



THE CITY OF PALM BEACH GARDENS, FLORIDA

OPERATING AND CAPITAL IMPROVEMENT BUDGET

FISCAL YEAR 2021/2022



The City of Palm Beach Gardens, FL
Operating and Capital Improvements Budget
Fiscal Year 2021/2022



Mayor, Rachelle Litt



Vice Mayor, Chelsea Reed



Council Member,
Carl Woods



Council Member,
Mark Marciano



Council Member,
Marcie Tinsley

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
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**City of Palm Beach Gardens
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrell
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, 2020. 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.

The City of Palm Beach Gardens Bayan Tree is the vision and gateway to a “Garden City”. The majesty and beauty of the tree was captured by local professional photographer Kim Seng. Mr. Seng specializes in HDR Photography.

The history of the City’s Banyan Tree can be located on page 33 of the Introduction section of this document.

The tree is located near the intersection of Northlake Blvd. and Gardens Blvd.



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October 1, 2021

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 2022 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 24% 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 2022

Initiatives funded in every annual budget are based on the following: 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 is distilled into the following 10 goals, which communicate the basic purposes of City government in simple and clear terms that are meaningful to City 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*
8. *Quality and Affordable Housing: Protect the City’s character of high-quality housing and focus on maintenance of existing affordable housing*



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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 2020, the Council conducted a resident survey to help determine key strategic focus areas for its budgets. Overall, the results of the survey were extremely positive, with 98% of respondents saying they would recommend living in Palm Beach Gardens. The overall satisfaction rating of the quality of City services was also very high, achieving a rating of 4.2 out of 5.0, which was down slightly from 4.3 in 2017. However, 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) *More than three out of ten of residents (35%) cited reducing crime as one of the top three priorities for the coming year.*
 - i) Action Items:
 - (1) Funding for the third 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.
 - (2) Funding for one additional police officer position to provide support to the traffic unit has been provided.
- b) *In two new categories for 2020, the City received a satisfaction rating of 3.8 out of 5.0 for its management and handling of the COVID-19 pandemic, and 3.9 out of 5.0 for addressing social issues.*
- c) *Residents are less willing to raise revenue for additional services by increasing property taxes (23%, -21% points from 2017); rather, the preferred choice for increasing revenues is now user-based fees (44%, +10% points from 2017). Six in seven residents (86%, +3% points from 2017) feel their return on taxes is excellent, very good, or good.*
 - 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 3.25%, which has not changed since 2011, and is less than the maximum rate of 5.22%.
- d) *E-mail or e-newsletters have become the preferred method of receiving information from the City (34%, +1% point from 2017), followed by mail (28%, -16% points from 2017). Overall, perceived effectiveness of City communication was up in 2020, as more than three in four residents (77%, +21% points from 2017) rate the effectiveness of City communication as a four or five on a five-point scale.*
 - i) Action Item:
 - (1) Funding has been provided to continue the quarterly *Signature City* publication.

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❖ Parks and Recreation:

a) *Over nine out of ten residents (91%, +3% points from 2017) rate their satisfaction with parks and recreation services the City provides as a 4 or 5 on a 5-point scale. Residents are more likely to use the following programs: adult fitness/wellness/sports programs; aquatic center and swimming programs; and adult enrichment programs.*

i) Action Items:

(1) Seven positions required for the new par-three golf course slated to open in FY 2023 have been provided in the Golf Special Revenue Fund with most positions starting in July, 2022.

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

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

(a) Burns Road Community Center – Phases 2 & 3	\$10,000,000
(b) Sports lighting retrofits	1,100,000
(c) Lilac Dog Park improvements	175,000
(d) Irrigation System and Pump Replacement	60,000
(e) Lake Catherine Park enhancements	54,200

❖ Environmental Stewardship:

a) *The most popular environmental direction among residents is for the City to support more green space (82%, +5% points from 2017).*

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) *Overall, satisfaction with all categories of development increased from 2017, with restaurants and entertainment receiving the highest score of 4.3 on a 5-point scale (+.2 from 2017).*

b) *Almost three out of ten of residents (32%) cited enhancing the economy/provide more jobs as one of the top three priorities for the coming year.*

c) *Nearly three out of ten residents (31%, +2% points from 2017) cited traffic concerns as their number one concern about Palm Beach Gardens as a place to live.*

i) Action Item:

(1) The Budget provides funding for a new Director of Mobility position to lead, coordinate, and implement all aspect of the City's Transportation Capital Improvement Program including mobility and transit.

d) *In terms of growth and development, more residents prefer science and high-tech projects (91%, +14% points from 2017).*

i) Action Items:

(1) The budget sets aside \$1.8 million to be used for economic development incentives for these types of industries.

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OTHER SIGNIFICANT SHORT-TERM FACTORS AFFECTING BUDGET DEVELOPMENT

The proposed FY 2022 millage rate is based upon the certified property valuation received from the Palm Beach County Property Appraiser in the amount of \$13,533,810,519. As illustrated in the graphic below, this includes new construction of \$165,303,143, and represents an increase of 3.56% from last year’s valuation. This is the tenth consecutive year that the City’s property valuation has increased.

Increase in City of Palm Beach Gardens Taxable Assessment from FY 2021 to FY 2022:



Using the final property valuation number, the 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 5.4253 mills.

The effect of the 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	\$1,129.43	\$19.43	\$1.62
\$300,000	\$1,665.00	\$1,692.20	27.19	\$2.27
\$400,000	\$2,220.00	\$2,254.97	\$34.97	\$2.91

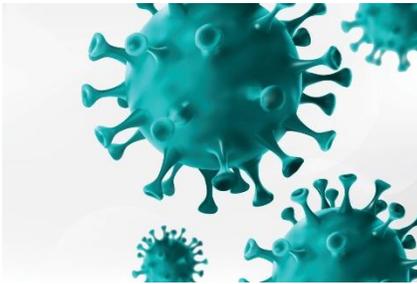
As you can see, the above homesteaded properties would see a monthly increase in the City portion of their tax bill ranging from \$1.62 to \$2.91, assuming the assessed values increased by the Consumer Price Index (“CPI”) for 2020, which was 1.4%. The Save Our Homes Amendment provides that assessed values of homesteaded property may increase by 3% or the previous year’s CPI, whichever is less. The previous year’s CPI was 1.4%; 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.

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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 and The American Rescue Plan Act (“ARPA”)



Two of the most significant factors affecting the formulation of the recommended spending plan for FY 2022 are the economic impacts from the COVID-19 pandemic and the financial stimulus provided by the ARPA. The financial effects from COVID-19 have been substantial, amounting to millions in total revenue losses over the course of FY 2020 and FY 2021. However, there are two reasons to be optimistic: The local economy, especially development activity, remains strong, and the ARPA was signed into law in March 2021.

Under the ARPA the City is projected to receive a total of \$5.92 million, payable in two equal installments. The first installment of \$2.96 million was received on May 10, 2021, and, per the terms of the ARPA, a second installment shall be made no later than twelve months from this date. These funds must be spent or obligated by December 31, 2024.

Under the terms of the ARPA, these funds may be used for government purposes, including infrastructure, to the extent of revenue reductions incurred by the City relative to the last year prior to the pandemic, which was FY 2019. To determine the amount of revenue loss, the guidelines issued by the U. S. Treasury’s Interim Final Rule allow local governments to calculate the extent of their losses as of four dates: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023.

Based on staff’s interpretation of the most recent Treasury guidance, the City suffered a total revenue loss of \$2.1 million for the twelve months ended December 31, 2020. However, it is important to note these calculations are subject to audit and further review by the Treasury of future required reports. As allowed under the terms of the ARPA, this amount is being used for infrastructure in FY 2022.

Although the economy is recovering, there are likely to be lingering impacts for another year or two, as the return to business-as-usual remains dampened by the fact that many workers continue to work remotely, depressing the overall commercial real estate market. In fact, a recent study commissioned by the Florida League of Cities projects a \$3.9 billion reduction in municipal revenues over fiscal years 2021, 2022, and 2023. In our region of Southeast Florida, the study forecasts reductions of 4.6% in FY 2022 and 3.2% in FY 2023.

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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. Construction of the facility is underway, with completion anticipated in late 2022.

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 Building 5 - Residence Inn Marriott: This development was approved via Resolution 45, 2016, 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. Construction of the hotel has recently been completed.

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Ancient Tree: This development, currently under construction, consists of 97 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 many homes having already been completed and occupied.



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 nearing completion

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 at Artistry development

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Rendering of Solera at City Centre multifamily project

City Centre: This project consists of the construction of a 4-story over structured parking multifamily residential project with 136 units and a 14-unit workforce housing component on a 13.58-acre site on Parcel F at PGA Boulevard and U.S. Highway 1. This development was approved on August 1, 2019, by Resolution 31, 2019 and is nearing completion.

Downtown Palm Beach Gardens - Life Time Fitness Center: Approved via Resolutions 26 and 27, 2019, on June 6, 2019, this project consists of the 116,862 square feet Life Time Fitness Center and 425-space parking garage at Downtown Palm Beach Gardens. This project is currently under construction.



Rendering of the Life Time Fitness Center at Downtown Palm Beach Gardens

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Avenir: Sales are underway in the Windgate, Coral Isles, Regency 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.



Rendering of a model at Avenir Pod 1 and 3



Rendering of Avenir Clubhouse

Residential site plans #1 and #2 have been approved and construction is underway in Pods 1, 3, 4, and the Avenir clubhouse. 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.



Entrance to Avenir

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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 2022.

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.

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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 4/30/2021

Infrastructure Projects – Status as of 4/30/2021			
Project	Estimated Budget	Amount Spent/Encumbered	Project Balance
District Park - Phases I and II Development ¹	\$13,700,000	\$(13,235,144)	\$ 464,856
City Hall, Police Department and Fire Department Expansion/Renovations	9,305,228	(9,285,929)	19,299
Operations Center ²	6,890,565	(6,871,157)	19,408
Contingency	39,207	0	39,207
Total	\$29,935,000	\$(29,392,230)	\$542,770

After the closeout of FY 2021, unspent funds related to the One-Cent Sales Surtax capital projects will be re-appropriated into FY 2022 as part of the normal end-of-year carryforward of capital projects and purchase orders; accordingly, the proposed spending plan for FY 2022 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.

Series 2021 Public Improvement Bond

Another significant capital improvement project that will affect the FY 2022 Budget is the recently approved par-3 18-hole addition to the existing Sandhill Crane municipal golf course. As a condition of development approval, the developers of Avenir conveyed 115 acres of land to the City to be used for recreational purposes. Staff researched potential uses for this property and, as part of this analysis, engaged True Club Solutions to prepare a market analysis and feasibility study on several golf-related options for the property. Based on this analysis, staff recommended the construction of an 18-hole par-3 golf course, clubhouse, and driving range on this parcel. To finance the construction of this project, staff recommended issuing non-ad valorem revenue bonds, to be repaid with impact fees from western development and revenues generated from the project - not ad valorem taxes.

At the January 14, 2021 Council meeting, Resolution 7, 2021 was approved authorizing the issuance of the Series 2021 Public Improvement Bond in the amount of \$14,000,000. Although the course will not be in service in FY 2022, the debt service will begin October 2021, and will be paid next fiscal year via a transfer from the Recreation

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.



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Impact Fund. After the course is complete and in operation, future years’ debt payments will be paid via recreation impact fees, public facility impact fees, and fees generated by the facility.

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 and expansion of the City’s facilities will place greater demand on the City’s services, and, accordingly, will have a significant impact on the City’s operating costs.

Other Operating Cost Factors

Other significant factors affecting next year’s operating costs include the following:

- Maintenance, Repair and Operations Plan

Six 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 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 2022.

Some of the significant items contained in the proposed 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 2022 Budget
Parks and Recreation Facilities Repairs	Field Irrigation, fencing, netting, sod replacement, court resurfacing, equipment repairs, etc.	\$399,600
Landscaping	Median tree trimming and roadway plant replacement program	185,000
Equipment Repairs and Maintenance	Repairs and replacement of various air conditioning, plumbing, and other equipment at various City buildings	152,000
Painting	Interior and exterior painting of various City buildings and other structures	88,000
Building Maintenance	Repairs and maintenance of various structures throughout City, including roof maintenance	72,000

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Program	Description	Funding Requested in FY 2022 Budget
Parking lot and Sidewalk Repairs	Repaving and maintenance on various City parking lots and sidewalks	60,000
Total		\$956,600

- ### 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 almost 20 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 proposed budget contains an allocation of \$250,000 in the Storm Water Division’s Repair & Maintenance expenditure account to continue this program.

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Personnel Cost Factors

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



Personnel
Costs



Salaries



Pensions



Insurance

- Salaries

- International Association of Fire Fighters (“IAFF”), Police Benevolent Association (PBA), and Service Employees International Union (“SEIU”):

- ❖ The City and the union recently negotiated a new agreement for FY 2022 through FY 2024. Effective starting the first full pay period on or after October 1, 2021, employees will receive an average increase of 7.5% to base salary as a result of being slotted into their pay ranges. Effective starting the first full pay period on or after October 1, 2022, and 2023, employees will receive a 2% market adjustment, plus an additional 3% increase to base salary up to the maximum for their position.
- ❖ The City and the PBA are entering the final year of the current agreement for FY 2020-FY 2022. Per the agreement effective October 1, 2021, all bargaining unit members will receive a 6% increase to base salary.
- ❖ The City and the SEIU recently entered a three-year agreement for FY 2021-FY 2023. Effective October 1, 2021, all bargaining unit members will receive a 6% to base salary.

- General Non-Bargaining Employees:

- ❖ Based upon the recent compensation and classification study, the Budget contains an adjustment for general employees of 6%. This is the third year of the City’s plan to achieve its goal of being in the 75th percentile of comparable organizations.

- Budgeted Positions:

- ❖ The Budget contains 550 full-time positions, which is an increase of eleven from the FY 2021 total of 539. A summary of the requested new positions is as follows:
 - One Police Officer in the Police Department to provide additional support to the Traffic Unit;
 - One Fire Plans Examiner in the Fire Department to keep up with new development;

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- One EVT Mechanic in the fleet internal service fund to provide additional in-house maintenance services on fire-rescue apparatus;
- One Director of Mobility in Administration to lead, coordinate, and implement all aspects of the City's Transportation Capital Improvement Program including mobility and transit;
- In the golf course special revenue fund, the following new positions are requested to staff the new par-three course that will be opening in FY 2023:
 - One First Assistant Golf Course Superintendent
 - One Golf Shop Manager
 - One Golf Maintenance Supervisor
 - Two Golf Operations Coordinators
 - One First Assistant Golf Professional
 - One Administrative Assistant III

All the above golf positions will be funded via revenues generated from the new facility and will be phased-in to match the planned opening, with most of the positions planned to begin July 1, 2022.

- Pensions

- Police:

Contributions for FY 2022 total \$4,416,118. This amount is based on the actuarial valuation performed as of October 1, 2020 and reflects a contribution equal to 46.08% of covered payroll, up from the previous year's percentage of 45.71%. The increase is due to lowering the investment return assumption from 6.5% to 6.3%. 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, 2020, the funded ratio of the plan was 79.8%, up from 78.2%.

- Fire:

Contributions for FY 2022 are estimated at \$4,414,788. This amount is based on the actuarial valuation performed as of October 1, 2020 and reflects a contribution equal to 54.21% of covered payroll, up from the previous year's percentage of 50.93%. The increase is due to lowering the investment return assumption from 7.15% to 7.05%, and average salary increases exceeding the 5.15% assumption. 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. As of October 1, 2020, the funded ratio of the plan was 84.1%, which is the same as last year.

- Florida Retirement System ("FRS"):

Contributions to the FRS are established by the Legislature. FRS contributions changed July 1, 2021, as follows: increasing to 10.82% from 10% for regular class; increasing to 29.01% from 27.29 % for senior management; and increasing to 51.42% from 49.18% for elected officials. The total projected FRS contribution for all funds is \$2,926,686. As of July 1, 2020, the funded ratio of the plan was 82%, down from 84.2%. The decrease was due to actual plan year investment return of 3.34%, which is below the assumed prior year return of 7.20%, along with a decrease in the investment return assumption to 7% for funding purposes.

TRANSMITTAL LETTER

- Insurance

- Health Insurance:

A significant positive 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 2022 has been increased 1%. 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 \$7.8 million, which is approximately eleven months' total claims.

- Workers Compensation and Property/Liability:

The City recently received its property and casualty insurance coverage renewal for next year. As of the date of this writing, the renewal has not been received. The total cost for the City's workers compensation and property/liability for FY 2022 is \$1,779,172 and is in line with initially budget estimates.

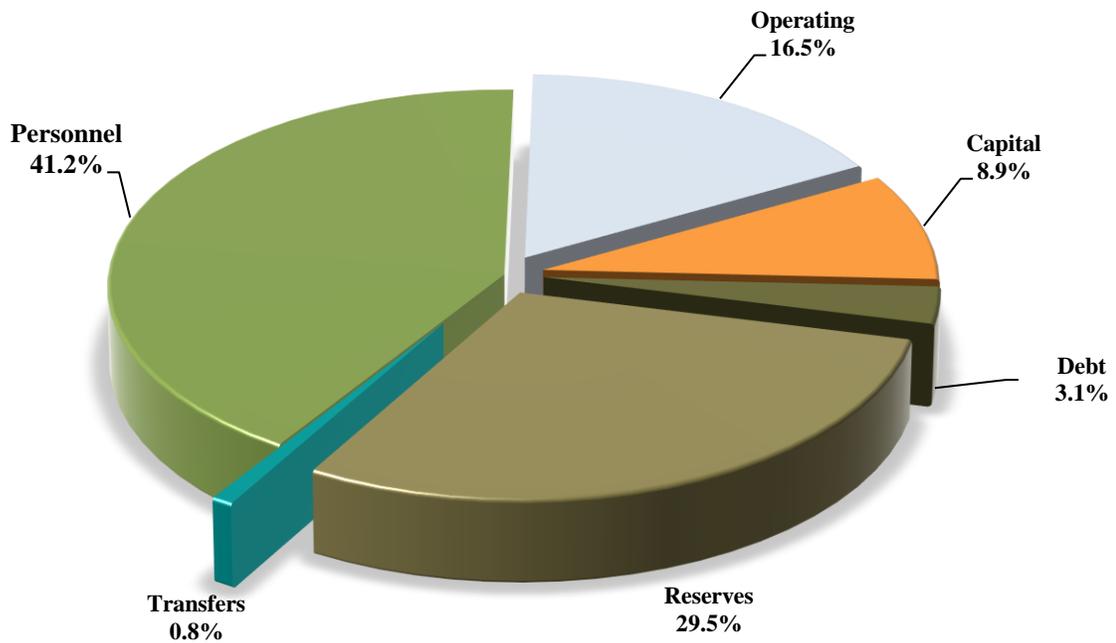
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TRANSMITTAL LETTER

BUDGET SUMMARIES

ALL FUNDS SUMMARY OF BUDGET

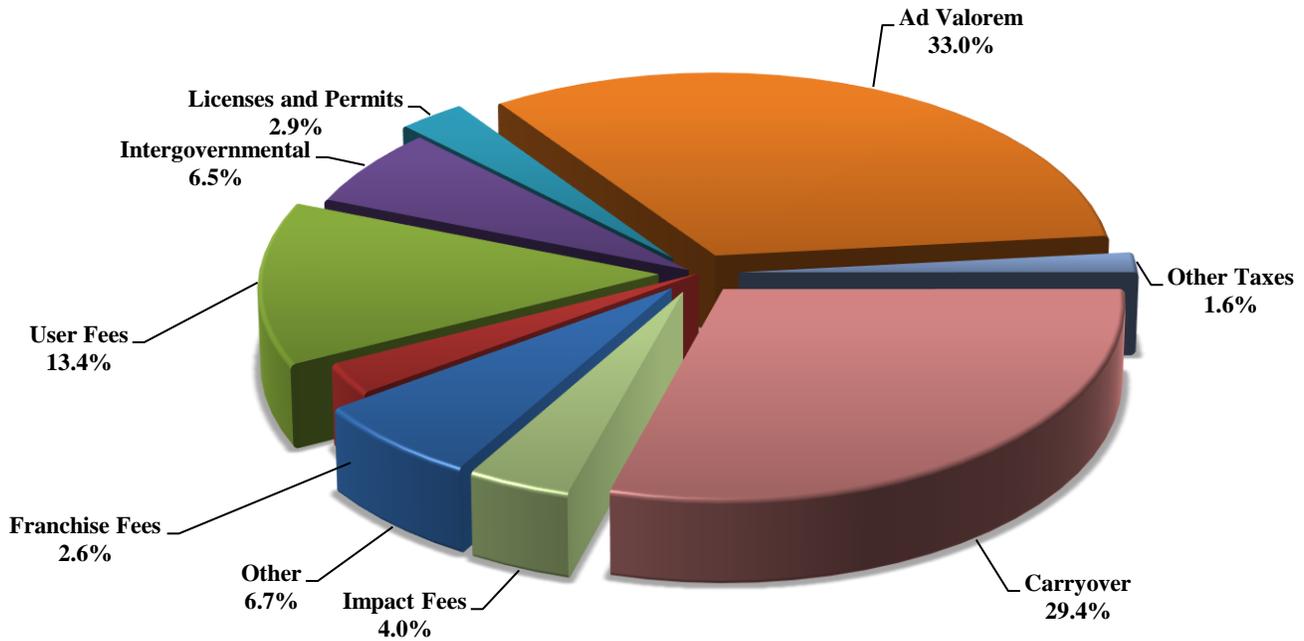
As illustrated in the chart below, total expenditures and reserves for all funds is \$217,591,100, including \$89,666,154 in personnel, \$35,933,374 in operating, \$19,262,788 in capital outlay, \$1,821,010 in operating transfers, and \$6,638,228 in debt service. Reserves total \$64,239,546. The significant components of reserves include \$26,000,000 in unassigned reserves, \$1,843,141 for economic development and \$7,034,196 for budget stabilization.



Total Expenditures/Reserves –All Funds
\$217,591,100

TRANSMITTAL LETTER

As illustrated in the chart below, revenues and non-revenue sources total \$217,591,100. Ad valorem taxes total \$71,732,579 and are the largest single source of revenues for all funds, comprising 33% of all revenues/sources of the City's budget. The total estimated available beginning balance of all funds combined is \$63,896,629, and accounts for 29.6% of total sources of funds. Included in the Other category below are the following: miscellaneous revenues of \$11,988,800; transfers from other funds of \$1,821,010; and fines and forfeitures of \$247,000.

