,862	1,454,891	1,528,363
Subtotal Operating	\$ 2,162,880	\$ 2,420,523	\$ 2,536,380	\$ 2,704,803	\$ 3,005,429
Capital	167,555	201,141	207,258	707,258	662,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 2,330,435	\$ 2,621,664	\$ 2,743,638	\$ 3,412,061	\$ 3,667,429

BUDGET HIGHLIGHTS

The Information Technology budget of \$3,667,429 reflects an 8.64% increase over the prior year's adopted budget of \$3,375,797.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
9	10	0	0	0	1	11

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Planned, managed, and implemented the integration of the new Tennis Center into the City’s Wide Area Network (WAN)
- ✓ Planned, managed, and implemented all technology components for City Hall and Police Department renovation projects
- ✓ Planned, managed, and deployed new Voice Over Internet Protocol (VOIP) telephone system for all City facilities
- ✓ Planned, managed, and deployed new Payroll system
- ✓ Planned, managed, and deployed paperless system to manage fire inspections and strengthen fire prevention
- ✓ Implemented new email archiving system
- ✓ Instantaneously enabled all City employees to work from home using Virtual Private Network (VPN) technology during COVID-19 pandemic
- ✓ Utilized existing video conferencing technologies to create alternate Public Meeting methods due to COVID-19 pandemic

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

City Council Goal: *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

Outputs:

✚ Network users supported	577	580	586
✚ Number of workstations supported	334	340	345
✚ Number of laptops supported	234	234	235
✚ Number of copiers supported	19	20	20
✚ Number of completed work orders	5,659	5,700	5,825
✚ Average amount of email received per month	407,940	405,000	408,000
✚ Average Malware blocked per month	55	55	60
✚ Number of blocked SPAM EMAIL per month	154,505	155,000	155,500
✚ Size of data storage (Terabytes)	39 TB	45 TB	50 TB

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

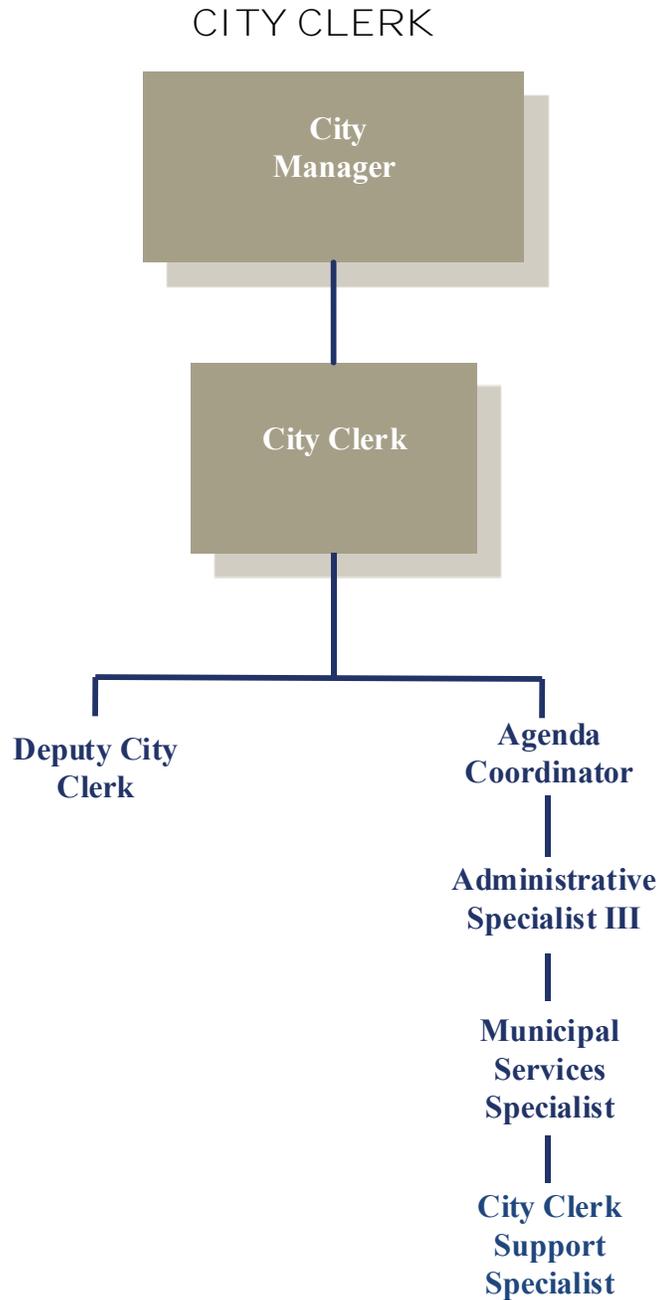
Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	2
+ CISSP employees (Certified Information Systems Security Professional)	1	1	1
+ MCSA Windows employees (Microsoft Certified Systems Associate)	3	3	4
+ 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	2	2

For a complete list of the City Council's Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	625,025	725,971	626,805	733,465	666,120
Other Operating	144,792	130,850	202,892	201,487	215,316
Subtotal Operating	\$ 769,817	\$ 856,821	\$ 829,697	\$ 934,952	\$ 881,436
Capital	-	8,887	24,187	25,000	10,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 769,817	\$ 865,708	\$ 853,884	\$ 959,952	\$ 891,436

BUDGET HIGHLIGHTS

The City Clerk budget of \$891,436 reflects a 6.27% decrease over the prior year adopted budget of \$951,107. This is due, in part, to the retirement of a long-term employee which has a positive impact on all areas of personnel costs.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
6	6	0	0	0	0	6

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

FISCAL YEAR 2020 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 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	52	55	55
✚ Number of all other publicly noticed meetings	90	100	100

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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.	220	220	220

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.	1,577	1,600	1,600
--	-------	-------	-------

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	241	250	250
✚ Number of legal and display ads prepared and advertised	104	110	110

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	654.94	650	650
✚ Number of pages imaged	64,981	70,000	70,000



GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

Outputs:

✚ Number of public records requests	161	170	170
-------------------------------------	-----	-----	-----

Efficiency Measures:

✚ Average number of days to fill public records requests	3075	4.0	4.0
--	------	-----	-----

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	108,145	117,936	117,963	124,279	210,579
Other Operating	355,144	404,693	369,798	378,805	353,805
Subtotal Operating	\$ 463,289	\$ 522,629	\$ 487,761	\$ 503,084	\$ 564,384
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 463,289	\$ 522,629	\$ 487,761	\$ 503,084	\$ 564,384

BUDGET HIGHLIGHTS

The Legal Department budget of \$564,384 reflects a 12.18% increase over the fiscal year 2020 adopted budget of \$503,084. This is due in part to the addition of an Administrative Specialist III position

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
1	1	0	0	0	1	2

GENERAL GOVERNMENT

LEGAL (CONTINUED)

FISCAL YEAR 2020 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 and logged all mail, 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 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

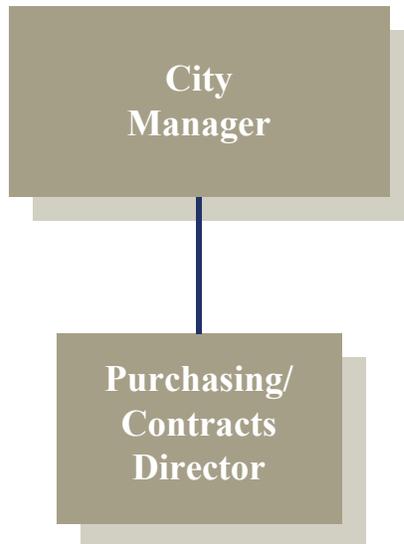
Service Level Objective: Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.

Outputs:

✚ Ordinances prepared/reviewed	38	25	25
✚ Resolutions prepared/reviewed	88	87	90
✚ Contracts prepared and/or reviewed	229	183	200
✚ Litigation/Claims	7	4	4
✚ Parking Violation Hearings	3	2	6
✚ Requests for Legal Assistance (not including Purchasing agreements)	90	88	88

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	144,718	159,843	164,698	164,698	177,002
Other Operating	1,351	3,419	8,101	7,600	7,600
Subtotal Operating	\$ 146,069	\$ 163,262	\$ 172,799	\$ 172,298	\$ 184,602
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 146,069	\$ 163,262	\$ 172,799	\$ 172,298	\$ 184,602

BUDGET HIGHLIGHTS

The budget of \$184,602 reflects an increase of 7.1% from the fiscal year 2020 adopted budget of \$172,298.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
1	1	0	0	0	0	1

GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ City Council proclaimed March 2020 as National Procurement Month.
- ✓ Department awarded National Procurement Institute Achievement of Excellence in Procurement Award
- ✓ Department awarded Universal Public Procurement Certification Council Small Agency Certification Award.
- ✓ Department's Annual Customer Service Survey of both internal and external customers had no major concerns or issues.

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	\$5,400,000	\$108,000	\$1,000,000
✚ Number of unauthorized purchases	10	8	4
✚ Number of lapsed or terminated contracts	2	0	0



GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	*	*	*
---	---	---	---

Effectiveness Measures:

✚ Formal and informal comments from OIG (negative)	*	*	*
--	---	---	---

Service Level Objective: Monitor, review and audit the secondary purchasing functions of City departments

Effectiveness Measures:

✚ Number of errors detected in purchasing requisitions	6	12	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	1,299	1,166	1,000
✚ Number of purchasing card transactions	8,036	12,154	14,000
✚ Number of contracts solicited and awarded	60	50	50
✚ Number of agreements drafted and awarded	60	60	60

Efficiency Measures:

✚ Improve content and relevance of information on Purchasing page of the City’s website by regular updating 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 2019	Estimated FY 2020	Projected FY 2021

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

Outputs:

✚ Grant funding applications	\$721,000	\$600,000	\$500,000
✚ Grant funding awarded	\$10,000	\$5,000	\$200,000
✚ Grant funding pending	-	\$513,000	-

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

Outputs:

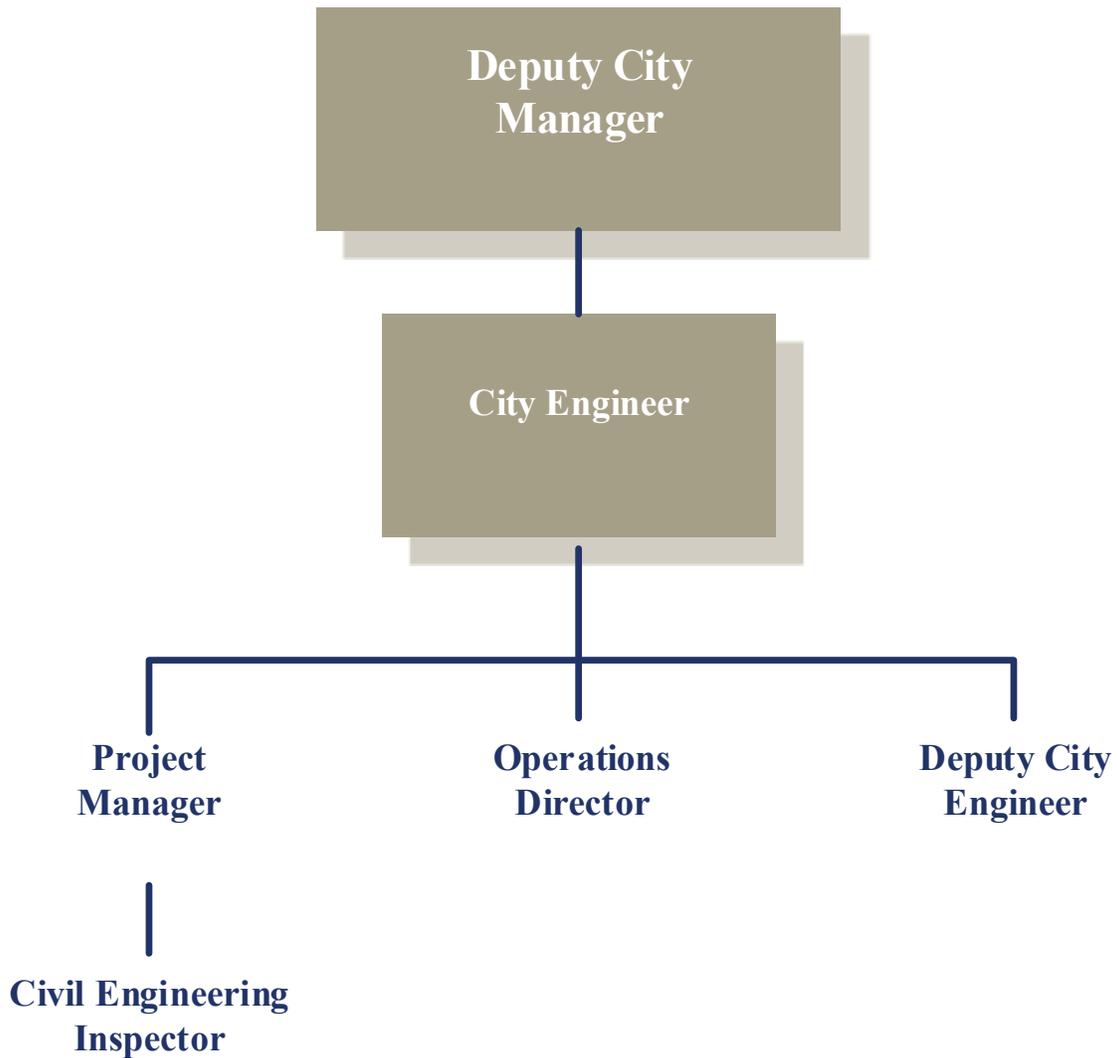
✚ Annual Purchasing and Finance Workshop	2	0	1
✚ Vendor Workshop	1	0	1
✚ OIG Fraud Workshop	0	0	0

* Information not available

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



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 and interacts with Palm Beach County and the Florida Department of Transportation for ongoing roadway projects within the City. The Department also investigates concerns from citizens regarding engineering issues and provides technical assistance to other City Departments. Provides project coordination and oversight activities, and acts a liaison with Florida Power & Light, Seacoast Utility Authority, Northern Palm Beach County Improvement District, telecommunications, and natural gas providers.

GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	540,258	758,141	767,054	795,236	848,359
Other Operating	23,456	29,913	40,642	43,592	43,585
Subtotal Operating	\$ 563,714	\$ 788,054	\$ 807,696	\$ 838,828	\$ 891,944
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 563,714	\$ 788,054	\$ 807,696	\$ 838,828	\$ 891,944

BUDGET HIGHLIGHTS

The Engineering Department budget of \$891,944 reflects a 6.33% increase over the fiscal year 2020 adopted budget of \$838,828.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
5	5	0	0	0	0	5

GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated with FDOT, NPBCID, FEC, Brightline/Virgin Trains, and PBC on projects within the City, without incurring additional costs from consultants, including plan review, oversight, and ongoing progress meetings.
- ✓ Completed construction of improvements of Johnson Dairy Road, Sandhill Crane Maintenance Building, Golf Course parking lot, and Tennis Court expansion project.
- ✓ Decrease 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 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	23
---	----	----	----

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	23
--------------------------------------	----	----	----

GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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%
---	------	------	------

Effectiveness Measure:

✚ Percent of development projects reviewed within 10 days (current level of service is 14 days)	95%	96%	97%
---	-----	-----	-----

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

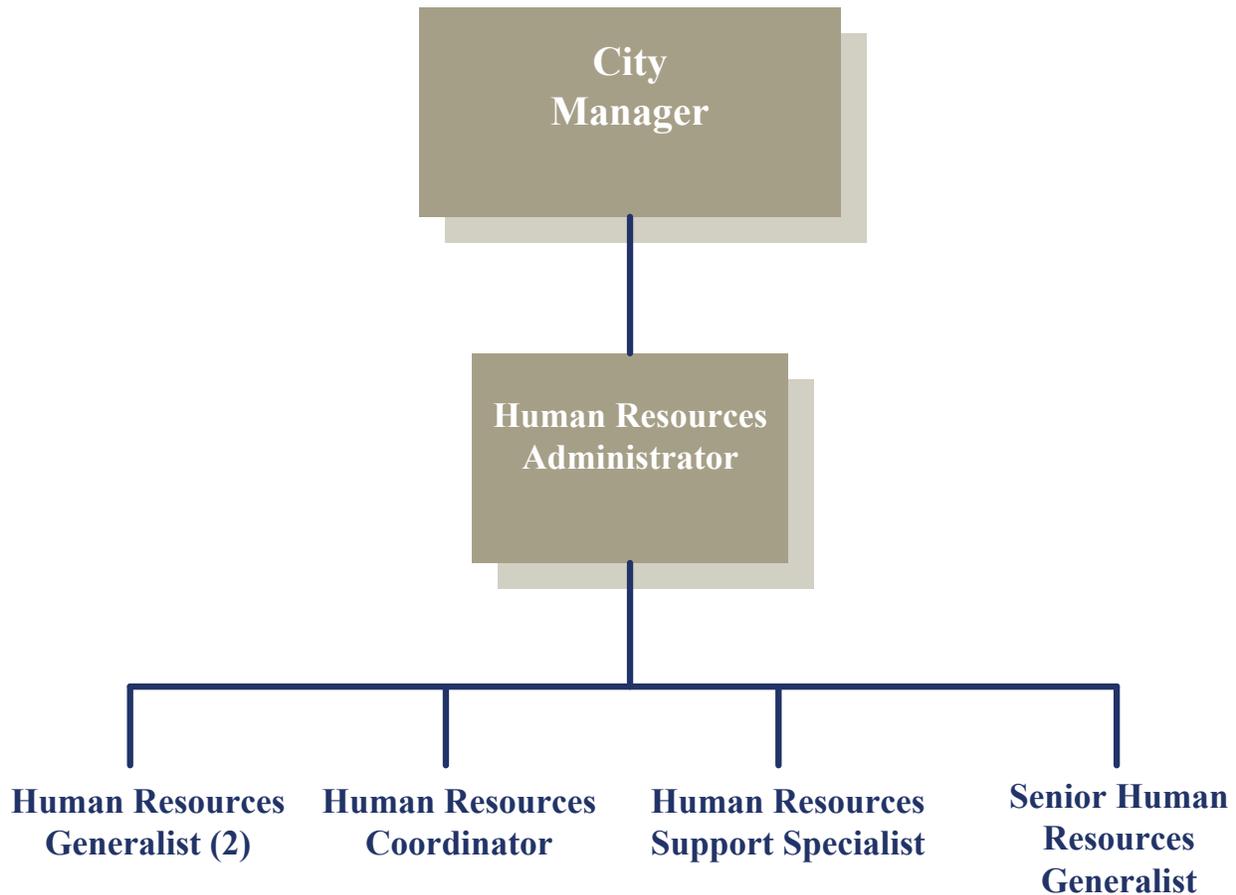
Output Measure:

✚ Capital Projects completed	10	7	8
✚ Dollars allocated for Capital Projects (in millions)	23	32	34
✚ Dollars spent on Capital Projects (in millions)	20	21	15

For a complete list of the City Council's Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	623,489	634,984	640,434	722,227	753,648
Other Operating	168,230	125,163	191,207	234,475	213,050
Subtotal Operating	\$ 791,719	\$ 760,147	\$ 831,641	\$ 956,702	\$ 966,698
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 791,719	\$ 760,147	\$ 831,641	\$ 956,702	\$ 966,698

BUDGET HIGHLIGHTS

The Human Resources budget of \$966,698 reflects an increase of 1.04% from the 2020 fiscal year adopted budget of \$956,702.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
6	6	0	0	0	0	6

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Conducted FY 21 Classification and Compensation study, with Management Advisory Group (MAG), consisting of providing multiple reports, policies, employee feedback, and recommendations for salary range and employee adjustments of 7%, as the second year of the City's plan to achieve the goal of being in the 75th percentile (top quarter) of comparable local organizations.
- ✓ Completed collective bargaining with the SEIU for a new 3-year agreement in one session, providing for an updated salary plan with adjustments totaling approximately 18% over 3 years, increasing hourly rates and days, in line with neighboring municipalities, so that City maintains practice of being in the 75th percentile (top 25%) of the Palm Beach County municipal labor market.
- ✓ Updated City's working out of classification policy, and created new City policies on CBD oil & medical marijuana, use/reimbursement of non-participating HMO plan service providers, as well as travel and return to work during a pandemic and emergency duty assignment, to address COVID-19 pandemic.
- ✓ Negotiated a reduction in the increase to the stop-loss reinsurance fee resulting in \$12,000 savings
- ✓ Conducted an RFP for a Group Benefits Insurance Consultant
- ✓ Worked with Purchasing Department to solicit proposals for the City's new EAP provider and Dental Carrier, realizing approximately \$2,400 in savings
- ✓ Added TeleDoc services to Florida Blue Health Benefits at an administrative \$2 per member per month cost to City and TeleVisit services to CareHere Employee Health Center at no additional cost to City
- ✓ Health Center saved \$462,183 in office visits, labs and medications compared to marketplace costs, and a total of \$898,572 in potential cost savings/medical claims avoidance as a result of treating certain high-risk chronic health conditions, including 142 new patients. Of 261 annual health risk assessment participants, 70% maintained or decreased 8 major health risk factors and the number of unique patients using health coaches increased by 60%.
- ✓ Use of Florida Blue's in-network providers saved the City 75% in medical claims cost, with employees using in-network providers 100% for inpatient, outpatient and emergency room services and 97% for professional services.
- ✓ Conducted Mental Health First Aid training for directors, managers, and supervisors, providing information and awareness of risk factors and signs of mental illnesses, and resources to connect others with help.
- ✓ Planned and began to implement onsite Citywide cultural competency/respectful workplace diversity/inclusion training for all employees, by department, including dialogue, awareness, and education on racial equity issues. Anticipated completion by end of calendar year 2020 to allow for social distancing in person training sessions.