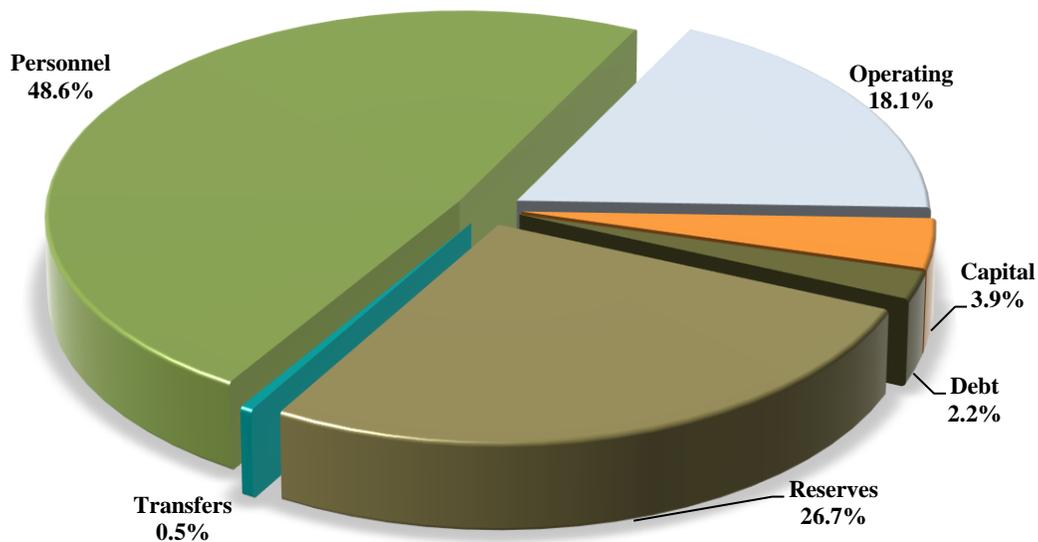


Total Revenues/Sources – All Funds
\$217,591,100

TRANSMITTAL LETTER

GENERAL FUND SUMMARY OF BUDGET

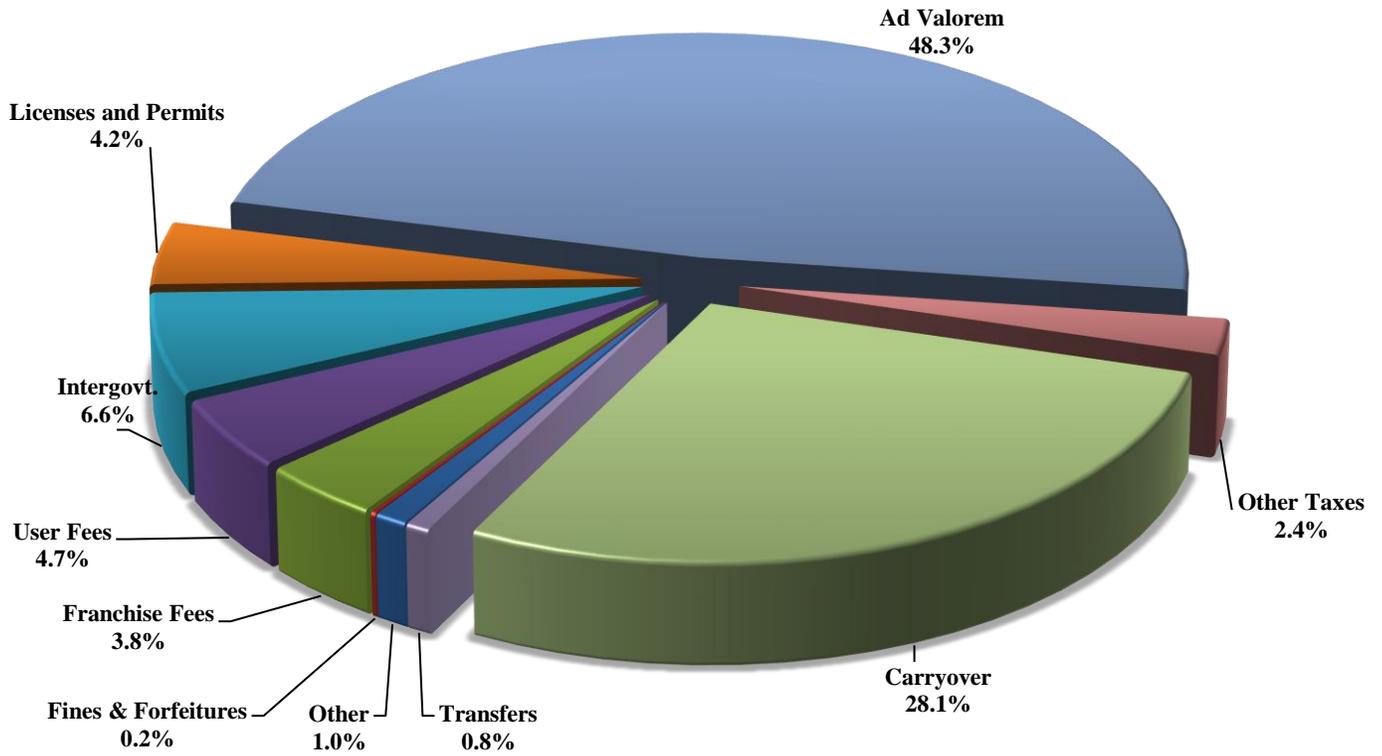
As illustrated in the chart below, General Fund expenditures and reserves total \$148,514,250, including \$72,130,961 in personnel, \$26,947,642 in operating expenditures, \$5,839,847 in capital outlay expenditures, \$700,000 in operating transfers, and \$3,247,862 in debt service. Projected unassigned reserves total \$26,000,000, law enforcement reserves total \$1,026,535, and reserves for economic development and budget stabilization total \$1,843,141 and \$7,034,196, respectively. An additional \$3,744,066 is restricted for ARPA expenditures.



**Total Expenditures/Reserves – General Fund
\$148,514,250**

TRANSMITTAL LETTER

As illustrated in the chart below, revenues and non-revenue sources total \$148,514,250. This is inclusive of an estimated beginning balance available of \$41,678,329. Ad valorem tax revenues comprise the largest share of General Fund revenue, at 48.3% of all revenues and sources of funding.



Total Revenues/Sources – General Fund
\$148,514,250

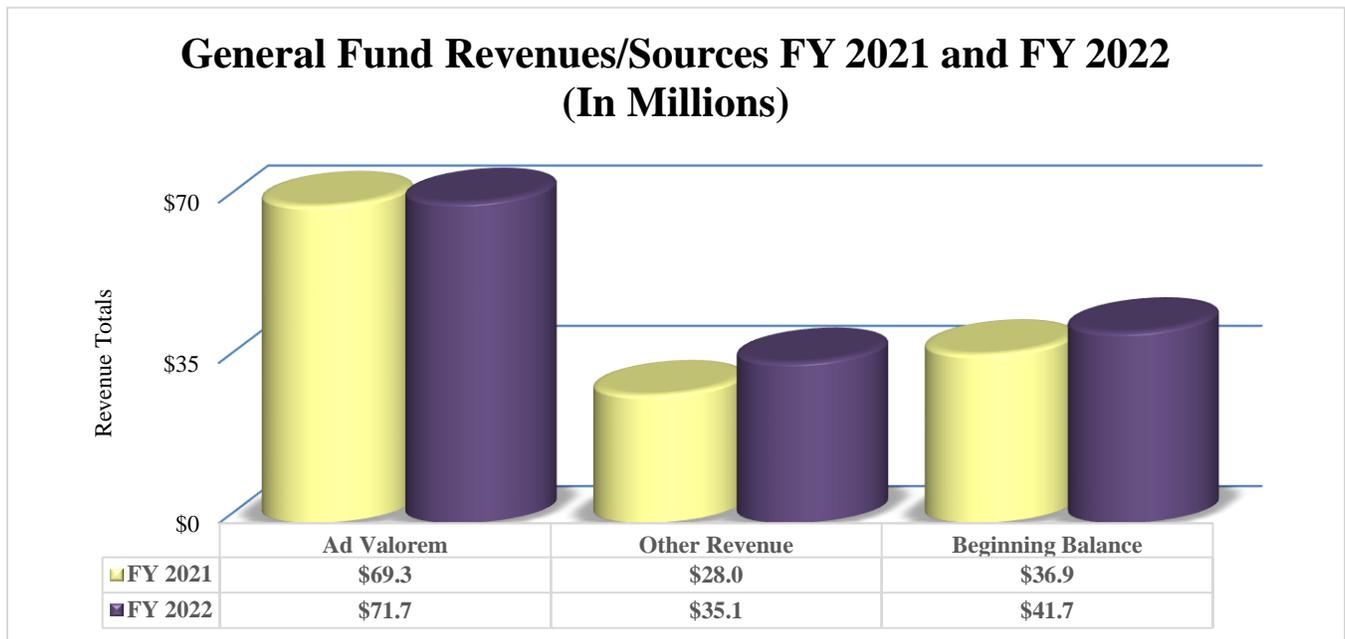
TRANSMITTAL LETTER

GENERAL FUND BUDGET CHANGES

Table 5: Analysis of General Fund Changes from FY 2021 to FY 2022

	Adopted FY 2021	Proposed FY 2022	Variance	Variance %
Revenue/Sources	\$134,185,548	\$148,514,250	\$14,328,702	10.7%
Less: Beginning Balance	(36,899,900)	(41,678,329)	(4,778,429)	12.9%
Transfers/Other Sources	0	(1,121,010)	(1,121,010)	100%
Total Recurring Revenues	\$97,285,648	\$105,714,911	\$8,429,263	8.7%
Expenditures/Uses	\$134,185,548	\$148,514,250	\$14,328,702	10.7%
Less: Reserves	(34,652,090)	(39,647,938)	(4,995,848)	14.4%
Capital	(3,317,155)	(5,839,847)	(2,522,692)	76.0%
Transfers	(339,968)	(700,000)	(360,032)	105.9%
Total Recurring Expenditures	\$95,876,335	\$102,326,465	\$6,450,130	6.7%

The chart above compares the original adopted budgets for fiscal years 2021 and 2022, prior to any carry-forward of expenditure obligations.

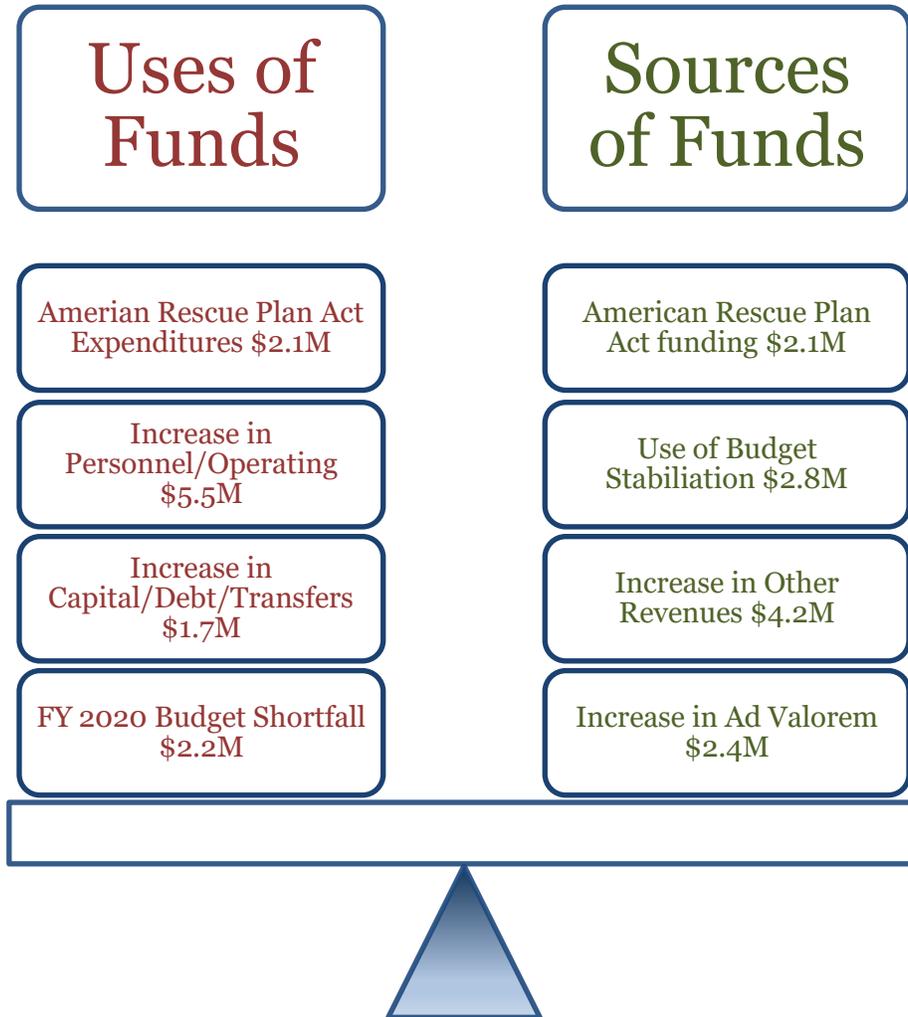


As illustrated in the chart above, ad valorem tax revenue is up, increasing to \$71,732,579 from \$69,279,003. Other revenue and transfers/other sources are projected to increase to \$35,100,656 from \$28,006,645, due to recovery from COVID-19 and projected development. Overall, excluding beginning balances and transfers/other sources, revenues have increased by \$8,429,263, or 8.7%, due primarily to the following: increases in ad valorem taxes of \$2,453,576 from increased property valuations; an increase in licenses and permits of \$1,801,776 due to the projected new development to occur; and an increase of \$4,173,646 in intergovernmental revenues. This amount is increased from last year due to the following: recovery of State revenues as the impacts from COVID-19 wane; and the projected second disbursement under the ARPA of \$2,928,895 which is restricted for ARPA expenditures per the U. S. Treasury’s Interim Final Rules.

TRANSMITTAL LETTER

Where Is the Additional General Fund Revenue Going Next Year?

The graphic below illustrates that the additional tax revenue generated next fiscal year of \$2,453,576 alone is insufficient to cover the increases in personnel and operating expenditures of \$5,493,206. Additionally, increases in capital, debt service, and transfers of \$1,725,924 and a budgeted shortfall of \$2,247,810 from FY 2021 must also be made up. When combined, the additional funds required to balance the FY 2022 budget total \$9,466,940. Even with increased ad valorem and other revenues, there remains a shortfall of \$2,845,562, 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 \$69,622,805 to \$72,130,961, and operating costs have increased from \$23,962,592 to \$26,947,642. Transfers have increased from \$339,968 to \$700,000, while projected ending fund balance is increased from \$34,652,090 to \$39,647,938, and capital expenditures have increased from \$3,317,155 to \$5,839,847. Debt service has been increased by \$956,924, primarily due to the first payment on the Series 2021 Capital Improvement Loan. This loan is being repaid via a transfer from the Recreation Impact Fund. Excluding capital, transfers and reserve balances, expenditures have increased by 6.7%.

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 2022 is \$913,617. The total projected fund balance carried forward is \$804,313. Total expenditures are \$1,414,577 and include the following: \$500,000 for street paving projects; \$260,000 for street lighting; \$60,000 for roadway striping; \$121,000 for various equipment; \$100,000 for infrastructure improvements; \$60,000 for street sweeping; \$30,000 for streetlight repairs; \$26,607 for debt service, and \$6,970 for street vehicle 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 \$688,398, and current year recurring revenues total \$2,617,000. Revenues have been conservatively estimated, considering the impacts of the COVID-19 pandemic. Operating and capital expenditures total \$3,375,184 and include some pro-rated costs to prepare for the opening of an additional par-three course that is scheduled to begin operations in FY 2023. There is a transfer from the General

Fund of \$700,000 next fiscal year to cover these costs. However, when the new course opens in FY 2023 it is anticipated that additional revenues will cover the operating costs of the course.

Recreation Fund Revenues and Expenditures

This special revenue fund is used to account for program revenues generated from the various recreational activities offered by the City. These fees have been committed by Council for the operation of the Special Revenue Recreation Fund. Total estimated operating revenues are \$4,979,456 and are down due to the continued impacts of COVID-19. However, it is projected that the total fund balance carried forward will be \$1,466,654, which is enough to offset the revenue losses due to COVID-19. Operating expenditures total \$6,010,013, and projected ending reserves total \$436,097. Due to the projected available fund balance, there is no transfer from the General Fund budgeted next fiscal year.



Workforce Housing Fund Revenues and Expenditures

This new special revenue fund is used to account for the revenues and expenditures of the workforce housing program to be developed by the City. Revenue totals \$5,000,000 and consist of the anticipated contribution from the developers of Avenir. The total projected fund balance carried forward is \$550,000, which consists of the contribution from the developers of Arcadia in FY 2021.



TRANSMITTAL LETTER

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:

○ Mobility	\$3,352,244
○ Recreation	3,198,712
○ Road	881,517
○ Fire	580,920
○ Police	398,531
○ Public Facilities	<u>260,335</u>
Total	\$8,672,259

- Expenditures:

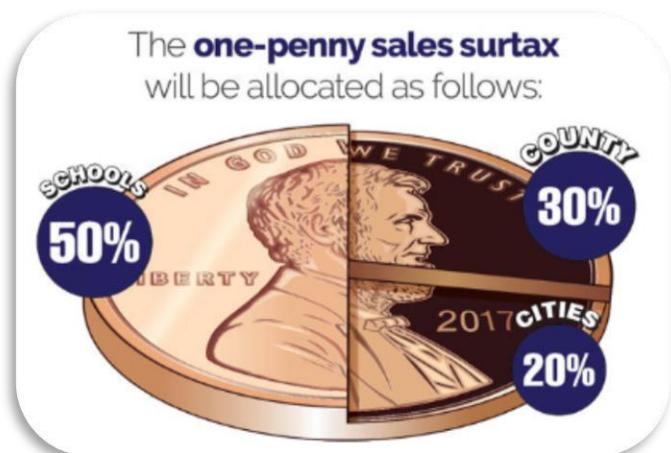
Capital expenditures from these funds total \$13,025,000, consisting of the following items:

- \$10,000,000 from the Recreation Impact Fee Fund for improvements to the Burns Road Community Recreation Center.
- \$2,000,000 from the Road Impact Fee Fund for the Sandhill Crane Drive extension
- \$1,025,000 from the Mobility Fee Fund for the following:
 - \$500,000 for improvements to Kyoto Gardens Drive from Military Trail to Alternate A1A
 - \$350,000 for Holly Drive pedestrian crossing improvements
 - \$150,000 for improvements to Burns Road from Military Trail to Alternate A1A
 - \$25,000 for improvements at Alternate A1A and Burns Road

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 2021 to FY 2022 is \$1,515,920. Total projected newly generated revenue is \$3,505,516 and includes one-cent infrastructure sales surtax revenue of \$3,500,000 and interest income of \$5,516.

When the one-cent sales surtax was implemented in 2017, it was estimated to generate an average of about \$3,350,000 per year over the life of the tax. Actual collections have exceeded this amount each fiscal year since implementation and this trend is forecasted to continue next fiscal year, as the estimate of \$3,500,000 for FY 2022 exceeds the original expectation by \$150,000, or 4.4%.



TRANSMITTAL LETTER

Total projected expenditures, exclusive of carry-forward balances, are \$3,340,380 and consist of the annual debt service on the Series 2017 Public Improvement Bonds.

SUMMARY

The City maintains an excellent financial position, as evidenced by the General Fund's unassigned reserves in FY 2022 of \$26 million, or 24% 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 \$7 million.

Because of its sound financial position and continued strong growth and development, the City was able to weather the COVID-19 pandemic that began in FY 2020 and continued into FY 2021. This strong position is due to the continued strong economy and growth of the City and pro-active financial management by the Council. New construction remains strong, with several significant projects either recently completed, underway, or in various stages of planning.

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

- ❖ Provide funding for all current and recently approved employment collective bargaining agreements;
- ❖ Provide a total of eleven new positions necessitated by the growth of the City, including:
 - One Police Officer in the Police Department to provide additional support to the Traffic Unit;
 - One Fire Plans Examiner in the Fire Department to keep up with new development;
 - One EVT Mechanic in the Vehicle Maintenance Department to provide additional in-house maintenance services on fire-rescue apparatus;
 - One Director of Mobility in Administration to plan, manage, and coordinate mobility projects; pursue grant opportunities; and oversee the day-to-day activities of this new function within the City
 - In the golf course special revenue fund, the following new positions are requested to staff the new par-three course that will be opening in FY 2022:
 - One First Assistant Golf Course Superintendent
 - One Golf Shop Manager
 - One Golf Maintenance Supervisor
 - Two Golf Operations Coordinators
 - One First Assistant Golf Professional
 - One Administrative Assistant III



The above golf positions will be phased-in to match the planned opening, with a start date for most of the positions planned for some time in July, 2022. When the new course is fully operational in FY 2023, these positions will be fully funded via revenues generated by the new facility.

- ❖ Funding of 6% to implement recommendations of the compensation and classification study for non-bargaining employees.

TRANSMITTAL LETTER

- ❖ Allocates \$250,000 to continue the storm water renovation program, plus \$250,000 to continue the canal dredging and maintenance program.
- ❖ Allocates \$956,600 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.

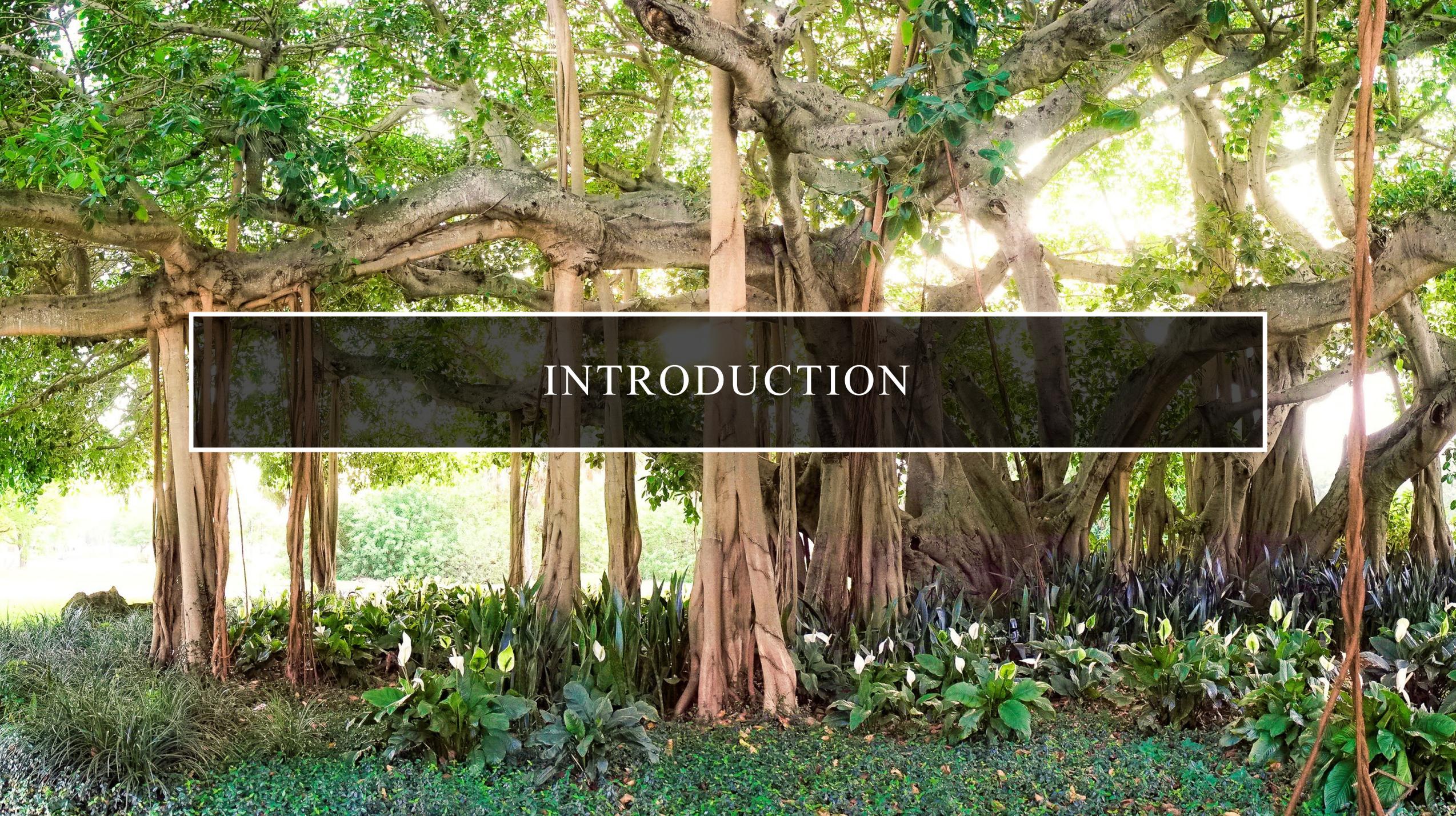
All the above initiatives have been provided in the proposed FY 2022 Budget with no change in the operating tax rate and no debt service millage.

The preparation of the proposed FY 2022 budget was a formidable task that would not have been possible without the efforts of all City department heads and staff. It is through their combined efforts that we can present this document to the City Council, and we want to express our sincere appreciation for all their collective efforts.

Sincerely,



Ron Ferris
City Manager



INTRODUCTION

INTRODUCTION

HOW TO USE THIS DOCUMENT

The fiscal year 2022 Budget Document is organized into thirteen sections. These are the Introduction, Transmittal Letter, Vision, Mission Statement and Strategic Goals, 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 2022 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 2021/2022 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, Housing, Capital Project Funds (Police, Fire, Recreation, Road, Public facilities, Capital Improvement Project Fund, Mobility and Art Impact Fund) in addition to The One cent Sales Surtax Fund, and the 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 2021 Service Level Accomplishments
- FY 2022 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 Facilities, Parks and Grounds, Construction Services, and Neighborhood Services. Also included is the Fleet Maintenance activity, which is an Internal Service Fund. The Community Services section also includes the Road Impact Fund, Capital Projects Fund, Public Facilities Impact Fund, and The Mobility Fund, which are Capital Projects Funds, and the Golf Course and Gas Tax Fund, which are Special Revenue Funds.

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 Grants, and the Recreation Impact Fund.

INTRODUCTION

HOW TO USE THIS DOCUMENT (CONTINUED)

CAPITAL IMPROVEMENT PROGRAM

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2021/2022. Also included is a discussion of effects on operating costs, identification of funding sources and five-year capital outlay projections.

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 2021/2022 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.

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INTRODUCTION

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 sixty 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!