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	1	5
--	---	---	---

Effectiveness Measures:

✚ Total number of complaints investigated	4	2	2
✚ Total number of grievances filed after step 1	1	1	1
✚ Total number of grievances resolved by MOU	0	2	1
✚ Total number of arbitrations	0	0	1
✚ Total number of EEOC complaints resolved	0	0	0
✚ Total number of Employee Disciplinary actions	39	41	40
✚ Total number of Performance Improvement Plans	2	2	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	149	120	120
✚ Applications reviewed	2,238	1,782	1,700
✚ Job interviews conducted	307	300	350
✚ Personnel action forms	1,119	804	900
✚ # of approved full time and part time employees	620	630	650
✚ # of full time and part time new hires	154	112	130

Efficiency Measures:

✚ HR Operating Cost as a % of City payroll	2.1%	2.4%	2.5%
--	------	------	------



GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

Outputs:

✚ Open Enrollment Meetings	2	0	2
✚ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	40	24	36
✚ % of employees attending Health/Benefits Expo	30%	N/A	30%
✚ Benefits orientations conducted	12	10	12
✚ FMLA requests processed	112	93	130

Effectiveness Measures:

✚ % of employee benefit problems resolved within 15 days of notification	100%	100%	100%
✚ Respond to employee inquiries regarding insurance plans within # of business days	2	2	2
✚ % of full-time employees utilizing the Employee Assistance Program (EAP)	16%	27%	25%

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	30	16	20
---	----	----	----

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	12	6	6
--	----	---	---

Effectiveness Measures:

✚ Maintain a Citywide annual turnover rate less than 10% for full time employees	8.9%	8.5%	9.0%
--	------	------	------

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

Outputs:

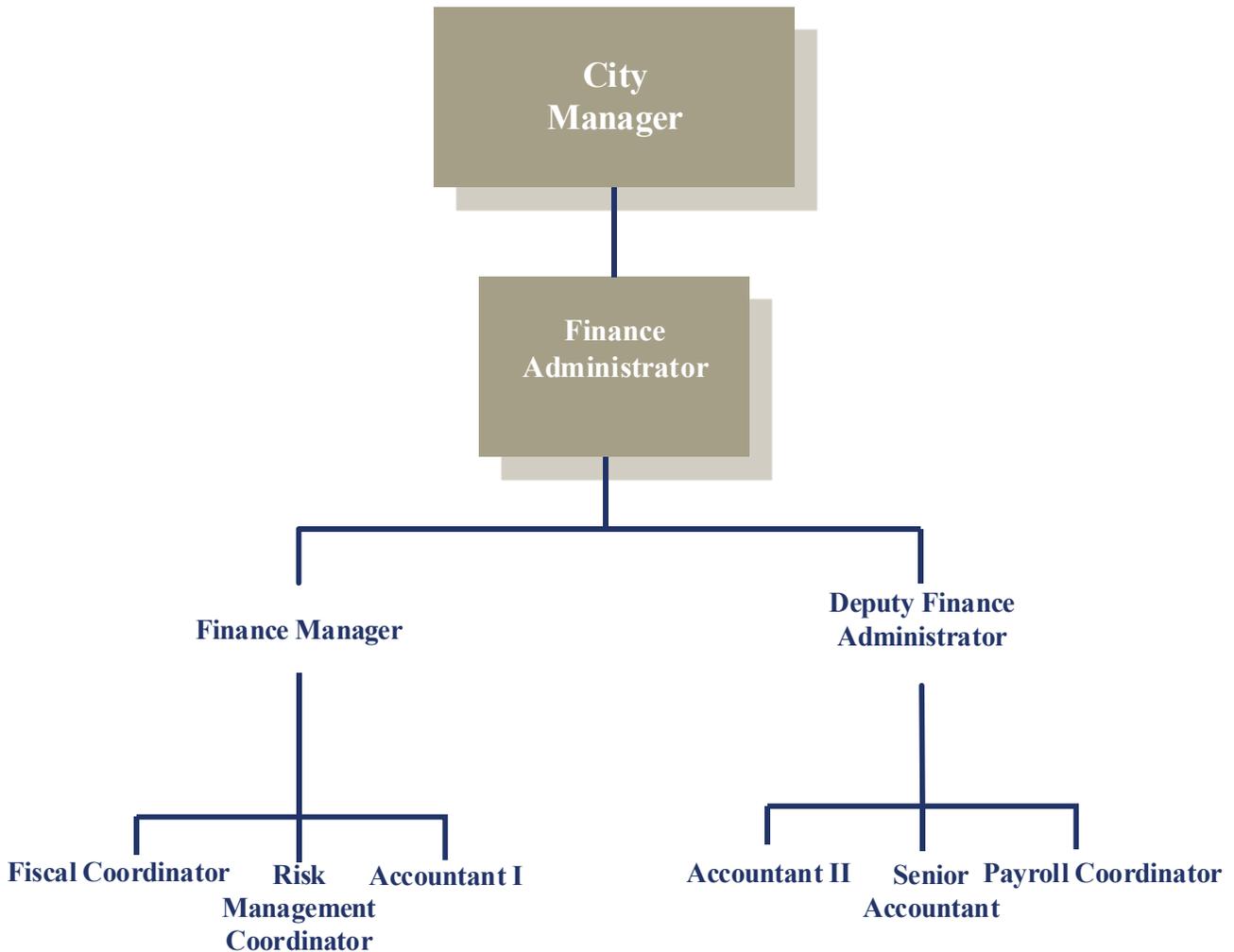
✚ % of employees attending training	99%	N/A	100%
✚ Number of training programs developed and implemented	2	2	3
✚ Number of supervisory training programs developed and implemented	2	2	3

Effectiveness Measures:

✚ Percent of employees satisfied with training courses	95%	N/A	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 the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	1,149,048	1,202,200	1,075,944	1,081,747	1,179,138
Other Operating	10,134	29,464	115,448	111,030	110,866
Subtotal Operating	\$ 1,159,182	\$ 1,231,664	\$ 1,191,392	\$ 1,192,777	\$ 1,290,004
Capital	-	-	3,413	6,000	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,159,182	\$ 1,231,664	\$ 1,194,805	\$ 1,198,777	\$ 1,290,004

BUDGET HIGHLIGHTS

The Finance budget of \$1,290,004 reflects an increase of 8.24% in expenditures from the 2020 fiscal year adopted budget of \$1,191,777.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
9	9	0	0	0	0	9

GENERAL GOVERNMENT

FINANCE (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Distinguished Budget Award by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 23rd year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 25th consecutive year
- ✓ Received no Management Letter Comments in the audit report for fiscal year 2019 (only two comments have been noted in the last ten years)
- ✓ Won FEMA appeal determination regarding Department of Homeland Security Office of Inspector General Audit findings
- ✓ Assisted in developing the Travel and Return to Work During a Pandemic policy safeguarding the life and property of the citizens of Palm Beach Gardens and employees in light of the unique circumstances related to the COVID-19 pandemic
- ✓ Facilitated three (3) Economic Recovery Act program phases enacted to assist in response to the economic and personal hardships endured by the COVID-19 pandemic providing \$988,000 in relief to small business
- ✓ Assisted in the distribution of 1,244 Publix gift cards under the Unemployed Resident Relief Fund enacted to assist in response to the economic and personal hardships endured by the COVID-19 pandemic providing \$300,000 in relief to unemployed residence of Palm Beach Gardens
- ✓ Processed the Project Diamond (Carrier Corporation) jobs and capital investment local grant award in the amount of \$630,000 and worked with the property appraiser to implement their property tax abatement for the 2020 tax roll
- ✓ Prepared the City's first Popular Annual Financial Report
- ✓ Developed and implemented policies and procedures to comply with the new firefighter cancer bill and manage the program
- ✓ Assisted with the reimbursement of Medicaid related EMS transport fees through the State of Florida Public Emergency Medical Transportation (PEMT) supplemental program. EMS fees recovered during fiscal year 2020 were \$192,273.

GENERAL GOVERNMENT

FINANCE (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	03/31/2020	03/31/2021	03/31/2022
--	------------	------------	------------

Effectiveness Measures:

✚ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	24	25	26
✚ 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%
------------------------------	------	------	------

Effectiveness Measures:

✚ Investment benchmark – BofA ML 1-3-year US Treasury Note Index at 6/30/2020	N/A	4.07%	**
✚ Weighted average yield on investments	N/A	4.20%	**
✚ % Actual to benchmark	N/A	.13%	**

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	22	23	24
--	----	----	----



GENERAL GOVERNMENT

FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	3	10	10
✚ Number of direct deposits processed	687	700	713
✚ Percentage of employees utilizing direct deposit	100%	100%	100%
✚ Number of A/P checks issued	4,606	3,598	3,400
✚ Number of purchase orders processed	1,299	1,166	1,108
✚ Number of A/P ACH/EFT processed	2,188	2,116	3,000
✚ Number of purchasing card transactions	8,036	12,154	11,547

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
✚ Team with IT to implement a Citizens Transparency program on the Finance web page to provide high value information to help citizens to understand how their tax dollars are being used, build trust and engage the public in the civic process	NA	NA	100%

**Goal is to meet or exceed benchmark

For a complete list of the City Council's Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	327,908	313,541	223,340	284,245	285,263
Other Operating	5,438,104	6,859,927	8,452,784	5,899,179	6,330,490
Subtotal Operating	\$ 5,766,012	\$ 7,173,468	\$ 8,676,124	\$ 6,183,424	\$ 6,615,753
Capital	987,681	150,269	-	1,139,841	-
Debt Service	3,601,834	2,935,027	2,371,281	2,371,281	860,272
Transfers	514,960	1,628,066	1,500,000	497,754	339,968
Other Uses	-	-	-	-	-
Total	\$ 10,870,487	\$ 11,886,830	\$ 12,547,405	\$ 10,192,300	\$ 7,815,993

BUDGET HIGHLIGHTS

The General Services budget of \$7,815,993 reflects a decrease of 16.60% from the fiscal year 2020 adopted budget of \$9,371,261. This is due in part to the payoff of the Series 2010 General Obligation Bonds.

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.

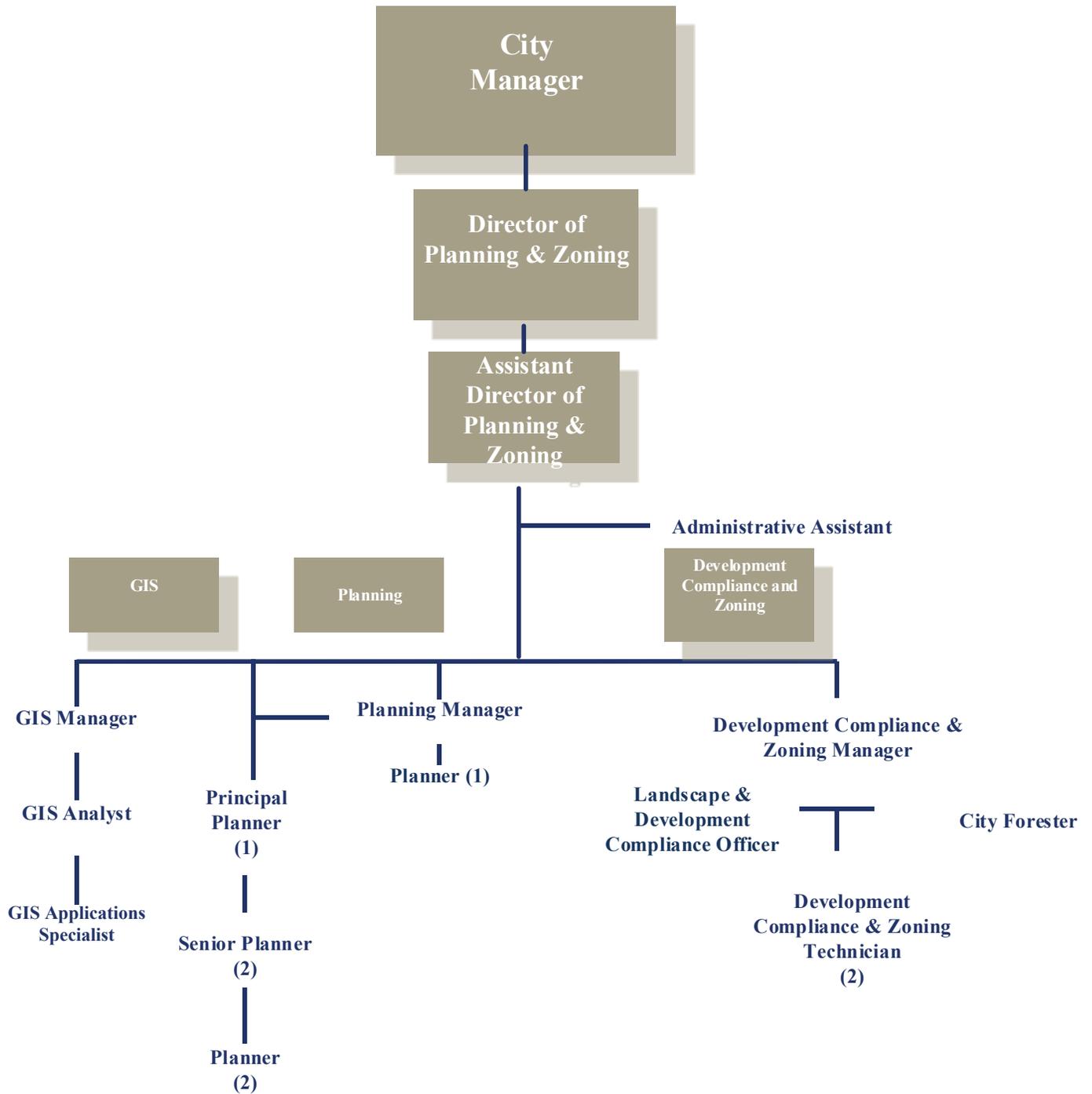
BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	8,921,435	8,324,621	8,082,851	9,077,892	9,708,658
Other Operating	984,126	1,098,002	2,106,991	1,174,592	1,206,469
Subtotal Operating	\$ 9,905,561	\$ 9,422,623	\$ 10,189,842	\$ 10,252,484	\$ 10,915,127
Capital	-	8,468	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 9,905,561	\$ 9,431,091	\$ 10,189,842	\$ 10,252,484	\$ 10,915,127

BUDGET HIGHLIGHTS

The Self-Insurance Fund budget of \$10,915,127 reflects an 6.46% increase from the fiscal year 2020 adopted budget of \$10,252,484. This amount is in-line with the City’s five-year projections and renewal estimates.

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)

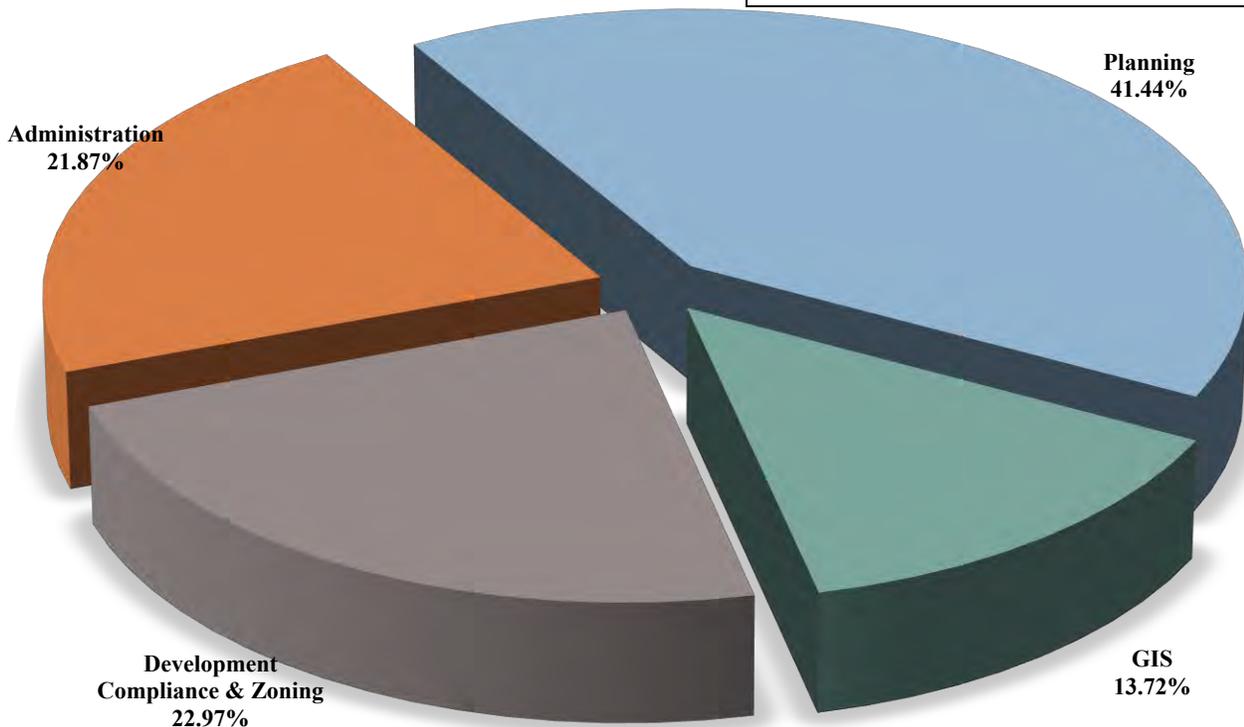
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

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 to distribute the information to staff and citizens in a user-friendly interface.

Division	Approved Budget FY 2021
Administration	\$518,900
Development Compliance & Zoning	544,956
Planning	983,296
GIS	325,594
Total	\$2,372,746



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	1,616,000	1,890,924	1,872,077	2,124,115	2,138,055
Other Operating	316,233	319,685	481,780	402,272	234,691
Subtotal Operating	\$ 1,932,233	\$ 2,210,609	\$ 2,353,857	\$ 2,526,387	\$ 2,372,746
Capital	93,887	14,822	31,844	31,844	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 2,026,120	\$ 2,225,431	\$ 2,385,701	\$ 2,558,231	\$ 2,372,746

BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$2,372,746 reflects a 0.59% increase over the fiscal year 2020 adopted budget of \$2,258,811.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
18	18	0	0	0	0	18

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Construction of Avenir Boulevard with landscape buffers and large roundabout for first phase of development completed along with Phase 1 master drainage lake system
- ✓ Avenir residential neighborhoods under construction by Toll Brothers and Kenco Communities including residential home sale centers, model homes, and neighborhood roads and utility infrastructure.
- ✓ Avenir Community 12,087 square foot clubhouse, recreation center, and outdoor recreational amenities under construction by the Avenir Community Development District
- ✓ Avenir Coconut Boulevard Phase 2 extension under construction
- ✓ Avenir Jack Nicolas designed golf course and residential neighborhoods known as Panther National for 466 single family homes under review
- ✓ Avenir Town Center Phase 1 for 150,000 square feet of commercial space under review
- ✓ Florida Power & Light 270,000 square foot Corporate Headquarters and parking garage Phase 1 under construction
- ✓ Downtown Palm Beach Gardens 116,862 square foot Life Time Health Club facility and 426 space parking garage began construction
- ✓ Downtown Palm Beach Gardens Phase 1 redevelopment for building architecture, landscaping, and hardscape improvements under construction
- ✓ Downtown Palm Beach Gardens Phase 2 redevelopment project under review for 9-story mixed use tower that includes 174 room hotel, 25,000 square feet of retail and restaurant use, and 28,000 square feet of office space. Phase 2 also includes an 8-story 283 dwelling unit multi-family residential building, the addition of a new Woonerf pedestrian-friendly street, lakefront improvements with a dog park, and additional new landscape and hardscape improvements to remaining center
- ✓ PGA Station mixed use development modifications under review for 200,000 square foot 8-story office building & 1,060 space parking garage and a 396-dwelling unit 8-story multi-family building with 608 space parking garage
- ✓ The GIS Division provides continuing maintenance and support for the North County Dispatch Center comprised of six municipalities (Tequesta recently added)
- ✓ The GIS Division continued with the development of a mobile map app for use on tablets and smart phones for the 2020 Honda Classic
- ✓ The GIS Division revised the five (5) mobile map applications for Emergency Management (Staff training provided)
- ✓ The GIS Division developed Address Plans for 11 projects which resulted in the creation of and incorporation of 1,465 addresses into the City's databases
- ✓ The GIS Division created a webmap of the Development Projects in the City for use on smart phones, tablets, and computers
- ✓ The GIS Division provided maps, graphics, and data analysis for projects such as Fire Accreditation, CDBG, NPDES, Historic Roadway Paving, Green Market, Gas Tax, Aquatic Spraying, Median Maintenance Update, TPA Grant Application, and TOD Plan
- ✓ The GIS Division participated in the 2020 Census by providing updates to the residential address database and chairing the 2020 Census Complete Count Committee
- ✓ The GIS Division converted several map services to mobile applications such as Median Maintenance, BallenIsles Tree Inventory, City Trash Pick-up Dates & Times, and City Sidewalk Inventory

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	6,000	6,100	6,165
✚ Total number of building permits reviewed	4,500	5,000	5,500
✚ Maintain a sign-off process of the City’s major development projects for close out of project	11	13	15

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	98%	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	160	165	170
--	-----	-----	-----

Efficiency Measures:

✚ Average number of days to fill requests	1.40	1.50	1.45
---	------	------	------



GENERAL GOVERNMENT

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

Outputs:

Occupational Licenses Reviewed	750	800	850
Sign Permits Processed	300	310	360
Liquor Licenses Processed	25	25	30
Zoning Confirmation Letters Processed	50	55	60
Special Event Applications Processed	93	98	105

Efficiency Measures:

% of occupational licenses reviewed within three (3) days of receipt	80%	85%	87%
% of sign permits reviewed within ten (10) days of receipt	85%	90%	95%
% of liquor licenses reviewed within three (3) days of receipt	80%	-85%	90%
% of zoning confirmation letters reviewed within seven (7) days of receipt	85%	90%	95%
% of special events processed within three (3) days of receipt of sufficient application	85%	85%	90%

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	75%	80%	85%
--	-----	-----	-----

Efficiency Measures:

% of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	92%	95%	100%
---	-----	-----	------

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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"> ✚ Total number of approved development projects integrated into the City's GIS database 	13	11	8
---	----	----	---

Effectiveness Measures:

<ul style="list-style-type: none"> ✚ Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning 	15	15	15
<ul style="list-style-type: none"> ✚ Process all GIS service requests within five (5) working days 	95%	96%	97%

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"> ✚ Permits reviewed for redevelopment/renovation projects 	5	9	15
<ul style="list-style-type: none"> ✚ Address non-conformities and Code Violations related to older projects 	105	110	115
<ul style="list-style-type: none"> ✚ Review LDRs and Code to correct inconsistencies and accommodate older communities 	4	4	4



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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"> Number of projects that were expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP) 	1	2	3
---	---	---	---

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



PUBLIC SAFETY

PUBLIC SAFETY

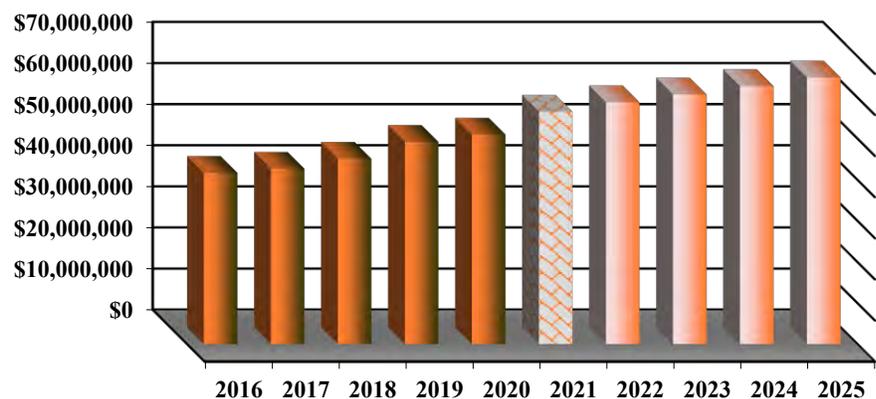
DEPARTMENTAL HIGHLIGHTS FOR FY 2021

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
Police				
Administration/ Investigations	45	\$7,141,649	-	-
Dispatch Services	38	4,474,308	-	-
Field Operations	102	18,951,704	-	-
Training	-	-	6,000	-
Police Impact	-	-	-	-
Fire Rescue				
Administration	12	2,824,201	-	-
Community Risk Reduction Division	10	1,188,096	-	-
Emergency Services	115	23,727,228	-	-
Fire Impact	-	-	-	-
TOTAL	322	\$58,307,187	\$6,000	\$0

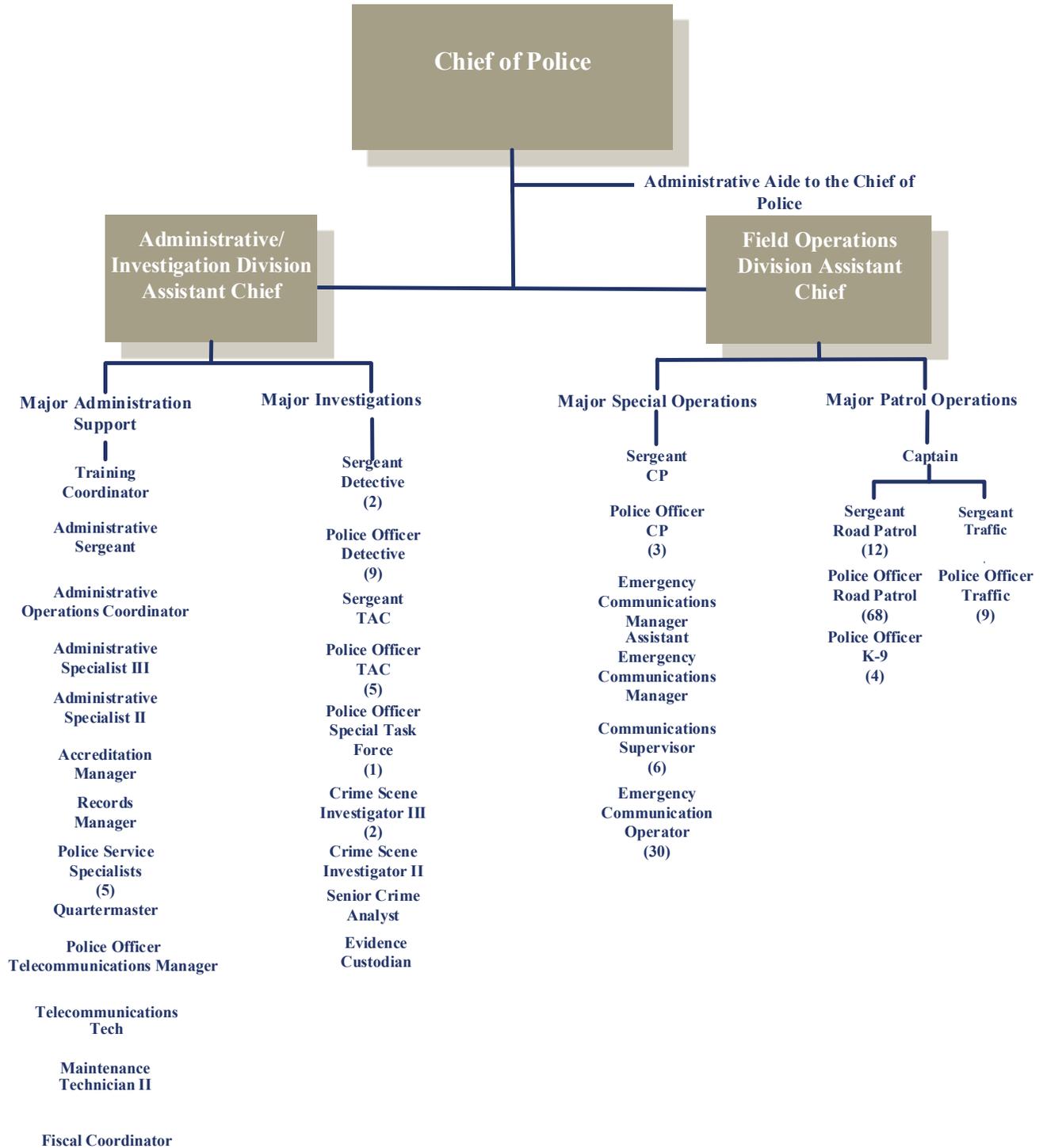
HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10-year period for Public Safety operating expenditures in the General Fund. The first four years (2016 – 2019) show actual expenditures. Year five (2020) is an estimated actual amount. Year six (2021) reflects the current budgeted amount and years seven through ten (2022 – 2025) 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)

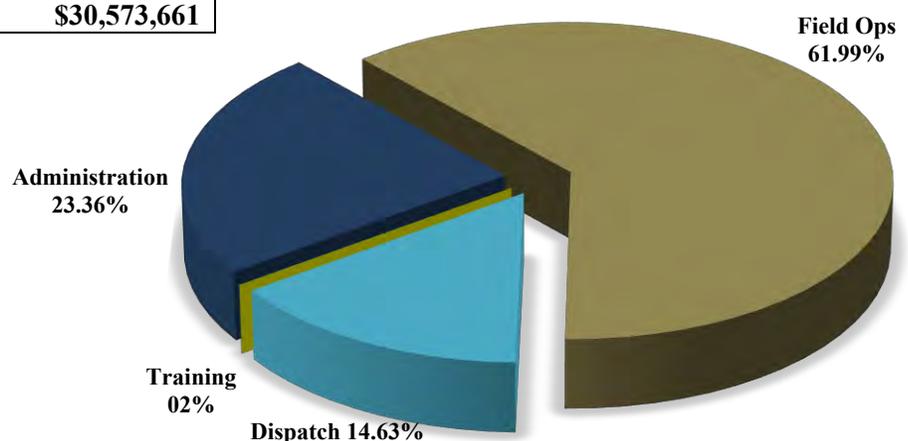
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation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

Division/Fund	Approved Budget FY 2021
Administration/ Investigations	\$7,141,649
Dispatch	4,474,308
Field Operations	18,951,704
Subtotal General Fund	\$30,567,661
Police Impact	0
Police Training	6,000
Total	\$30,573,661



PUBLIC SAFETY

POLICE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	20,532,554	23,231,898	23,312,860	24,718,751	26,696,702
Other Operating	2,713,064	2,887,057	3,633,879	3,182,865	3,415,794
Subtotal Operating	\$ 23,245,618	\$ 26,118,955	\$ 26,946,739	\$ 27,901,616	\$ 30,112,496
Capital	523,106	432,546	818,309	1,195,509	108,455
Debt Service	-	-	-	-	144,456
Transfers	-	-	-	-	-
Other Uses	144,942	145,031	-	270,829	208,254
Total	\$ 23,913,666	\$ 26,696,532	\$ 27,765,048	\$ 29,367,954	\$ 30,573,661

BUDGET HIGHLIGHTS

The Police Department's operating budget of \$30,112,496 reflects a 7.95% increase from the 2020 fiscal year adopted operating budget of \$27,895,023. This amount excludes capital of \$108,455, debt service payments of \$144,456 and \$208,254 set aside for aid to government agencies for the radio consortium.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
183	183	0	0	0	2	185

PUBLIC SAFETY

POLICE (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Enhanced the bike program with the purchase of two new electric-assist bicycles.
- ✓ Two license plate reading trailers were purchased and deployed in strategic locations throughout the City identifying vehicles that were used in felonious acts.
- ✓ All members of command staff and supervision completed the “Intentional Leadership Training” course emphasizing contemporary leadership ideas and communications skills.
- ✓ Conducted an Active Shooter Tabletop exercise at Palm Beach State College north campus.
- ✓ Conducted Run-Hide-Fight Active Shooter training for Palm Beach Gardens Medical Center.
- ✓ Hosted the Florida Department of Law Enforcement (FDLE) Active Shooter training for law enforcement agencies of the northern part of Palm Beach County.
- ✓ Conducted training for the sworn police members on the Police Executive Research Forum (PERF) Guiding Principles of Use of Force.
- ✓ Provided Solo Active Shooter Response training to sworn police members.
- ✓ Trained 587 law enforcement officers from local and federal agencies at the tactical training facility.
- ✓ The Traffic Unit and Road Patrol Operations increased their visibility and enforcement on Northlake Boulevard which reduced the number of crashes by 81%.
- ✓ The unmarked aggressive driving unit conducted 221 traffic stops.
- ✓ The Traffic Unit investigated one fatal traffic crash and four serious bodily injury crashes.
- ✓ The Traffic Unit completed 59 traffic enforcement initiatives addressing citizen concerns.
- ✓ Assisted with the weekly Christ Fellowship food drive during the COVID-19 pandemic.
- ✓ Provided security for the distribution phase of the PBG Relief Fund for unemployed residents during COVID-19.
- ✓ Provided police officers as a protective presence for five local elementary schools through a contract with the PBC School Board.
- ✓ PBG Police safely assisted in a planned protest that was in response to the death of George Floyd.
- ✓ On May 31st, PBG Police received intelligence regarding rioters who were leaving a protest in West Palm Beach to vandalize and loot the Gardens Mall. Officers on scene prevented the Gardens Mall from being damaged and burglarized.
- ✓ The NorthCom 911 Center processed 358,344 calls for service/incidents and 231,505 phone calls in calendar year 2019.
- ✓ The Village of Tequesta joined PBG’s NorthCom 911 center in June of 2019. NorthCom now provides dispatch and 9-1-1 services for all municipalities in the north end of Palm Beach County.
- ✓ Coordinated all law enforcement operations for the 2020 Honda Classic Golf Tournament where approximately 206,000 spectators attended the week-long event.
- ✓ Community Involvement officers conducted 87 Crime Prevention Through Environmental Design (CPTED) preliminary plan reviews, 336 building permit plan reviews, attended 143 development review meetings, and conducted 216 site inspections on permit requests from City Hall.
- ✓ PBG officers and Explorers raised over \$14,000 to support the Special Olympics through the Special Olympics “Tip a Cop” event at Duffy’s.
- ✓ A community involvement officer received two community service awards from the Palm Beach North Chamber of Commerce and the American Society for Industrial Security for his work with juveniles.

PUBLIC SAFETY

POLICE (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	106,444	119,559	120,000
✚ Total number of foot patrols	13,405	10,421	11,500
✚ Attend community meetings	20	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	188	145	225
✚ Homeland Security checks conducted	8,540	4,887	5,000
✚ Problem oriented projects to address criminal activity within patrol beats	24	17	21
✚ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) (*includes all agencies)	8,983	6,000	6,000

Effectiveness Measures:

✚ Stolen vehicle recovery rate (Rate reflects the total number of vehicles stolen in the City and recovered in the City.)	75%	75%	75%
✚ Person crimes clearance rate	62%	52%	60%
✚ Property crimes clearance rate	14%	22%	20%
✚ Crime Prevention Through Environmental Design (CPTED) reviews conducted	423	625	675
✚ Number of arrests	1,967	1,651	1,750

PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

Outputs:

✚ Number of incidents	188,531	185,707	187,000
✚ Number of calls for service	32,260	30,148	30,000
✚ Property and evidence items collected	4,365	4,500	4,635

Efficiency Measures:

✚ Average response to emergency calls (shown in min. and seconds)			
• Time call received, until it is dispatched	:53	:50	:50
• Time officer is en-route, until officer arrives at scene	3:52	4:00	4:00
• Total response time	4:44	4:50	4:50

Service Level Objective: Increase personnel effectiveness and efficiency through improved use of communications and technology

Outputs:

✚ Items processed in crime lab	928	1,000	1,080
✚ Latent fingerprints processed through Automated Fingerprint Information System (AFIS)	151	165	175

Effectiveness Measures:

✚ Crime analysis strategy meetings	177	190	200
------------------------------------	-----	-----	-----

Efficiency Measures:

✚ 911 calls answered within ten (10) seconds (Palm Beach County's criteria for this measurement is 90%)	95%	96%	97%
---	-----	-----	-----

PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

Service Level Objective: Enhance traffic safety measures and programs

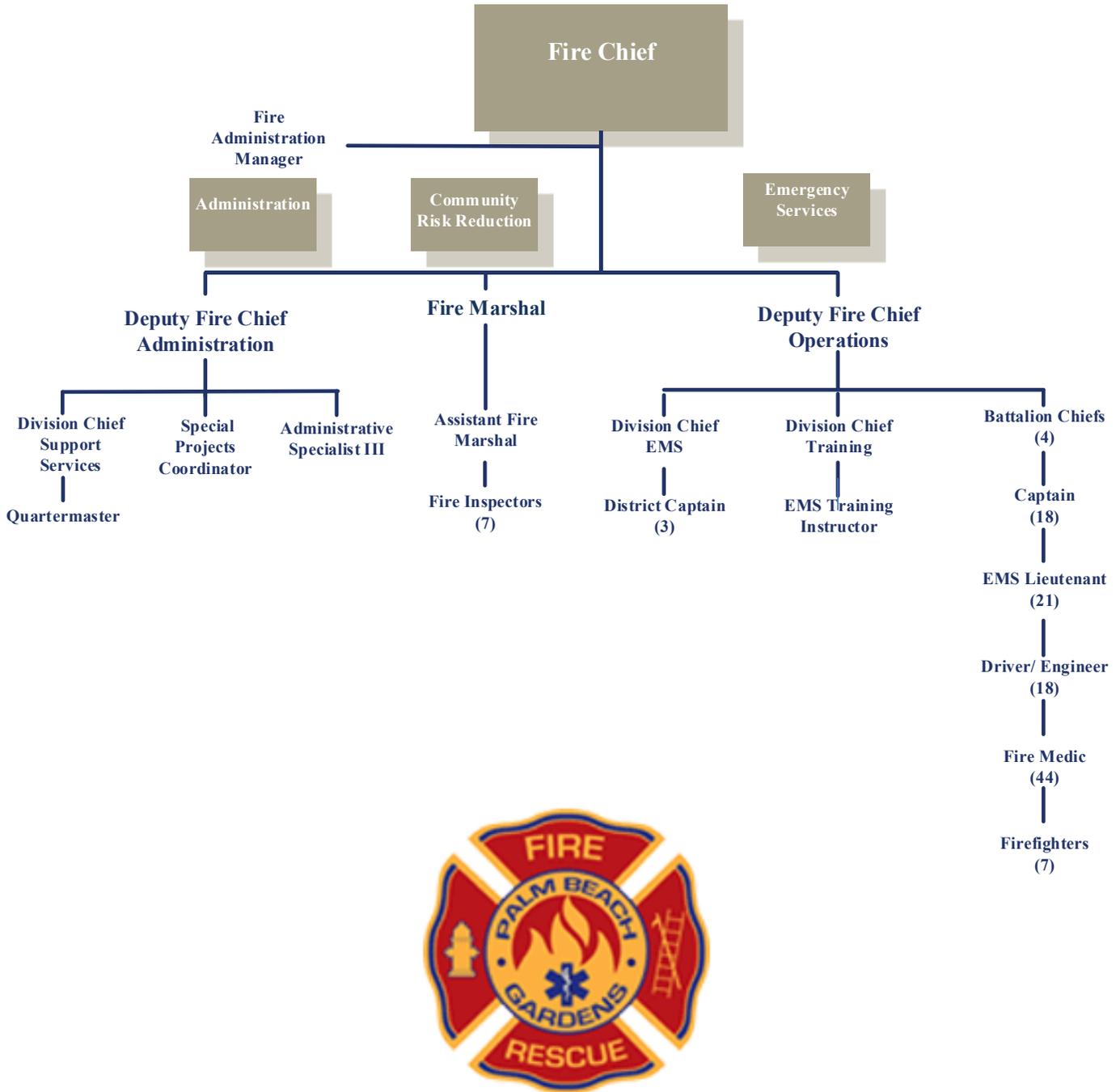
Outputs:

✚ Traffic safety events conducted	216	110	220
✚ Traffic-Oriented Policing (TOP) projects conducted	176	180	210

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

The remainder of this page is intentionally left blank.

FIRE RESCUE



PUBLIC SAFETY

The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community risk reduction. Palm Beach Gardens Fire Rescue is a full-service fire rescue department providing fire suppression, emergency medical services, including advanced life support medical transport, community risk reduction, and fire investigations. We take great PRIDE in our mission and we are dedicated professionals devoted to the delivery of exceptional services to our community.

Professional

Responsive

Innovative

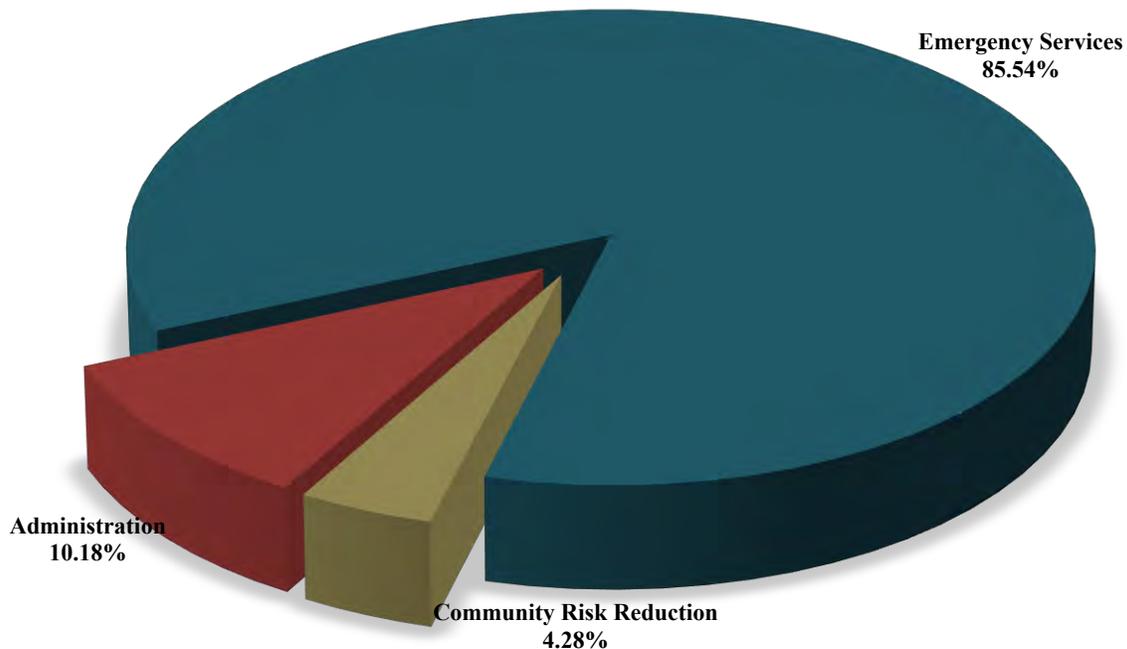
Dedicated

Excellence

The department currently employs 113 uniformed personnel and 12 civilian personnel to support the needs of the residents and visitors of Palm Beach Gardens. We are responsible for serving 58.9 square miles of coverage and a growing population of 56,000. The current services are provided through 5 fire stations and 21 fire and EMS apparatus. The annual emergency call volume has increased steadily over the past 5 years to the current level of 12,048 calls for service

Division/Fund	Approved Budget FY 2021
Administration	\$2,824,201
Community Risk reduction Division	1,188,096
Emergency Services.	23,727,228
Subtotal General Fund	\$27,739,525
Fire Impact	\$0
Total	\$27,739,525

The department also provides community risk reduction 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 Fire Extinguisher Training, Automated External Defibrillator (AED) Program, Drowning Prevention, Hands-only CPR, Heart Attack and Stroke Recognition, Stop the Bleed, Smoke Detector and Home Fire Escape Planning.



PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	19,668,039	20,909,075	20,882,356	22,314,816	23,219,444
Other Operating	2,149,724	2,138,902	3,107,685	2,737,920	2,957,671
Subtotal Operating	\$ 21,817,763	\$ 23,047,977	\$ 23,990,041	\$ 25,052,736	\$ 26,177,115
Capital	3,779,541	925,013	2,346,132	2,640,104	276,200
Debt Service	1,189,857	1,218,852	1,264,941	1,264,941	1,286,210
Transfers	-	-	-	-	-
Total	\$ 26,787,161	\$ 25,191,842	\$ 27,601,114	\$ 28,957,781	\$ 27,739,525

BUDGET HIGHLIGHTS

The Fire Department's operating budget of \$26,177,115 reflects a 4.73% increase from the 2020 fiscal year adopted operating budget of \$24,995,626. This amount excludes capital of \$276,200 and \$1,286,210 for debt service.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
134	134	0	0	0	3	137

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Florida Department of Health EMS Provider of the Year
- ✓ Lowered of Insurance Service Office (ISO) rating from a 3 to a 2
- ✓ Awarded Commission on Accreditation of Ambulance Services (CAAS) Accreditation status, the first fire rescue agency in Palm Beach County to be awarded this distinct honor
- ✓ Received the American Heart Association Mission Lifeline Gold Plus Award
- ✓ All personnel received a comprehensive annual medical physical
- ✓ Co-Hosted Firefighter Behavioral Health Seminar
- ✓ Identified a mental health care provider through the City's EAP provider that specializes in trauma and PTSD to provide needed services
- ✓ Trained all personnel in behavioral health and suicide awareness
- ✓ Implemented a new peer support training program
- ✓ Attended the 2019 University of Miami, State of the Science National Firefighter Cancer Symposium
- ✓ Onboarded two part-time fire instructors
- ✓ Promoted 10 new fire officers
- ✓ Replaced self-contained breathing apparatus to remain compliant with industry standards
- ✓ Revised our current Commission on Fire Accreditation International (CFAI) Standards of Cover and Community Risk Assessment documents
- ✓ Instituted monthly functional fitness programs
- ✓ Updated exercise equipment in all fire station gyms
- ✓ Fire Rescue Administration moved offices into City Hall
- ✓

PUBLIC SAFETY

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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"> ✚ Provide community education in heart attack and stroke recognition, hands-only CPR, and the use of Automated External Defibrillators (AED), Stop the bleed (<i>Number of participants</i>) <ul style="list-style-type: none"> • Hands-Only CPR/AED • Stroke Screenings • Total Public Education Participants 	588	282	300
	406	21	25
	4,871	3,000	3,150
<ul style="list-style-type: none"> ✚ 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"> • Community events • School programs • Station tours 	88	16	18
	16	1	2
	62	32	35

Estimated 2020-2021 statistics are due to COVI-19 public health crisis

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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:

✚ Emergency Responses	12,048	10,200	10,700
✚ Average Response Time	5:29	5:56	5:56
✚ EMS Calls	6,957	7,000	7,350
✚ Fire Calls	1,160	1,050	1,100
✚ Technical Rescue Calls	686	500	525
✚ Hazardous Materials Calls	248	300	315
✚ Wildland/Brush Fire Calls	20	10	10
✚ Training Divisions			
<i>Fire Training Hours</i>	5,494	12,000	12,600
<i>EMS Training Hours</i>	6,102	6,500	6,825
<i>Other Training Hours</i>	18,968	4,000	4,200
<i>Total Training Hours</i>	30,564	22,500	23,625

Estimated 2020-2021 statistics are due to COVID-19 public health crisis

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

Service Level Objective: Community Risk Reduction Division (CRRD) continues to provide a quality level of service and sufficient personnel levels to support the growing needs of the City.

Outputs:

✚ New Construction Plan Reviews/Inspections	1,509	1,200	1,260
✚ Annual Business Inspections	2,547	1,670	1,753
✚ Re-Inspections	1,927	800	840
✚ Unscheduled Inspections	492	300	315
✚ Food Truck Inspections	11	0	5
✚ Plans Reviewed	1,094	448	470
• Fire Marshal Civil Plans	93	160	168
• Emergency Management Plans	35	15	16
• Fire Plans	996	700	735
✚ Fire Investigations			
• Number of Fire Investigations	12	12	13
• Total Dollar Loss	2,086,371	425,000	446,250
• Potential Dollar Loss**	172,061,994	100,000,000	105,000,000

*Estimated 2020-2021 statistics are due to COVID-19 Public Health Crisis

**Potential Dollar Loss is the actual dollar value of the structure as per the Property Appraiser's Office. It indicates what the dollar loss would be if the structure were destroyed by fire. This dollar amount includes the contents of the structure, which is generally considered to be 30% of the structure's value.

For a complete list of the City Council's Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



COMMUNITY SERVICES

COMMUNITY SERVICES

DEPARTMENTAL HIGHLIGHTS FOR FY 2021

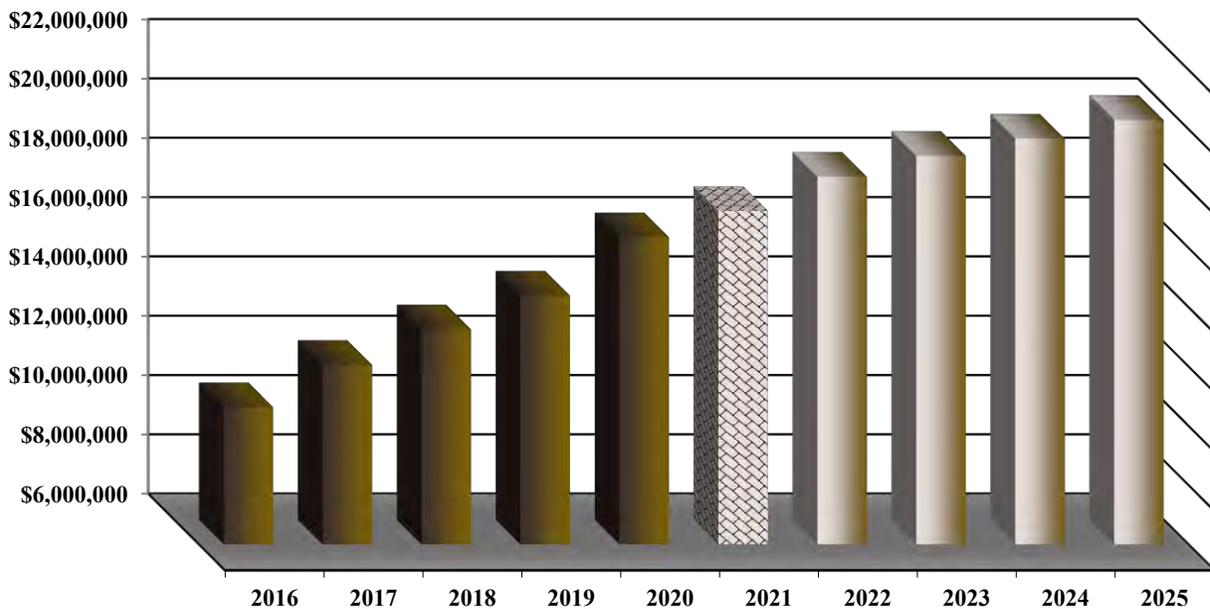
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
Public Works					
Administration	6	1,443,101	-	-	-
Public Facilities	23	4,396,531	-	-	-
Stormwater/Streets	11	3,510,059	-	-	-
Public Infrastructure	-	-	-	-	-
Gas Tax	-	-	1,319,516	-	-
Road Impact	-	-	-	-	-
Capital Improvement Project Fund	-	-	-	-	-
One-Cent Sales Tax Mobility	-	-	-	-	3,339,785
Fleet Maintenance	11	-	-	4,497,211	-
Parks and Grounds	28	6,380,101	-	-	-
Construction Services	19	2,184,466	-	-	-
Neighborhood Services	9	1,061,571	-	-	-
Golf					
Administration	6	-	1,512,820	-	-
Pro Shop	-	-	-	-	-
Maintenance	3	-	1,020,526	-	-
Food & Beverage Programs	-	-	16,965	-	-
	-	-	-	-	-
TOTAL	116	\$18,975,829	\$3,869,827	\$4,497,211	\$4,639,785

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.