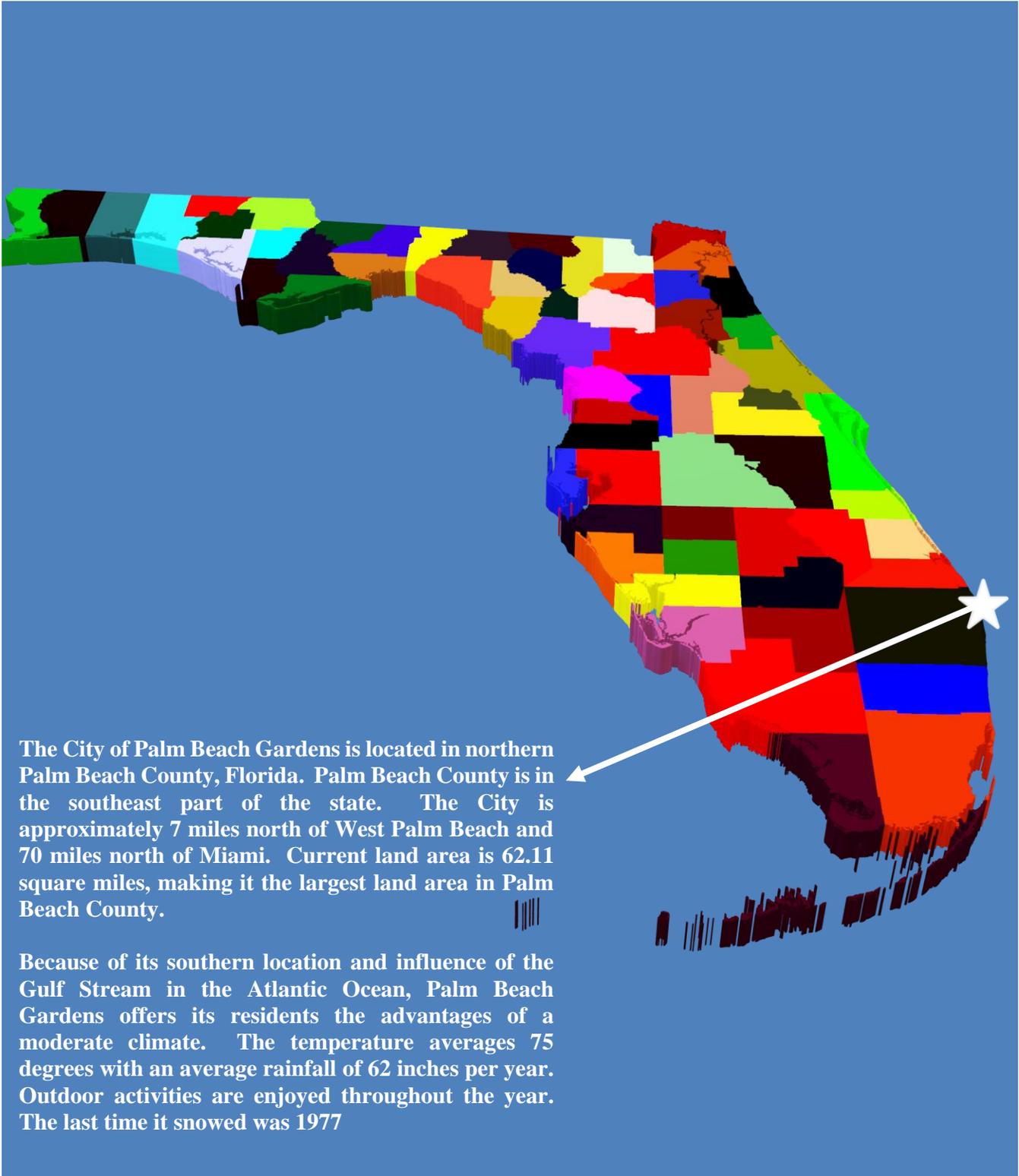
The City Crest was officially adopted by City Council in 1976 when the Palm Beach Gardens Woman's Club crafted the crest with participation from each of its members. It was then presented to the City as part of America's Bicentennial. The Emblem of the Gardens is divided into four (4) sections:

- 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 northern Palm Beach County, Florida. Palm Beach County is 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 62.11 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
2021 (Estimate 04/01/2021 BEBR)	59,755

Race/Ethnic Origin

White (non-Hispanic)	78.4%
Hispanic Ethnicity	9.4%
Black or African American	5.8%
Other	6.4%

Education

High school graduate or higher	95.7%
Bachelor's Degree or higher	52.4%

General Characteristics

Male	46%
Female	54%
Median Age	51
Total Housing Units (2015-2019)	24,191
Median Value (2015-2019)	\$378,500
Persons per household (2015-2019)	2.30
Homeownership rate (2015-2019)	74%

Occupation Composition

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

Economic Characteristics

Median household income (2019 Dollars)	\$87,969
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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 2021:

"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	127
Civilian employees	59
Number of calls for service	29,020
Average officer emergency response time	3.57 min

Fire Rescue

Fulltime employees	138
Number of fire stations	5
Number of calls for service	12,700
Avg. response time:	5.56 min

Land Use & Building Activity

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

	<u>% of Total Area</u>
Residential	24.5
Commercial	2.4
Professional Office	.2
Industrial	.7
Mixed Use	3.5
Conservation	51.0
Recreation & Open Space	1.4
Private Golf	7.7
Public/Institutional	2.3
Water (Canals & Waterways)	1.1

Developed	94.8%
Undeveloped	<u>5.2%</u>
	100%



Building Department

Permits issued	15,785
Total Construction value	\$674,039,640



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	18
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)	4.6%
Millage Rate	5.55
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

Top Employers in the City of Palm Beach Gardens

Company	# Of Employees	Product
Palm Beach County School Board (county-wide)	21,200	Education
Tenet Healthcare Corp (county-wide)	6,136	Health Care
TBC Corporation (Headquarters)	750	Tire Distribution
PGA National Resort and Spa	700	Hotel
City of Palm Beach Gardens.	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	\$340,000,000	\$1,887,000
Florida Power and Light	110,847,735	615,205
PR The Quaye Owner LLC	100,342,310	556,900
BREIT MF San Merano LLC	97,499,871	541,124
GLL US Retail LP	95,000,034	527,250
Advenir@PGA LLC	89,825,758	498,533
Northlake Boulevard LLC	86,178,526	478,291
Villas At Briger LLC	78,471,452	435,517
KH Alton LLC	73,798,590	409,582
Toll Southeast Inc	27,775,000	154,151

Source: 2021 Certified Tax Roll-Palm Beach County Property Appraiser

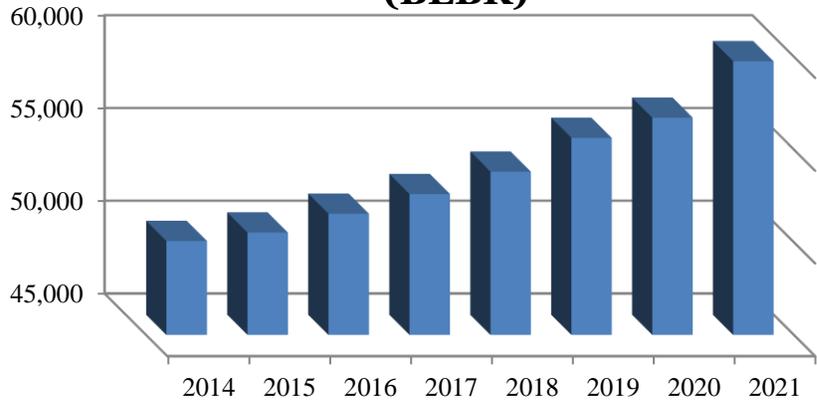
INTRODUCTION

CITY OVERVIEW (CONTINUED)

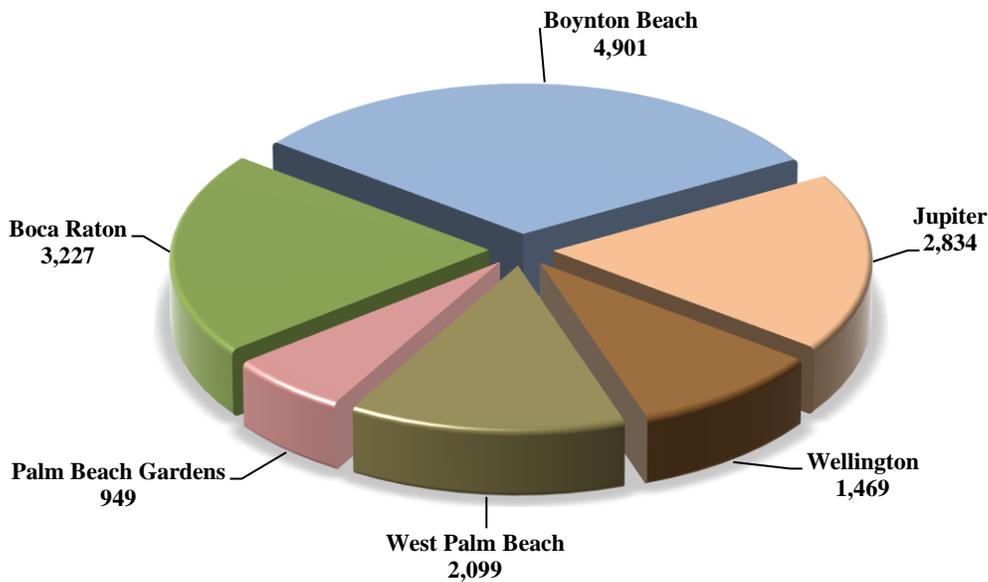
DEMOGRAPHIC COMPARISONS

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

Population estimates are provided by the Florida Bureau of Economic and Business Research (BEBR) April 1st of each year between census periods, growing to an estimated 59,755 by 2021.



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.

INTRODUCTION

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 22, 2020 approving “Project Knight” for an Economic Development Employee Incentive Grant in the award amount of \$1,400 per employee for the creation of 100 new jobs with an average minimum wage of \$91,124 by December 31, 2021. Resolution 22, 2020 also approved “Project Knight” as a Qualified Target Industry Business and committed the necessary local financial support of \$70,000, which constitutes half of the 20% local match required. The Carrier Corporate Headquarters represents a \$100 million capital investment, retained 70 local jobs, and created 380 new jobs with an average salary of \$85,000.
- The City Council approved Resolution 2, 2021, conceptually approving “Project Gator” for an Economic Development Employee Incentive Grant of \$300,000. “Project Gator” intends to create 100 new jobs with an average wage of \$140,000 and a capital investment of \$7.075 million by December 31, 2023. An Economic Development Agreement will be brought to the City Council for approval.
- The City Council also approved Resolution 25, 2021, approving “Project Branch” for an Economic Development Employee Incentive Grant in the award amount of \$3,000 per employee for creation of 55 new jobs with an average wage of \$175,000 and a capital investment of \$550,000 by December 31, 2025.

DEVELOPMENT

Development and redevelopment continue to increase in the city. There are several 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 nearing completion.
- 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.
- Parcel F Phase II—approved for 56 townhouses and has completed construction of an approximately 4.49 acre community park.

INTRODUCTION

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 is nearing completion on the 116,862 square foot LifeTime facility and a 426-space parking garage at the corner of Alternate A1A and Gardens Parkway. Downtown is also nearing completion for the “In Place” Phase I portion of the renovation of the shopping center including completely replacing the hardscape and landscape materials throughout and relocating the carousel to the lake side. The “Full Vision” Phase II has received approval for a 108,891-square-foot mixed use, 174-key hotel tower and a 280-unit multi-family residential tower with a 432-space parking garage. Construction on the Phase II improvements are anticipated to begin by the end of the year.

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 and is anticipated to be completed first quarter 2022. 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 has just completed construction.

Other recently completed and/or ongoing projects include:

- PGA Station completed construction of a 122-room Marriott Residence Inn hotel in early 2020. It has also received approval for an 8-story, 396-unit multi-family residential building, an 8-story, 200,000 square foot professional office building and a 998-space parking garage with 7,049 square feet of retail space that is anticipated to begin construction by the first quarter 2022.
- 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, 45 townhouse units have been completed and another 18 units are under construction.
- Trevi Isle was approved for 50-unit townhomes located along Hood Road and is currently under construction. Thirty-six units have been completed and another 14 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 began construction in Summer, 2021 with an anticipated completion date of third quarter, 2022.
- 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 has been completed.
- 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, has been completed. Phase II, the laboratory/research and development building, recently received approval for façade modifications and is anticipated to begin construction in early 2022.
- 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. Construction on the Learning Experience has not yet started.
- 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 have been completed.

INTRODUCTION

- 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 late 2021.
- PGA National Resort was recently approved for upgrades to the resort building elevations along with approval for a new water slide, lazy river, and beach entry pool complex as well as a new golf training building. The elevation upgrades are underway while the construction of the water slide and associated amenities will begin in early 2022.
- A new 7-11 convenience store with automatic car wash was approved for the northwest corner of Northlake Boulevard and Congress Avenue in the location of the former Applebee's restaurant. Construction is anticipated to begin in early 2022.
- The El Carwash automatic carwash facility was approved on the north side of Northlake Boulevard between Roan Lane and Sunrise Drive. Construction is anticipated to begin in 2022.
- Additionally, the City has recently completed development of the Gardens North County District Park on approximately 82 acres of land east of Central Boulevard and north of Timber Trace Elementary and Duncan Middle Schools. The park features seven lighted multipurpose fields, two spray pads, three pavilions, nature trails, two play grounds and 23.6 acres of preserve area.

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, 300 hotel rooms, a school with a maximum of 600 students, 20 acres of agricultural land, a 115-acre civic/recreational parcel, and a 15-acre police/fire city annex parcel. 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 that have been approved and are currently under construction. Those projects include:

- Watermark at Avenir—Approved for 98 dwelling units, 5 units have been completed and 25 units are under construction.
- LaTerre at Avenir—Approved for 92 dwelling units with 13 units under construction.
- Windgate at Avenir—Approved for 119 dwelling units, 9 units have been completed and 30 units are under construction.
- Coral Isles at Avenir—Approved for 107 dwelling units with 40 units under construction.
- Regency at Avenir—Approved for 469 age-restricted dwelling units with 56 units under construction.
- Avondale at Avenir—Approved for 390 dwelling units
- Avenir Clubhouse—Approved for a 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. Currently under construction with an anticipated completion in first quarter 2022.
- Panther National—Received Master Plan approval for 218 single-family homes in three residential pods, a private golf course with clubhouse, a par-3 golf course, lifestyle center, maintenance facility and sales center. The golf course is under construction. Pod 13 and Pod 14 have also received site plan approval for 27 and 52 custom built single-family homes, respectively. Construction on these homes is anticipated to begin in early 2022.

INTRODUCTION

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.

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-g geared 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 2022. The PGA Station approval for multi-family residential building and 200,000 square foot professional office building is the first project approved to implement the TOD District policies and is anticipated to set the stage for additional development in the District.

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.

INTRODUCTION

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.

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 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.

INTRODUCTION

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.

- 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. The redevelopment of Seminole Shoppes is nearly complete.
- 1881 Bomar Drive—approximately 0.13 acres located approximately 400 feet west of US 1 seeking to redevelop as a therapist office.

WORKFORCE HOUSING

The city 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 for repairs to income-eligible homeowners to make their housing more affordable. The city has successfully completed 20 rehabilitation projects in the past five years with 11 applications in progress in various stages.

For the second five-year CDBG Consolidated Plan (2020-2024), the City Council has allocated all five years of funding to assist in providing public infrastructure in the form of water lines to the Mary Circle and Dania Drive communities that currently do not meet the State Health Department's minimum separation requirements of 75 feet between potable water wells and septic systems. Within the first year, the city has hired an Environmental consultant, initiated the process for acquisition of right-of-way of Dania Drive, and began engaging with the residents of Mary Circle and Dania Drive. In year two of the project, surveying and design will begin.

The City's Rent and Mortgage Assistance Program is continuing to accept applications. The program is funded through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. This program is designed to provide mortgage and rent assistance to low-to-moderate income families that were directly impacted by the COVID-19 Pandemic. Funding is available on a first-eligible, first-served basis to qualifying Palm Beach Gardens residents. The city has approved 18 applications, resulting in \$204,030 awarded.

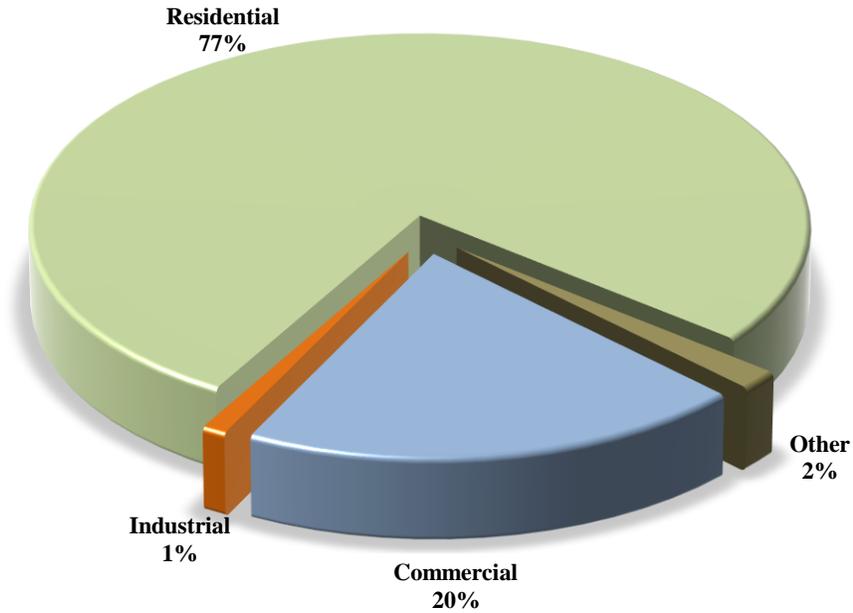
INTRODUCTION

On November 5, 2020, the City Council adopted a Workforce Housing Program aimed at addressing housing 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 has initiated Comprehensive Plan Text Amendments, Land Development Regulation Amendments, and Standard Operating Procedures to implement recommendations contained in the Workforce Housing Program which will be finalized in the first half of 2022.

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INTRODUCTION

2021 Ad Valorem Tax Percentages

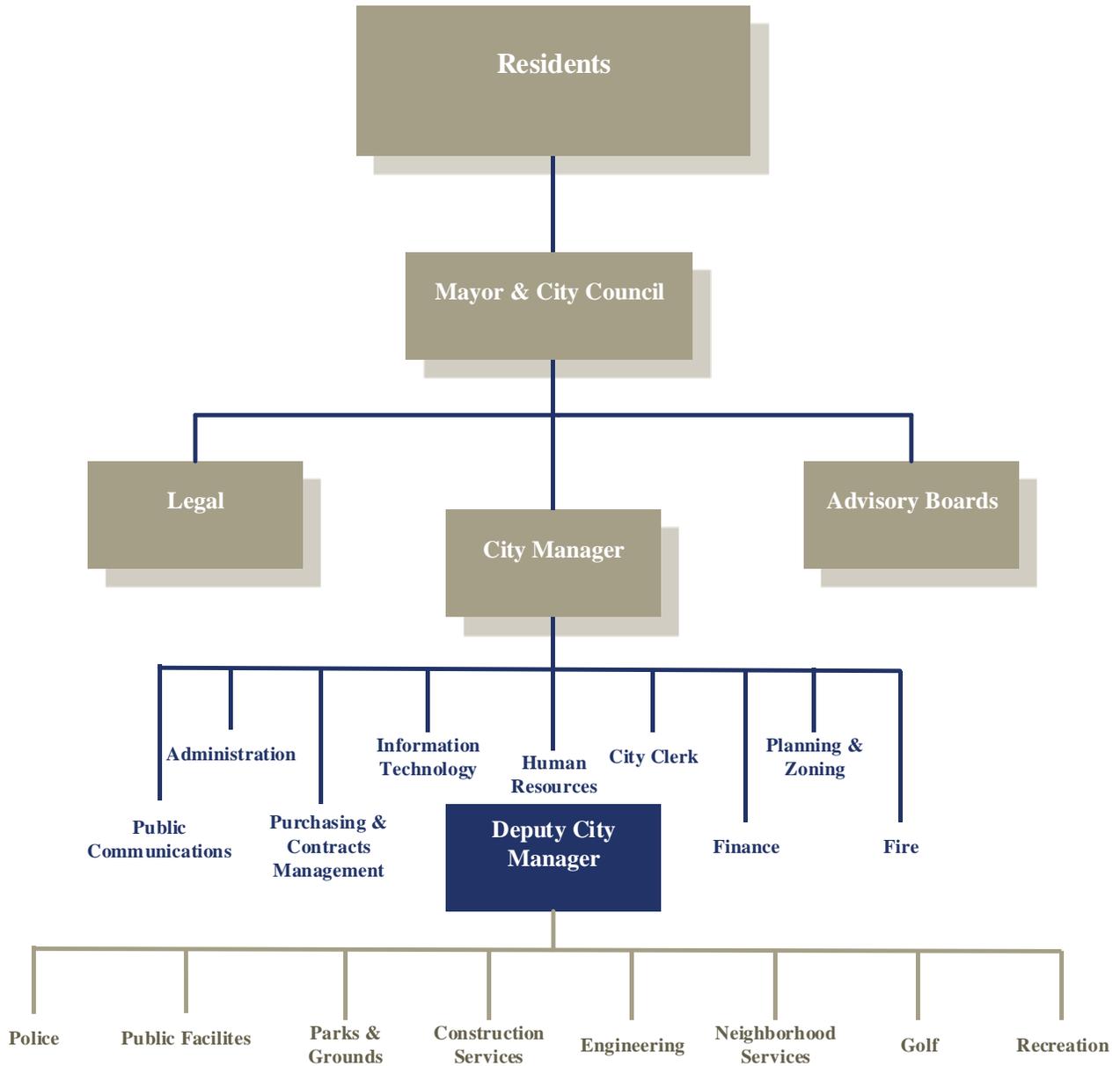


Data Compiled from 2021 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office.
The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	9,833,380,210	28,742
Commercial	2,540,839,729	777
Industrial	122,451,139	41
Other	205,710,055	465
Total	\$12,702,381,133	30,025

* Not including Personal Property and Centrally Assessed Property

CITY ORGANIZATION CHART



INTRODUCTION

CITIZEN BOARDS AND COMMITTEES

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



INTRODUCTION

STAFFING COMPARISON

Department	Budget FY 2020	Budget FY 2021	Adopted Budget FY 2022	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	10	11	11	-
Legal	1	2	2	-
Engineering	5	5	5	-
Planning and Zoning	18	18	19	1
PUBLIC SAFETY				
Fire Rescue	134	137	138	1
Police	183	185	186	1
COMMUNITY SERVICES				
Administration and Public Facilities	50	51	52	1
Parks and Grounds	29	28	28	-
Construction Services	18	19	19	-
Neighborhood Services	10	9	9	-
Recreation	33	33	33	-
Golf	9	9	16	7
Total	532	539	550	11

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 293. 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

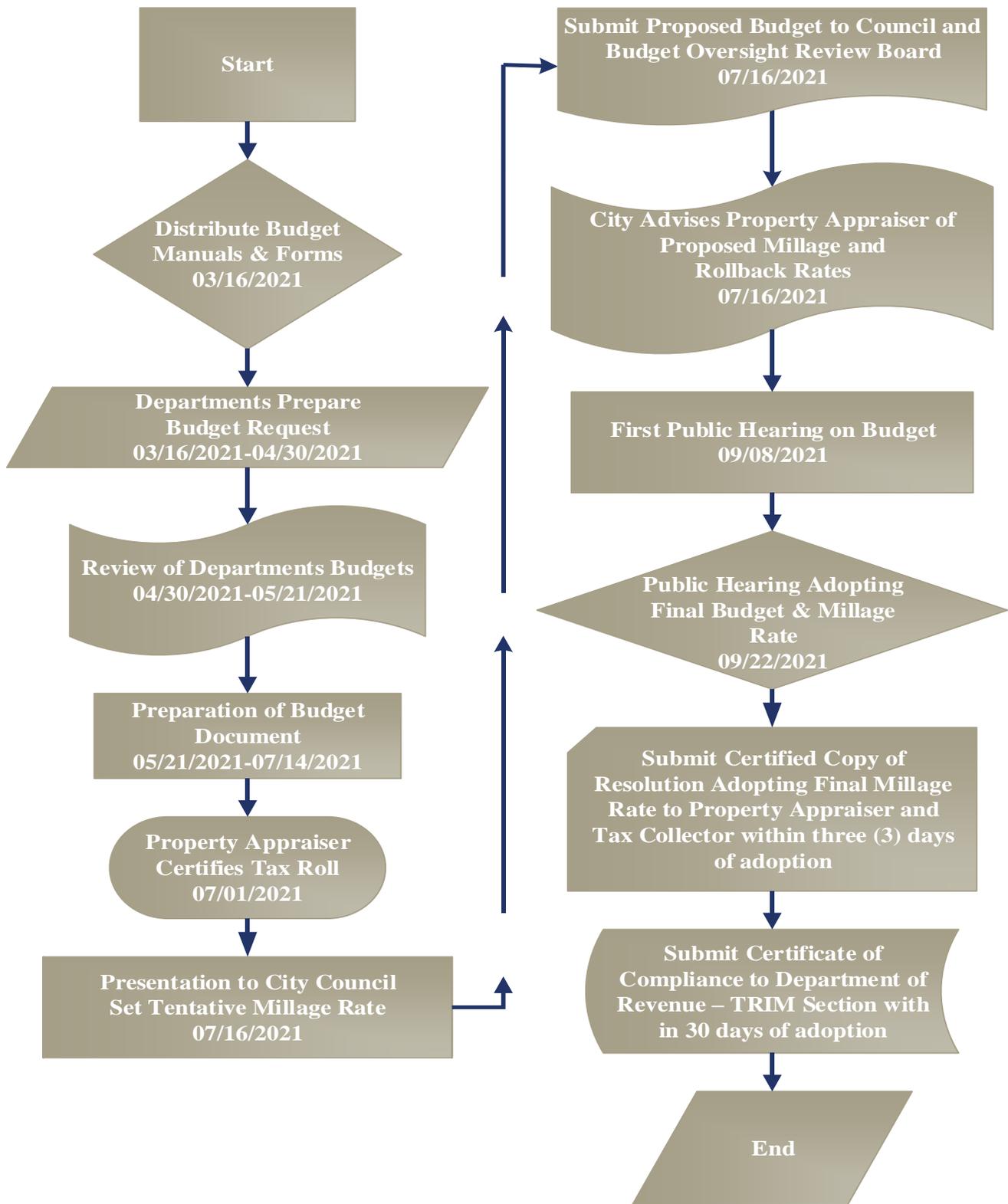
By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

- 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.

INTRODUCTION

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
- Housing
- 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.

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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 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

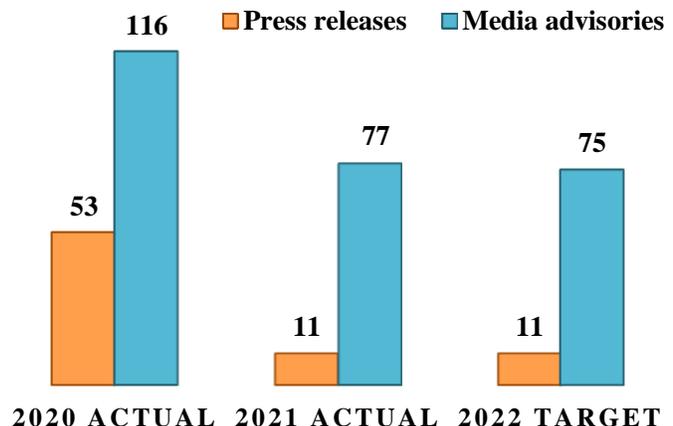
To inform the City’s residents of City Council and Departments’ ongoing initiatives and activities in a manner that is culturally competent and diverse.

Performance Measure

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

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.

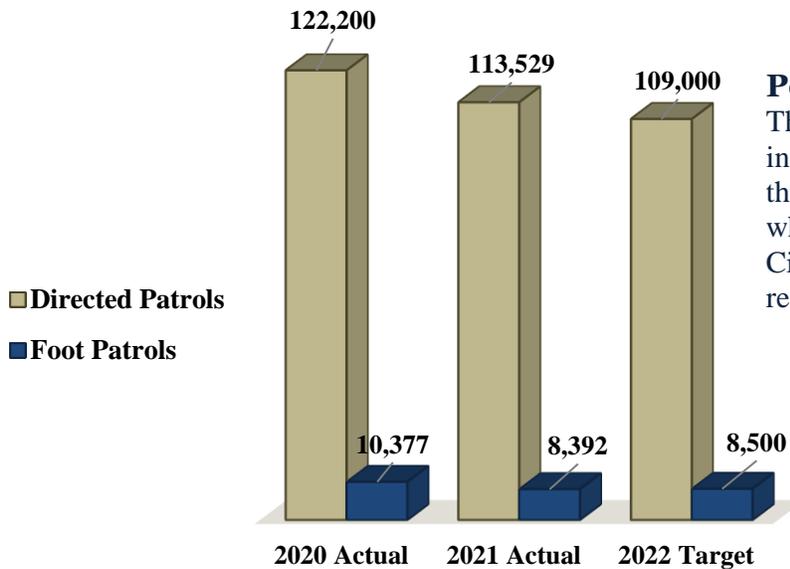


VISION, MISSION STATEMENT AND STRATEGIC GOALS

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.

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)

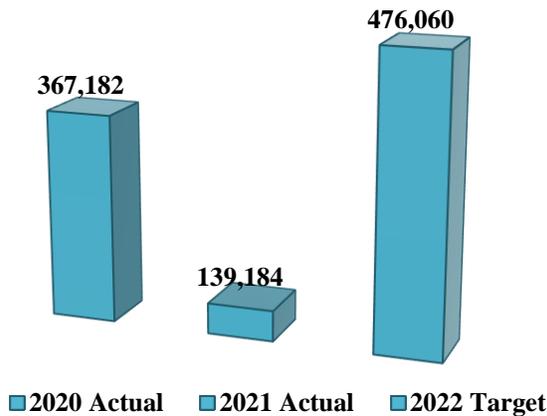
Service Level Objective

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 2021 actual and FY 2022 targets reflect the restrictions imposed under the COVID-19 pandemic.

Yearly Attendance at Community Special Events



Analysis

The City anticipates resuming pre-pandemic community special events as COVID-19 restrictions ease. Currently, the City's greenmarket has been reopened for the season returning to pre-covid operations to offer residents and visitors a fun and enjoyable 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

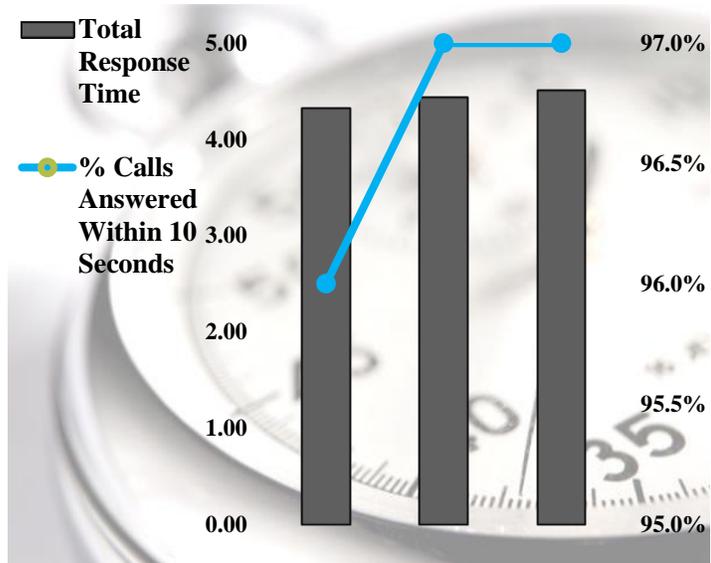
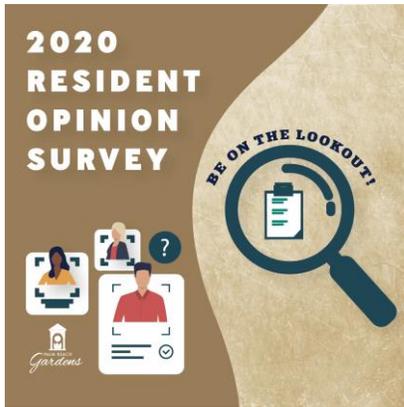
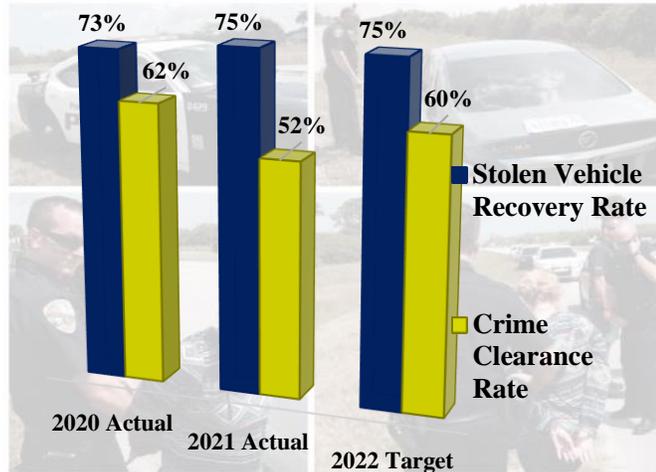
To increase the level of City provided services and facilities within the urban area, while maintaining fiscal responsibility.

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 within 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.

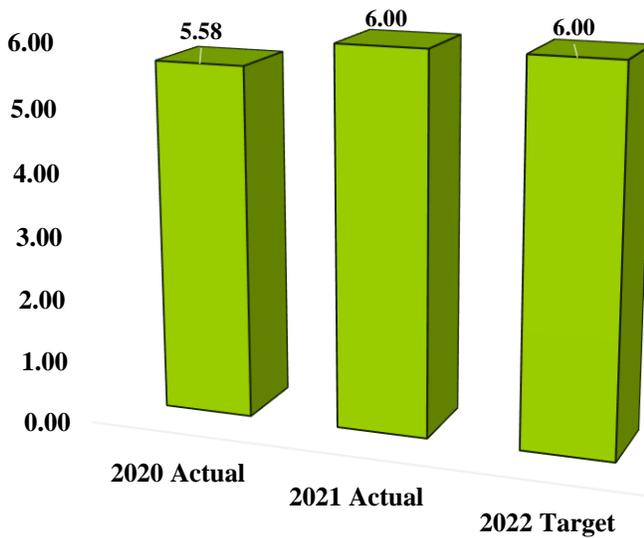
VISION, MISSION STATEMENT AND STRATEGIC GOALS

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



Service Level Objective

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



Performance Measure

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



Analysis

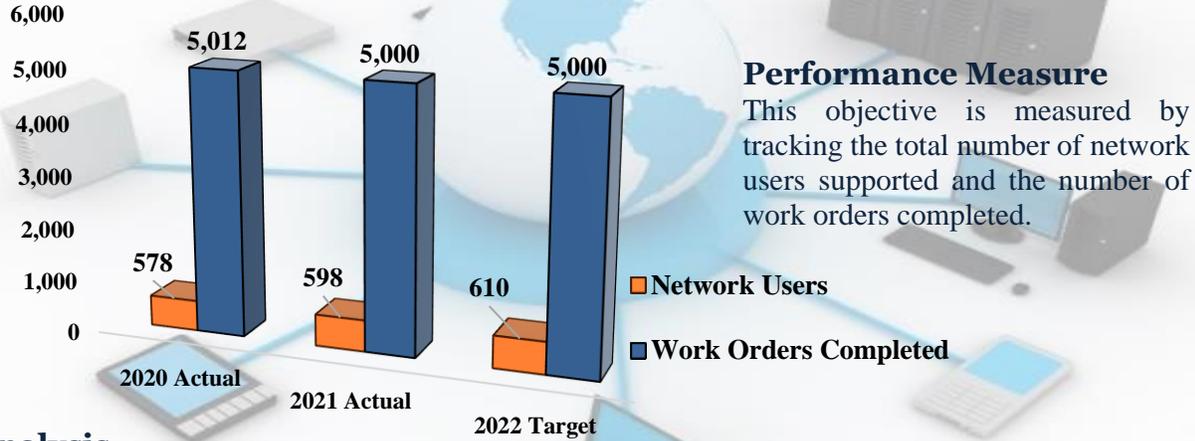
Average response times have increased slightly due to additional PPE that must be worn by fire personnel due to COVID-19. However, responses are well below the benchmark of responding to 90% of calls within 7 minutes and 10 seconds. No additional allocation of funding is included in the budget to address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

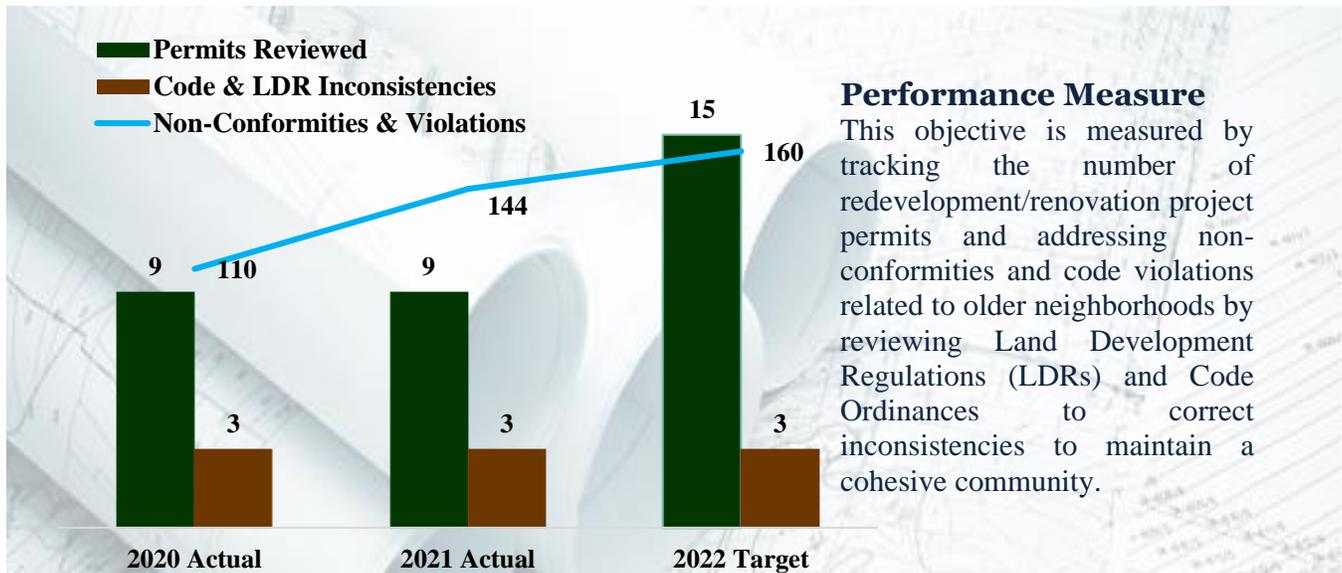


Analysis

As illustrated in the chart above, the number of network users and work orders are projected to remain relatively flat next fiscal year; therefore, no additional resources have been allocated in FY 2022.

Goal #3 – Character of the City

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



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

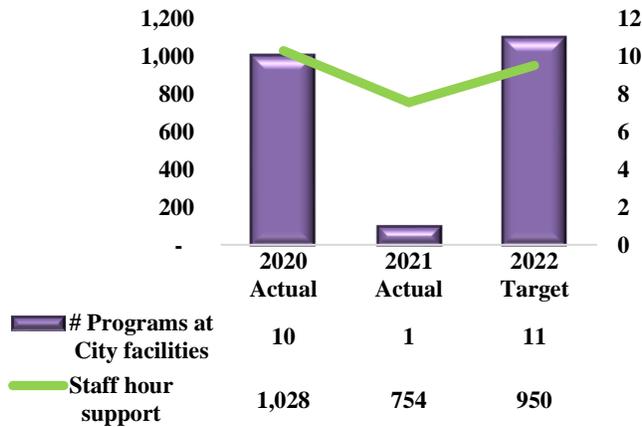
To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real work experiences, hold the necessary skills for jobs, and continue to pursue knowledge.

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.

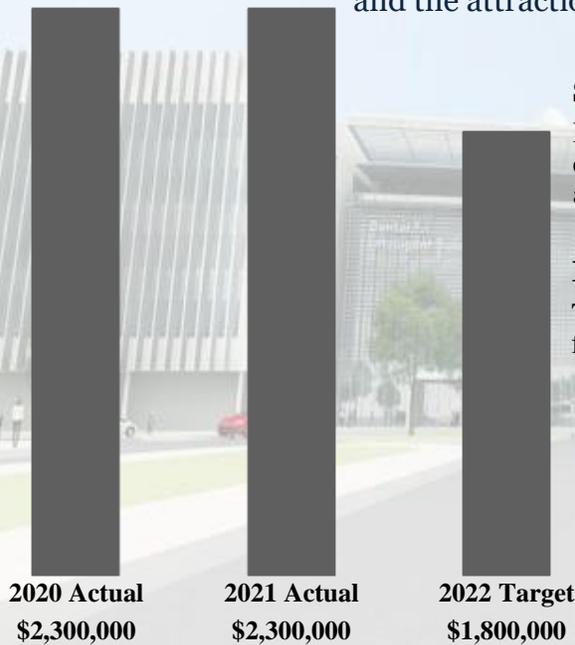


Analysis

The number of school programs at City facilities dropped in FY 2021 due to school closures caused by the pandemic. It is anticipated that the number of programs will rebound as schools have reopened. 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

Due to two projects that were recently approved, the allocation of available funds for economic incentives was decreased for FY 2022 from \$2.3 million to \$1.8 million.

VISION, MISSION STATEMENT AND STRATEGIC GOALS

Goal #6 – Environmental Stewardship

To protect the natural environment through sustainable methods and practices.

Service Level Objective

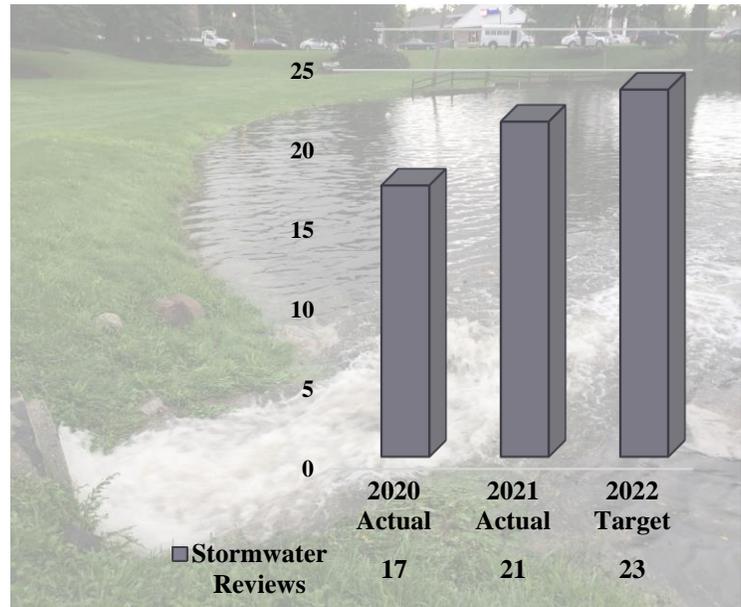
Monitor National Pollutant Discharge Elimination System (NPDES) for all projects greater than one (1) acre.

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.



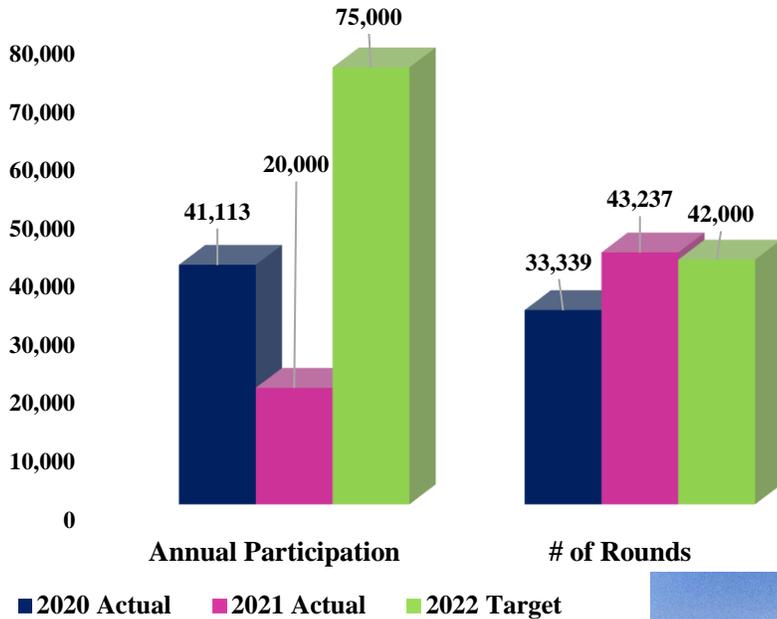
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VISION, MISSION STATEMENT AND STRATEGIC GOALS

GOAL #7 – PARKS AND RECREATION (CONTINUED)

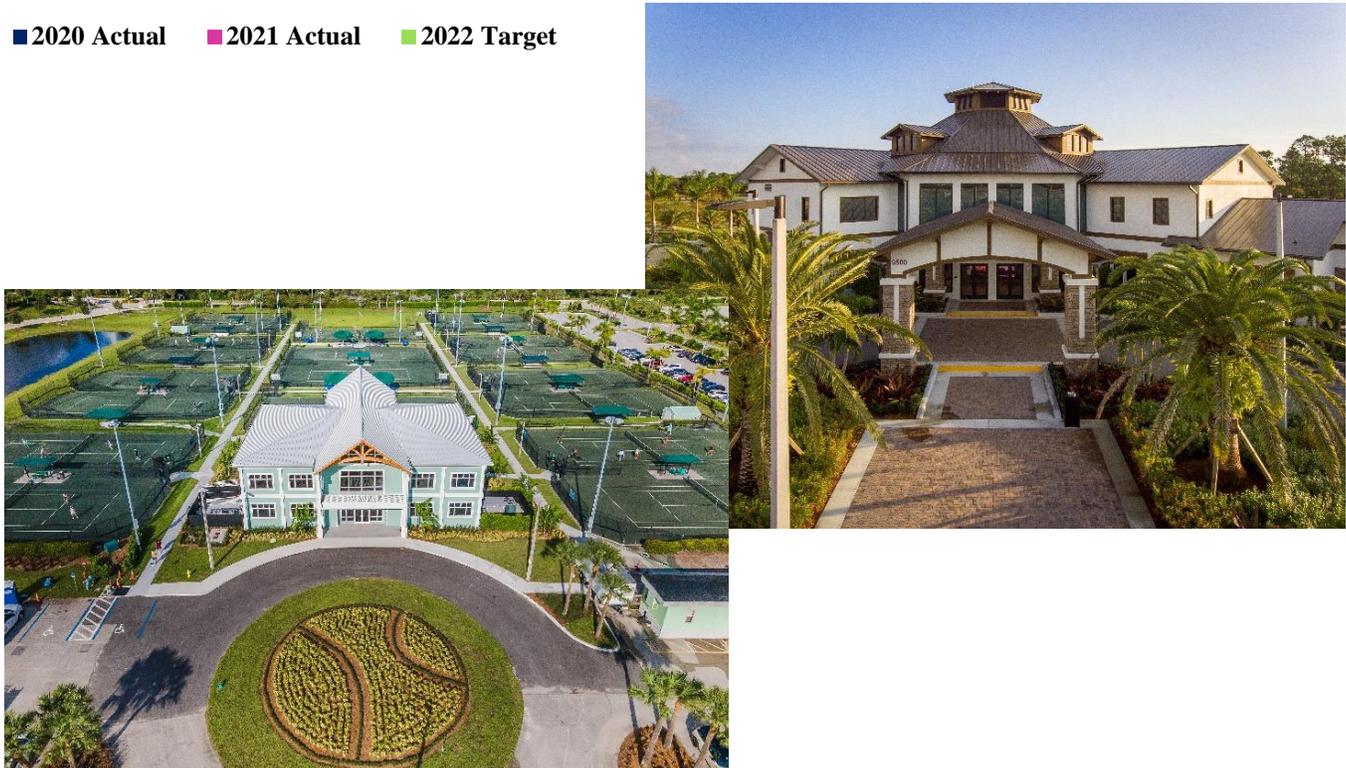
Performance Measure

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. Although participation was down significantly in FY 2021 due to closures necessitated by COVID-19, the golf course remained up and actually experienced an increase in rounds played. Projections for FY 2022, 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 2022 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

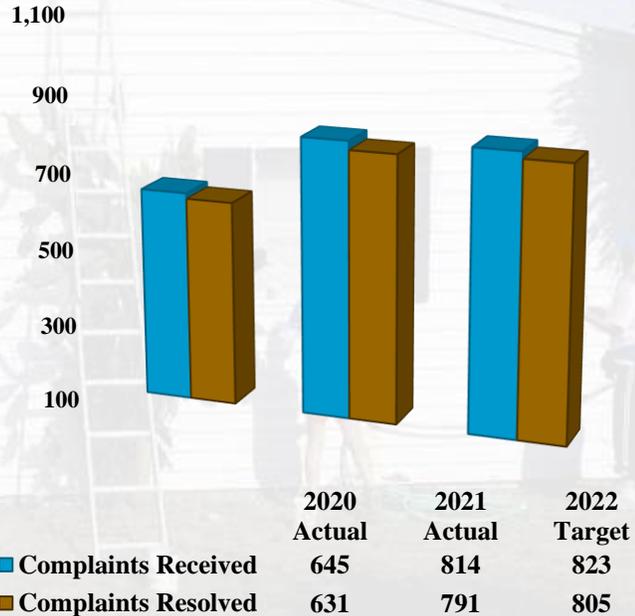
Establish an electronic complaint system to track and respond to resident requests. Amend City Codes as necessary to provide more efficient guidelines for the maintenance and enhancement of various properties.

Performance Measure

These objectives are measured by tracking the number of complaints received and the number of complaints resolved.