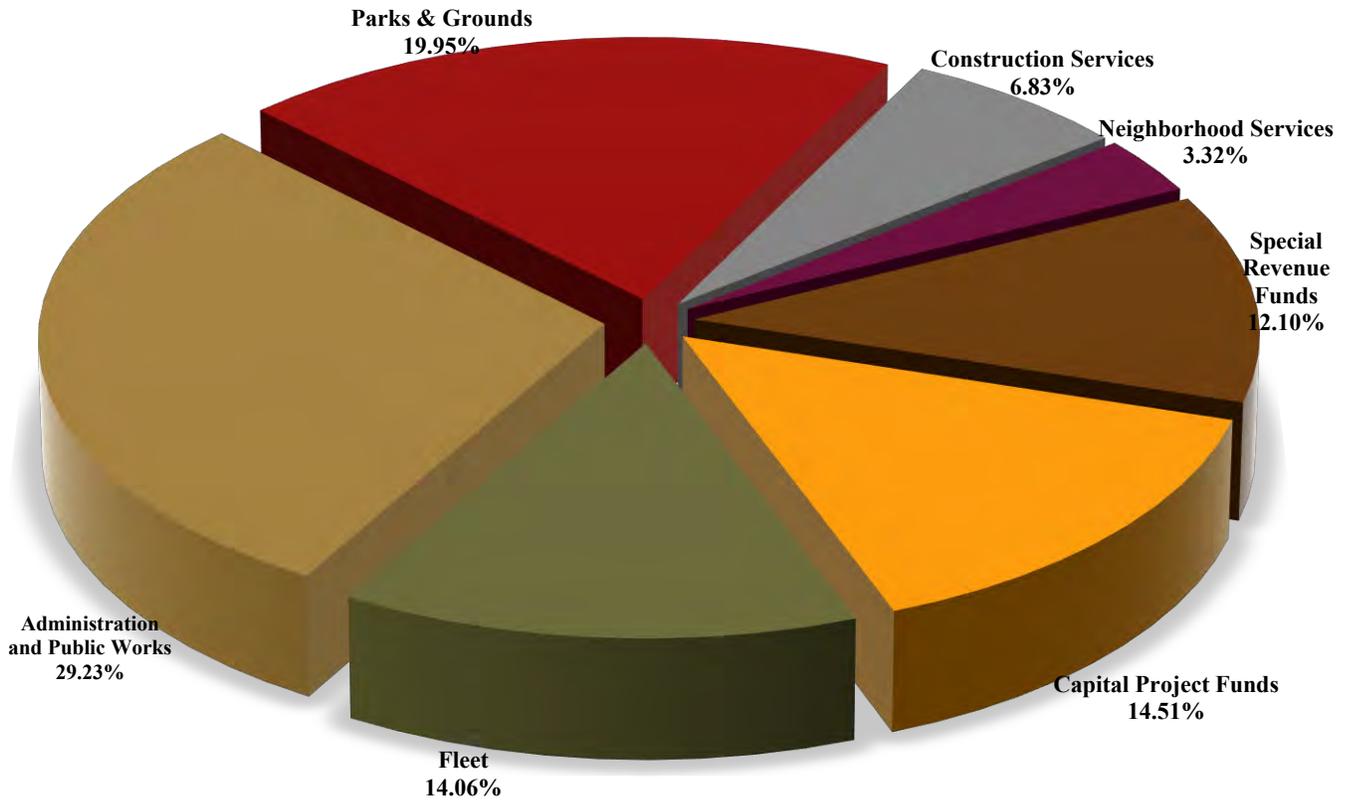
For purpose of analyzing trends which affect the City’s ad valorem property tax rate, the graph below illustrates the General Fund component only of Community Services, i.e., Special Revenue, Internal Service, and Capital Project Funds are excluded. Actual expenditures are shown for years 2016 through 2019, estimated actual amounts for 2020, adopted budget for 2021, and projected amounts for years 2022 through 2025 for the General Fund.



The increases in fiscal years 2016 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 2025 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.



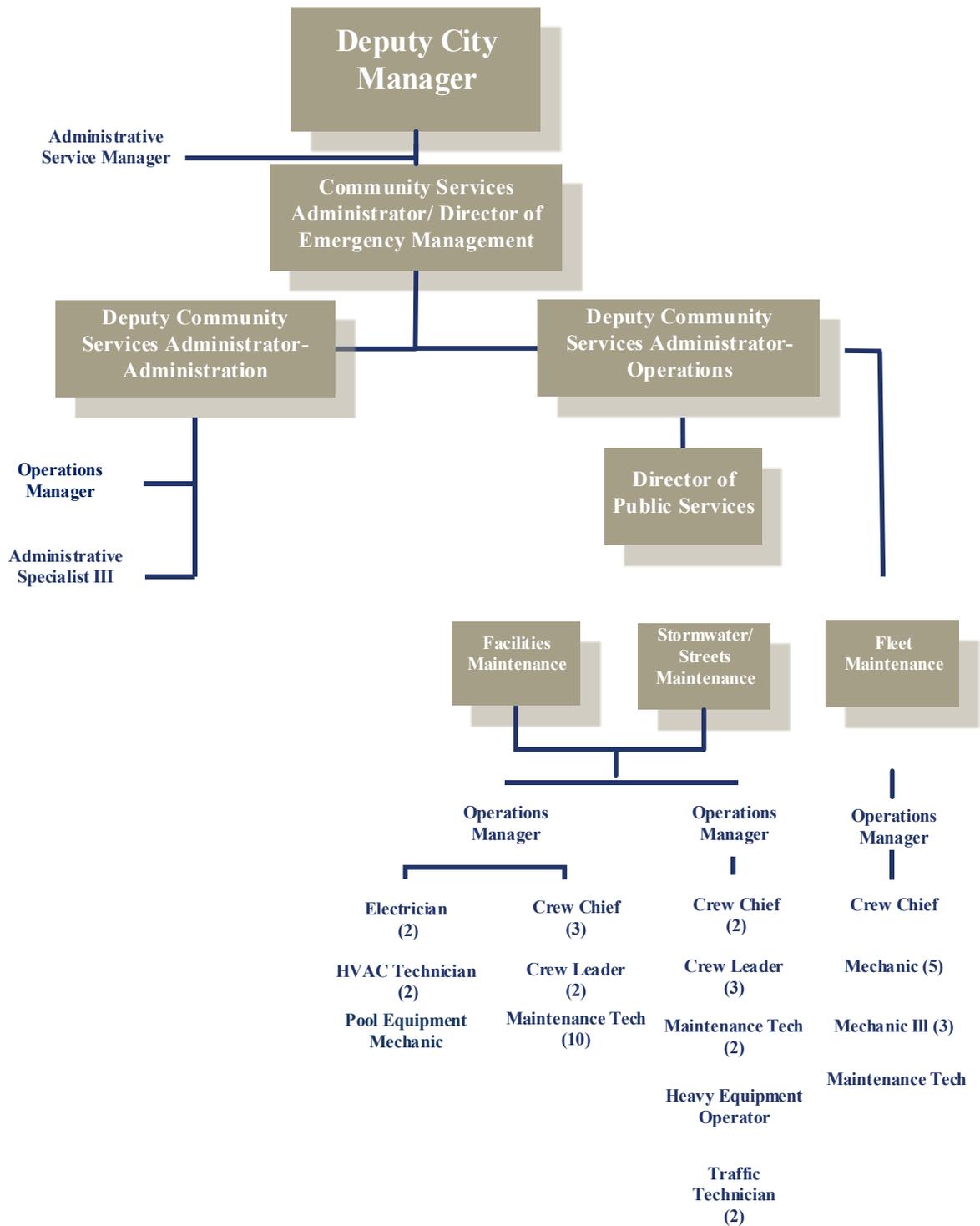
COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2021
Administration and Public Works	\$9,349,691
Parks & Grounds	6,380,101
Construction Services	2,184,466
Neighborhood Services	1,061,571
Subtotal General Fund	\$18,975,829
Gas Tax	1,319,516
Golf Fund	2,550,311
Subtotal Special Revenue Funds	\$3,869,827
One-Cent Sales Tax	3,339,785
Mobility	1,300,000
Subtotal Capital Project Funds	\$4,639,785
Fleet Maintenance	4,497,211
Subtotal Internal Service Fund	\$4,497,211
Total All Funds	\$31,982,652

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS



COMMUNITY SERVICES

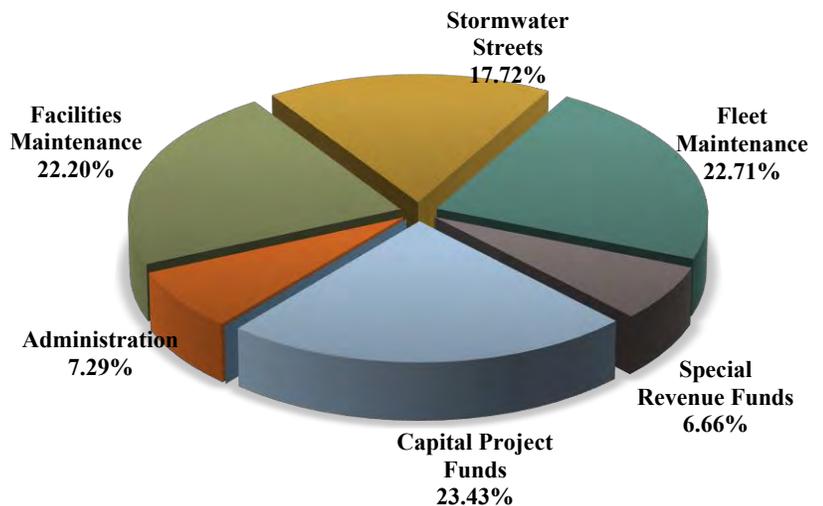
ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

The Divisions of Community Services Administration and Public Works provide responsive, efficient, high-quality services to its customers to preserve the healthy and enjoyable 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 135.48 acres of surface water, 248 miles of swales for Stormwater run-off and 27 miles of the City’s Stormwater management system. The Streets/Stormwater Division maintains 124 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 364,000 square feet of public buildings.

Division/Fund	Approved Budget FY 2021
Administration	\$1,443,101
Public Facilities	4,396,531
Stormwater/Streets	3,510,059
Subtotal General Fund	\$9,349,691
Fleet Maintenance	4,497,211
Gas Tax	1,319,516
One-Cent Sales Tax	3,339,785
Mobility	1,300,000
Total All Funds	\$19,806,203



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	4,642,791	4,800,500	4,813,590	5,279,178	5,668,821
Other Operating	5,859,097	7,432,978	8,676,944	10,229,936	8,617,359
Subtotal Operating	\$ 10,501,888	\$ 12,233,478	\$ 13,490,534	\$ 15,509,114	\$ 14,286,180
Capital	8,765,209	21,907,891	16,944,131	21,642,148	1,971,700
Debt Service	314,437	3,358,479	3,524,743	3,551,351	3,548,323
Transfers	687,883	688,779	682,110	682,110	-
Total	\$ 20,269,417	\$ 38,188,627	\$ 34,641,518	\$ 41,384,723	\$ 19,806,203

BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$19,806,203 reflects a decrease of 1.67% from the fiscal year 2020 adopted budget of \$20,143,106.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
50	51	0	0	0	0	51



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ 20 Capital Improvement Projects were completed, including the City Hall Renovations & Expansion, Tennis Clubhouse, and Gardens Park Expansion Projects
- ✓ 33 Maintenance, Repairs and Operations Projects were completed.
- ✓ Responded to two State of Emergency events: COVID-19 Pandemic and Hurricane Isaias
- ✓ Received a \$250,000 grant from the Florida Department of Environmental Protection to repair and restore portions of the City's stormwater system
- ✓ Installation of three City-wide monument signs (Fire Station 3, Burns Road Community Center, and PGA & Turnpike
- ✓ Sidewalk expansions and ADA mats at Arbor Way/Lighthouse
- ✓ Roadway resurfacing at Hyacinth Circle, Tamberlane Circle, Heather Circle, Dania Drive, Gardens Parkway (Valencia to Fairchild), Empress Street, Bamboo Drive, Osha Street, Reed Drive, Bomar Drive
- ✓ Roadway striping at Raintree Lane, Hyacinth Circle, Tamberlane Circle, Heather Circle, Dania Drive, Gardens Parkway (Valencia to Fairchild), Empress Street, Bamboo Drive, Osha Street, Reed Drive, Bomar Drive, Plant Drive Park (east and west), Fire Station 5, and District Park
- ✓ Canal restoration at Earman River South/Military to I-95
- ✓ Stormwater infrastructure cleaning and televising (7,469 linear feet City-wide)
- ✓ School flashing sign replacement at Allamanda Drive and Burns Road
- ✓ Plant installation at City Hall expansion, Sandhill Crane Golf Course, Operations Center, Gardens Park, and Tennis Center
- ✓ Emergency Operations Center roof restoration
- ✓ Riverside Youth Enrichment Center cabinet and flooring renovations
- ✓ Air handler replacements at Police (AHU 1), Fire Station 1 (AHU 9), and Fire Station 4 (AHU 1-6)
- ✓ Generator replacements at Fire Station 3, and Fire Station 4
- ✓ LED retrofits at Fire Station 1, Plant Drive concession, Mirasol Park parking lot and concession, Riverside Youth Enrichment Center (interior/exterior), Sandhill Crane Park (building/parking lot), Logistics Building exterior
- ✓ HVAC unit replacements at City Hall, Council Chambers, Police, and Sign Shop
- ✓ Sign Shop card reader system furnished and installed
- ✓ Sign Shop renovation of Public Services building
- ✓ Pavement preservation on Gardens Square Boulevard, Willow Run, Pine Hill Run, Shady Lakes Circle, Larch Court, Honeysuckle Avenue, Holly Drive, Riverside Drive (Holly to Holly), Riverside Drive (Buckeye Street to Holly Drive), Ironwood Road, and Valencia Gardens Avenue
- ✓ Installation of fans and painting of trellis in Veteran's Plaza

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	765	500	600
✚ 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:

✚ Pedestrian actuated crosswalk systems installed	1	1	2
✚ Paving plan for fiscal year in linear miles	6.72	4.25	5
✚ Number of linear feet for striping	65,872	17,981	20,000
✚ Radar Detector Signs (New Addition)	1	1	2
✚ ADA Sidewalk Entry	26	20	25

Service Level Objective: Maintain an effective emergency management plan for ensuring disaster preparedness for the City

Outputs:

✚ Prepare and manage pre-disaster training or drills prior to each hurricane season	Complete	Complete	Pending
✚ Continuity of Operations Plan	Complete	Complete	Review
✚ Citywide Hurricane Standard Operating Procedures	Complete	Complete	Review
✚ Comprehensive Emergency Management Plan	Complete	Complete	Review



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

Service Level Objective: To 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

Outputs:

✚ Work orders completed annually	1,602	1,433	1,500
✚ Number of special projects completed	14	15	15

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	28.46	28.46	28.46
--	-------	-------	-------

Service Level Objective: To implement a graffiti eradication program in cooperation with the Police Department

Outputs:

✚ Graffiti eradication	8	11	10
------------------------	---	----	----

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	14.76	15	15
---	-------	----	----

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	47	74	98
✚ Number of vehicles owned	366	339	315

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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

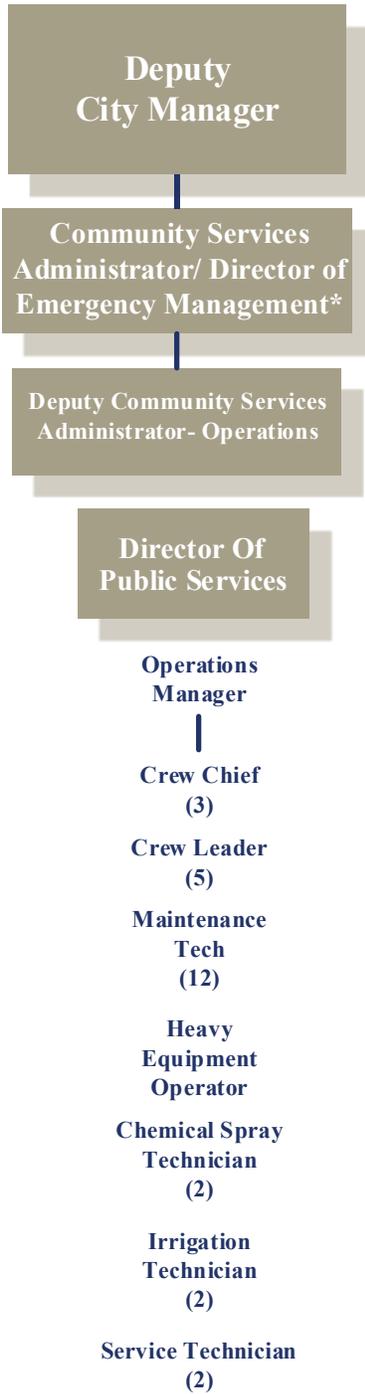
Outputs:

✚ Total miles swept:	2,529.12	2,529.12	2,529.12
Curbed	2,169.12	2,169.12	2,169.12
Non-curbed	360	360	360
✚ Linear feet of storm pipes repaired/replaced to include open cut, Insituform and slip lining	121	100	200
✚ Catch basins cleaned and inspected	1,500	1,600	1,500
✚ Aquatic surface acres treated	135.48	135.48	135.48
✚ Outfalls repaired/replaced	2	1	3
✚ Retention/detention ponds repaired	2	4	2
✚ Retention/detention ponds inspected	24	24	28
✚ Linear feet of storm drainpipes cleaned and televised	3,101	7,500	3,000
✚ Manhole Basins cleaned and inspected	19	4	10

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



PARKS AND GROUNDS



**Community Services Administrator/Director of Emergency Services is not an additional position. Position is budgeted in the Administration division*

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	2,199,085	2,350,174	2,185,326	2,435,838	2,513,793
Other Operating	1,733,315	1,880,246	2,531,150	2,563,140	2,406,808
Subtotal Operating	\$ 3,932,400	\$ 4,230,420	\$ 4,716,476	\$ 4,998,978	\$ 4,920,601
Capital	1,339,557	198,537	402,042	428,208	1,459,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 5,271,957	\$ 4,428,957	\$ 5,118,518	\$ 5,427,186	\$ 6,380,101

BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$6,380,101 reflects an increase of 18.25% from the fiscal year 2020 adopted budget of \$5,395,538. This is due, in part, to a significant increase budgeted for the Division’s CIP program for FY 2021.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
29	28	0	0	0	0	28

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Complete renovation of Fields 3,7, and 8 at Gardens Park
- ✓ Laser-grade Lake Catherine Park/Oaks Park Walking Trails
- ✓ AC replacement at Plant Drive Park Concession Stand
- ✓ Roof Replacements at Joseph R. Russo Athletic Complex Restroom and Lake Catherine Park Restroom
- ✓ Court Resurfacing at Oaks Park Tennis and Mirasol Park Basketball Courts
- ✓ Renovated PGA National Park Fishing Pier
- ✓ Scoreboard Replacements at Lilac Park Baseball / Plant Drive Park Softball
- ✓ Playground Replacement at Joseph R. Russo Athletic Complex Park
- ✓ Shade Structure Replacement at Joseph R. Russo Athletic Complex Park Playground
- ✓ Gardens Park Expansion Turf grow in 2.5 acres
- ✓ Gardens Park Expansion Install Field Netting. (Perimeter)
- ✓ Irrigation Pump Station Replacement at Sandhill Crane Golf Course
- ✓ Irrigation Pump Station Replacement at Lilac Park
- ✓ Irrigation Pump Station Replacement at Lake Catherine Park

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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: Repairing and maintaining parks and grounds to ensure safety and playability of parks and amenities

Effectiveness Measures:

✚ Work orders completed annually	1,551	1,100	1,100
✚ Number of special projects completed	8	14	8

Service Level Objective: Implement methods that ensure safety for customers

Outputs

✚ Number of playground and facility inspections conducted	72	76	76
---	----	----	----



COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021
✚ Number of sports turf acres mowed	10,140	9,360	9,500
✚ Number of field preparations conducted	7,462	5,496	7,000
✚ Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)	21	32	28

Service Level Objective: Implement Best Management Practices within all disciplines of the Parks and Grounds Division

Effectiveness Measures:

✚ Number of acres spot sprayed	770	720	720
✚ Number of acres of field renovations	3	4	2.5

Service Level Objective: To fully support the delivery of services to our customers

Outputs:

✚ Number of parks permits operations support was provided	10,327	8,300	11,600
---	--------	-------	--------

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	8	8	8
--	---	---	---

Service Level Objective: To ensure efficiency and functionality of the City-wide irrigation system

Outputs:

✚ Number of pump station inspections annually	2,184	2,184	2,184
✚ Number of irrigation system inspections annually	900	900	900

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

Service Level Objective: To maintain the landscape of the common areas in the most efficient manner.

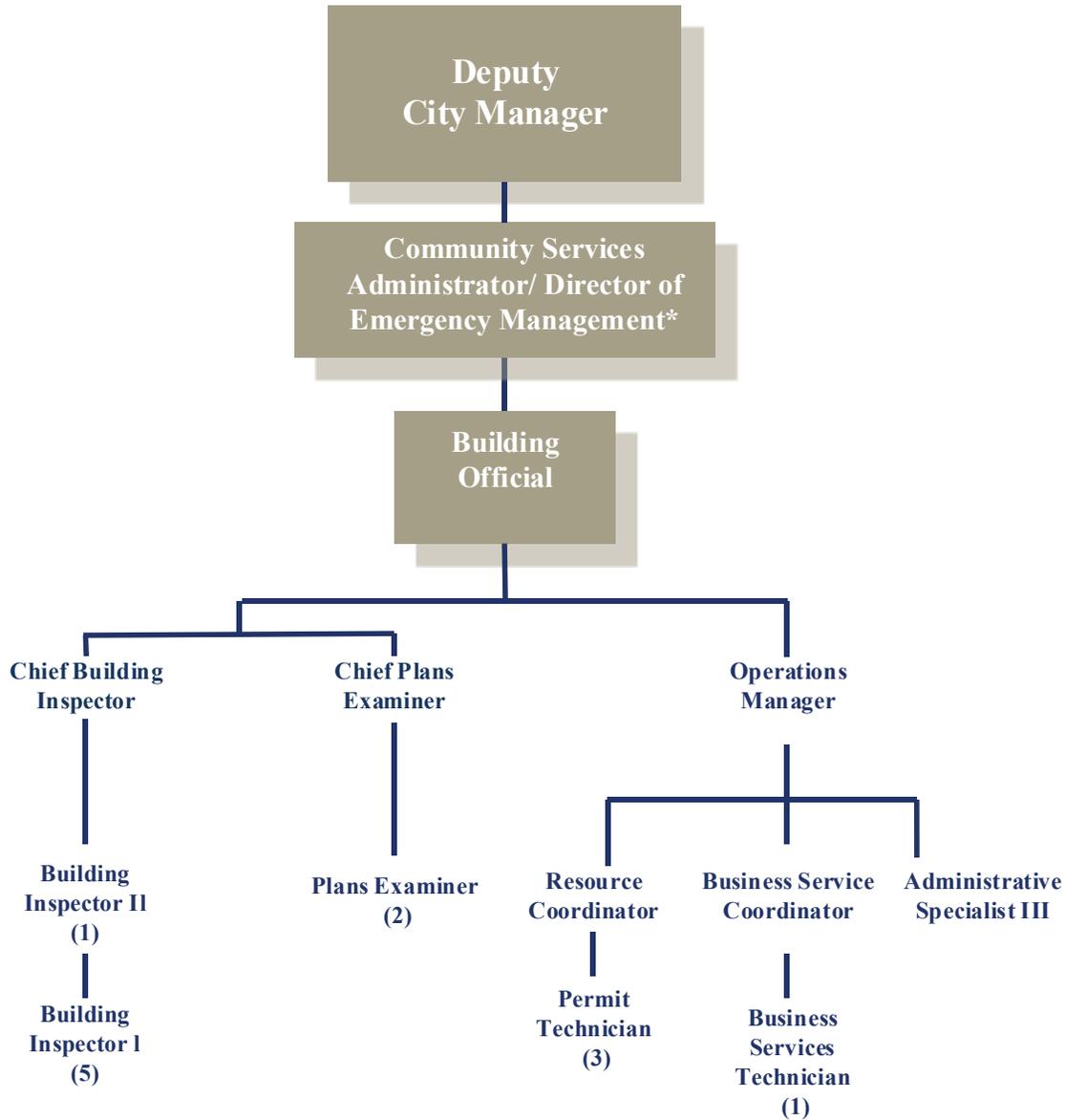
Outputs:

✚ Number of acres Parks and Grounds maintains annually	312	312	312
✚ Number of acres of common area landscapes maintained	117	130	130
✚ Number of sports turf acres maintained	44	60	60

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	1,531,235	1,617,876	1,656,181	1,876,607	1,965,436
Other Operating	156,159	112,088	198,923	210,881	219,030
Subtotal Operating	\$ 1,687,394	\$ 1,729,964	\$ 1,855,104	\$ 2,087,488	\$ 2,184,466
Capital	-	6,149	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,687,394	\$ 1,736,113	\$ 1,855,104	\$ 2,087,488	\$ 2,184,466

BUDGET HIGHLIGHTS

The Construction Services budget of \$2,184,466 represents a 4.65% increase from the 2020 adopted budget of \$2,087,488.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
17	18	1	0	0	0	19



COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

FISCAL YEAR 2020 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
- ✓ Continuing to streamline the business tax process to increase compliance
- ✓ Continuation of cross-training building inspectors to expand the department’s capabilities
- ✓ Begin implementation of electronic plan review processes to move from a paper only system to a completely electronic format
- ✓ Begin implementation of electronic business tax application and renewal processed to move from a paper only system to a completely electronic format
- ✓ Begin implementation of electronic inspection scheduling and on-site inspection results
- ✓ Successfully transitioned into the newly built Construction Services work center, allowing for additional space for future personnel to support the development and population demands moving forward
- ✓ In response to the COVID-19 pandemic the Construction Services Department was able to remain safely functional by utilizing drop boxes for Permit and Business Tax purposes

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	10,513	10,900	11,300
-------------------------------------	--------	--------	--------

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	38%	38%	39%
✚ Percentage of permits issued in two (2) business days	2%	2%	2%
✚ Percentage of permits issued in five (5) business days	14%	14%	15%

COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021
✚ Percentage of permits issued in 10 business days	21%	27%	26%
✚ Percentage of permits issued in 20 business days	17%	17%	16%
✚ Percentage of permits issued > 20 business days	8%	2%	2%

Service Level Objective: Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy

Outputs:

✚ Total number of inspections	30,210	30,500	31,000
-------------------------------	--------	--------	--------

Efficiency Measures:

✚ Average number of inspections per inspector per day	20	20	21
---	----	----	----

Service Level Objective: Increase levels of service in the ever-changing industry through seminars and training

Efficiency Measures:

✚ Continuing education hours attended by personnel	285	285	375
✚ Avg. number of certifications per personnel ○ (max 5)	5	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	1,258	1,447	1,600
---	-------	-------	-------

Service Level Objective: Ensure compliance of all licensing requirements per the City Code of Ordinances

Outputs:

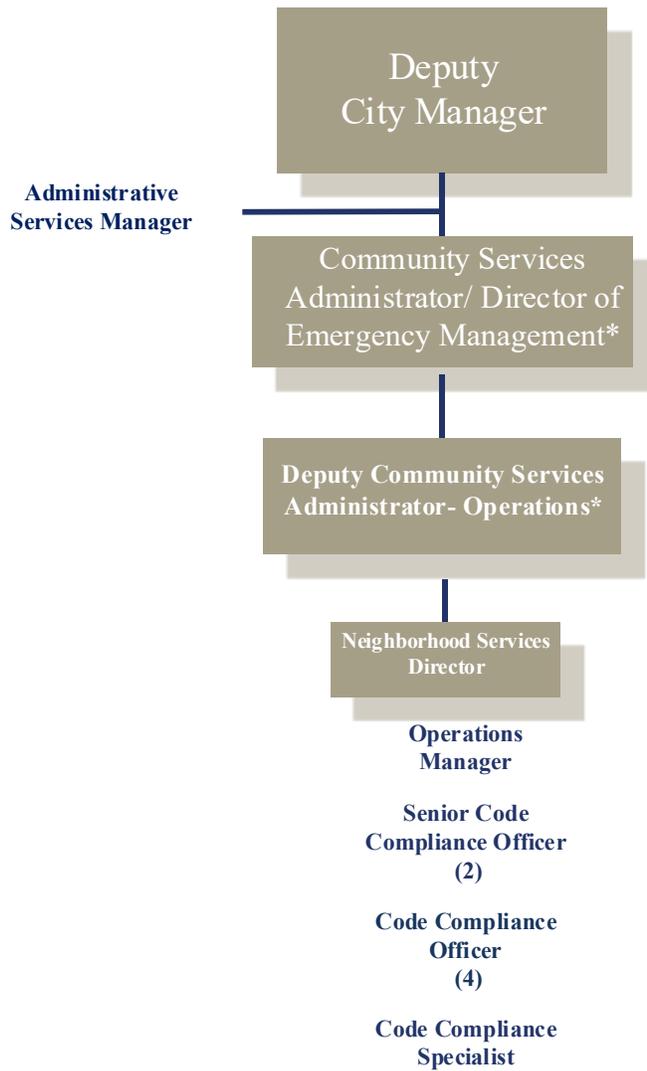
✚ Total number of new business applications	771	517	645
---	-----	-----	-----

For a complete list of the City Council's Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



COMMUNITY SERVICES

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 on 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 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	733,849	798,171	781,773	881,860	876,649
Other Operating	90,771	88,097	131,192	139,190	184,922
Subtotal Operating	\$ 824,620	\$ 886,268	\$ 912,965	\$ 1,021,050	\$ 1,061,571
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 824,620	\$ 886,268	\$ 912,965	\$ 1,021,050	\$ 1,061,571

BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$1,061,571 reflects an increase of 3.97% from the fiscal year 2020 adopted budget of \$1,021,050.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
10	10	(1)	0	0	0	9



COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Established collaboration with other divisions to promote solutions and institutional culture favorable to compliance resolutions
- ✓ Staff executed a moderate temporary sign standard to aid businesses during COVID-19 phased reopening process
- ✓ Implemented a field service technique and protocol designed to resolve unsettled compliance cases
- ✓ Staff continued to obtain advance education and knowledge through the Florida Association of Code Enforcement (FACE) and other related courses to better serve the community
- ✓ Fostered collaboration and cohesiveness with the annexation of the western communication

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	254	311	343
--	-----	-----	-----

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	116	127	134
---	-----	-----	-----

COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	48	66	73
---	----	----	----

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	53	57	48
-----------------------------	----	----	----

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	708	734	747
---	-----	-----	-----

Service Level Objective: Utilize an electronic complaint system in order to track and respond to requests for compliance

Efficiency Measures:

✚ Number of complaints received	736	911	1,040
✚ Number of complaints resolved	706	876	1,012



COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	5	5	6
--	---	---	---

Service Level Objective: To provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances

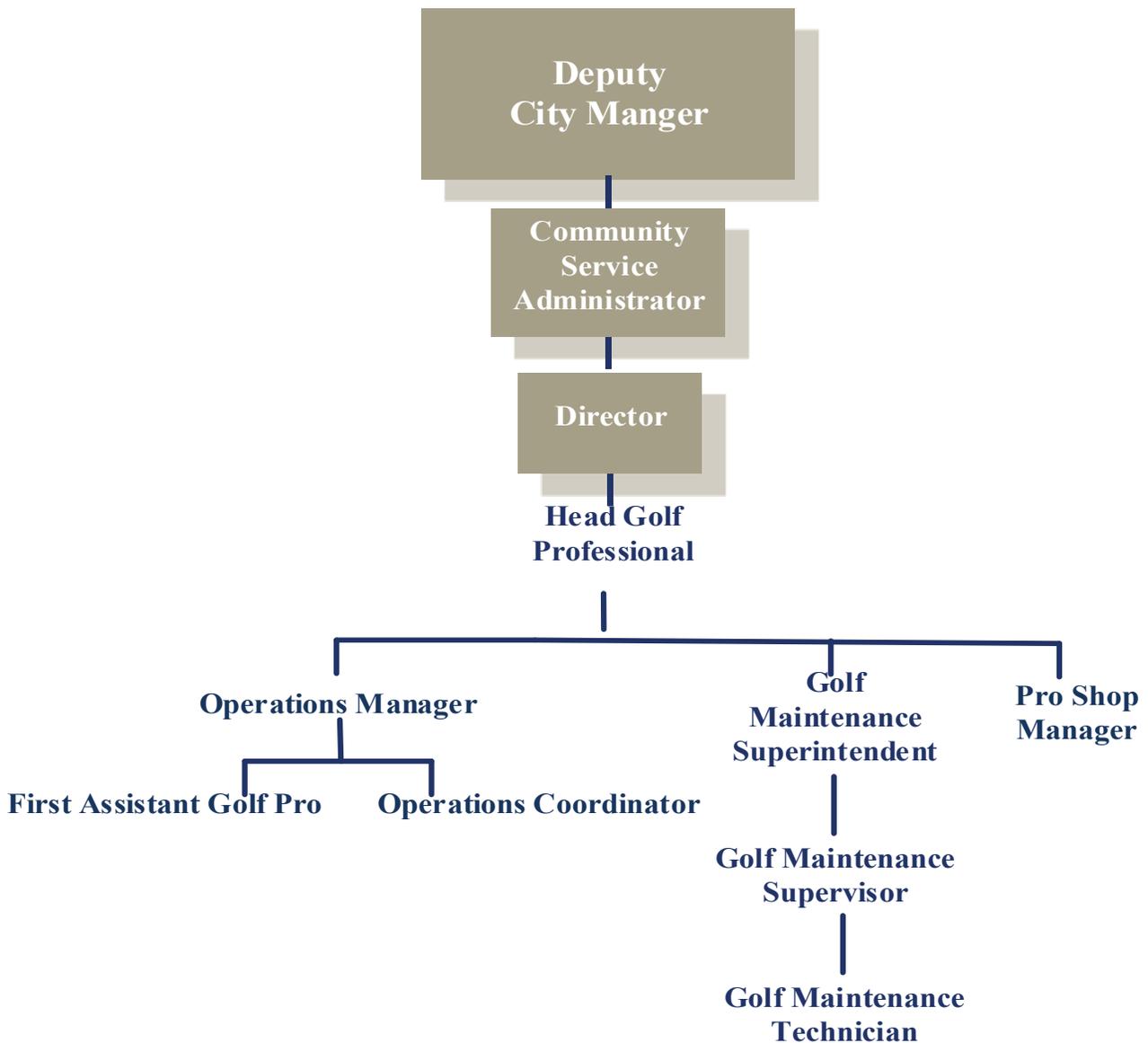
Outputs:

✚ Number of cases generated	1	1	2
-----------------------------	---	---	---

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

COMMUNITY SERVICES

GOLF



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 public at large. Learn-to-play programs include lessons and clinics offered by PGA Professionals as well as golf leagues for men, women, and junior golfers.

COMMUNITY SERVICES

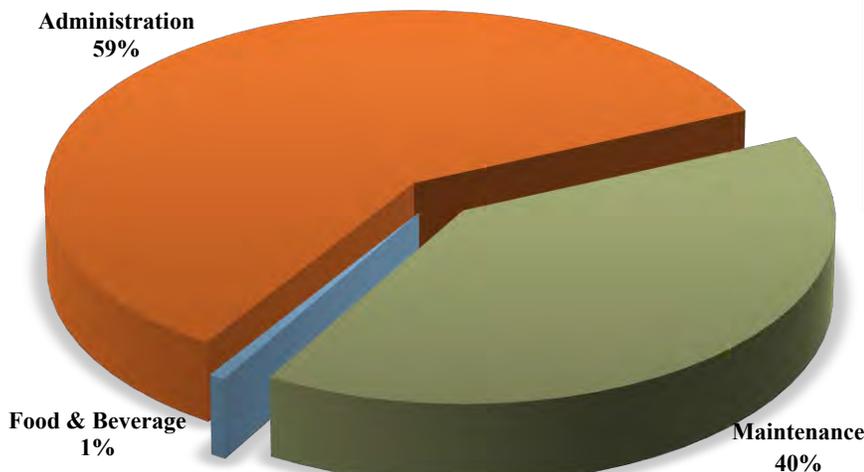
GOLF (CONTINUED)

The 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 and is available for indoor instruction in any type of inclement weather.

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 center recognizes the great sacrifice of our veterans and provides services to our homeless and indigent veterans in their time of need. The course is host to the golf tournaments and several fundraising efforts leading up to and during the two days of events around Veterans Day each year. The course also serves as host to many other internal and external tournaments and activities for fundraising for local charities and organizations including our year-round Closest to the Pin competition which raises funds for local humanitarian organizations and non-profits that make our community a better place to live.

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 private and semi-private lessons, camps and clinics. Food and Beverage operations consists of a full-service bar, dining room and banquet facilities. The second level banquet facility overlooks the golf course and can seat up to 210 attendees or 180 with a dance floor or can be separated into smaller banquet areas for a more intimate atmosphere. The newly opened outdoor event area provides a serene and beautifully landscaped 2,000 square foot to rent for a variety of events and life celebrations.



Division	Approved Budget FY 2021
Administration	\$1,512,820
Food and Beverage	16,965
Maintenance	1,020,526
Total	\$2,550,311

COMMUNITY SERVICES

GOLF (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	1,262,827	1,003,768	1,178,548	1,352,981	1,327,898
Other Operating	1,235,260	878,324	982,597	1,210,198	1,161,428
Subtotal Operating	\$ 2,498,087	\$ 1,882,092	\$ 2,161,145	\$ 2,563,179	\$ 2,489,326
Capital	188,104	56,916	256,924	256,924	60,985
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 2,686,191	\$ 1,939,008	\$ 2,418,069	\$ 2,820,103	\$ 2,550,311

BUDGET HIGHLIGHTS

The Golf budget of \$2,550,311 reflects a decrease of 2.47% over the fiscal year 2020 adopted budget of \$2,614,979.

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
9	9	0	0	0	0	9



COMMUNITY SERVICES

GOLF (CONTINUED)

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Successfully increased donation funding to the West Palm Beach VA Resource Center through the Mayor's Veteran's Golf Classic tournaments, raffles, silent auctions and other related fundraising events by \$5,672 over last year with a grand total of \$39,026 donated, the largest sum raised for the VA through this initiative
- ✓ Increased overall donations from last year by more than \$2,500 to local charities through our yearly Closest to the Pin charities initiatives
- ✓ Conducted the first School Supply Drive to benefit two local elementary schools with items from their "Needed Supplies" list
- ✓ Successfully partnered with True Club Solutions to perform an analysis and market study for the development of a 115-acre parcel adjacent to the golf club
- ✓ Successfully partnered with the Nicklaus Design Gold Group to develop golf and club amenities and options in conjunctions with True Club Solutions on the 115-acre parcel adjacent to the golf club
- ✓ Participated in the Toys for Tots toy drive, collecting dozens of toys for local children to open during the holidays
- ✓ Increased summer camp participation to 100% capacity for the first five weeks of summer camp
- ✓ Hosted a pet food drive to help those affected by COVID-19 who may have lost their jobs and are unable to feed their pets
- ✓ Served as the host site for several SFPGA Junior Golf Events, FSHAA high school events, and secured the facility as the host site for the FSHAA Girls High School Varsity Districts Event in October of 2020
- ✓ Successfully completed the transition to the new Turf Care Maintenance Building and the timely demolition of the old Turf Care Maintenance Building in conjunction with the Community Services Facilities Department
- ✓ Continued the cart path improvement project, focusing on heavily trafficked areas in need of expansion, modifications, or additions, particularly on holes 7, 8, 12, 14, 17 and adjacent to the clubhouse to improve mobility, aesthetics, and the customer experience on the course

COMMUNITY SERVICES

GOLF (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

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	21	18	20
✚ Total green verticutting	5	4	5
✚ Total fairway aerations	1	2	1

City Council Goal #7: *To provide residents opportunities for recreation and leisure activities and other past time interests.*

Service Level Objective: Increase programs offered in an effort to increase interest at the golf course

Outputs:

✚ Total youth clinics types offered	11	13	15
-------------------------------------	----	----	----

Service Level Objective: Increase participation at the golf course

Output Measures:

✚ Total number of rounds	44,209	43,000*	44,500
✚ Total Veterans Rounds of Golf	1,560	1,120*	1,500
✚ Total Resident Passes Issued	**	158	200
✚ Total Rental Set Rounds	624	436*	550



COMMUNITY SERVICES

GOLF (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

Service Level Objective: Increase Service Levels

Outputs:

<ul style="list-style-type: none"> ✚ Total amount raised for charities through the Closest-to-the-Pin initiative 	\$7,4680	\$9,984	\$9,600
<ul style="list-style-type: none"> ✚ Total amount raised for the VA Resource Center through the Mayor’s Veterans Golf Classic Tournaments and related fundraising events 	\$33,353	\$39,0256	\$35,000***
<ul style="list-style-type: none"> ✚ Number of charity golf events hosted at the facility 	*	7	9

For a complete list of the City Council’s Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.

* Rounds impacted due to course closure for COVID-19 (5 weeks), and Hurricane Isaias (two days)

** Resident passes were not issued prior to FY2020

*** This figure takes COVID-19 restrictions into consideration with respect to decreased sponsorships, raffle/silent auction donation items, and overall donations and participation due to virus and increased number of cases in our area



LEISURE SERVICES

LEISURE SERVICES

DEPARTMENTAL HIGHLIGHTS FOR FY 2021

Department/ Division	Personnel	General Fund	Special Revenue Fund	Capital Project Fund
Recreation				
Administration	5	363,892	658,325	-
Seniors	-	71,900	-	-
General Programs	4	355,179	1,014,506	-
Aquatics	4	551,493	481,508	-
Tennis	5	343,876	1,493,184	-
Youth Enrichment	12	-	1,555,931	-
Athletics	3	-	549,490	-
Sponsorships and Grants	-	-	35,010	-
Recreation Impact	-	-	-	-
TOTAL	33	\$1,686,341	\$5,787,954	\$ 0

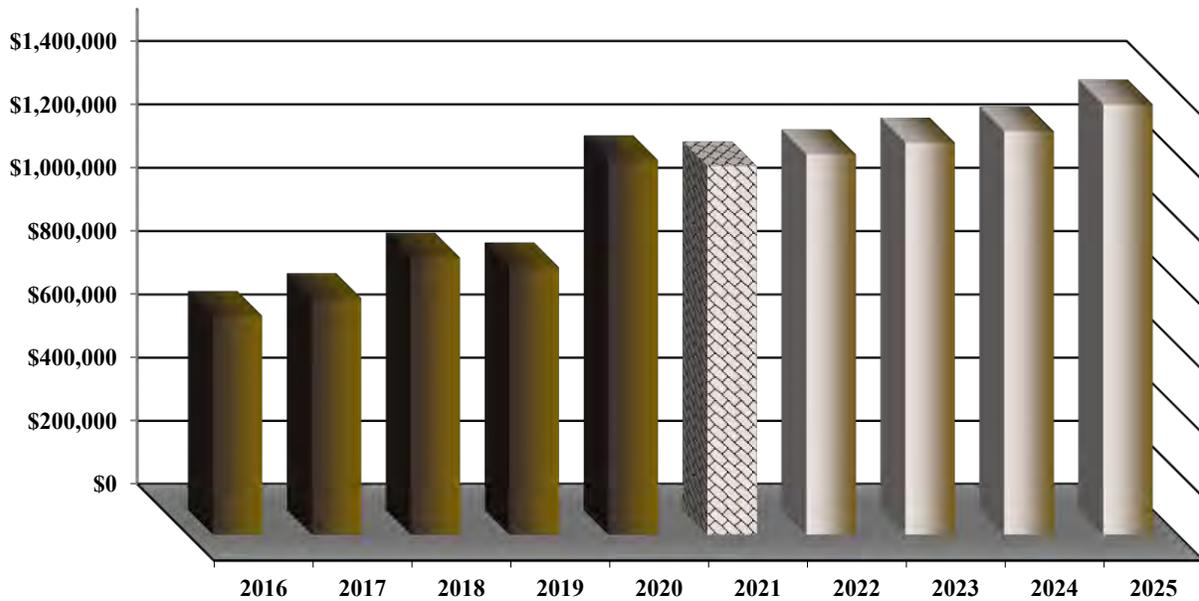


LEISURE SERVICES

HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

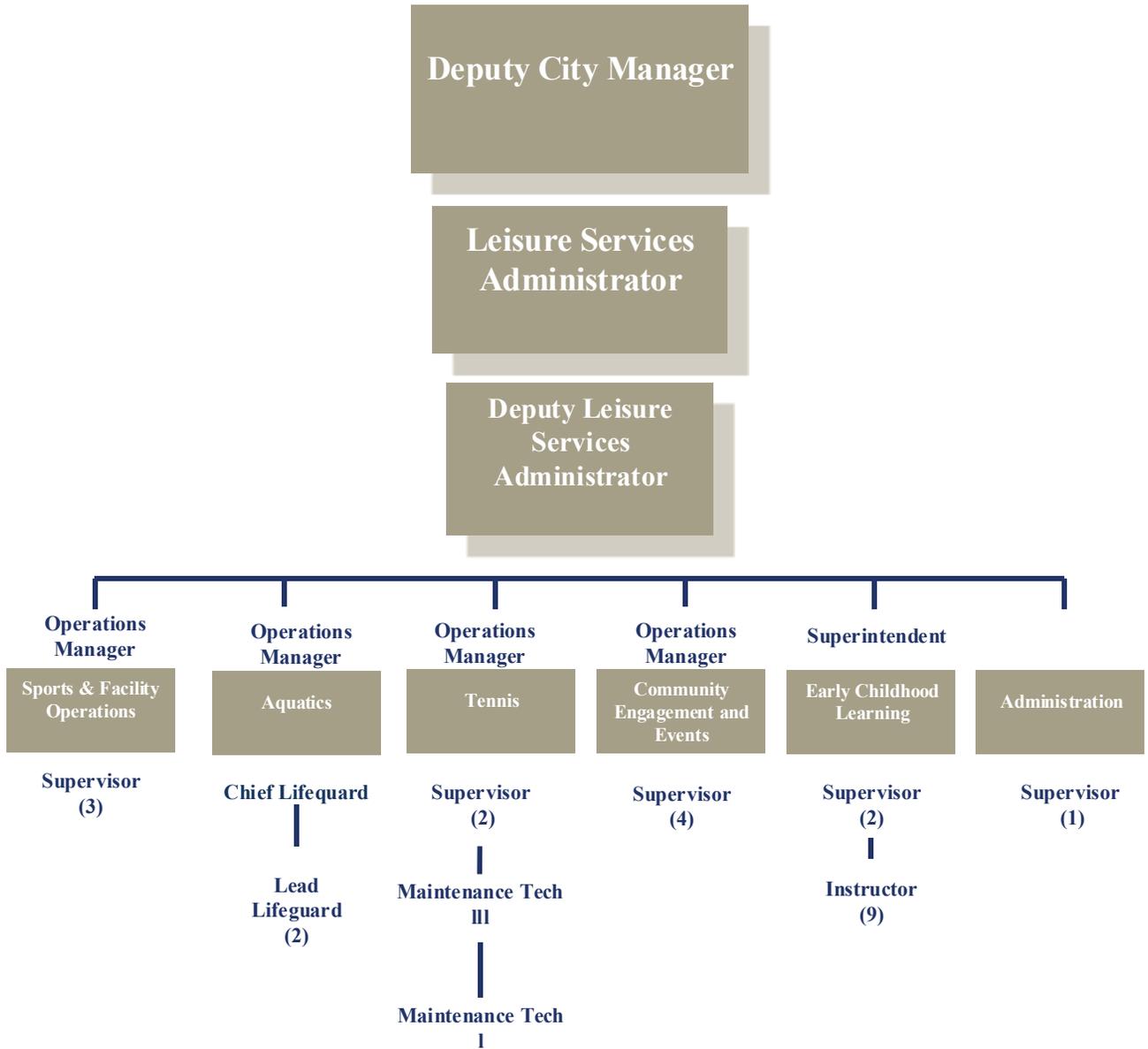
For purposes of analyzing trends which affect the City's ad valorem property tax rate, the graph below illustrates the General Fund component only of Leisure Services, i.e., Special Revenue and Capital Project Funds are excluded. Actual expenditures are shown for years 2016 through 2019, estimated actual amounts for 2020, adopted budget for 2021, and projected amounts for years 2022 through 2025 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.