Analysis

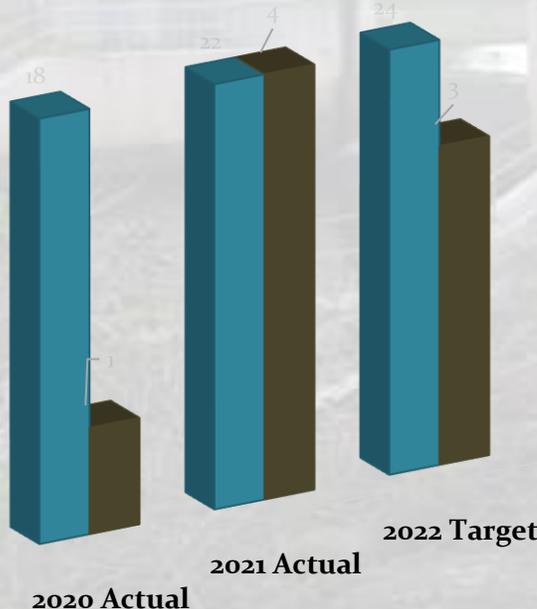
The focus on these objectives has been successful. The number of complaints received and resolved each year have been at or near targeted goals. No additional allocation of funding is included in the budget to address these objectives.



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, and enforce Chapter 74, Article III (Stormwater Systems) of the City’s Code 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 and code cases generated each year have exceeded targeted goals; therefore, no additional allocation of funding is included in the budget to address these objectives.

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.

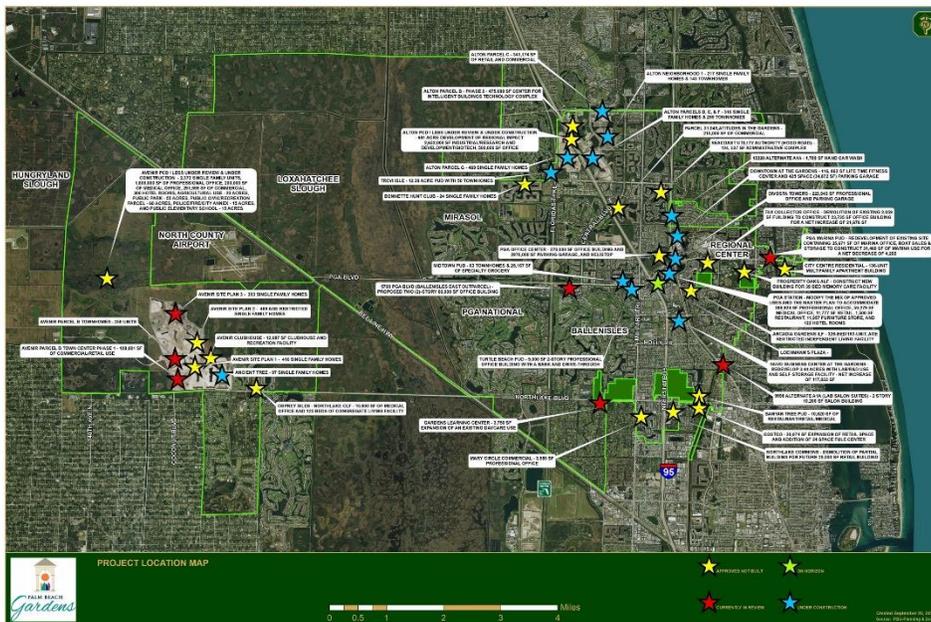
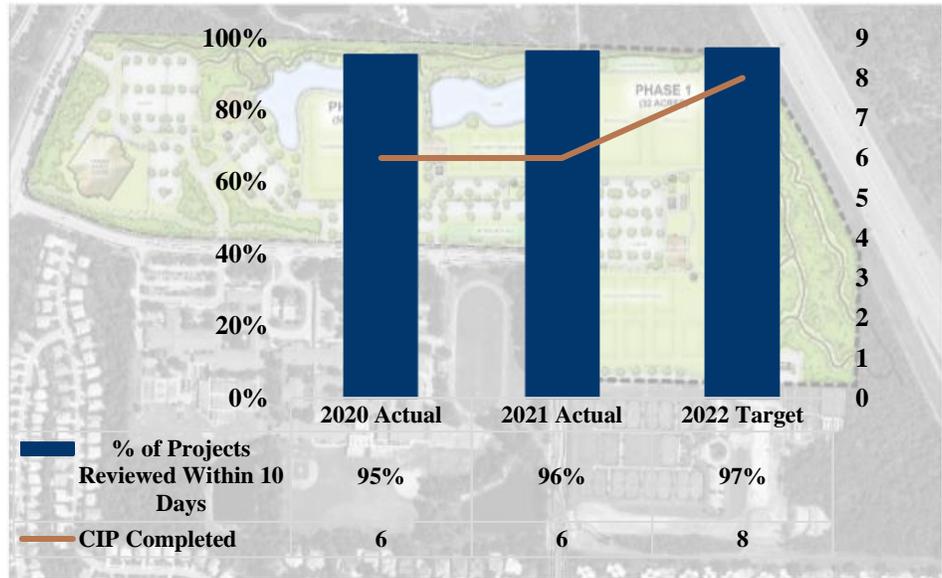
Service Level Objective

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.

Chart Title



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. In addition, the number of completed capital improvement projects is projected to increase in FY 2022. No additional allocation of funding is included in the budget.



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 2022 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 2022 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 are 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 2020 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 2022 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 2022, 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 \$72,000 in FY 2022 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 \$399,600 in FY 2022 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 \$3,340,380 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 2022 budget contains \$19,262,788 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

FICAL YEAR 2022 BUDGET PREPARATION STRATEGY

To meet the challenges described previously, the FY 2022 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 2022 Budget, is as follows:

- **Citizen Survey Results**

In 2020, 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 4.2 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 2022 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 2022. For a complete discussion of the impacts and actions taken to address the Repairs and Maintenance Program in the FY 2022 Budget, please see page 12 of the *Transmittal Letter*.

SHORT-TERM AND LONG-TERM PLANNING

FISCAL YEAR 2022 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 13 of the *Transmittal Letter*.

- **Planning for New Development and Annexations**

One of the most significant factors affecting the formulation of the FY 2022 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 6-10 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 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 10 of the *Transmittal Letter*.

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

The last element of the FY 2022 budget preparation strategy was the formulation of a ten-year financial plan that maintains the operating millage rate flat through FY 2031. 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 80.
- ✚ 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 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 and Avenir development projects 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 ten consecutive years, increasing by 3.56% in FY 2022, including new construction and annexations.

The assumptions used in formulating the nine years beyond FY 2022 in the ten-year forecast are as follows:

- ✚ Growth from re-evaluations of existing property: average of 2.9% per year.
- ✚ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2022 through FY 2031 and reflects new construction from the Alton and Avenir developments.
- ✚ Operating millage rates are projected flat through FY 2031. The debt service millage rate was eliminated in FY 2020 and is projected to remain at zero through FY 2031.
- ✚ 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 FY 2031.
 - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2031.
- ✚ 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

	2022	2023	2024	2025	2026
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	71,732,579	75,166,160	79,022,169	82,675,670	87,551,269
Local Business Taxes	1,575,000	1,606,500	1,646,663	1,687,829	1,730,025
Utility Taxes	1,860,000	1,897,200	1,944,630	1,993,246	2,043,077
Special Assessment	115,000	105,000	105,000	105,000	105,000
Franchise Fees	5,652,000	5,765,040	5,909,166	6,056,895	6,208,318
Licenses and Permits	6,238,776	3,783,315	5,278,053	4,269,720	3,947,075
Intergovernmental	9,868,646	7,046,819	7,187,755	7,331,510	7,478,141
Charges for Services	6,916,110	6,991,124	7,086,767	7,184,801	7,285,286
Fines and Forfeitures	239,000	243,780	249,875	256,121	262,524
Investment Income	404,000	416,120	428,604	441,462	454,706
Miscellaneous	1,113,800	1,136,076	1,164,478	1,193,590	1,223,430
Other Financing Sources	1,121,010	871,004	873,265	870,258	6,871,981
Total Revenue and Other Financing Sources	\$ 106,835,921	\$ 105,028,139	\$ 110,896,423	\$ 114,066,102	\$ 125,160,830
EXPENDITURES/OTHER FINANCING USES					
General Government	24,614,099	24,965,297	25,773,668	26,611,856	27,518,520
Public Safety	59,045,849	61,986,673	66,354,516	68,398,988	68,881,871
Physical Environment	14,149,374	15,208,394	15,812,050	16,289,808	16,805,835
Culture/Recreation	1,269,280	1,309,440	1,350,239	1,388,680	1,431,327
Capital Outlay	5,839,847	3,149,000	3,254,000	1,480,000	7,820,000
Debt Service	3,247,862	3,128,646	1,729,911	1,636,634	1,723,949
Operating Transfers	700,000	450,000	461,250	472,781	486,965
Total Expenditures and Other Financing Uses	\$ 108,866,311	\$ 110,197,451	\$ 114,735,635	\$ 116,278,747	\$ 124,668,467
Excess Revenues (Expenditures)	(2,030,390)	(5,169,312)	(3,839,212)	(2,212,645)	492,362
Unassigned Fund Balance - Beginning	26,000,000	26,000,000	26,000,000	26,000,000	25,557,092
Assigned for Budget Stabilization - Beginning	9,879,756	7,034,195	5,608,949	1,769,737	-
Restricted for ARPA Expenditures - Beginning	2,928,895	3,744,066	-	-	-
Unassigned Fund Balance - Ending	26,000,000	26,000,000	26,000,000	25,557,092	26,000,000
Assigned for Budget Stabilization - Ending	7,034,195	5,608,949	1,769,737	-	49,455
Restricted for ARPA Expenditures - Ending	3,744,066	-	-	-	-
Unassigned Fund Balance % of Expenditures	23.9%	23.6%	22.7%	22.0%	20.9%
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				
	2027	2028	2029	2030	2031
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	91,749,722	95,876,521	100,033,519	104,470,167	108,799,905
Local Business Taxes	1,773,275	1,817,607	1,863,047	1,909,624	1,957,364
Utility Taxes	2,094,154	2,146,508	2,200,170	2,255,175	2,311,554
Special Assessment	105,000	105,000	105,000	105,000	105,000
Franchise Fees	6,363,525	6,522,614	6,685,679	6,852,821	7,024,141
Licenses and Permits	3,797,639	4,058,574	3,669,584	3,148,491	3,527,475
Intergovernmental	7,627,703	7,780,257	7,935,863	8,094,580	8,256,471
Charges for Services	7,388,282	7,493,854	7,602,065	7,712,982	7,826,671
Fines and Forfeitures	269,088	275,815	282,710	289,778	297,022
Investment Income	468,347	482,397	496,869	511,775	527,128
Miscellaneous	1,254,015	1,285,366	1,317,500	1,350,437	1,384,198
Other Financing Sources	873,383	874,461	870,271	870,813	871,031
Total Revenue and Other Financing Sources	\$ 123,764,134	\$ 128,718,974	\$ 133,062,278	\$ 137,571,642	\$ 142,887,962
EXPENDITURES/OTHER FINANCING USES					
General Government	28,416,335	29,392,381	30,406,129	31,459,289	32,553,668
Public Safety	71,203,716	73,607,920	76,097,590	78,675,961	81,346,403
Physical Environment	17,315,385	17,865,425	18,433,724	19,020,928	19,627,706
Culture/Recreation	1,474,020	1,519,333	1,566,062	1,614,252	1,663,952
Capital Outlay	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Debt Service	2,030,566	2,030,566	2,030,566	2,030,566	2,030,566
Operating Transfers	501,574	516,621	532,119	548,083	564,526
Total Expenditures and Other Financing Uses	\$ 124,441,595	\$ 128,432,245	\$ 132,566,190	\$ 136,849,080	\$ 141,286,819
Excess Revenues (Expenditures)	(677,461)	286,729	496,088	722,562	1,601,143
Unassigned Fund Balance - Beginning	26,000,000	25,371,994	25,658,723	26,000,000	26,000,000
Assigned for Budget Stabilization - Beginning	49,455	-	-	154,811	877,373
Restricted for ARPA Expenditures - Beginning	-	-	-	-	-
Unassigned Fund Balance - Ending	25,371,994	25,658,723	26,000,000	26,000,000	26,000,000
Assigned for Budget Stabilization - Ending	-	-	154,811	877,373	2,478,516
Restricted for ARPA Expenditures - Ending	-	-	-	-	-
Unassigned Fund Balance % of Expenditures	20.4%	20.0%	19.6%	19.0%	18.4%
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

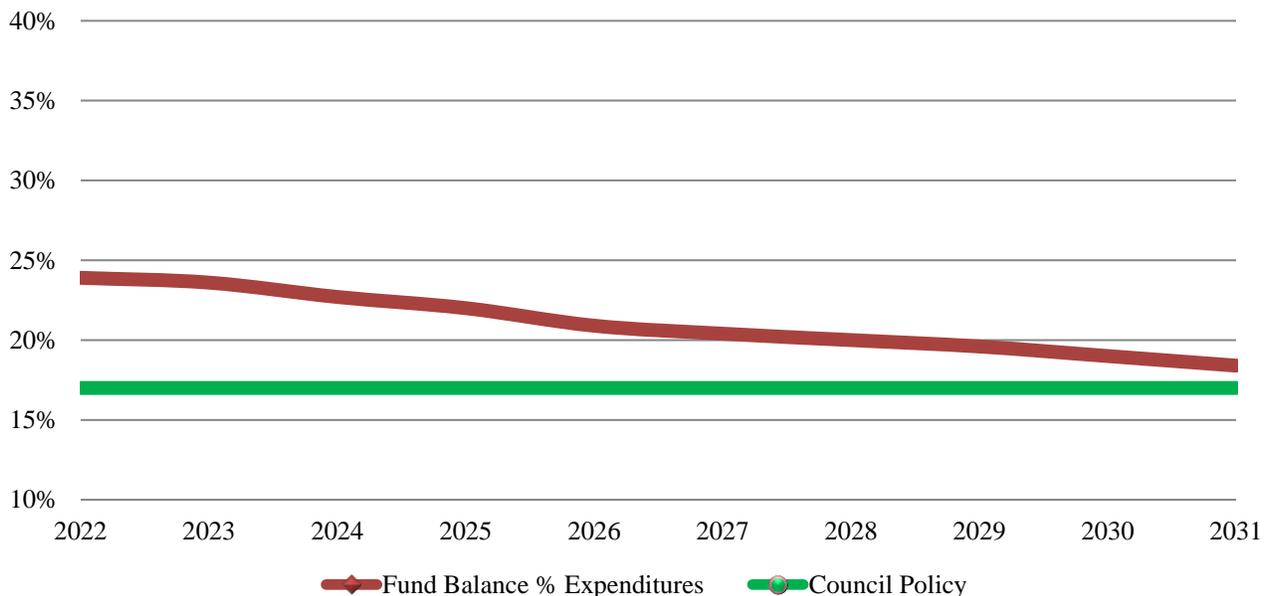
As the City moves forward in planning for the priorities established in its strategic planning process, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by projected Unassigned Fund Balance as of September 30, 2022, of \$26 million, or 23.9% 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 2022 and beyond.

Use of Reserves

The Budget uses approximately \$2.8 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 2027. Beginning in FY 2028, 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 2021/2022. 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 2021/2022 tax rate is from the rollback rate.

TRIM (TRUTH-IN-MILLAGE) NOTICE

FY 2021/2022

Current Year Taxable Real Property	13,172,879,554	
Current Year Taxable Personal Property	358,477,091	
Current Year Centrally Assessed	2,453,874	
Current Year Gross Taxable	13,533,810,519	Gross Property Value % Change from Prior Year 3.56%
Net New Taxable	165,303,143	
Current Year Adjusted Tax Value	13,368,507,376	
Prior Year Final Gross Taxable Value	13,068,235,112	
Prior Year Operating Millage	5.5500	Tax Rate % Change from Prior Year 0.00%
Prior Year Ad Valorem	72,528,705	
Current Year Roll-back	5.4253	
Current Year Proposed Operating Millage	5.5500	
Current Year Aggregate Roll-back Taxes	73,425,531	
Total Ad Valorem Proposed	75,112,648	
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	75,112,648	
Amount Budgeted - Operating	71,732,579	
Total Operating and Debt Service Taxes		
Budgeted 95.50%	71,732,579	

REVENUE INFORMATION

GENERAL FUND – 001

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Ad Valorem Taxes	62,162,541	67,588,710	69,452,201	69,279,003	71,732,579
Special Assessment - Capital Improvement	135,785	112,971	114,653	115,000	115,000
Franchise Fee Electric	5,516,169	5,182,109	5,088,509	5,000,000	5,352,000
Franchise Fee Solid Waste	292,731	291,412	286,826	300,000	300,000
Business License Taxes	1,538,888	1,590,949	1,556,087	1,550,000	1,575,000
Communication Services Tax	1,983,296	1,913,129	1,882,216	1,875,000	1,860,000
Taxes	71,629,410	76,679,280	78,380,492	78,119,003	80,934,579
Building Permits	5,076,854	7,158,538	6,571,371	4,225,000	5,964,630
Training Surcharge	46,006	65,758	50,000	39,000	59,646
Alarm Registration Fees	6,758	6,088	5,939	7,000	7,000
Special Event Permits	7,395	6,773	2,556	11,000	7,500
Application Filing Fees	207,117	231,069	155,220	180,000	200,000
Licenses and Permits	5,344,130	7,468,226	6,785,086	4,462,000	6,238,776
Local, State, and Federal Grants	546,335	2,917,184	3,432,723	1,418,675	3,427,646
Shared Revenues From Other Local Units	7,572	-	-	-	-
County Occupational Licenses	139,499	122,583	75,173	90,000	120,000
State Revenue Sharing	1,686,274	1,557,235	1,587,149	1,385,000	1,600,000
Mobile Home Licenses	18,895	17,805	16,917	15,000	17,000
Alcoholic Beverage License	58,586	60,794	39,962	60,000	62,000
Local Govt. Half-cent Sales Tax	4,270,351	4,047,750	4,485,085	3,790,000	4,560,000
Firefighters' supplementary comp	54,992	95,919	-	100,000	52,000
Fuel Tax rebate	31,357	35,377	30,786	20,000	30,000
Intergovernmental	6,813,861	8,854,647	9,667,795	6,878,675	9,868,646
Public Safety Fingerprinting	1,370	610	-	1,200	1,200
Engineering Cost Recovery Fees	455,129	590,767	327,702	275,000	350,000
Inspection Fees	510,592	995,534	456,074	604,500	479,500
EMS Transport	2,959,921	3,020,273	2,608,691	2,700,000	2,900,000
Interim Service Fees	19,661	26,378	17,742	12,000	20,000
Dispatch Service Charges	2,232,664	2,398,676	2,704,191	2,704,191	2,826,952
NMRCC Administrative Service Fees	325,844	321,156	316,168	339,654	338,458
Charges for Services	6,505,181	7,353,394	6,430,568	6,636,545	6,916,110
Court Fines	90,960	109,559	112,208	70,000	115,000
Parking Fines	8,810	5,750	3,545	7,000	7,000
Code Enforcement Fines	140,196	279,052	825	75,000	75,000
\$12.50 Traffic Fines	25,430	43,277	41,878	25,000	42,000
Fines and Forfeitures	265,396	437,638	158,456	177,000	239,000
Interest Earnings	1,055,682	867,981	320,355	800,000	400,000
Interest Earnings Tax Collector	12,881	14,042	-	3,000	4,000
Realized gain/loss	267,260	533,709	99,320	-	-
Unrealized gain/loss	699,370	126,782	(166,325)	-	-
Interest	2,035,193	1,542,514	253,350	803,000	404,000

REVENUE INFORMATION

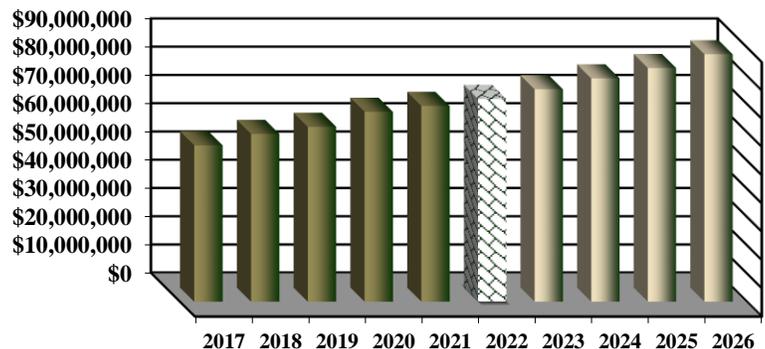
GENERAL FUND - 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Contributions/Donations	101,687	86,687	-	-	-
Other Misc Revenue	566,050	417,313	400,000	450,000	425,000
Reimbursement of City Services	798,365	653,488	209,055	550,000	210,000
Administrative Fees	115,177	92,143	76,058	107,000	107,000
Insurance Proceeds	30,866	89,003	46,023	25,000	35,000
Tax Search	253,500	257,960	139,200	200,000	250,000
Miscellaneous Revenue-Nextel Tower	116,098	92,937	86,676	85,000	86,000
Boat/RV Decals	400	325	275	400	300
Copies	1,214	358	72	700	500
Miscellaneous	1,983,357	1,690,214	957,359	1,418,100	1,113,800
Transfers In	688,779	682,110	-	1,218,500	1,121,010
Other Sources	1,579,104	595,000	14,000,000	14,000,000	-
Other Financing Sources	2,267,883	1,277,110	14,000,000	15,218,500	1,121,010
TOTAL REVENUES	\$ 96,844,411	\$ 105,303,023	\$ 116,633,106	\$ 113,712,823	\$ 106,835,921
Beginning Fund Balance	46,375,977	49,860,660	50,962,457	50,962,457	41,678,329
TOTAL REVENUES/SOURCES	\$ 143,220,388	\$ 155,163,683	\$ 167,595,563	\$ 164,675,280	\$ 148,514,250

HISTORICAL & PROJECTED REVENUE

Property Taxes

Property Taxes comprise 67% 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 \$2,453,576 will be generated from property taxes in FY 2022. Years 2023 – 2026 are based on projected new development and no change in the operating millage tax rate.

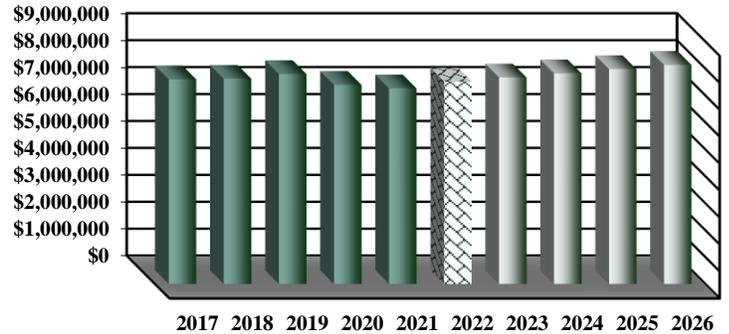


REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

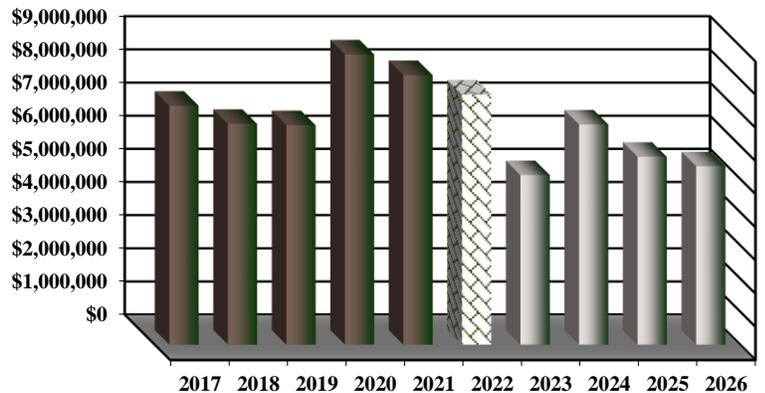
Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 7% of the General Fund operating revenue of the City for FY 2022 and are projected at \$7,512,000. This increase is based on current development projects. Future years are conservatively estimated to increase 2%, annually.



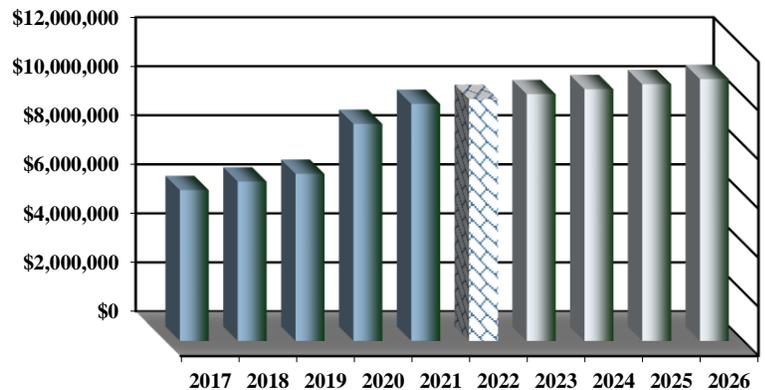
Business License Taxes and Permits

This category accounts for 7% of General Fund revenues and includes City Business License Taxes and Building Permits. Fiscal Year 2022 collections are projected at \$7,539,630. Future years are estimated based on the timing of planned development activity.