RECREATION



LEISURE SERVICES

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.

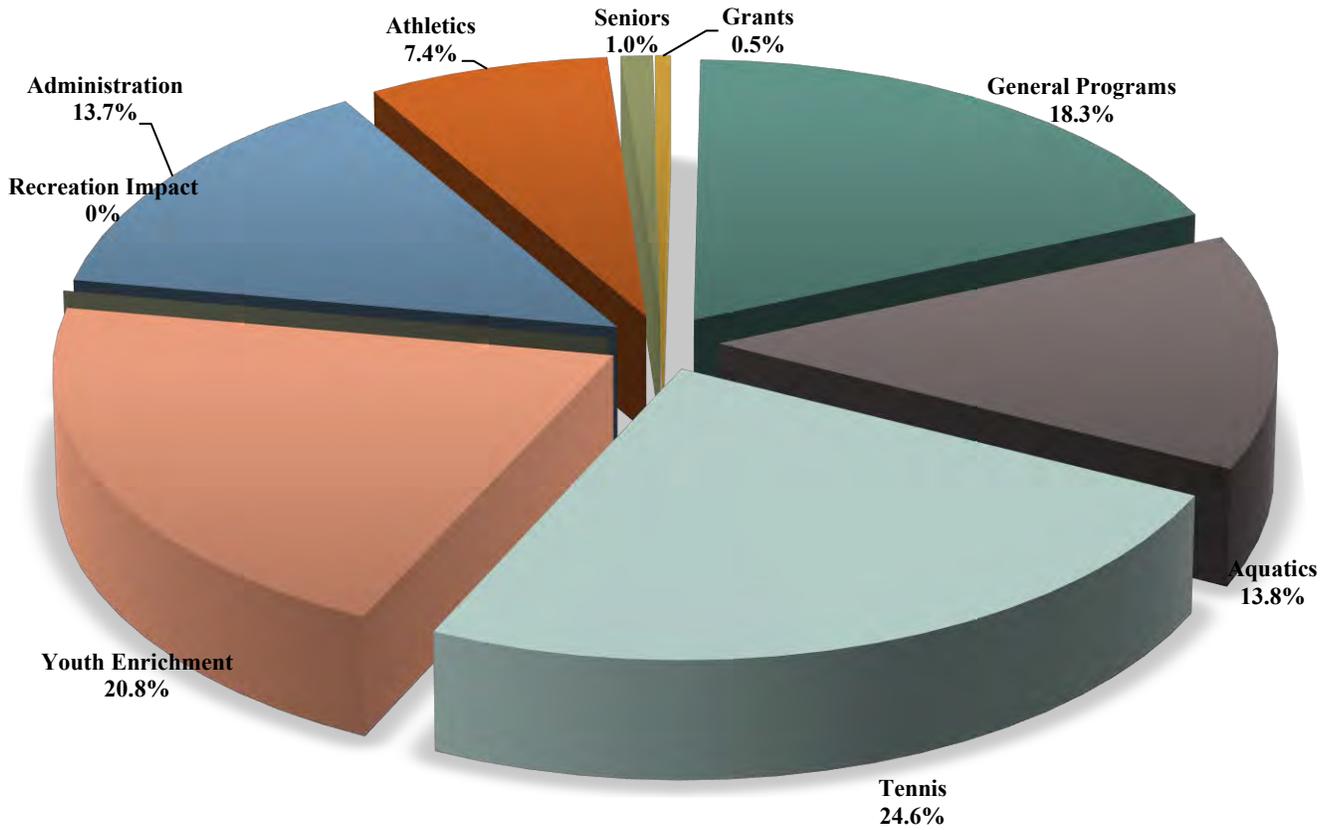
Recreation services are important to the residents who live within the City and the surrounding community. This is demonstrated by the citizen survey response numbers and the growing number of participants in recreational activities. The activities and events offered by the Department, and through its 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.
- Sponsorships and Grants – This division of the Special Revenue Budget is an accounting of the expenses related to the events and activities planned by the Department that are supported by our partners

LEISURE SERVICES

LEISURE SERVICES (CONTINUED)



Division/Fund	Approved Budget FY 2021
Administration	\$363,892
Seniors	71,900
General Programs	355,179
Aquatics	551,493
Tennis	343,876
Subtotal General Fund	\$1,686,340
Administration	658,325
Athletics	549,490
General Programs	1,014,506
Aquatics	481,508
Tennis	1,493,184
Youth Enrichment	1,555,931
Sponsorships and Grants	35,010
Subtotal Special Revenue Fund	\$5,787,954
Recreation Impact	\$0
Total All Funds	\$7,474,294



LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2018	Actual FY 2019	Estimated Actual FY 2020	Amended Budget FY 2020	Adopted Budget FY 2021
Personnel	4,130,020	4,255,196	3,866,445	4,547,638	4,763,470
Other Operating	1,349,407	1,408,843	1,641,801	1,831,996	2,189,824
Subtotal Operating	\$ 5,479,427	\$ 5,664,039	\$ 5,508,246	\$ 6,379,634	\$ 6,953,294
Capital	2,730,700	444,580	4,784,625	7,428,026	521,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 8,210,127	\$ 6,108,619	\$ 10,292,871	\$ 13,807,660	\$ 7,474,294

BUDGET HIGHLIGHTS

The Recreation budget of \$7,474,294 reflects a decrease of 29.82% from the fiscal year 2020 adopted budget of \$10,650,524. This is primarily due to the \$3 million aquatic complex renovation budgeted in FY 2020

PERSONNEL SUMMARY

FY 2019	FY 2020	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2021
33	33	0	0	0	0	33

LEISURE SERVICES

FISCAL YEAR 2020 SERVICE LEVEL ACCOMPLISHMENTS

Administration Division

- ✓ Acted as the liaison to the Honda Classic PGA golf event, assisting in the coordination of City services with the tournament staff.
- ✓ Continued as the liaison to the Citizen Recreation Advisory Board.
- ✓ Organized the Unemployed Resident Relief Fund as part of the City's Economic Relief Act. 1,248 Publix gift cards, valuing \$312,000, were distributed to City residents whose employment was affected by COVID-19.

Tennis Division

- ✓ Named USTA National Member Organization of the Year 2019-2020
- ✓ Tennis leagues were expanded again this year to meet increasing participation in the sport. Specifically, the center increased its number of Ladies Teams from 14 to 15 allowing for 15 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 586 bed-nights as defined by our Partnership with the Palm Beach County Sport Commission.
- ✓ For those players that do not have the time to participate in a formal league, over 25 drop-in fitness type classes were offered. 12,000 plus participants enjoyed these programs.
- ✓ The tennis operation will move into a new 10,000 sq ft. clubhouse facility in September 2020.
- ✓ Tennis will also take part in the GardensArt exhibit program throughout the year.

Community Engagement & Events

- ✓ Introduced a new literacy component through the installment of a Little Free Library at the Gardens North County District Park.
- ✓ Introduced weekly highlights at The Gardens GreenMarket that included artistic, cultural, and hands-on demonstrations including a Black History Month Celebration and En Plein Air art painting workshop.
- ✓ Expanded the GardensArt exhibit program to include the Tennis & Pickleball Center.
- ✓ Hosted record-breaking Fall Festival with 5,000+ attendance at the Gardens North County District Park
- ✓ Launched the City's first family 5k event, The Gardens Trailblazer, with over 215 participants
- ✓ Celebrated the 25th Anniversary of Daddy Daughter Date Night with 180 guests at the Sandhill Crane Golf course, highest attendance in program history



LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

Community Engagement & Events

- ✓ Hosted the Motowners Concert at the Veterans Plaza Amphitheater with a record-breaking attendance of over 1,000 guests, through a grant from the BallenIsles Charities Foundation Inc.
- ✓ Developed and executed new initiative, Gardens 2 Go, a food and produce drive thru market, which allowed vendors to sell essential items to the community during the pandemic.
- ✓ Initiated a partnership with The Els Center of Excellence to provide inclusionary experiences for individuals diagnosed with Autism. Staff in this division completed the Registered Behavior Technician Training course through the Autism Partnership Foundation.
- ✓ Initiated partnership with Christ Fellowship for the annual Tree Lighting and Feeding South Florida.
- ✓ Initiated community health partnership with Firefighters to the Rescue and the Town of Jupiter to host a virtual 5K event.
- ✓ Initiated partnership with Legacy Place to host Drive-In Movie for families during the global.

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 6,000 youth were given the opportunity to participate in youth sports.
- ✓ Processed 340 background checks for youth sport coaches and volunteers in programs.
- ✓ Hosted a free drop-in gym program that provided a safe afterschool environment for teens, three days per week during the school year.
- ✓ Coordinated nearly 600 hours of facility use, at no charge, to local schools for athletics and special events.
- ✓ Expanded the park monitor program to assist park users with facilities and to monitor compliance with park rules by permit holders.
- ✓ 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

LEISURE SERVICES (CONTINUED)

Early Childhood Learning

- ✓ 16th year of licensing as a daycare by Palm Beach County Health Department
- ✓ Maintained APPLE Accreditation for early learning excellence since 2013
- ✓ Created new learning base curriculums in all classrooms meeting Florida Early Learning and Development Standards
- ✓ Converted teachers work area to an efficient space with functioning furniture components for projects and planning, including computer workstations to be shared
- ✓ Infant classroom was re-designed creating an optimal operational space for the care of this age group
- ✓ Renovations to five classrooms and teaching areas to enhance the childcare experience for the youth.

Aquatics Division

- ✓ Conducted learn to swim classes that resulted in 194 youth learning basic water skills
- ✓ Hired and trained 18 lifeguards and deck monitors to operated the aquatic complex during spring and summer months
- ✓ Continued to market the use of the facility to parent groups to increase use.
- ✓ Worked to expand the Schools and Pools program to new schools

- ✓ Received a grant from Dominic, Cunningham and Whalen for the 6th year to provide adaptive swim lessons
- ✓ 13 aquatic staff were trained to work with people with special needs
- ✓ Conducted 378 hours of water exercise programs for the wellbeing of adults in the community

LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

FISCAL YEAR 2021 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

City Council Goal #1: Sense of Community - 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.	1,398	674	0
✚ Number of GreenMarkets, yard sales and health fairs produced.	55	37	52
✚ Number of cultural events held for the enrichment community	45	32	33

Effectiveness Measures:

✚ Yearly attendance at community special events	506,840	367,182	348,500
✚ The number of businesses that partner with the department in providing programs	30	38	35

City Council Goal #4: Quality Education - 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:

✚ The number of school programs accommodated through the interlocal agreement use of City Facilities by local schools	17	10	13
✚ Staff hours dedicated to support school activities	1,086	1,028	804

LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021

Effectiveness Measures:

The number of hours local schools utilized City facilities for their activities and events	1,074	692	699
--	-------	-----	-----

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.	41	43	10
✚ Total number of children enrolled in programs at the Center	306	175	170
✚ Total number of Ages and Stages Assessment Tests Administered	147	153	34

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	710	150	586
✚ Number of high school and college students employed in part-time jobs	101	95	117
✚ Number of Interns given an opportunity to gain work experience	21	12	15

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	178	120
--	-----	-----	-----



LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021
✚ Total number of Independent Contractors who provide services to the public through the Department that were established in that fiscal year	107	98	90

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	21	17	26
--	----	----	----

Effectiveness Measures:

✚ The number of room nights generated by tournaments and events held in City park facilities	720	886	1,190
--	-----	-----	-------

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	3,480	3,600
✚ Number of hours of operation of the Aquatic Complex. – Annually	2,655	2,006	2,755
✚ Number of hours of operation of the Tennis Center – Annually	4,619	4,650	4,654
✚ Number of hours of operation of the Lakeside Facility – Annually	1,506	750	750
✚ Number of hours of hours of operation of the Riverside Youth Enrichment Center – Annually	2,574	2,090	2,574
✚ Number of hours of athletic fields permitted- Annually	10,394	8,200	11,500

Effectiveness Measures:

✚ Annual participation in all programs	90,390	41,113	65,000
--	--------	--------	--------

LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2019	Estimated FY 2020	Projected FY 2021
✚ Total number of hours that athletic fields are utilized under permit	35,362	44,289	55,423
✚ Average number of community members served at facility service desks on a daily basis	180	180	180
✚ Total number of publics inquires responded to through the rec-info email contact system	52,522	52,000	52,000
✚ Total number of registrations in summer camp	3,744	1,080	3,800

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	122	77	119
✚ Number of programs offered that engaged teens in community service or employment/college preparation	16	8	15
✚ Total number of hours that programs were offered to seniors in the community	1,398	674	9

Effectiveness Measures:

✚ Number of participants served through the partnership of Palm Beach County Arc	384	0	216
✚ Total attendance in programs geared towards seniors	12,643	6,005	0

For a complete list of the City Council's Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 54.



CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENTS PROGRAM (CIP)

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 2021 total \$5,069,840

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 275.*)

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)

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 **\$5,069,840**. This consists of \$3,317,155 in General Fund capital, \$1,300,000 in Capital Projects capital, \$181,985 in Special Revenue capital, and \$270,700 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.

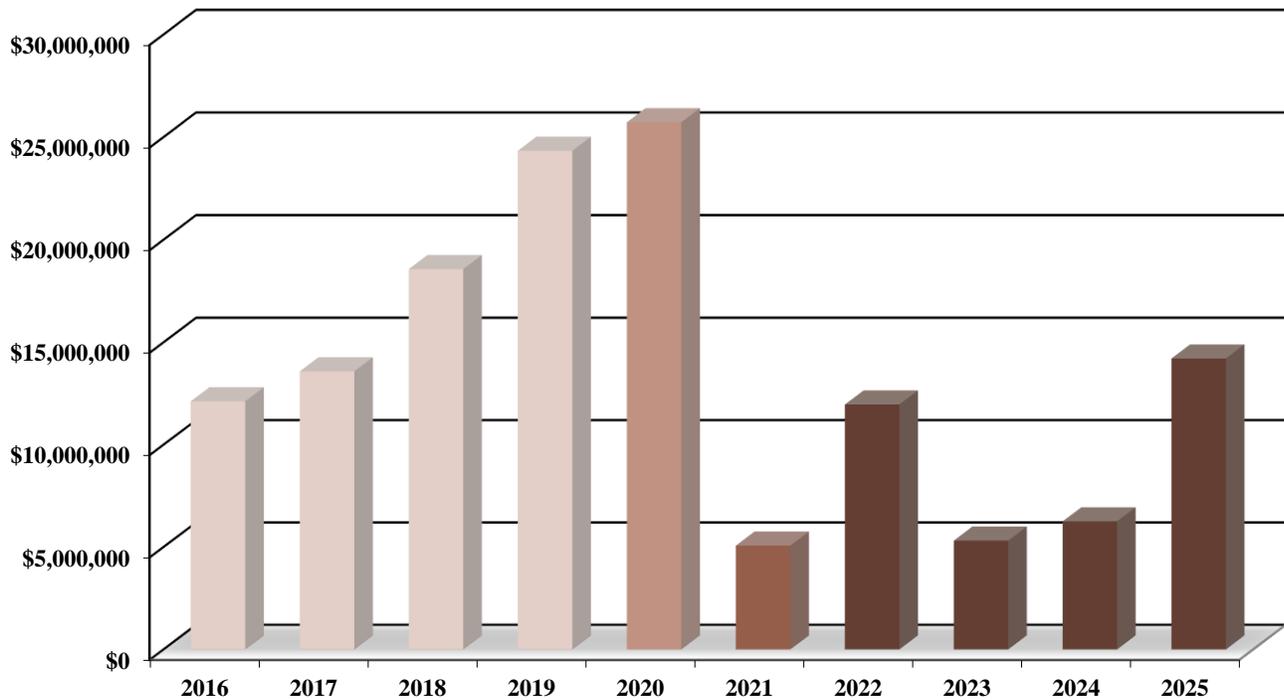
Aside from the noted differences above, the operating budget and Capital Improvement Program are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities or equipment that are built or procured under the Capital Improvement Program.

For further discussion on how the Capital Improvement Program impacts the City's annual operating budget, please refer to page 276.

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 2016 through 2019, reflect actual expenditures. Fiscal year 2020 shows an estimated actual amount. Fiscal year 2021, is the amount budgeted for capital outlay for all funds. Fiscal years 2022 through 2025, 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 2020.

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, Road Impact, and Mobility 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.

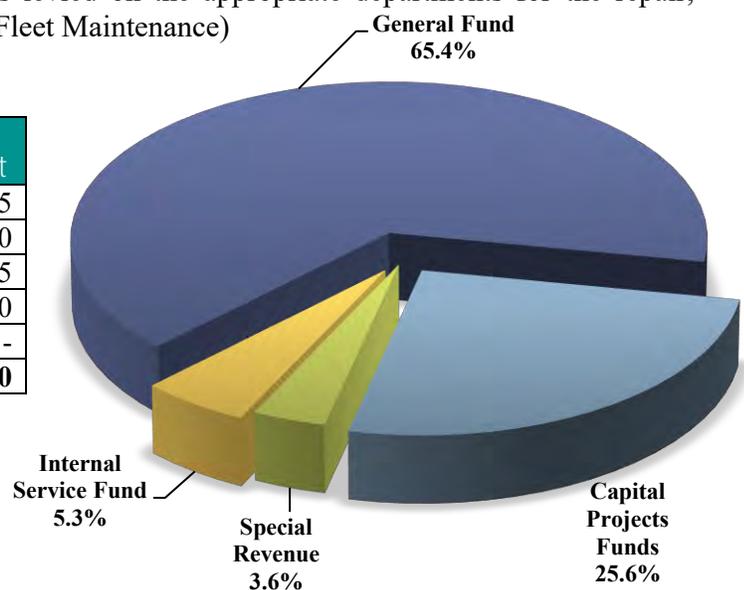
Special Revenue Funds

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 2021 Capital Budget
General Fund	\$3,317,155
Capital Project Funds	1,300,000
Special Revenue	181,985
Internal Service Funds	270,700
Grant(s)	-
Total All Funding Sources	\$5,069,840



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.

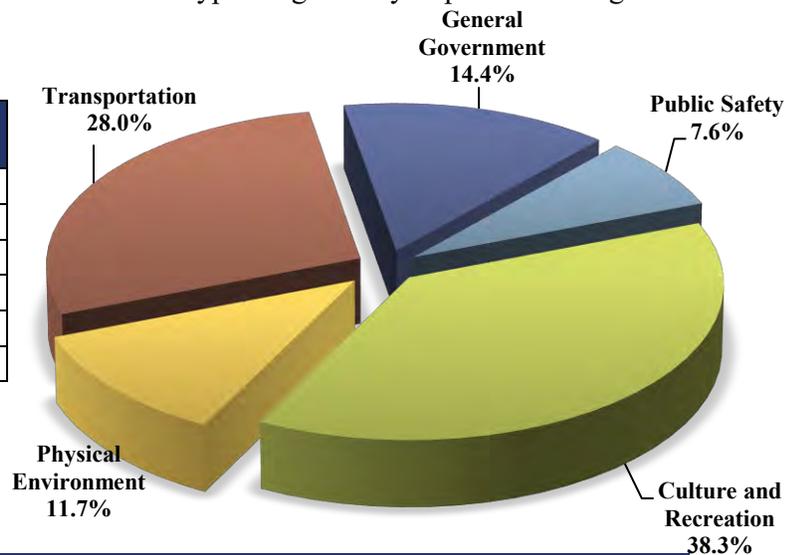
Public Safety

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 2021 Capital Budget
General Government	\$732,000
Culture & Recreation	1,940,500
Physical Environment	591,685
Public Safety	384,655
Transportation	1,421,000
Total All Service Types	\$5,069,840



CAPITAL IMPROVEMENTS PROGRAM (CIP)

FIVE YEAR CAPITAL PLAN SUMMARY FUNDING SOURCES AND SERVICE TYPES

Funding Sources	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
General Fund	\$3,317,155	\$3,302,350	\$4,144,200	\$2,561,200	\$4,673,500
Capital Project Funds	1,300,000	8,218,767	895,000	3,480,000	9,437,146
Special Revenue	181,985	251,000	181,000	213,000	101,000
Internal Service Funds	270,700	192,000	94,000	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$5,069,840	\$11,964,117	\$5,314,200	\$6,254,200	\$14,211,646

Service Types	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
General Government	\$732,000	\$483,000	\$383,500	\$763,500	\$768,500
Culture & Recreation	1,936,000	8,795,967	3,075,000	4,197,000	12,419,000
Physical Environment	596,185	581,950	572,500	747,000	175,000
Public Safety	384,655	1,257,200	787,200	305,700	311,000
Transportation	1,421,000	846,000	496,000	241,000	538,146
Total All Service Types	\$5,069,840	\$11,964,117	\$5,314,200	\$6,254,200	\$14,211,646

CAPITAL IMPROVEMENTS PROGRAM (CIP)

GENERAL GOVERNMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Information Technology</u>					
Printer Replacement	14,000	12,000	12,000	12,000	12,000
ID Card Printer Replacement	2,500	2,500	2,500	2,500	2,500
Network Switching Equipment Replacement	12,000	12,000	12,500	12,500	12,500
Server Replacement	15,000	20,000	20,000	20,000	20,000
Storage Area Network (SAN) Component Replacement	-	90,000	60,000	-	-
Network Security Enhancement Hardware	-	-	25,000	-	-
Scanners (Desktops and Clerk)	16,500	16,500	16,500	16,500	16,500
Computers (Laptop, Workstation, Rugged)	132,000	130,000	130,000	130,000	130,000
Audio Visual Systems Components and upgrades	20,000	50,000	50,000	20,000	20,000
Land Management System Replacement	450,000	100,000	-	-	-
Backup System Components Replacement	-	10,000	10,000	10,000	10,000
GIS Wide Format Plotter Replacement	-	-	5,000	-	5,000
Financial System Replacement	-	-	-	500,000	500,000
Subtotal Information Technology	\$662,000	\$443,000	\$343,500	\$723,500	\$728,500
<u>Clerk</u>					
Records Room Filing System-Additional Shelving	10,000	-	-	-	-
Subtotal Clerk	\$10,000	\$-	\$-	\$-	\$-
<u>Community Services- Administration</u>					
City Monument Signs	40,000	40,000	40,000	40,000	40,000
Emergency Management Radios	20,000	-	-	-	-
Subtotal Community Service Administration	\$60,000	\$40,000	\$40,000	\$40,000	\$40,000
Total General Government	\$732,000	\$483,000	\$383,500	\$763,500	\$768,500