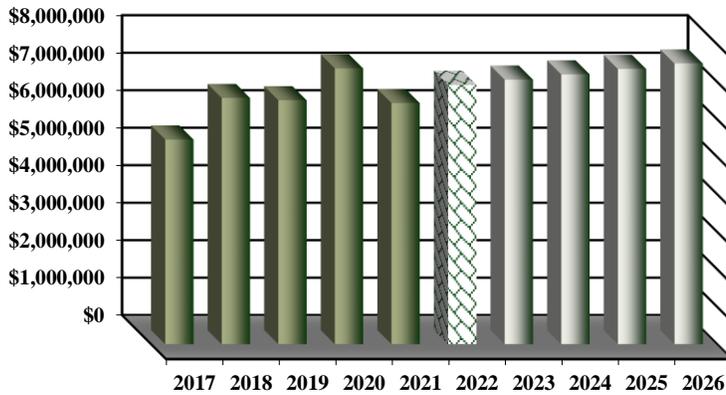
Intergovernmental Revenue

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 2021 reflects the strong economic recovery experienced in the City of Palm Beach Gardens. FY 2022 is projected at \$9,868,646 with future years conservatively estimated to increase 2%, annually.



REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)



User Charges

Charges for services contribute 6% of the total General Fund revenues. Major line-items included in this category are Emergency Medical Service Transport Fees, Fire Inspection Fees, Northern Municipal Regional Communications Center (NMRCC) Dispatch and Administrative Fees, and Engineering Cost Recovery Fees. FY 2022 reflects projected levels of development review activity, with other components of this revenue category based on estimated actual receipts in FY 2021. Future years are conservatively estimated to increase 2%, annually.

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REVENUE INFORMATION

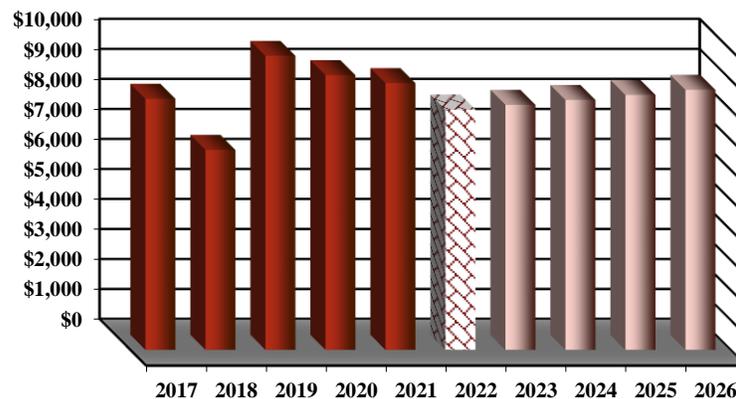
POLICE TRAINING SPECIAL REVENUE FUND – 002

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Court Fines	9,792	9,150	8,882	8,000	8,000
Fines and Forfeitures	9,792	9,150	8,882	8,000	8,000
TOTAL REVENUES	\$ 9,792	\$ 9,150	\$ 8,882	\$ 8,000	\$ 8,000
Beginning Fund Balance	12,097	18,508	21,618	21,618	24,660
TOTAL REVENUES/SOURCES	\$ 21,889	\$ 27,658	\$ 30,500	\$ 29,618	\$ 32,660

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 2022. Future years are conservatively forecast to increase 2% annually.



REVENUE INFORMATION

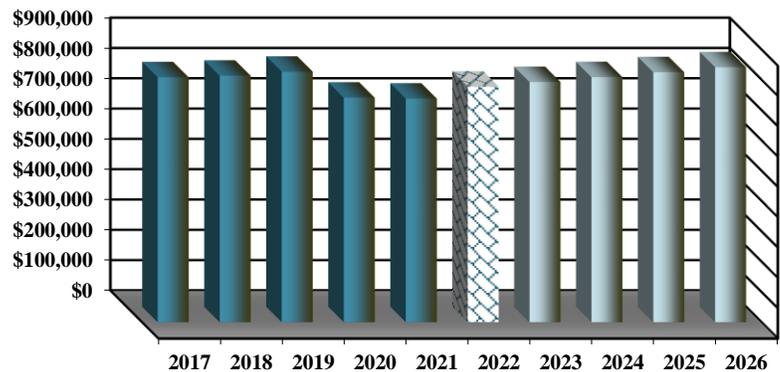
GAS TAX SPECIAL REVENUE FUND - 103

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Local Option Gas Tax	826,383	740,673	737,831	795,600	777,000
Taxes	826,383	740,673	737,831	795,600	777,000
Interest Earnings	8,570	3,500	257	1,042	617
Interest	8,570	3,500	257	1,042	617
Miscellaneous Revenue	128,423	132,277	136,245	124,000	136,000
Miscellaneous	128,423	132,277	136,245	124,000	136,000
Transfers In	-	-	-	-	-
Loan Proceeds	-	117,175	-	-	-
Other Financing Sources	-	117,175	-	-	-
TOTAL REVENUES	\$ 963,376	\$ 993,625	\$ 874,333	\$ 920,642	\$ 913,617
Beginning Fund Balance	1,256,560	1,122,523	1,061,376	1,061,376	804,313
TOTAL REVENUES/SOURCES	\$ 2,219,936	\$ 2,116,148	\$ 1,935,709	\$ 1,982,018	\$ 1,717,930

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, \$777,000 is forecast for FY 2022. A 2% growth factor has been forecast for years 2023 through 2026



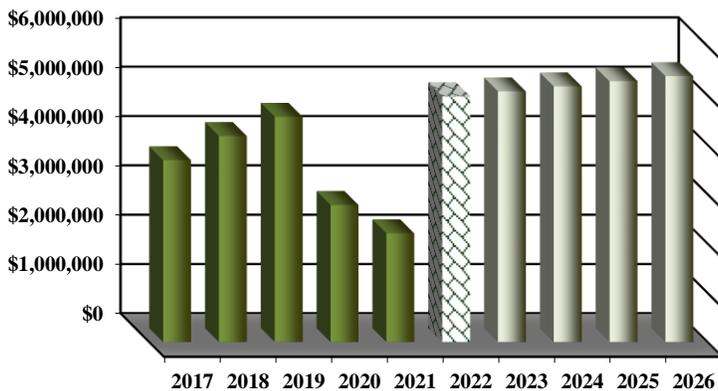
REVENUE INFORMATION

RECREATION SPECIAL REVENUE FUND - 104

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Aquatics	339,180	78,230	52,363	316,803	377,212
Pro Shop Sales	-	-	121,626	-	105,000
Sponsorships and Grants	88,195	115,996	26,450	70,710	76,000
Food and Beverage Sales	-	-	63,910	-	164,184
Resources	(763)	4,031	12	40,500	5,000
Rentals	68,466	17,901	20	-	-
Athletic Rentals	184,312	192,542	170,056	381,696	289,764
Programs	897,527	411,713	42,229	1,050,024	959,273
Tennis Programming	1,013,385	939,118	1,374,401	1,461,334	1,276,000
Tennis Memberships	177,164	170,486	224,633	205,000	205,000
Athletics & Special Facilities	593,286	212,665	107,435	504,500	172,750
Youth Enrichment	1,203,537	634,083	18,752	1,368,854	1,348,523
Charges for Services	4,564,289	2,776,765	2,201,887	5,399,421	4,978,706
Interest Earnings	14,692	6,433	618	1,000	750
Interest	14,692	6,433	618	1,000	750
Other Miscellaneous Revenue	35,935	13,977	1,500	-	-
Contributions and Donations	-	-	605	-	-
Overage/Shortage	(176)	71	-	-	-
Miscellaneous	35,759	14,048	2,105	-	-
Transfer In	227,085	2,832,065	2,339,968	2,339,968	-
Other Financing Sources	227,085	2,832,065	2,339,968	2,339,968	-
TOTAL REVENUES	\$ 4,841,825	\$ 5,629,311	\$ 4,544,578	\$ 7,740,389	\$ 4,979,456
Beginning Fund Balance	349,631	366,638	1,522,899	1,522,899	1,466,654
TOTAL REVENUES/SOURCES	\$ 5,191,456	\$ 5,995,949	\$ 6,067,477	\$ 9,263,288	\$ 6,446,110

HISTORICAL & PROJECTED REVENUE

User Charges



Charges for Services consist of the following program areas: Aquatics, Resources, Rentals, General Programs, Grants, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. The sharp decrease in fiscal years 2020 and 2021 are due to the facility being closed during the COVID-19 pandemic. Based on projected numbers of participants, \$4,978,706 is projected for FY 2022. Fiscal years 2023 - 2026 are conservatively projected to increase 2% annually.

REVENUE INFORMATION

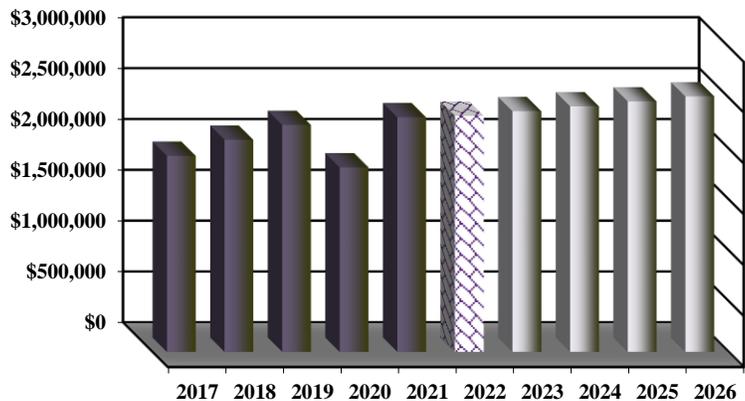
GOLF COURSE SPECIAL REVENUE FUND - 106

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Green Fees	893,096	804,040	1,033,772	890,000	950,000
Cart Fees	909,322	688,229	794,807	910,000	910,000
Driving Range	105,622	76,090	117,103	105,000	115,000
Pro Shop Sales	142,723	121,071	164,383	135,000	150,000
Prepaid Permits	177,626	124,032	196,558	180,000	195,000
Concessionaire License Fee	2,500	-	-	54,000	-
Charges for Services	2,230,889	1,813,462	2,306,623	2,274,000	2,320,000
Interest Earnings	7,196	3,550	282	3,000	500
Interest	7,196	3,550	282	3,000	500
Communication Tower Lease	95,274	97,302	98,186	93,000	98,000
Disposition of Fixed Assets	-	-	-	-	-
Other Misc Revenue	10,018	5,150	34,788	-	5,000
Other Misc Revenues - Lessons	100,766	82,848	123,574	189,000	193,500
Overage/Shortage	124	(21)	-	-	-
Miscellaneous	206,182	185,279	256,548	282,000	296,500
Transfers In	-	-	-	-	700,000
Other Financing Sources	-	-	-	-	700,000
TOTAL REVENUES	\$ 2,444,267	\$ 2,002,291	\$ 2,563,453	\$ 2,559,000	\$ 3,317,000
Beginning Fund Balance	173,677	678,936	514,049	514,049	688,398
TOTAL REVENUES/SOURCES	\$ 2,617,944	\$ 2,681,227	\$ 3,077,502	\$ 3,073,049	\$ 4,005,398

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, \$2,320,000 is estimated for FY 2022. Thereafter, growth is projected at 2% annually.



REVENUE INFORMATION

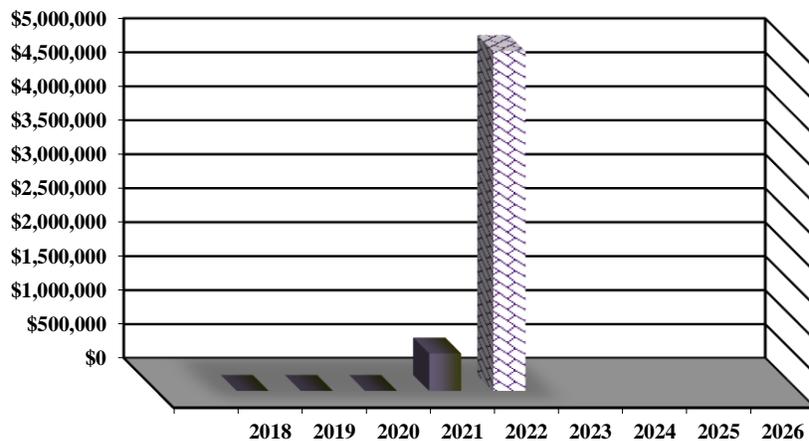
HOUSING FUND SPECIAL REVENUE FUND - 107

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Contributions and Donations	-	-	550,000	-	5,000,000
Miscellaneous	-	-	550,000	-	5,000,000
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 550,000	\$ -	\$ 5,000,000
Beginning Fund Balance	-	-	-	-	550,000
TOTAL REVENUES/SOURCES	\$ -	\$ -	\$ 550,000	\$ -	\$ 5,550,000

HISTORICAL & PROJECTED REVENUE

Contributions and Donations

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. The projections for FY 2022 include \$5,000,000 from the Avenir Project. There is no fee schedule at this time for future collections.



REVENUE INFORMATION

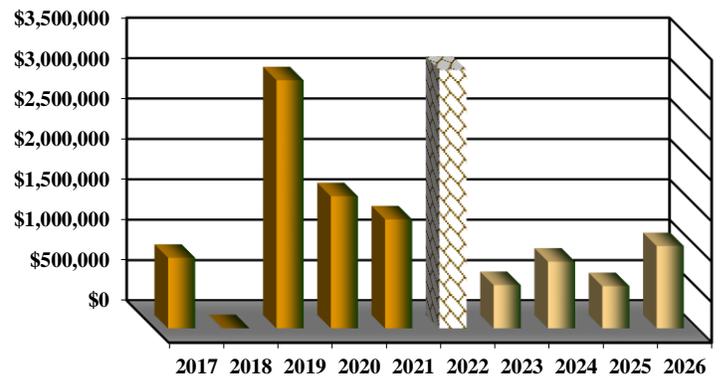
RECREATION IMPACT CAPITAL PROJECT FUND - 301

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Interest Earnings	21,600	10,838	924	2,171	3,645
Interest	21,600	10,838	924	2,171	3,645
Recreation Impact Fees	3,070,018	1,634,856	1,349,070	791,979	3,198,712
Impact Fees	3,070,018	1,634,856	1,349,070	791,979	3,198,712
Other Miscellaneous Revenue	360,000	-	-	-	5,000,000
Miscellaneous	360,000	-	-	-	5,000,000

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, \$3,198,712 is projected for FY 2022. 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

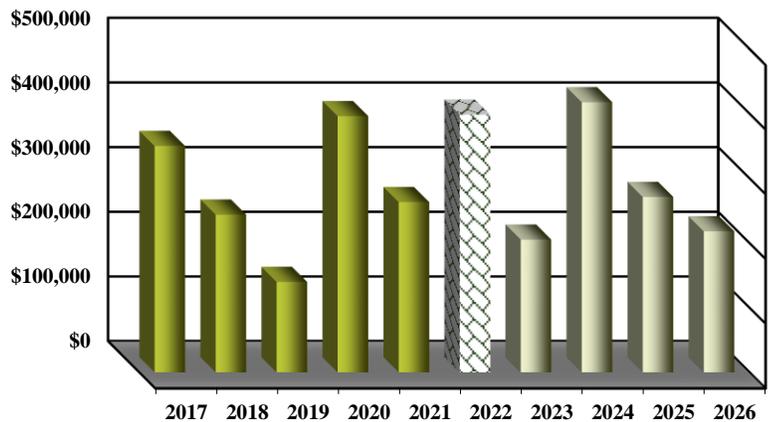
POLICE IMPACT CAPITAL PROJECT FUND - 302

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Interest Earnings	6,686	3,406	360	2,265	1,009
Interest	6,686	3,406	360	2,265	1,009
Police Impact Fees	139,809	319,636	213,017	263,201	398,531
Impact Fees	139,809	319,636	213,017	263,201	398,531
TOTAL REVENUES	\$146,495	\$323,042	\$213,377	\$265,466	\$399,540
Beginning Fund Balance	750,678	897,173	1,220,215	1,220,215	1,008,592
TOTAL REVENUES/SOURCES	\$897,173	\$1,220,215	\$1,433,592	\$1,485,681	\$1,408,132

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, \$398,531 is projected for FY 2022. Fiscal years 2023 through 2026 are based on projected start dates for known projects such as Alton and Avenir.



REVENUE INFORMATION

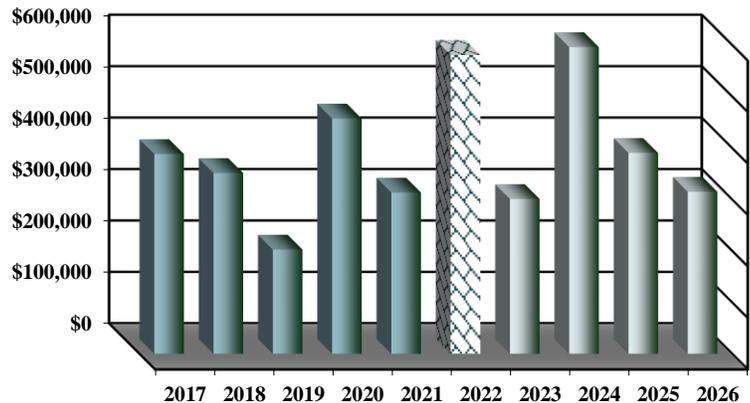
FIRE IMPACT CAPITAL PROJECT FUND - 303

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Interest Earnings	7,095	3,467	246	2,374	1,136
Interest	7,095	3,467	246	2,374	1,136
Fire Impact Fees	202,615	457,242	313,377	382,579	580,920
Impact Fees	202,615	457,242	313,377	382,579	580,920
TOTAL REVENUES	\$209,710	\$460,709	\$313,623	\$384,953	\$582,056
Beginning Fund Balance	954,656	1,074,416	1,085,361	1,085,361	1,135,645
TOTAL REVENUES/SOURCES	\$1,164,366	\$1,535,125	\$1,398,984	\$1,470,314	\$1,717,701

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, \$580,920 is projected for FY 2022. Fiscal years 2023 through 2026 are based on projected start dates for known projects such as Alton and Avenir.



REVENUE INFORMATION

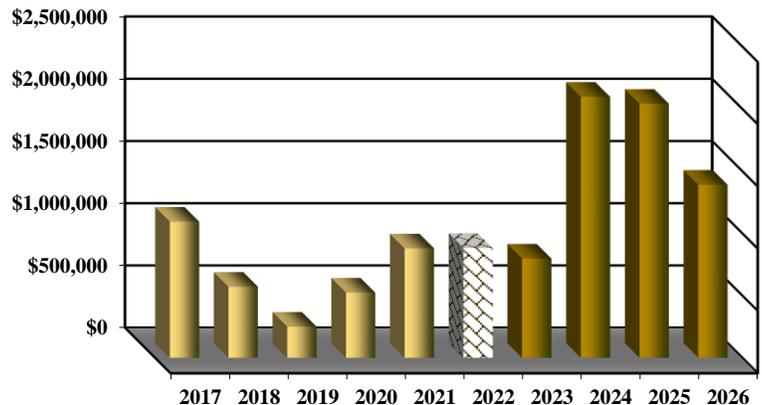
ROAD IMPACT CAPITAL PROJECT FUND – 305

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Interest Earnings	20,572	6,663	469	-	1,246
Interest	20,572	6,663	469	-	1,246
Road Impact Fees	249,836	523,744	878,555	1,004,982	881,517
Impact Fees	249,836	523,744	878,555	1,004,982	881,517
Transfers In	385,471	200,000	-	-	-
Other Financing Sources	385,471	200,000	-	-	-
TOTAL REVENUES	\$655,879	\$730,407	\$879,024	\$1,004,982	\$882,763
Beginning Fund Balance	1,713,345	1,004,805	960,252	960,252	1,246,276
TOTAL REVENUES/SOURCES	\$2,369,224	\$1,735,212	\$1,839,276	\$1,965,234	\$2,129,039

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, \$881,517 is projected for FY 2022. Fiscal years 2023 through 2026 are based on projected start dates for known projects such as Alton, and Avenir.



REVENUE INFORMATION

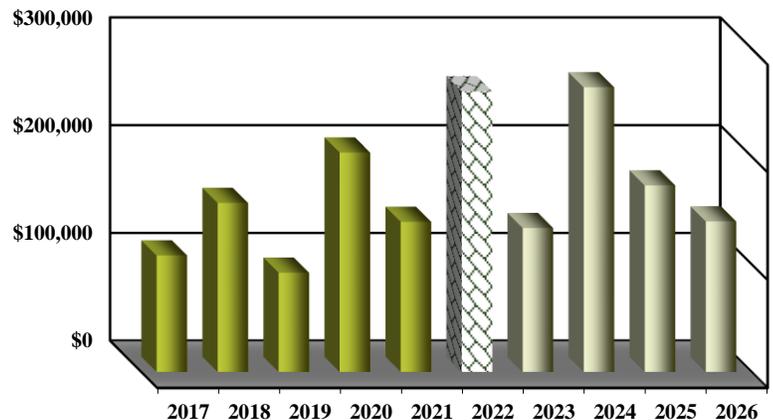
PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND – 313

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Interest Earnings	3,286	1,809	44	-	113
Interest	3,286	1,809	44	-	113
Impact Fees	92,015	203,553	139,221	169,711	260,335
Impact Fees	92,015	203,553	139,221	169,711	260,335
Transfers In	390,510	165,689	-	-	-
Other Financing Sources	390,510	165,689	-	-	-
TOTAL REVENUES	\$485,811	\$371,051	\$139,265	\$169,711	\$260,448
Beginning Fund Balance	265,659	492,329	244,867	244,867	113,155
TOTAL REVENUES/SOURCES	\$751,470	\$863,380	\$384,132	\$414,578	\$373,603

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, \$260,335 is projected for FY 2022. Fiscal years 2023 through 2026 are based on projected start dates for known projects such as Alton and Avenir.



REVENUE INFORMATION

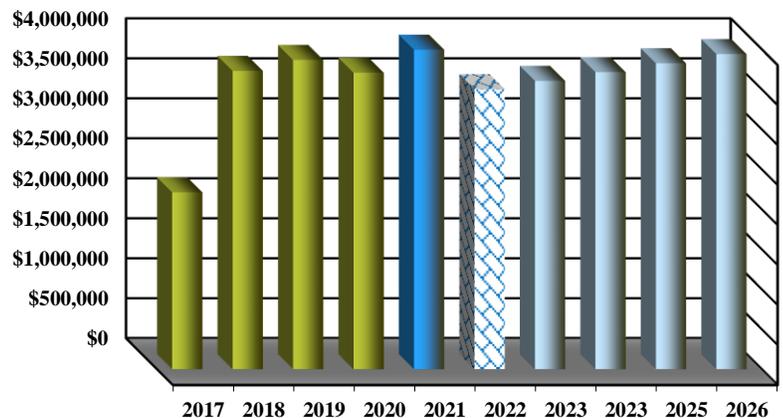
ONE-CENT INFRASTRUCTURE SALES SURTAX CAPITAL PROJECT FUND – 312

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Sales, Use and Fuel Taxes	3,866,013	3,706,532	3,994,042	3,500,000	3,500,000
Intergovernmental	3,866,013	3,706,532	3,994,042	3,500,000	3,500,000
Interest Earnings	585,761	140,932	6,653	14,098	5,516
Interest	585,761	140,932	6,653	14,098	5,516
Contributions and Donations	54,250	-	-	-	-
Miscellaneous	54,250	-	-	-	-
TOTAL REVENUES	\$4,506,024	\$3,847,464	\$4,000,695	\$3,514,098	\$3,505,516
Beginning Fund Balance	29,416,164	13,281,665	6,406,176	6,406,176	1,515,920
TOTAL REVENUES/SOURCES	\$33,922,188	\$17,129,129	\$10,406,871	\$9,920,274	\$5,021,436

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

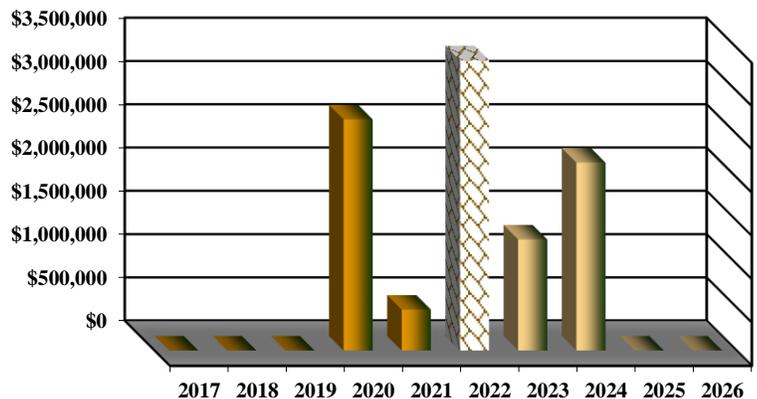
MOBILITY FUND CAPITAL PROJECT FUND – 314

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Mobility Fees	-	2,670,491	471,872	924,178	3,352,244
Impact Fees	-	2,670,491	471,872	924,178	3,352,244
Interest	-	628	732	1,912	-
Interest	-	628	732	1,912	-
Other Miscellaneous Revenue	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES \$	-	\$ 2,671,119	\$ 472,604	\$ 926,090	\$ 3,352,244
Beginning Fund Balance	-	-	2,328,699	2,328,699	662,782
TOTAL REVENUES/SOURCES \$	-	\$ 2,671,119	\$ 2,801,303	\$ 3,254,789	\$ 4,015,026

HISTORICAL & PROJECTED REVENUE

Impact Fees

The City began collecting Mobility Fees on January 1, 2020. 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 benefits to those that pay the fee. Currently there are no development projects listed that would be required to pay a mobility fee in FY 2025 and 2026



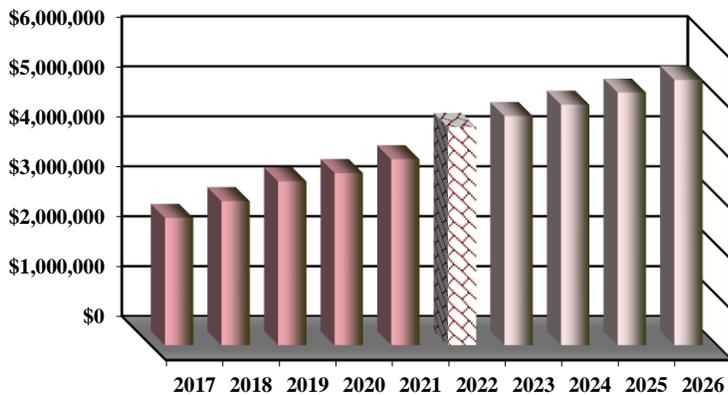
REVENUE INFORMATION

FLEET MAINTENANCE INTERNAL SERVICE FUND - 501

Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Internal Charges for Services	3,277,252	3,441,318	3,719,019	3,719,041	4,363,487
Charges for Service	3,277,252	3,441,318	3,719,019	3,719,041	4,363,487
Interest Earnings	11,219	5,348	457	5,000	5,000
Interest	11,219	5,348	457	5,000	5,000
Disposition of Fixed Assets	208,721	108,399	61,655	75,000	75,000
Miscellaneous	95,433	86,708	83,253	60,000	60,000
Insurance Proceeds	20,861	13,488	-	7,500	7,500
Miscellaneous	325,015	208,595	144,908	142,500	142,500

TOTAL REVENUES \$ 3,613,486 \$ 3,655,261 \$ 3,864,384 \$ 3,866,541 \$ 4,510,987

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 \$4,363,487 for FY 2022. Future years reflect an annual increase of 5% to cover personnel and operating cost increases.

REVENUE INFORMATION

SELF INSURANCE INTERNAL SERVICE FUND - 505

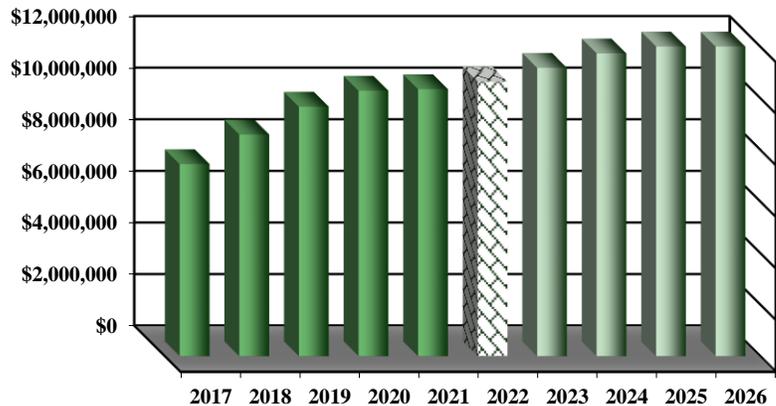
Revenues/Sources Account	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
Internal Charges for Services	9,666,692	10,287,198	10,346,115	10,278,710	10,643,066
Charges for Service	9,666,692	10,287,198	10,346,115	10,278,710	10,643,066
Interest Earnings	66,320	31,099	2,651	20,000	1,500
Interest	66,320	31,099	2,651	20,000	1,500
Miscellaneous	366,666	290,018	271,774	195,000	300,000
Miscellaneous	366,666	290,018	271,774	195,000	300,000
TOTAL REVENUES	\$ 10,099,678	\$ 10,608,315	\$ 10,620,540	\$ 10,493,710	\$ 10,944,566
Beginning Fund Balance	6,389,548	7,058,136	7,864,200	7,864,200	7,826,013
TOTAL REVENUES/SOURCES	\$ 16,489,226	\$ 17,666,451	\$ 18,484,740	\$ 18,357,910	\$ 18,770,579

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, \$10,643,066 is budgeted for FY 2022. Due to the Fund's recent trend in claims, a premium increase of approximately 1% has been budgeted for FY 2022. 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 FY2022 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, Facilities 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 FY2019 and 2020, and estimated actual for FY2021, are presented, as well as the amended budget for FY2021, and adopted budget for FY2022. 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.



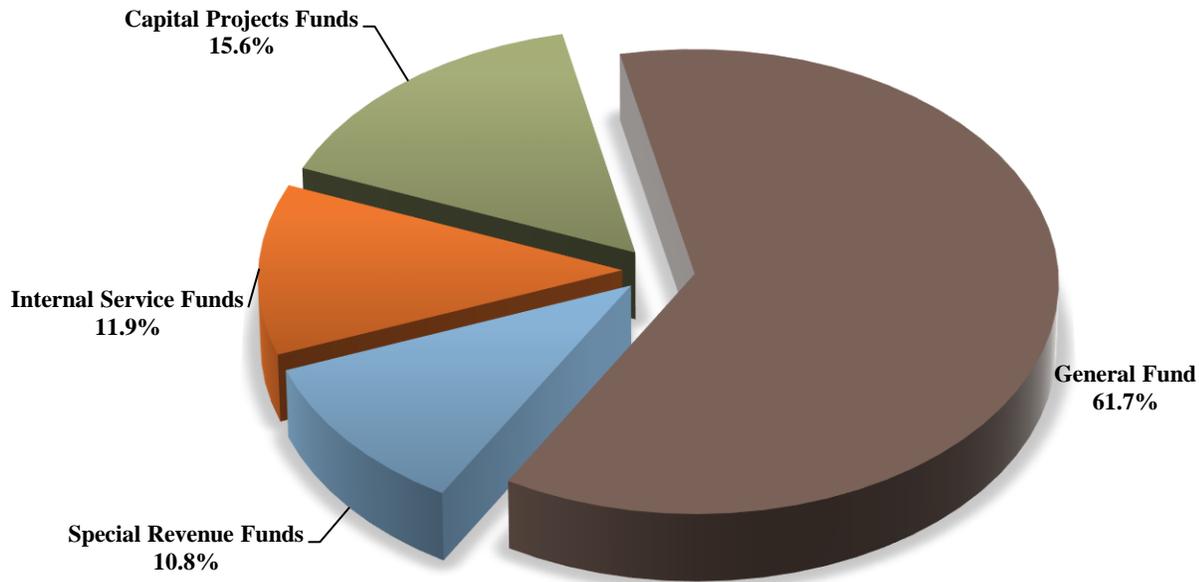
BUDGET SUMMARIES

ALL FUNDS REVENUES/ SOURCES AND EXPENDITURES/ USES SUMMARY

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 41,678,329	\$ 106,835,921	\$ 108,866,312	\$ 39,647,938
SPECIAL REVENUE FUNDS				
Gas Tax	804,313	913,617	1,414,577	303,353
Recreation	1,466,654	4,979,456	6,010,013	436,097
Golf	688,398	3,317,000	3,375,184	630,214
Police Training	24,660	8,000	6,000	26,660
Housing	550,000	5,000,000	-	5,550,000
TOTAL	\$ 3,534,025	\$ 14,218,073	\$ 10,805,774	\$ 6,946,324
INTERNAL SERVICE FUNDS				
Fleet Maintenance	532,058	4,510,987	4,782,697	260,348
Self-Insurance Fund	7,826,013	10,944,566	11,380,381	7,390,198
TOTAL	\$ 8,358,071	\$ 15,455,553	\$ 16,163,078	\$ 7,650,546
CAPITAL PROJECT FUNDS				
Recreation Impact Fee	3,644,550	8,202,357	10,761,010	1,085,897
Police Impact Fee	1,008,592	399,540	-	1,408,132
Fire Impact Fee	1,135,645	582,056	-	1,717,701
Art Impact Fee	812,509	-	-	812,509
Road Impact Fee	1,246,276	882,763	2,000,000	129,039
Mobility Impact Fee	662,782	3,352,244	1,025,000	2,990,026
Capital Improvement Project Fund	186,775	-	-	186,775
One Cent Sales Surtax Fund	1,515,920	3,505,516	3,340,380	1,681,056
Public Facilities Impact Fee	113,155	260,448	360,000	13,603
TOTAL	\$ 10,326,204	\$ 17,184,924	\$ 17,486,390	\$ 10,024,738
GRAND TOTAL	\$ 63,896,629	\$ 153,694,471	\$ 153,321,554	\$ 64,269,546



BUDGET SUMMARIES



All Funds
Total Revenue/Sources and Expenditures/Uses
\$217,591,100

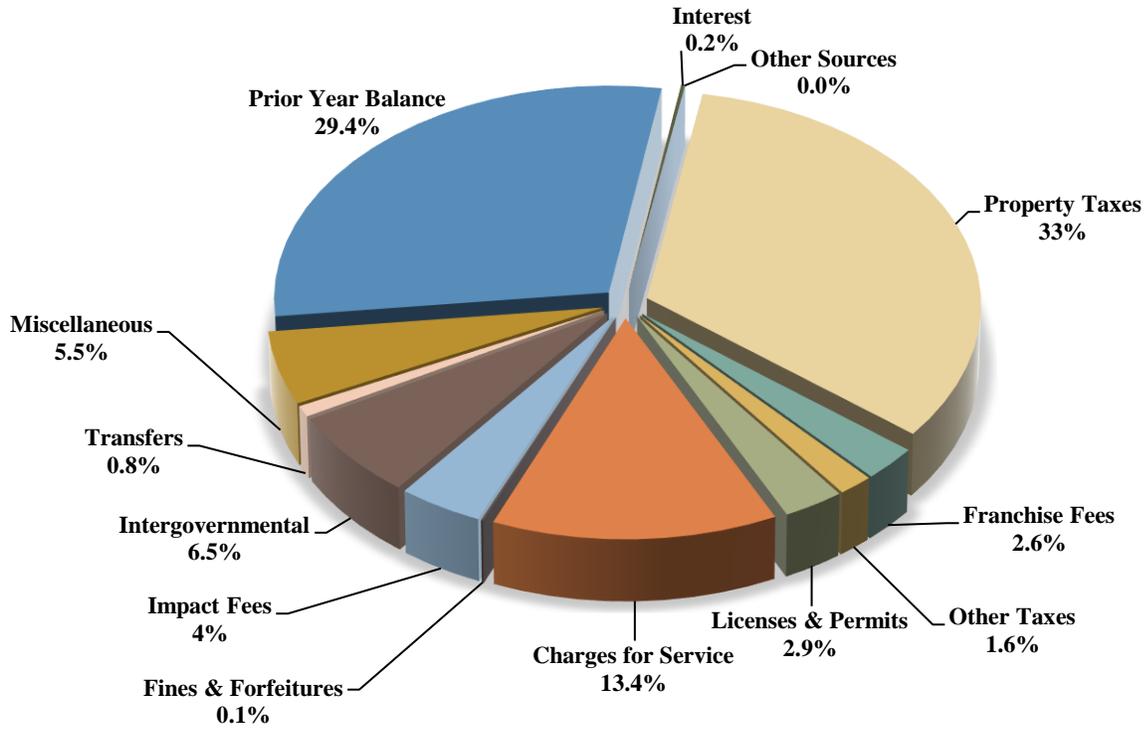
The **General Fund** is the City’s largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 61.7 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 *Housing Fund* will be used to provide workforce housing. The Special Revenue Funds comprise 10.8 percent of the total operating budget.

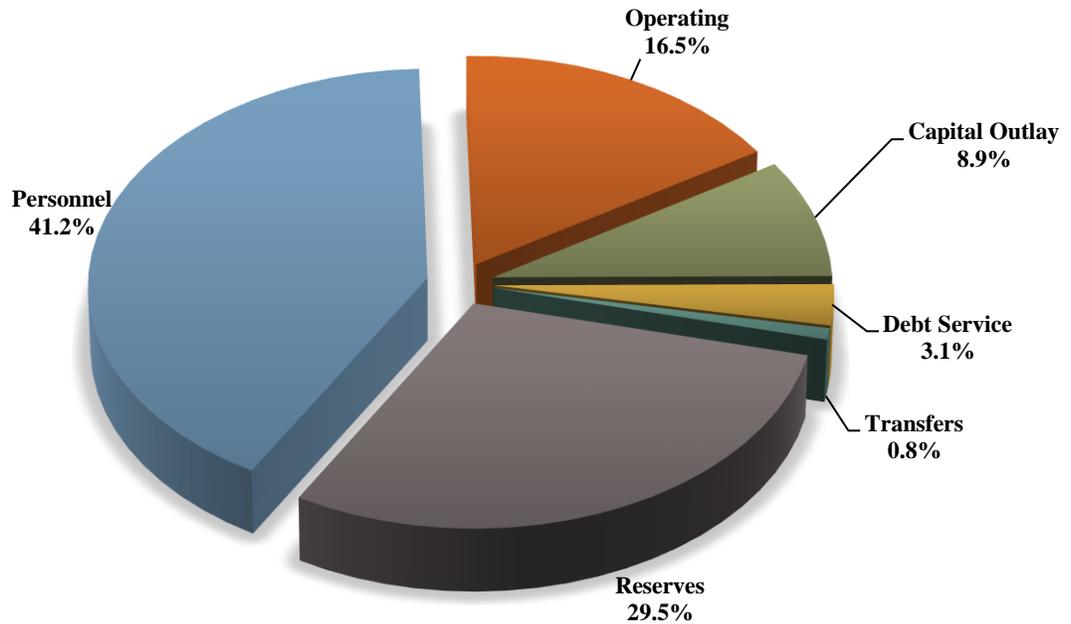
Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road 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 15.6 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 11.9 percent of the total operating budget.

BUDGET SUMMARIES



Total Revenues/ Sources \$217,591,100



Total Expenditures/ Uses \$217,591,100

BUDGET SUMMARIES

COMBINED FUNDS BUDGET

REVENUES

Property Taxes	\$ 71,732,579
Utility Taxes	1,860,000
Franchise Fees	5,652,000
Other Taxes	1,690,000
Licenses & Permits	6,238,776
Intergovernmental	14,145,646
Charges for Service	29,221,369
Impact Fees	8,672,259
Fines & Forfeitures	247,000
Interest	425,032
Miscellaneous	11,988,800
Other Sources	-
TOTAL REVENUES	151,873,461

EXPENDITURES

Salaries	53,338,390
Retirement	12,539,115
FICA	4,101,609
Health Insurance	8,925,785
Workers Compensation	573,173
Trash Collection	3,070,651
Other Operating Expenditures	43,050,804
Capital Outlay	19,262,788
Debt Service	6,638,228
TOTAL EXPENDITURES	151,500,544

TRANSFERS

Transfers to other funds	1,821,010
Transfers from other funds	1,821,010

REVENUE OVER (UNDER) EXPENDITURES **372,917**

BEGINNING FUND BALANCE **63,896,629**

ENDING FUND BALANCE **\$ 64,269,546**

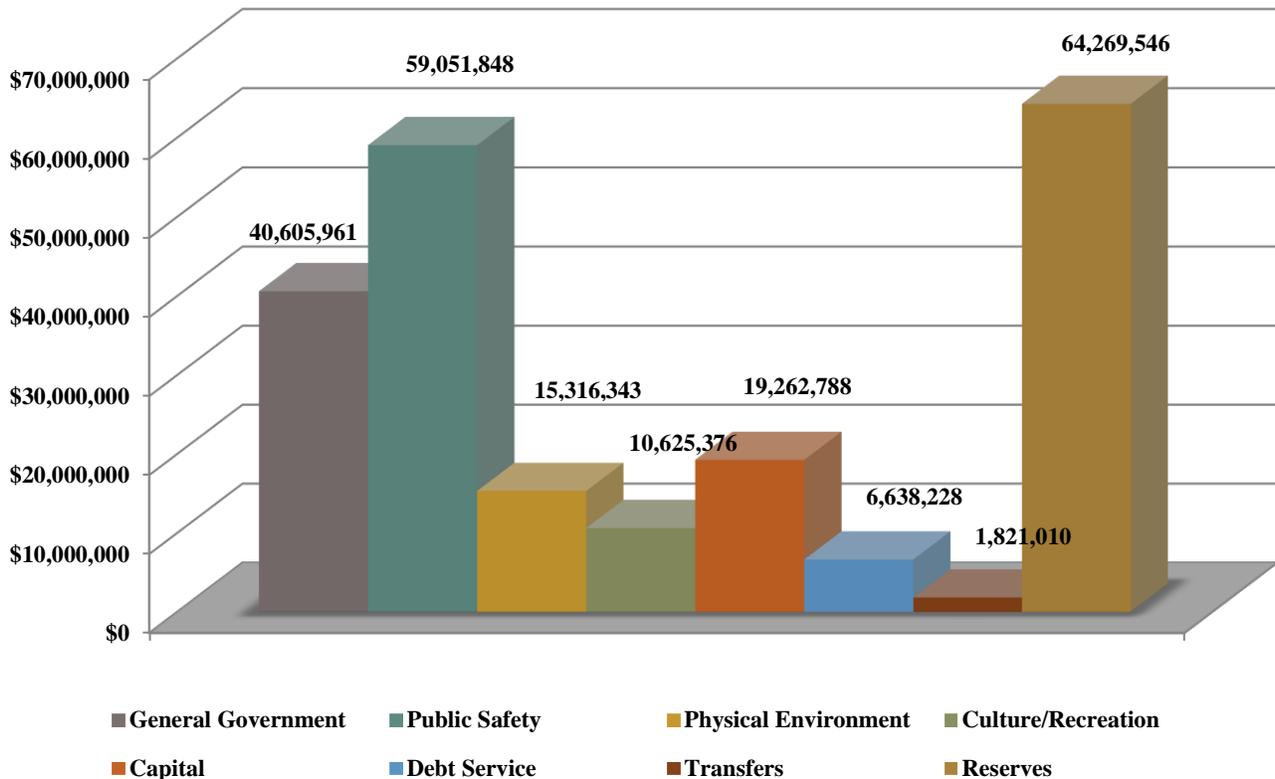
BUDGET SUMMARIES

EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, transfers, other sources and loan proceeds, newly generated revenues for all funds increased \$24.3 million from the 2021 adopted budgeted revenues. The increase is attributed primarily to an increase in Ad Valorem Taxes due to the 2.3% increase in property valuation, Impact fees (5.1 million), Intergovernmental Revenues (\$4.1 million) and Miscellaneous Revenues (\$9.8 million) 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 33 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 \$59 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$22.6 million, from the adopted fiscal year 2021 budget. The increase is due primarily to an increase in Capital projects budgeted in fiscal year 2022, 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 2019	Actual FY 2020	Estimated FY 2021	Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 90,494,206	\$ 81,679,451	\$ 79,868,101	\$ 79,863,701	\$ 63,896,629
REVENUES/SOURCES					
Property Taxes	62,162,541	67,588,710	69,452,201	69,279,003	71,732,579
Franchise Fees	5,808,900	5,473,521	5,375,335	5,300,000	5,652,000
Other Taxes	3,657,969	3,617,049	3,552,956	3,540,000	3,550,000
Licenses & Permits	5,344,130	7,468,226	6,785,086	4,462,000	6,238,776
Intergovernmental	11,506,257	13,301,852	14,399,668	11,174,275	14,145,646
Charges for Services	26,244,301	25,672,137	25,004,212	28,307,717	29,221,369
Fines & Forfeitures	275,188	446,788	167,338	185,000	247,000
Impact Fees	3,801,311	6,113,239	3,366,112	3,536,630	8,672,259
Interest	2,793,850	1,762,896	267,280	855,862	425,032
Miscellaneous	3,099,651	2,520,433	2,318,939	2,161,600	11,988,800
Transfers In	2,051,845	3,879,864	2,339,968	3,558,468	1,821,010
Other Sources	1,579,104	712,175	14,000,000	14,000,000	-
Proceeds from Defined Contribution Plan	-	-	-	-	-
TOTAL	\$ 128,325,047	\$ 138,556,890	\$ 147,029,095	\$ 146,360,555	\$ 153,694,471
EXPENDITURES/USES					
City Council	388,572	412,735	458,539	564,441	594,053
City Clerk	856,821	688,782	853,180	881,436	972,723
Administration	691,212	868,426	838,553	916,554	950,927
Public Communications	304,654	329,701	361,460	457,181	496,706
Engineering	788,054	835,208	901,204	891,944	942,874
Purchasing	163,262	199,237	195,338	184,602	196,946
Information Technology	2,420,522	2,586,722	3,011,471	3,073,009	3,678,418
Legal	522,629	528,839	585,605	564,384	706,881
Human Resources	760,147	798,028	921,857	966,698	1,031,447
Finance	1,231,663	1,230,959	1,291,123	1,295,004	1,380,657
General Services	7,173,468	8,031,621	6,833,500	7,270,412	7,473,197
Police	26,263,987	27,149,393	29,202,520	30,464,876	31,728,325
Fire	23,047,978	24,208,091	25,923,363	26,224,024	27,323,524
Planning and Zoning	2,210,609	2,161,482	2,459,868	3,636,072	2,840,543
Parks/ Grounds	4,230,419	4,649,055	4,862,492	4,873,630	5,196,389
Recreation/Golf	7,548,296	7,267,347	7,901,604	9,453,531	10,625,376
Community Services Admin/ Public Services	12,233,478	13,407,539	15,052,472	15,044,207	14,731,431
Construction Services	1,729,963	1,845,398	2,103,425	2,188,266	2,265,950
Neighborhood Services	886,268	902,618	977,347	1,061,571	1,082,780
Self Insurance	9,422,622	9,802,251	10,641,302	10,915,127	11,380,381
Debt Service	7,512,357	7,002,860	5,668,197	5,839,261	6,638,228
Capital Outlay	24,353,053	22,490,033	13,743,635	34,460,173	19,262,788
Other Uses	-	-	-	-	-
Operating Transfers	2,316,845	3,879,864	1,839,968	3,617,468	1,821,010
TOTAL	\$ 137,056,879	\$ 141,276,189	\$ 136,628,023	\$ 164,843,871	\$ 153,321,554

BUDGET SUMMARIES

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

ENDING BALANCES					
Non Spendable Assets	4,118,751	413,791	413,791	-	-
Invested in Capital Assets	949,824	799,550	799,550	1,353,075	-
Restricted for CIP/Other Purposes	23,475,362	18,032,105	15,660,607	12,077,711	20,675,352
Estimated Open POs	-	-	2,500,000	-	-
Unrestricted	7,250,718	8,155,631	8,358,071	7,430,612	7,650,546
Assigned for Budget Stabilization	-	-	9,879,758	6,850,168	7,034,196
Committed for Economic Development	2,324,225	2,324,225	1,843,141	2,324,225	1,843,141
Assigned for CIP/Other Purposes	16,395,930	14,234,682	24,814,255	3,884,668	1,066,311
Unassigned	27,164,641	35,000,172	26,000,000	27,459,926	26,000,000
TOTAL	\$ 81,679,451	\$ 78,960,156	\$ 90,269,173	\$ 61,380,385	\$ 64,269,546



BUDGET SUMMARIES

BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2020 – 2022 (MAJOR FUNDS)

	GENERAL FUND			ONE CENT SALES SURTAX FUND		
	ACTUAL FY 19/20	ESTIMATED FY 20/21	BUDGET FY 21/22	ACTUAL FY 19/20	ESTIMATED FY 20/21	BUDGET FY 21/22
Revenues						
Ad Valorem Taxes	67,588,710	69,452,201	71,732,579	-	-	-
Utility Taxes	1,913,129	1,882,216	1,860,000	-	-	-
Franchise Fees	5,473,521	5,375,335	5,652,000	-	-	-
Local Business Taxes	1,590,949	1,556,087	1,575,000	-	-	-
Special Assessment	112,971	114,653	115,000	-	-	-
Licenses and Permits	7,468,226	6,785,086	6,238,776	-	-	-
Intergovernmental Revenue	8,854,647	9,667,795	9,868,646	3,706,532	3,994,042	3,500,000
Charges for Services	7,353,394	6,430,568	6,916,110	-	-	-
Fines and Forfeitures	437,638	158,456	239,000	-	-	-
Miscellaneous Revenue	1,690,216	957,359	1,113,800	-	-	-
Interest	1,542,513	253,350	404,000	140,932	6,653	5,516
Transfers In	682,110	-	1,121,010	-	-	-
Loan Proceeds	-	14,000,000	-	-	-	-
Other Sources	595,000	-	-	-	-	-
Fund Balances & Reserves	49,860,660	50,962,457	41,678,329	13,281,665	6,406,176	1,515,920
TOTAL	155,163,684	167,595,563	148,514,250	17,129,129	10,406,871	5,021,436
Expenditures						
General Government	21,419,756	21,792,470	24,614,102	-	-	-
Public Safety	51,351,444	55,120,043	59,045,849	-	-	-
Physical Environment	13,569,137	14,829,934	14,149,373	-	-	-
Culture and Recreation	800,758	1,073,030	1,269,279	-	-	-
Capital Outlay	10,249,870	3,542,313	5,839,847	7,380,138	5,551,166	-
Debt Service	3,612,508	2,146,482	3,247,862	3,342,815	3,339,785	3,340,380
Transfers Out	3,197,754	1,839,968	700,000	-	-	-
Fund Balances & Reserves	50,962,457	67,251,323	39,647,938	6,406,176	1,515,920	1,681,056
TOTAL	155,163,684	167,595,563	148,514,250	17,129,129	10,406,871	5,021,436