CAPITAL IMPROVEMENTS PROGRAM (CIP)

GENERAL GOVERNMENT (CONTINUED)

FUNDING SOURCE					
General Fund	\$732,000	\$483,000	\$383,500	\$763,500	\$768,500
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$732,000	\$483,000	\$383,500	\$763,500	\$768,500

The remainder of this page is intentionally left blank

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Community Services/Recreation Administration</u>					
BRCC Fitness Trail	-	-	250,000	-	-
Riverside Youth Enrichment Center playground replacement	-	-	250,000	-	-
Riverside Youth Enrichment Center Building Renovations	-	-	1,200,000	-	-
Security Improvements	26,000	-	-	-	-
Event and Marketing Video Board	-	-	-	-	90,000
Concession Trailer	-	45,000	-	-	-
Renovate Gym (floor, storage Improvements etc)	-	-	-	-	550,000
Renovate Hallway Bathrooms	-	-	-	-	110,000
Renovate Auditorium (walls, flooring, stage removal)	-	-	-	-	375,000
Renovate Art Room (floor, lighting, storage)	-	-	-	-	250,000
Renovate Dance Rooms	-	-	-	-	150,000
Burns Road Modernization (entrance, lobby, etc)	-	-	-	-	1,200,000
Group Pavilion BRRC	-	-	-	92,000	-
Subtotal Recreation Administration	\$26,000	\$45,000	\$1,700,000	\$92,000	\$2,725,000
<u>Community Services/Recreation Aquatics</u>					
Aquatic Complex Improvements	215,000	-	-	-	-
Play Pool Features	-	-	110,000	-	-
Main Pool Play Elements	-	50,000	-	-	-
Replace Sound and Emergency Warning System on Deck	-	-	-	-	97,000
Replace Timing Systems, Starting Blocks, Staging Shade	-	-	-	-	325,000
Pool Filtration System Replacement	-	160,000	-	-	-
Symbiont Pool Chiller/Heater Replacement	70,000	-	-	-	-
Portable Aquatic Lift Replacement	-	10,000	-	-	-
Competition Pool Resurface	-	-	-	235,000	-
Subtotal Recreation Aquatics	\$285,000	\$220,000	\$110,000	\$235,000	\$422,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Community Services/Recreation - Tennis</u>					
Club House Amenities (shade, fans 2 nd floor)	-	-	40,000	-	-
Additional 6 Pickleball Courts at Russo Park	-	-	200,000	-	-
Shade Cover - Russo Tennis/Pickleball	3,000	3,000	-	-	-
Stadium Court Lighting (2 courts)	-	-	-	-	225,000
Expanded Maintenance Shed	41,000	-	-	-	-
Shade Cover (stadium court bleachers)	-	-	50,000	-	-
Replace Storage Sheds with Structures	-	-	110,000	-	-
Subtotal Recreation Tennis	\$44,000	\$3,000	\$400,000	\$-	\$225,000
<u>Community Services/Recreation - General & Teen Programs</u>					
Plant Drive Pickleball Courts Restrooms	160,000	-	-	-	-
Plant Drive Pickleball Courts Shade Pavilions	-	50,000	-	-	-
Bankshot Court	-	-	-	60,000	-
Art Room Lighting Retrofit	6,000	-	-	-	-
Mobile Stage Events and Tournaments	-	-	-	-	42,000
Subtotal Recreation General & Teen Programs	\$166,000	\$50,000	\$-	\$60,000	\$42,000
<u>Community Services/Parks and Grounds</u>					
Gardens Park Fence Installation	-	-	-	40,000	-
Graco S100 Field Lasers (2)	5,000	5,000	5,000	5,000	5,000
Lake Catherine Bleacher Covers	-	-	300,000	-	-
Lake Catherine Lakeside Pavilion	-	-	-	40,000	-
Lake Catherine Park Enhancements	80,000	54,200	-	-	-
Lake Catherine Playground Replacement	-	-	-	75,000	-
Lake Catherine Playground Shade Structure	-	-	-	65,000	-
Lake Catherine Playground Surface Replacement	-	-	-	35,000	-
Lake Catherine/PGA Park Material Storage Bins	-	-	70,000	-	-
Lilac Park Dog Park Improvements	-	175,000	-	-	-
Lilac Park Playground Replacement	-	-	150,000	-	-
Mirasol Park Bleacher Covers	-	-	-	75,000	-



CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
Mirasol Park Scoreboards	-	-	-	11,000	-
Mirasol Park Softball Improvements	75,000	-	-	-	-
PGA Park Playground Shade Structure	-	-	-	49,000	-
PGA Park Playground Surfacing Replacement	-	-	90,000-	-	-
PGA Park Scoring Tower/Storage Replacement	-	-	250,000	-	-
PGA Park Soccer Goal Replacement	5,000	-	-	75,000	-
Sports Lighting Retrofit	1,250,000	1,100,000	-	-	-
Subtotal Parks and Grounds	\$1,415,000	\$1,334,200	\$865,000	\$470,000	\$5,000
<u>Community Services/Public Facilities</u>					
Aquatic Complex Diving Board Replacement	-	50,000	-	-	-
Subtotal Public Facilities	\$-	\$50,000	\$-	\$-	\$-
<u>Community Services/Recreation Impact Fee Fund</u>					
Burns Rd Community Ctr – Phase 1	-	5,000,000	-	-	-
Burns Rd Community Center - Phase 2	-	2,093,767	-	-	-
Burns Rd Community Center - Phase 3	-	-	-	3,340,000	-
Burns Rd Community Center - Phase 4&Parking	-	-	-	-	9,000,000
Subtotal Community Service Recreation Impact Fee Fund	\$-	\$7,093,767	\$-	\$3,340,000	\$9,000,000
Total Culture and Recreation	\$1,936,000	\$8,795,967	\$3,075,000	\$4,197,000	\$12,419,000

FUNDING SOURCE					
General Fund	\$1,936,000	\$1,702,200	\$3,075,000	\$857,000	\$3,419,000
Capital Projects (Impact Fees)	-	7,093,767	-	3,340,000	9,000,000
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$1,936,000	\$8,795,967	\$3,075,000	\$4,197,000	\$12,419,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PHYSICAL ENVIRONMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Community Services/Parks and Grounds Maintenance</u>					
BRRC Playground replacements	-	-	-	325,000	-
Irrigation System and Pump Replacement Program	40,000	60,000	-	-	-
PGA Park – Parking Lot Expansion	-	-	80,000	70,000	-
Sod Cutter	4,500	-	-	-	-
Subtotal Parks & Grounds Maintenance	\$44,500	\$60,000	\$80,000	\$395,000	\$ -
<u>Community Services/Public Facilities</u>					
Golf Course Cart Path Replacement	50,000	50,000	50,000	50,000	50,000
Equipment Upgrades for Energy Efficiency Plan	-	-	93,500	-	-
BRRC Generator Replacement	-	-	125,000	-	-
Fire Station 1 Generator Replacement	-	-	-	140,000	-
Fire Station 2 Generator Replacement	-	-	-	-	75,000
Logistics Generator Replacement	70,000	-	-	-	-
Sign Shop Generator Replacement	-	60,000	-	-	-
Subtotal Public Facilities	\$120,000	\$110,000	\$268,500	\$190,000	\$125,000
<u>Community Services- Streets and Stormwater</u>					
Sidewalk Expansion	50,000	50,000	50,000	50,000	50,000
Lake Aerator (High Volume Industrial)	50,000	-	-	-	-
Mobile Video Screen	-	39,950	-	-	-
Subtotal Community Service Streets and Stormwater	\$100,000	\$89,950	\$50,000	\$50,000	\$50,000
<u>Community Services/Fleet Maintenance</u>					
Replacement Equipment	150,700	-	94,000	-	-
Replacement Vehicle/Equipment Lease Value	-	192,000	-	-	-
Fleet Management System Upgrade	120,000	-	-	-	-
Subtotal Fleet Maintenance	\$270,700	\$192,000	\$94,000	\$-	\$ -



CAPITAL IMPROVEMENTS PROGRAM (CIP)

PHYSICAL ENVIRONMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Community Services/ Golf Course Special Revenue Fund</u>					
Greens Collar Renovation	-	30,000	30,000	-	-
Bunker Replacement/9 holes every 5 years	-	50,000	-	-	-
Replace Rough Mowers & Blower	60,985	-	-	62,000	-
Repairs to Hog/Property Fence	-	50,000	50,000	50,000	-
Subtotal Community Service- Golf Course Special Revenue Fund	\$60,985	\$130,000	\$ 80,000	\$112,000	\$-
Total Physical Environment	\$596,185	\$581,950	\$572,500	\$747,000	\$175,000

FUNDING SOURCE

General Fund	\$264,500	\$259,950	\$398,500	\$635,000	\$175,000
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	60,985	130,000	80,000	112,000	-
Internal Service	-	192,000	94,000	-	-
Grant(s)	270,700	-	-	-	-
Total All Funding Sources	\$596,185	\$581,950	\$572,500	\$747,000	\$175,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Police/Administration/Investigations</u>					
Digital Video Recorder for Security	-	-	14,000	18,000	
AED Units	-	-	-	-	8,000
Sony 7000 Camera Kit (body, lens, flash)	-	6,000	-	-	7,500
High Speed Document Scanner	-	-	-	1,500	-
Gate Operators	-	-	15,000	-	-
Card Readers	-	10,000	10,000	-	10,000
Motorcycle Headsets	10,000	-	-	-	10,000
Radios (mobile & portable for new officers)	-	56,000	56,000	56,000	56,000
AFIS Upgrade	-	-	45,000	-	-
Security Camera Replacement	-	-	-	10,000	10,000
Prisoner Cages (2)	4,635	-	-	-	-
Subtotal Police/Administration/Investigations	14,635	72,000	140,000	85,500	101,500
<u>Police/Dispatch</u>					
CAD Computer Workstations	20,000	20,000	20,000	20,000	25,000
Logging Recorder Upgrade	32,500	-	-	-	30,000
Symphony Console	-	45,000	45,000	45,000	45,000
Subtotal Police/Dispatch	52,500	65,000	65,000	65,000	100,000
<u>Police/Field Operations</u>					
Speed Monitoring Devices (Laser/Radar)	5,000	10,000	-	10,000	10,000
Radar Speed Monitoring Trailer	-	90,000	-	20,000	50,000
Digital Camera (Traffic Investigations)	-	3,000	-	-	3,000
Police Mountain Bikes	-	-	-	5,000	10,000
Traffic Computer/ Counter	-	5,000	5,000	-	-
Bite Suit	-	-	-	1,500	-
Ballistic Shield	-	10,000	-	-	-
UVA Arial Drone	-	-	-	20,000	-
Colt M4 A2 Entry Guns	7,250	6,000	6,000	6,000	6,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Police/Field Operations (continued)</u>					
IP Based Video Camera System	-	45,000	45,000	45,000	-
Patrol Rifles	-	10,000	10,000	10,000	10,000
FARO Zone 3D Software Program	1,500	-	-	1,500	-
Rapid ID	7,568	-	-	10,000	-
Level III Shields	10,500	-	-	-	10,500
Radar Units for Traffic Vehicles	9,502	-	-	10,000	10,000
Subtotal Police/Field Operations	41,320	179,000	66,000	139,000	109,500
<u>Police Department – Police Impact Fund</u>					
Training Facility Expansion	-	400,000	-	-	-
Radio Infrastructure Equipment for Avenir	-	-	500,000	-	-
Subtotal Police Impact Fee Fund	\$-	\$400,000	\$500,000	\$-	\$-
<u>Fire Rescue/ Community Risk Reduction Division</u>					
Fire Sprinkler Burn Trailer	20,000	-	-	-	-
Public Education Bounce House/Maze	13,000	-	-	-	-
Emergency Lighting for CRRD Vehicles	2,000	-	-	-	-
Flammable Liquids Detector	2,000	-	-	-	-
Subtotal Fire Rescue/Life Safety	37,000	-	-	-	-
<u>Fire Rescue/Emergency Services</u>					
Hurst Set (Electronic/ Battery Replacement)	35,000	-	-	-	-
Rescue Saw	1,200	1,200	1,200	1,200	-
Electronic Security System for FS 3,4,5	140,000	-	-	-	-
Hurst Strong Arm - Forcible Entry Equipment	6,500	-	-	-	-
LifePak 15 Replacement	-	525,000	-	-	-
SCBA Washing Machine	30,000	-	-	-	-
Stove Replacement	15,000	15,000	15,000	15,000	-

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
3D Printer for EMS Lab	5,000	-	-	-	-
IV Task Training Equipment	4,000	-	-	-	-
Needle Decompression Equipment	2,500	-	-	-	-
Subtotal Fire Rescue/Emergency Services	239,200	541,200	16,200	16,200	-
Total Public Safety	\$384,655	\$1,257,200	\$787,200	\$305,700	\$311,000

FUNDING SOURCE

General Fund	\$384,655	\$857,200	\$287,200	\$305,700	\$311,000
Capital Projects (Impact Fees)		400,000	500,000		-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$384,655	\$1,257,200	\$787,200	\$305,700	\$311,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

TRANSPORTATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025
<u>Community Services/Gas Tax Special Revenue</u>					
<u>Fund</u>					
Traffic Light Trailers	53,000	53,000	53,000	53,000	53,000
Pedestrian Actuated Warning System	16,000	16,000	16,000	16,000	16,000
Driver Feedback Signs	32,000	32,000	32,000	32,000	32,000
Message and Arrow Boards	20,000	20,000	-	-	-
Subtotal Community Service- Gas Tax	\$121,000	\$121,000	\$101,000	\$101,000	\$101,000
<u>Community Services/Mobility Fund</u>					
D52 Campus Drive from RCA to PGA	900,000	-	-	-	-
E52 Campus Drive from RCA to PGA	400,000	-	-	-	-
E52 Burns Road from Military Trail to Alt A1A	-	700,000	150,000	-	-
D26 Burns Road from Alt A1A to Prosperity	-	-	-	140,000	437,146
D11/E11 Kyoto Gardens-Military to Prosperity	-	-	180,000	-	-
Holly Drive Pedestrian Crossing (Grant Match \$435,000)	-	-	65,000	-	-
A1A/Burns Road	-	25,000	-	-	-
Subtotal Mobility	\$1,300,000	\$725,000	\$395,000	\$140,000	\$437,146
Total Transportation	\$1,421,000	\$846,000	\$496,000	\$241,000	\$538,146

FUNDING SOURCE

General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects (Impact Fees)	1,300,000	725,000	395,000	140,000	437,146
Special Revenue	121,000	121,000	101,000	101,000	101,000
Internal Service					
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$1,421,000	\$846,000	\$496,000	\$241,000	\$538,146

CAPITAL IMPROVEMENTS PROGRAM (CIP)

Significant Non-recurring Capital Projects

The City has included several significant non-recurring projects budgeted for FY 2021. 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: \$215,000

The renovation will consist of removal and replacement of pool components to bring the facility up to today's standards. This amount will be added to the \$3,000,000 budgeted in FY 2020.

Plant Drive Pickleball Court Restrooms

Project location: Plant Drive Park
Budgeted Cost: \$160,000

Furnish and install a stand-alone restroom at Plant Drive Park near the pickleball courts.

Electronic Security System for Fire Stations 3, 4, and 5

Project location: Fire Stations 3, 4 and 5
Budgeted Cost: \$140,000

Furnish and install an electronic security system for fire stations 3, 4 and 5.

D52 Campus Drive from RCA to PGA

Project location: Campus Drive and Fairchild Avenue Intersection
Budgeted Cost: \$1,300,000

Campus Drive improvements includes a round-about at the intersection of Campus Drive and Fairchild Avenue intersection. As part of the mobility plan the City will install multiuse paths for pedestrians and bicycles, crosswalks with solar flashers and expanding the turn lane northbound Campus Drive onto east bound PGA Blvd.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

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 2021. 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.

Project Name	Aquatic Complex Renovation	
Priority	High	
Department	Leisure Services	
Division	Recreation	
Project Manager	Leisure Services Director	
Project Location	Burns Road Community Center	
Funding Source	General Fund	

	Prior Years	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	3,000,000	215,000	-	-	-	-	3,215,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$3,000,000	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 3,215,000

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

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

Project Name	BRCC Renovation	
Priority	High	
Department	Leisure Services	
Division	Recreation	
Project Manager	Leisure Services Director	
Project Location	Burns Road Community Center	
Funding Source	Recreation Impact Fund	

	Prior Years	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Five Year Total
Design (Engineering/Architecture)	1,218,500	-	-	-	-	-	1,218,500
Construction	-	-	7,093,767	-	3,340,050	9,000,000	19,433,817
Equipment	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Total	\$1,218,500	\$-	\$7,093,767	\$-	\$3,340,050	\$9,000,000	\$20,652,317

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

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

Project Name	Sports Lighting Retrofits	
Priority	High	
Department	Community Service	
Division	Public Services	
Project Manager	Public Services Director	
Project Location	Gardens Park	
Funding Source	General Fund	

	Prior Years	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	1,250,000	1,100,000	-	-	-	1,350,000
Legal Fees	-	-	-	-	-	-	-
Total	\$	\$1,250,000	\$1,100,000	\$ -	\$ -	\$ -	\$1,350,000

Description (Justification and Explanation)

Retrofit the existing sports field lighting at Gardens Park Baseball with LED technology. The retrofit will also include a 25-year warranty and the control-link capabilities to control and monitor the lights remotely.

Impact on Annual Operating Budget

Personnel	\$ -	When complete this project is estimated to save the City \$37,000 annually in operating costs.
Operating	\$ (37,000)	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ (37,000)	



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 2021 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$113,233,161
•	Debt service limitation - 20%	\$22,646,632
•	Debt service payments for FY 2021	<u>\$5,839,278</u>
•	Debt payments as % of revenues	5.16%
•	Gross taxable value of property	\$13,098,449,265
•	Debt limitation – 10%	<u>\$1,309,844,926</u>
•	Outstanding Debt as of September 30, 2019	\$ 28,871,493
•	Debt as % of taxable value	.22%

The other debt policies of the City are included with the Financial Management Policies beginning on page 77.

ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City’s total debt is at \$418 and .22% of taxable value. As noted above, debt service payments as a percentage of revenues are a manageable 5.16%. 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 \$42 million (or 0.32% of taxable value) through FY 2025. 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 2021 of \$28 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds and Capital Leases of \$5.8 million.

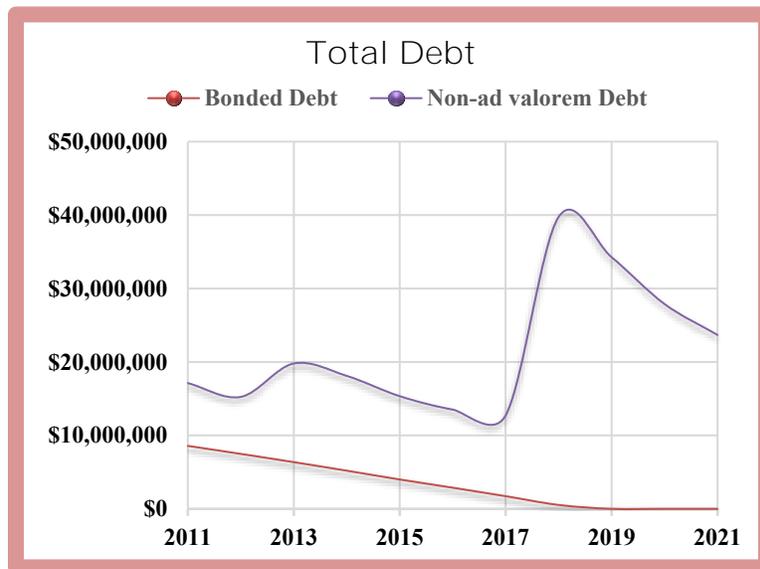
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$5.3 million in FY 2021), Licenses and Permits (\$4.4 million), Intergovernmental Revenues (\$5.6 million), Communication Services Taxes (\$1.9 million), and Charges for Services (\$6.6 million).

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:

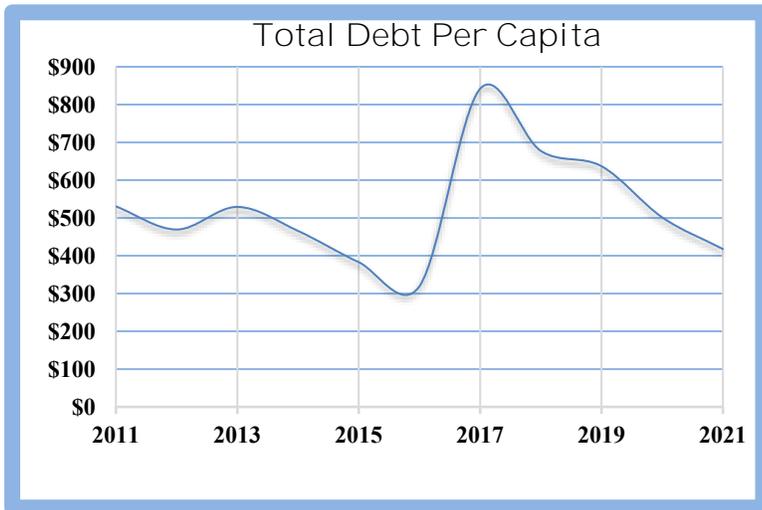
TOTAL DEBT OUTSTANDING

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. FY 2020 saw a reduction with the payoff of the Series 2011B Taxable Public Improvement Refunding Bonds.



DEBT SERVICE

TOTAL DEBT PER CAPITA

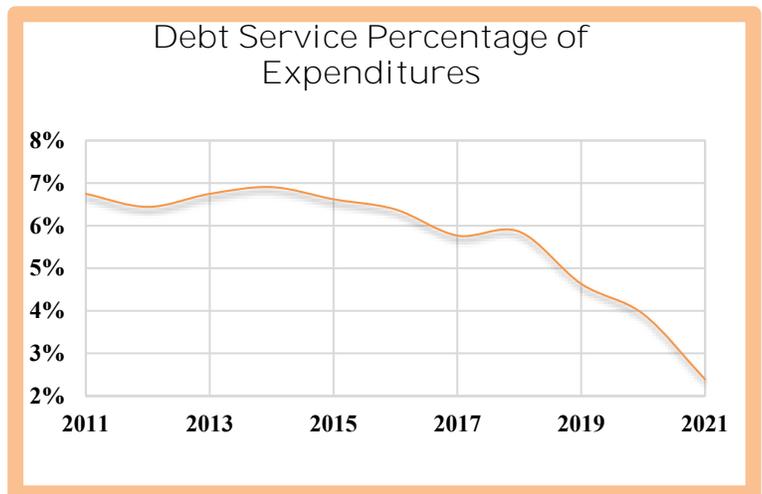


The graph to the left represents total debt per City resident. From 2011 through 2016, the overall trend was a steady reduction in per capita debt. This was a result of the amortization of outstanding debt, coupled with an increase in population. In 2017, the per capita debt increased significantly with 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 reduction with the payoff of the 2010 General Obligation Refunding Bonds. 2020 saw a further reduction with the payoff of the

Series 2011B Taxable Public Improvement 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 year 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. 2020 saw a further reduction with the payoff of the Series 2011B Taxable Public Improvement Refunding Bonds.



DEBT SERVICE

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 16 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 1st, with principal payments due each May 1, through 2023.

Outstanding Principal at 9/30/20 \$ 1,005,000
Final payment: May 1, 2023
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 1st and December 1st, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/20 \$ 475,173
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 1st and December 1st, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/20 \$ 729,643
Final payment: December 1, 2022
Budgeted: General Fund

- ✚ *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 1st and October 1st, with principal payments due each October 1, through 2026.

Outstanding Principal at 9/30/20 \$ 21,665,000
Final payment: October 1, 2026
Budgeted: Capital Projects Fund



DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

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 13th through 2021 with a final payment in the amount of \$162,254 due January 13, 2022.

Outstanding Principal at 9/30/20 \$ 303,349
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 14th through 2022 with a final payment in the amount of \$85, 255 due January 14, 2023.

Outstanding Principal at 9/30/20 \$ 211,685
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 16th through 2021.

Outstanding Principal at 9/30/20 \$ 51,811
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 16th through 2025 with a final payment in the amount of \$155,685 payable on March 16, 2025.

Outstanding Principal at 9/30/20 \$ 539,086
Final payment: March 16, 2025
Budgeted: General Fund

DEBT SERVICE

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 12th through 2023 with a final payment in the amount of \$324,854 payable on May 12, 2023.

Outstanding Principal at 9/30/20 \$ 777,897
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 27th through 2021 with a final payment in the amount of \$45,000 payable on July 27, 2021.

Outstanding Principal at 9/30/20 \$ 169,726
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 5th through 2021 with a final payment in the amount of \$20,000 payable on December 5, 2022.

Outstanding Principal at 9/30/20 \$ 146,211
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 20th through 2021.

Outstanding Principal at 9/30/20 \$ 154,684
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 6th through 2022 with a final payment in the amount of \$40,000 payable on February 6th 2023.

Outstanding Principal at 9/30/20 \$ 292,740
Final payment: February 6, 2023
Budgeted: General Fund



DEBT SERVICE

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 15th through 2024.

Outstanding Principal at 9/30/20 \$ 751,887
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 5th through 2027 with a final payment in the amount of \$140,000 payable on June 5, 2028.

Outstanding Principal at 9/30/20 \$ 332,559
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 15th through 2023 with a final payment in the amount of \$40,000 payable on April 15, 2024.

Outstanding Principal at 9/30/20 \$ 435,573
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 9th with a final payment in the amount of \$23,405 payable on April 9, 2024.

Outstanding Principal at 9/30/20 \$ 82,605
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 10th through 2024.

Outstanding Principal at 9/30/20 \$ 95,993
Final payment: July 10, 2024
Budgeted: Special Revenue Fund

DEBT REPAYMENT SCHEDULE

Fund	Principal Debt Outstanding as of 9/30/20	Principal Portion Due Each Year						
		2021	2022	2023	2024	2025	2026 & Beyond	
PUBLIC IMPROVEMENT BONDS								
Series 2011	General Fund	1,005,000	325,000	335,000	345,000	-	-	-
Series 2013 A&B	General Fund	1,204,816	475,307	484,106	245,403	-	-	-
Series 2017	Capital Projects Fund	21,665,000	2,895,000	2,960,000	3,025,000	3,095,000	3160000	6,530,000
		<u>23,874,816</u>	<u>3,695,307</u>	<u>3,779,106</u>	<u>3,615,403</u>	<u>3,095,000</u>	<u>3,160,000</u>	<u>6,530,000</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	303,349	69,436	233,913	-	-	-	-
Oshkosh Capital	General Fund	211,685	40,545	41,874	43,248	86,018	-	-
Oshkosh Capital	General Fund	51,811	51,811	-	-	-	-	-
Oshkosh Capital	General Fund	539,086	71,546	74,064	76,672	79,371	82,166	155,266
PNC	General Fund	777,897	147,092	151,225	479,580	-	-	-
PNC	General Fund	169,726	169,726	-	-	-	-	-
PNC	General Fund	146,211	62,504	64,251	19,456	-	-	-
PNC	Internal Service Fund	154,684	154,684	-	-	-	-	-
Leasing 2, Inc.	General Fund	292,740	125,124	128,740	38,876	-	-	-
Leasing 2, Inc.	General Fund	751,887	180,474	185,383	190,425	195,605	-	-
Leasing 2, Inc.	General Fund	332,559	25,602	26,396	27,214	28,058	28,927	196,363
Leasing 2, Inc.	General Fund	435,573	128,021	132,236	136,590	38,725	-	-
Leasing 2, Inc.	Internal Service Fund	82,605	19,112	20,099	21,138	22,255	-	-
PNC Equipment Finance	Special Revenue	95,993	22,518	23,477	24,477	25,520	-	-
Leasing 2, Inc.	General Fund	506,417	79,878	81,636	83,432	85,267	87,143	89,060
Leasing 2, Inc.	General Fund	144,456	144,456	-	-	-	-	-
		<u>4,996,677</u>	<u>1,492,528</u>	<u>1,163,295</u>	<u>1,141,108</u>	<u>560,820</u>	<u>198,237</u>	<u>440,690</u>
Total All Principal		28,871,493	5,187,835	4,942,401	4,756,512	3,655,820	3,358,237	6,970,690

Fund	Interest Outstanding as of 9/30/20	Interest Portion Due Each Year						
		2021	2022	2023	2024	2025	2026 & Beyond	
PUBLIC IMPROVEMENT BONDS								
Series 2011 A	General Fund	73,231	35,631	24,663	12,938	-	-	-
Series 2013 A&B	General Fund	40,721	24,334	13,640	2,748	-	-	-
Series 2017	Capital Projects Fund	1,709,785	444,785	380,380	314,545	247,225	178,420	144,430
		<u>1,823,738</u>	<u>504,750</u>	<u>418,682</u>	<u>330,231</u>	<u>247,225</u>	<u>178,420</u>	<u>144,430</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	21,984	12,104	9,881	-	-	-	-
Oshkosh Capital	General Fund	16,934	6,910	5,580	4,207	237	-	-
Oshkosh Capital	General Fund	1,458	1,458	-	-	-	-	-
Oshkosh Capital	General Fund	69,225	18,979	16,460	13,853	11,154	8,359	419
PNC	General Fund	53,809	21,859	17,726	14,225	-	-	-
PNC	General Fund	4,370	4,370	-	-	-	-	-
PNC	General Fund	6,971	4,087	2,340	544	-	-	-
PNC	Internal Service Fund	3,867	3,867	-	-	-	-	-
Leasing 2, Inc.	General Fund	14,428	8,460	4,844	1,124	-	-	-
Leasing 2, Inc.	General Fund	51,814	20,451	15,542	10,500	5,320	-	-
Leasing 2, Inc.	General Fund	58,823	10,310	9,516	8,698	7,854	6,984	15,460
Leasing 2, Inc.	General Fund	31,513	14,340	10,125	5,772	1,275	-	-
Leasing 2, Inc.	Internal Service Fund	10,938	4,267	3,280	2,241	1,150	-	-
PNC Equipment Finance	Special Revenue	10,436	4,089	3,130	2,130	1,087	-	-
Leasing 2, Inc.	General Fund	39,701	11,141	9,384	7,588	5,752	3,876	1,959
Leasing 2, Inc.	General Fund	-	-	-	-	-	-	-
		<u>396,271</u>	<u>146,693</u>	<u>107,809</u>	<u>70,881</u>	<u>33,829</u>	<u>19,220</u>	<u>17,839</u>
Total Interest Portion		2,220,008	651,442	526,491	401,111	281,054	197,640	162,269

DEBT SERVICE

DEBT REPAYMENT SCHEDULE (CONTINUED)

		P&I Debt Outstanding as of 9/30/20	Total Principal & Interest/ Lease Payments Due Each Year						
			2021	2022	2023	2024	2025	2026 & Beyond	
PUBLIC IMPROVEMENT BONDS									
Series 2011 A&B	General Fund	1,078,231	360,631	359,663	357,938	-	-	-	-
Series 2013 A&B	General Fund	1,245,538	499,641	497,746	248,151	-	-	-	-
Series 2017	Capital Projects Fund	23,374,785	3,339,785	3,340,380	3,339,545	3,342,225	3,338,420	6,674,430	
		<u>25,698,554</u>	<u>4,200,057</u>	<u>4,197,788</u>	<u>3,945,634</u>	<u>3,342,225</u>	<u>3,338,420</u>	<u>6,674,430</u>	
CAPITAL LEASES									
Oshkosh Capital	General Fund	325,334	81,540	243,794	-	-	-	-	-
Oshkosh Capital	General Fund	228,619	47,455	47,455	47,455	86,255	-	-	-
Oshkosh Capital	General Fund	53,268	53,268	-	-	-	-	-	-
Oshkosh Capital	General Fund	608,310	90,525	90,525	90,525	90,525	90,525	155,685	-
PNC	General Fund	831,706	168,951	168,951	493,805	-	-	-	-
PNC	General Fund	174,096	174,096	-	-	-	-	-	-
PNC	General Fund	153,182	66,591	66,591	20,000	-	-	-	-
PNC	Internal Service Fund	158,551	158,551	-	-	-	-	-	-
Leasing 2, Inc.	General Fund	307,168	133,584	133,584	40,000	-	-	-	-
Leasing 2, Inc.	General Fund	803,701	200,925	200,925	200,925	200,925	-	-	-
Leasing 2, Inc.	General Fund	391,382	35,912	35,912	35,912	35,912	35,912	211,824	-
Leasing 2, Inc.	General Fund	467,085	142,362	142,362	142,362	40,000	-	-	-
Leasing 2, Inc.	Internal Service Fund	93,542	23,379	23,379	23,379	23,405	-	-	-
PNC Equipment Finance	Special Revenue	106,429	26,607	26,607	26,607	26,607	-	-	-
Leasing 2, Inc.	General Fund	546,118	91,020	91,020	91,020	91,020	91,020	91,020	-
Leasing 2, Inc.	General Fund	144,456	144,456	-	-	-	-	-	-
		<u>5,392,947</u>	<u>1,639,221</u>	<u>1,271,104</u>	<u>1,211,989</u>	<u>594,649</u>	<u>217,457</u>	<u>458,529</u>	
Total Principal & Interest		31,091,501	5,839,278	5,468,892	5,157,623	3,936,874	3,555,877	7,132,959	

The remainder of this page is intentionally left blank.





APPENDIX

STAFFING COMPARISON

Department	Budget FY 2019	Budget FY 2020	Adopted Budget FY 2021	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	-
Administration	3	3	3	-
Public Communications	2	2	2	-
City Clerk	6	6	6	-
Purchasing & Contracts	1	1	1	-
Finance	9	9	9	-
Human Resources	6	6	6	-
Information Technology	9	10	11	1
Legal	1	1	2	1
Engineering	5	5	5	-
Planning and Zoning	18	18	18	-
PUBLIC SAFETY				
Fire Rescue	134	134	137	3
Police	183	183	185	2
COMMUNITY SERVICES				
Administration & Public Facilities	49	51	51	-
Parks and Grounds	29	28	28	-
Construction Services	17	18	19	1
Neighborhood Services	10	10	9	(1)
Recreation	33	33	33	-
Golf	9	9	9	-
Total	529	532	539	7

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 292. 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.

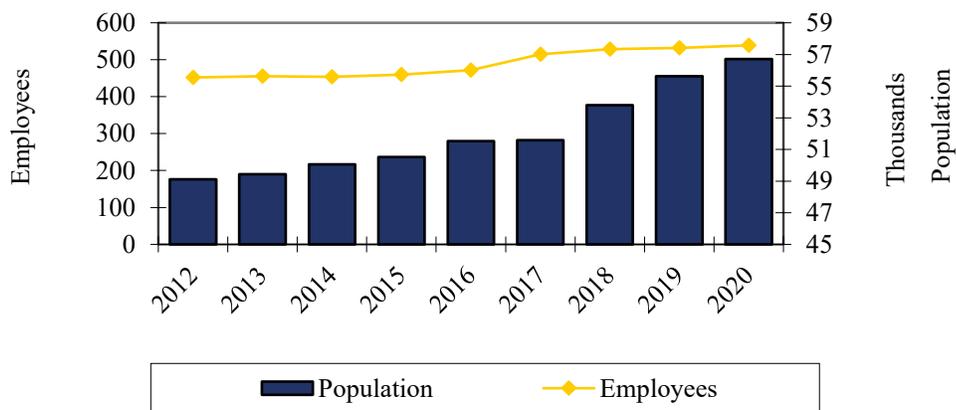


APPENDIX

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 1st for each year between census periods. Fiscal year 2020 represents the ninth 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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	174	174	176	180	189	198	206	212	215	217
Public Safety	278	281	278	280	283	298	309	317	317	322
Total City Staff	452	455	454	460	472	496	515	529	532	539

Employees Compared to Total Population



	2012	2013	2014	2015	2016	2017	2018	2019	2020
Population	49,108	49,434	50,067	50,521	50,532	52,591	53,800	55,621	56,709
Employees	452	455	454	460	472	515	529	532	539
Employees per 1,000 population	9.20	9.20	9.06	9.11	9.16	9.79	9.83	9.51	9.50

The 2020 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 2020 population is the number reported by BEBR as of April 2020, while the number of employees is taken from the fiscal year 2021 budget. Therefore, no comparison of population versus employee count will be possible for 2021 until the April 2021 BEBR estimate is published.



APPENDIX

MASTER POSITION LIST

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

City Council

Mayor	1	0	0	0	0	1
Council Members	4	0	0	0	0	4
<i>Total City Council</i>	5	0	0	0	0	5

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
<i>Total Administration</i>	3	0	0	0	0	3

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	2	0	0	0	0	2
Sr. Systems Business Analyst	0	0	0	0	1	1
<i>Total Information Technology</i>	10	0	0	0	1	11

New Position Request: Sr. Systems Business Analyst

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--	----------------------------	------------------------	-------------------------	-------------------------------	--------------------------------	------------------------	----------------------------

City Clerk

City Clerk	1	0	0	0	0	0	1
Deputy City Clerk	1	0	0	0	0	0	1
Admin. Specialist III	1	0	0	0	0	0	1
Municipal Services Specialist	1	0	0	0	0	0	1
Agenda Coordinator	1	0	0	0	0	0	1
Support Specialist	1	0	0	0	0	0	1
Total City Clerk	6	0	0	0	0	0	6

Legal

Exec. Legal Assistant	1	0	0	0	0	0	1
Administrative Specialist III	0	0	0	0	0	1	1
Total Legal	1	0	0	0	0	1	2

Note: New Position Request: Administrative Specialist III

Public Communications

Public Media Relations Manager	1	0	0	(1)	0	0	0
Public Media Relations Director	0	0	0	1	0	0	1
Public Media Relations Specialist	1	0	0	0	0	0	1
Total Public Communications	2	0	0	0	0	0	2

Note: Public Media Relations Manager reclassified to Public Media Relations Director

Purchasing and Contracts Management

Purchasing and Contracts Director	1	0	0	0	0	0	1
Total Purchasing	1	0	0	0	0	0	1



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

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
Project Manager	1	0	0	0	0	1
Operations Director	1	0	0	0	0	1
Total Engineering	5	0	0	0	0	5

Human Resources

Human Resources Administrator	1	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	2
SR HR Generalist	1	0	0	0	0	1
HR Coordinator	1	0	0	0	0	1
HR Support Specialist	1	0	0	0	0	1
Total Human Resources	6	0	0	0	0	6

Finance

Finance Administrator	1	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	1
Payroll Coordinator	1	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	1
Risk Management Coordinator	1	0	0	0	0	1
Accountant II	1	0	0	0	0	1
Accountant I	1	0	0	0	0	1
Finance Manager	1	0	0	0	0	1
Senior Accountant	1	0	0	0	0	1
Total Finance	9	0	0	0	0	9

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

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
Total Police Administration	45	0	0	0	0	0	45

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
Total Police Field Operations	102	0	0	0	0	0	102



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

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	2	30
<i>Total Police Dispatch Services</i>	36	0	0	0	0	2	38

Note: New position request: two Emergency Communication Operators

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
Administration Manager	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 Support Services	1	0	0	0	0	0	1
Division Chief Training	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
<i>Total Fire Administration</i>	12	0	0	0	0	0	12

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Community Risk Reduction

Chief Fire Inspector	1	0	0	(1)	0	0	0
Assistant Fire Marshall	0	0	0	1	0	0	1
Fire Inspector	0	0	0	7	0	2	9
Code Compliance Officer	7	0	0	(7)	0	0	0
Total Fire Life Safety	8	0	0	0	0	2	10

Note: New Position Request: two Fire Inspector positions. Chief Fire Inspector re-titled to Assistant Fire Marshall. Code Compliance Officer re-titled to Fire Inspector

Fire Emergency Services

Fire Captain	18	0	0	0	0	0	18
District Captain EMS	3	0	0	0	0	0	3
Rescue Lieutenant	20	0	0	1	0	0	21
Driver/ Engineer	18	0	0	0	0	0	18
Fire Medic/Firefighter	51	0	0	(1)	0	0	50
Battalion Chief	4	0	0	0	0	0	4
Fire Training Inspector	0	0	0	0	0	1	1
Total Fire Emergency Services	114	0	0	0	0	1	115

Note: New Position Request: Fire Training Inspector

Planning and Zoning Administration

Planning & Zoning Director	1	0	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	0	1
Total Planning and Zoning Administration	2	0	0	0	0	0	2



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Development Compliance and Zoning

Development Compliance Manager	1	0	0	0	0	0	1
Development Compliance Technician	2	0	0	0	0	0	2
Landscape and Development Compliance Officer	1	0	0	0	0	0	1
City Forester	1	0	0	0	0	0	1
<i>Total Development Compliance and Zoning</i>	5	0	0	0	0	0	5

Planning

Assistant P&Z Director	1	0	0	0	0	0	1
Planning Manager	1	0	0	0	0	0	1
Principal Planner	1	0	0	0	0	0	1
Senior Planner	2	0	0	0	0	0	2
Planner	3	0	0	0	0	0	3
<i>Total Planning</i>	8	0	0	0	0	0	8

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
<i>Total GIS</i>	3	0	0	0	0	0	3

Neighborhood Services (Code)

Code Compliance Supervisor	1	0	0	(1)	0	0	0
Code Compliance Officer	4	0	0	0	0	0	4
Senior Code Compliance Officer	1	0	0	1	0	0	2
Neighborhood Services Director	1	0	0	0	0	0	1

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Neighborhood Services (continued)

Code Compliance Specialist	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	1
Records Clerk	1	(1)	0	0	0	0

Total Neighborhood Services (Code)	10	(1)	0	0	0	9
---	-----------	------------	----------	----------	----------	----------

Note: During FY 19 Records Clerk reclassified to Business Technician and transferred out to Construction Services 001.3090. In addition, Code Compliance Supervisor reclassified to Senior Code Compliance Officer

Construction Services (Building)

Operations Manager	1	0	0	0	0	1
Building Official	1	0	0	0	0	1
Building Inspector II	1	0	0	(1)	0	0
Building Inspector I	5	0	0	1	0	6
Chief Building Inspector	1	0	0	0	0	1
Plans Examiner	2	0	0	0	0	2
Chief Plans Examiner	1	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	1
Business Services Coordinator	1	0	0	0	0	1
Business Services Technician	0	1	0	0	0	1
Permit Technician	3	0	0	0	0	3
Resource Coordinator	1	0	0	0	0	1

Total Construction Services (Building)	18	1	0	0	0	19
---	-----------	----------	----------	----------	----------	-----------

Note: During FY 19 Neighborhood Services Records Clerk reclassified to Business Services Technician and transferred into Construction Services

Recreation Administration/Resources

Leisure Services Administrator**	1	0	0	0	0	1
Deputy Leisure Services Administrator**	1	0	0	0	0	1



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Recreation Administration/Resources (continued)

Recreation Supervisor **	2	0	0	0	0	2
Operations Manager**	1	0	(1)	0	0	0

Total Recreation

Administration/Resources	5	0	(1)	0	0	4
---------------------------------	----------	----------	------------	----------	----------	----------

Note: Operations Manager transferred out to Recreation Programs 104.2040

** Positions funded out of Recreation Special Revenue Fund.

Recreation Athletics and Special Facilities

Operations Manager **	1	0	0	0	0	1
Sports Supervisor**	1	0	0	0	0	1
Recreation Supervisor**	1	0	0	0	0	1

Total Recreation Athletics

and Spec Facilities	3	0	0	0	0	3
----------------------------	----------	----------	----------	----------	----------	----------

**Positions funded out of Recreation Special Revenue Fund.

Recreation Aquatics

Recreation Supervisor**	1	0	0	0	0	1
Lead Lifeguard**	2	0	(1)	0	0	1
Operations Manager	1	0	0	0	0	1

Total Recreation Aquatics	4	0	(1)	0	0	3
----------------------------------	----------	----------	------------	----------	----------	----------

Note: During FY 2020 Lead Lifeguard position transferred out to Tennis and reclassified to Recreation Supervisor

**Positions funded out of Recreation Special Revenue Fund

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Recreation Tennis

Tennis Director**	0	0	0	1	0	0	1
Operations Manager**	1	0	0	(1)	0	0	0
Recreation Supervisor**	2	1	0	0	0	0	3
Maintenance	2	0	0	0	0	0	2
Total Tennis	5	1	0	0	0	0	6

Note: During FY 2020 Operations Manager reclassified to Tennis Director. Lead Lifeguard position transferred in and reclassified to Recreation Supervisor

**Positions funded out of Recreation Special Revenue Fund

Recreation General Programs

Operations Manager	0	1	0	0	0	0	1
Recreation Supervisor **	4	0	0	0	0	0	4
Total Recreation General Programs	4	1	0	0	0	0	5

Note: Operations Manager position transferred in from Recreation Administration 104.2000

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
Total Recreation Youth Enrichment**	12	0	0	0	0	0	12

**Positions funded out of Recreation Special Revenue Fund



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Parks and Grounds

Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	5	0	0	0	0	0	5
Service Technician	2	0	0	0	0	0	2
Maintenance Tech	12	0	0	0	0	0	12
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	1	0	0	0	0	0	1
<i>Total Parks and Grounds</i>	28	0	0	0	0	0	28

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	1	0	0	0	0	0	1
Operations Manager	1	0	0	0	0	0	1
Administrative Services Manager	1	0	0	0	0	0	1
<i>Total Community Services Administration</i>	6	0	0	0	0	0	6

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Facilities Maintenance

Director of Public Services Operations Manager	1	0	0	0	0	0	1
Facilities	1	0	0	0	0	0	1
Electrician	2	0	0	0	0	0	2
Crew Chief	3	0	0	1	0	0	4
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	(1)	0	0	0
Pool Equipment Mechanic	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
<i>Total Facilities Maintenance</i>	23	0	0	0	0	0	23

Note: Plumber position reclassified to Crew Chief

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	3	0	0	0	0	0	3
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
<i>Total Stormwater/ Streets</i>	11	0	0	0	0	0	11



APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
<i>Golf **</i>							
Director of Golf	1	0	0	0	0	0	1
First Assistant Golf Pro	2	0	0	(1)	0	0	1
Golf Operations Coordinator	0	0	0	1	0	0	1
Maintenance Tech Golf Maintenance Superintendent	1	0	0	0	0	0	1
Head Golf Professional	1	0	0	0	0	0	1
Operations Manager Golf Maintenance Supervisor	1	0	0	0	0	0	1
Pro Shop Manager	1	0	0	0	0	0	1
Total Golf	9	0	0	0	0	0	9

Note: First Assistant Golf Professional reclassified to Golf Operations Coordinator

**All positions Funded out of Golf Special Revenue Fund

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2020	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2021
----------------------------	------------------------	-------------------------	-------------------------------	--------------------------------	------------------------	----------------------------

*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
Total Fleet Maintenance	11	0	0	0	0	11

**All positions funded out of the Internal Service Fund.

Department Totals	532	2	(2)	0	0	7	539
--------------------------	------------	----------	------------	----------	----------	----------	------------



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)

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

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

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

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)

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

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

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)

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

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

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.

The remainder of this page is intentionally left blank.

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) 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)

FEMA:

Acronym for Federal Emergency Management Agency

APPENDIX

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)

GAAP:

Acronym for Generally Accepted Accounting Principles (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

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

ACRONYM GLOSSARY (CONTINUED)

MOU:

Acronym for Memorandum of Understanding

NCCI:

Acronym for National Council on Compensation Insurance (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)

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