BUDGET SUMMARIES

BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2020 – 2022 (NON-MAJOR FUNDS)

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 19/20	ESTIMATED FY 20/21	BUDGET FY 21/22	ACTUAL FY 19/20	ESTIMATED FY 20/21	BUDGET FY 21/22	(1) ACTUAL FY 19/20	(1) ESTIMATED FY 20/21	(1) BUDGET FY 21/22
Revenues									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	740,673	737,831	777,000	-	-	-	-	-	-
Charges for Services	4,673,075	4,508,510	7,298,706	-	-	-	13,728,516	14,065,134	15,006,553
Impact Fees	-	-	-	6,113,239	7,360,154	12,172,259	-	-	-
Fines and Forfeitures	9,150	8,882	8,000	-	-	-	-	-	-
Miscellaneous Revenue	585,689	394,898	432,500	-	-	5,000,000	390,218	355,027	367,500
Interest	14,068	1,157	1,867	29,520	9,665	12,665	131,999	64,763	81,500
Transfers In	2,949,240	2,339,968	700,000	365,689	-	-	-	-	-
Contributions and Donations	-	550,000	5,000,000	-	-	-	-	-	-
Fund Balances & Reserves	2,331,187	3,119,942	3,534,025	8,149,980	15,922,576	10,326,204	8,200,542	9,863,126	8,358,071
TOTAL	11,303,082	11,661,188	17,752,098	14,658,428	23,292,395	27,511,128	22,451,275	24,348,050	23,813,624
Expenditures									
General Government	-	-	-	-	-	-	13,496,094	14,714,847	15,991,858
Public Safety	323,958	5,840	6,000	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-
Transportation	801,697	1,011,485	1,166,970	-	-	-	-	-	-
Culture and Recreation	6,466,589	6,828,574	9,356,097	-	-	-	-	-	-
Capital Outlay	400,107	281,264	250,100	4,459,918	9,626,406	13,025,000	-	293,652	147,841
Debt Service	26,607	-	26,607	-	3,339,785	3,340,380	-	181,930	23,379
Transfers Out	-	-	-	682,110	-	1,121,010	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	3,284,124	3,534,025	6,946,324	9,516,400	10,326,204	10,024,738	8,955,181	9,157,621	7,650,546
TOTAL	11,303,082	11,661,188	17,752,098	14,658,428	23,292,395	27,511,128	22,451,275	24,348,050	23,813,624

(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 2020 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/ *Housing Fund	♦	*♦		
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				♦

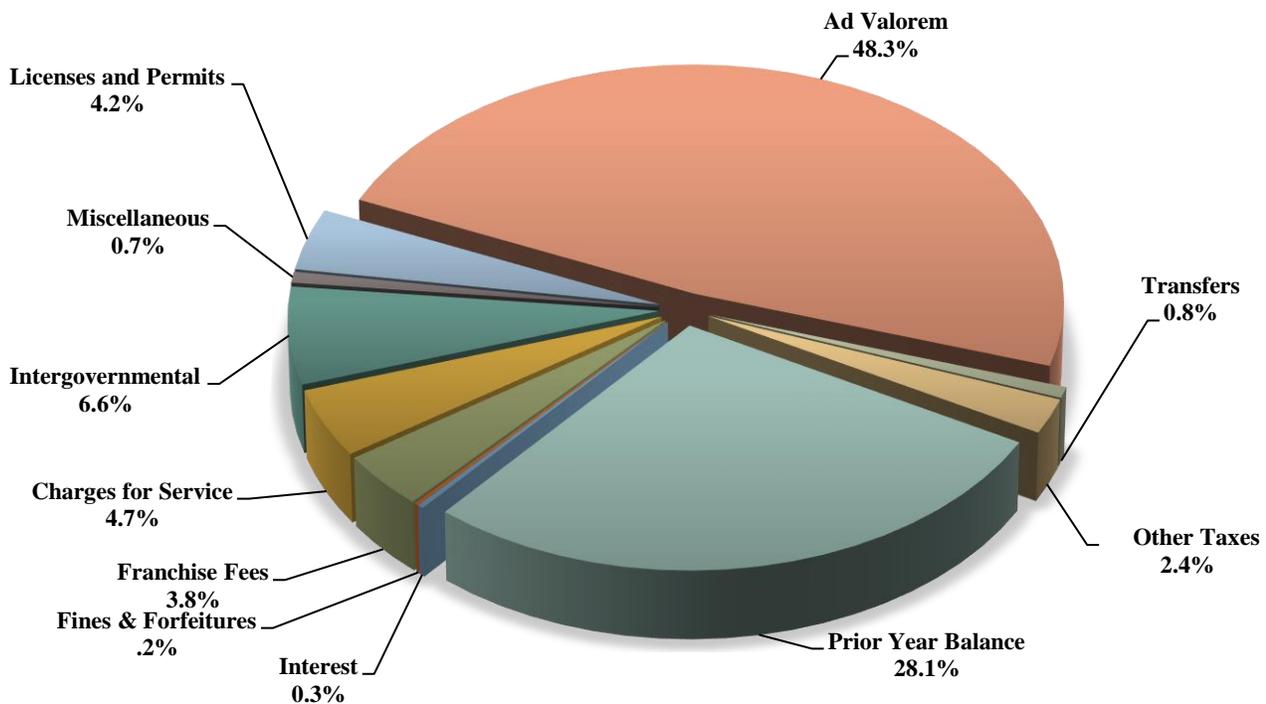


BUDGET SUMMARIES

GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 62% 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 8.7% from the fiscal year 2021 adopted budget. The increase is attributed primarily to an increase of (2.4 million) in ad valorem taxes due to the 2.3% increase in property valuation, License and Permit Revenues (1.7 million) and Intergovernmental Revenues (4.1 million). For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 84.



Total Revenues/ Sources \$148,514,250

BUDGET SUMMARIES

GENERAL FUND (CONTINUED)

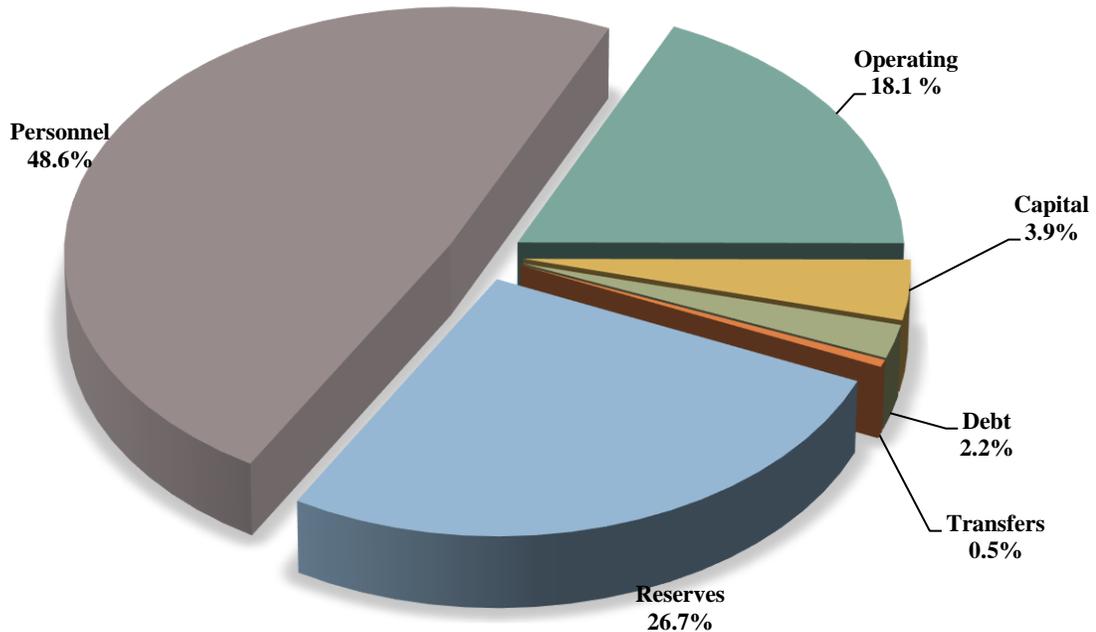
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 9% over the fiscal year 2021 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Provides funding for all current and recently approved employment collective bargaining agreements
- Provides a total of eleven new positions necessitated by the growth of the City and includes one Police Officer, one Fire Plans Examiner, one EVT Mechanic, One Director of Mobility, one First Assistant Golf Superintendent, one Golf Shop Manager, one Golf Maintenance Supervisor, two Golf Operations Coordinators, one First Assistant Golf Professional and one Administrative Assistant III
- Provides an average salary adjustment for non-bargaining employees of 6%
- Provides \$250,000 to continue the storm water renovation program, plus \$250,000 to continue canal dredging and maintenance program
- Allocates \$956,600 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 | \$1,100,000 |
| • Dania Drive Water Project | \$1,062,390 |
| • Golf Course Expansion (West) Club House | \$2,113,724 |

A complete summary and discussion of all capital for all funds begins on page 260.



Total Expenditures/ Uses \$148,514,250

BUDGET SUMMARIES

ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES GENERAL FUND

FUND NUMBER 001

	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 46,375,977	\$ 49,860,660	\$ 50,962,457	\$ 50,962,457	\$ 41,678,329
REVENUES/SOURCES					
Property Taxes	62,162,541	67,588,710	69,452,201	69,279,003	71,732,579
Franchise Fees	5,808,900	5,473,521	5,375,335	5,300,000	5,652,000
Other Taxes	3,657,969	3,617,049	3,552,956	3,540,000	3,550,000
Licenses & Permits	5,344,130	7,468,226	6,785,086	4,462,000	6,238,776
Intergovernmental	6,813,861	8,854,647	9,667,795	6,878,675	9,868,646
Charges for Services	6,505,181	7,353,394	6,430,568	6,636,545	6,916,110
Fines & Forfeitures	265,396	437,638	158,456	177,000	239,000
Interest	2,035,193	1,542,513	253,350	803,000	404,000
Miscellaneous	1,983,358	1,690,216	957,359	1,418,100	1,113,800
Transfers In	688,779	682,110	-	1,218,500	1,121,010
Other Financing Sources	1,579,104	595,000	14,000,000	14,000,000	-
TOTAL	\$ 96,844,412	\$ 105,303,024	\$ 116,633,106	\$ 113,712,823	\$ 106,835,921
EXPENDITURES/USES					
City Council	388,572	412,735	458,539	564,441	594,053
City Clerk	856,821	688,782	853,180	881,436	972,723
Administration	691,212	868,426	838,553	916,554	950,927
Public Communications	304,654	329,701	361,460	457,181	496,706
Engineering	788,054	835,208	901,204	891,944	942,874
Purchasing	163,262	199,237	195,338	184,602	196,946
Information Technology	2,420,522	2,586,722	3,011,471	3,073,009	3,678,418
Legal	522,629	528,839	585,605	564,384	706,881
Human Resources	760,147	798,028	921,857	966,698	1,031,447
Finance	1,231,663	1,230,959	1,291,123	1,295,004	1,380,657
General Services	7,173,468	8,031,621	6,833,500	7,270,412	7,473,197
Police	26,260,606	27,143,353	29,196,680	30,458,876	31,722,325
Fire	23,047,978	24,208,091	25,923,363	26,224,024	27,323,524
Planning and Zoning	2,210,609	2,161,482	2,459,868	3,636,072	2,840,543
Parks	4,230,419	4,649,055	4,862,492	4,873,630	5,196,389
Recreation	846,384	800,758	1,073,030	1,165,340	1,269,279
Community Services Admin/ Public Works	7,536,437	8,920,082	9,967,442	9,827,718	8,952,984
Construction Services	1,729,963	1,845,398	2,103,425	2,188,266	2,265,950
Neighborhood Services	886,268	902,618	977,347	1,061,571	1,082,780
Debt Service	4,153,878	3,612,508	2,146,482	2,290,938	3,247,862
Capital Outlay	5,528,117	10,249,870	3,542,313	26,869,491	5,839,847
Operating Transfers	1,628,066	3,197,754	1,839,968	2,398,968	700,000
TOTAL	\$ 93,359,729	\$ 104,201,227	\$ 100,344,240	\$ 128,060,559	\$ 108,866,312



BUDGET SUMMARIES

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

ENDING BALANCES					
Nonspendable Assets	4,103,290	413,791	413,791	-	-
Restricted for Law Enforcement	902,687	1,026,535	1,026,535	(19,598)	1,026,535
Estimated Open Pos			2,500,000		
Restricted for ARPA Infrastructure	-	-	2,928,895	-	3,744,066
Assigned for Budget Stabilization	-	-	9,879,758	6,850,168	7,034,196
Committed for Economic Development	2,324,225	2,324,225	1,843,141	2,324,225	1,843,141
Assigned for CIP/Other Purposes	15,365,817	12,197,734	22,659,203	-	-
Unassigned	27,164,641	35,000,172	26,000,000	27,459,926	26,000,000
TOTAL	\$ 49,860,660	\$ 50,962,457	\$ 67,251,323	\$ 36,614,721	\$ 39,647,938

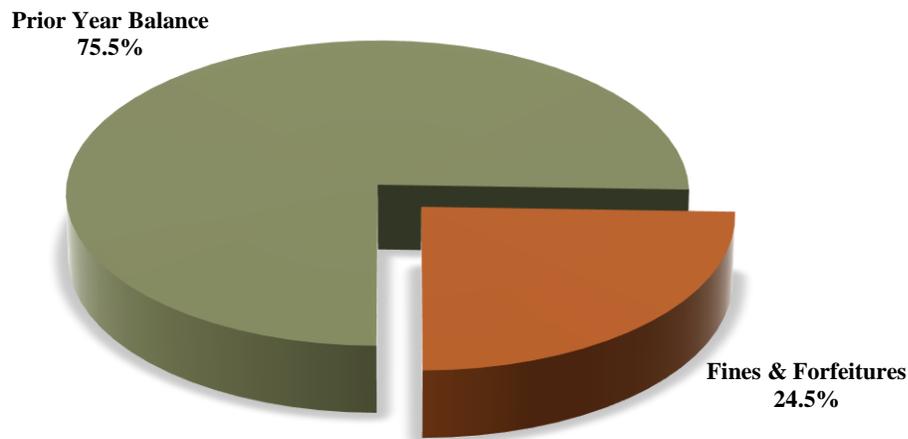


BUDGET SUMMARIES

POLICE TRAINING SPECIAL REVENUE FUND

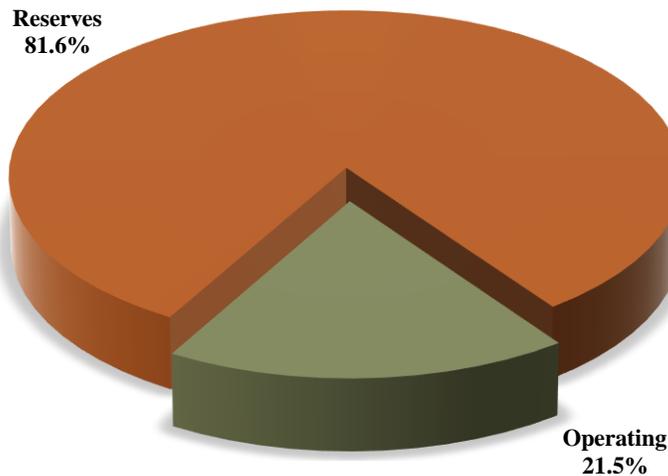
The Police Training Fund is a special revenue fund established to supplement funding for training in the areas of crime reduction, crime control, and professional development. This fund will be utilized as a supplement to the department’s current training budget and in accordance with Florida State Statute 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 2022. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 88.



Total Revenue/ Sources \$32,660

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2022. Expenditures/reserves are projected to be \$32,660 for FY 2022, an increase of \$4,751 from the FY 2021 budget.



Total Expenditures/ Reserves \$32,660

BUDGET SUMMARIES

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

FUND NUMBER 002

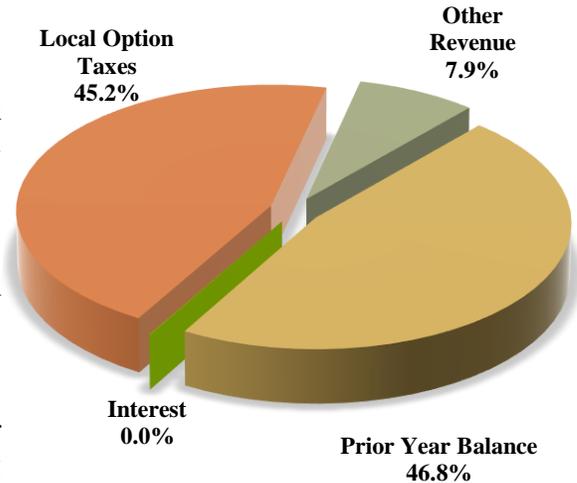
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 12,097	\$ 18,508	\$ 21,618	\$ 21,618	\$ 24,660
REVENUES/SOURCES					
Fines & Forfeitures	9,792	9,150	8,882	8,000	8,000
Interest	-	-	-	-	-
TOTAL	\$ 9,792	\$ 9,150	\$ 8,882	\$ 8,000	\$ 8,000
EXPENDITURES/USES					
Police Operating	3,381	6,040	5,840	6,000	6,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 3,381	\$ 6,040	\$ 5,840	\$ 6,000	\$ 6,000
ENDING BALANCES					
Restricted for CIP/Other Purposes	18,508	21,618	24,660	23,618	26,660
TOTAL	18,508	21,618	24,660	23,618	26,660

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:

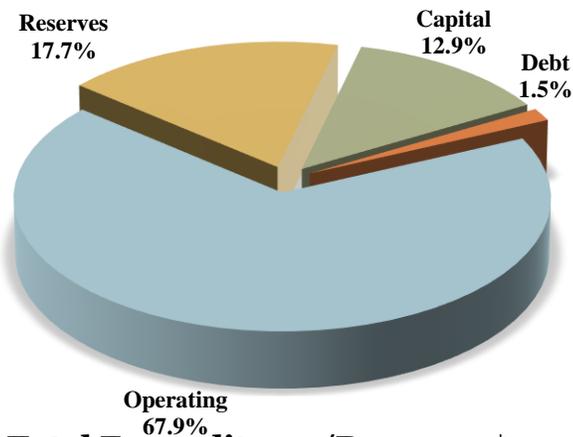
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization, and pavement markings
- Bridge maintenance and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



Total Revenues/ Sources \$1,717,930

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$777,000 for fiscal year 2022. Other revenue consists of Miscellaneous Revenue of \$136,000 and Interest Income of \$617, while Prior Year Balance carried forward is estimated at \$804,313. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 89.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2022. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant items:

- Pavement Resurfacing \$500,000
- Street Lighting and Repairs \$290,000
- Street Striping \$60,000
- Railroad Crossings Maintenance \$250,000

Total Expenditures/Reserves \$1,717,930

BUDGET SUMMARIES

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

FUND NUMBER 103

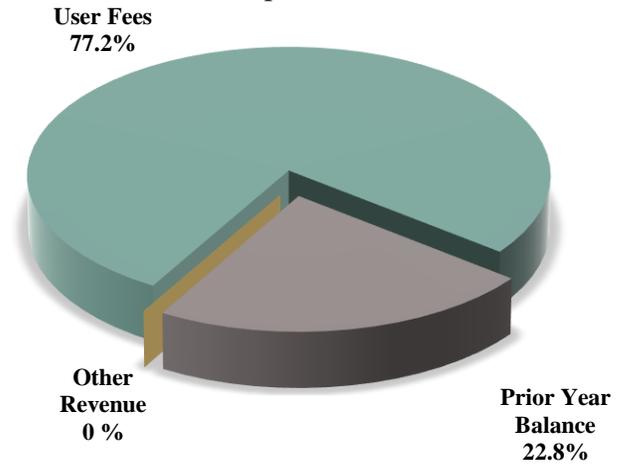
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 1,256,560	\$ 1,122,523	\$ 1,061,376	\$ 1,061,376	\$ 804,313
REVENUES/SOURCES					
Intergovernmental	826,383	740,673	737,831	795,600	777,000
Interest	8,570	3,500	257	1,042	617
Miscellaneous	128,423	132,277	136,245	124,000	136,000
Other Financing Sources		117,175			
TOTAL	\$ 963,376	\$ 993,625	\$ 874,333	\$ 920,642	\$ 913,617
EXPENDITURES/USES					
Public Facilities Operating	958,324	801,697	1,011,485	1,171,908	1,166,970
Capital Outlay	139,089	226,468	119,911	218,866	221,000
Debt Service		26,607		26,608	26,607
TOTAL	\$ 1,097,413	\$ 1,054,772	\$ 1,131,396	\$ 1,417,382	\$ 1,414,577
ENDING BALANCES					
Restricted for CIP/Other Purposes	1,122,523	1,061,376	804,313	564,636	303,353
TOTAL	\$ 1,122,523	\$ 1,061,376	\$ 804,313	\$ 564,636	\$ 303,353

BUDGET SUMMARIES

RECREATION SPECIAL REVENUE FUND

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

The graph to the right depicts the Recreation Special Revenue Fund revenues by category. Charges for Services are projected to be \$4,978,706 for FY 2022, other revenues are estimated at \$750, and Prior Year Balance carried forward is projected at \$1,466,654. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 90.

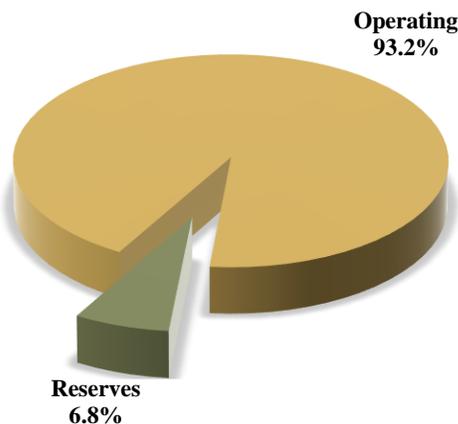


Total Revenues/Sources \$6,446,110

Some of the more significant user fees are as follows:

- Youth Enrichment \$1,1,348,523
- General Programs \$959,273
- Tennis \$1,276,000
- Aquatics \$377,212
- Athletics & Special Facilities \$172,750

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2022. Excluding reserves, operating expenditures are anticipated to be \$6,010,013, an increase of 4% from the FY 2021 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$1,551,080
- Programs 1,240,722
- Resources \$643,660
- Tennis \$1,603,729
- Athletics \$444,128
- Aquatics \$494,644

Total Expenditures/Reserves \$6,446,110

BUDGET SUMMARIES

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

FUND NUMBER 104

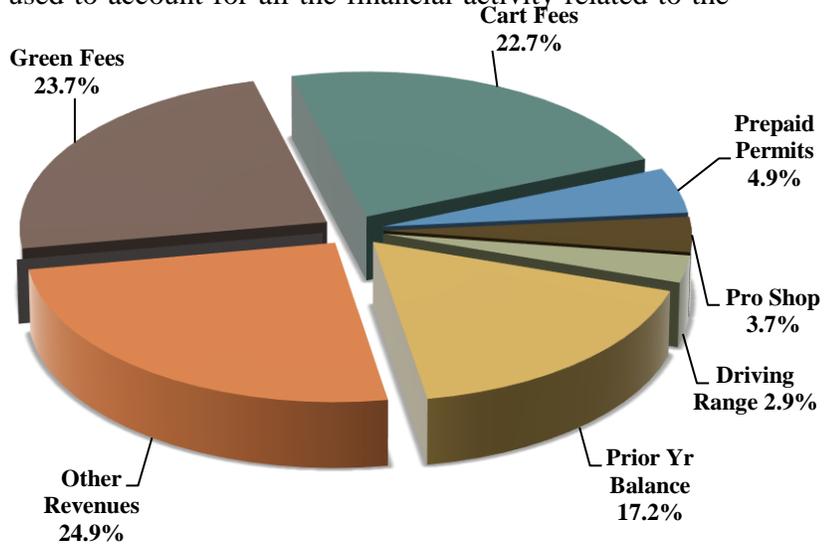
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 349,631	\$ 366,638	\$ 1,522,899	\$ 1,522,899	\$ 1,466,654
REVENUES/SOURCES					
Charges for Services	4,564,288	2,776,765	2,201,887	5,399,421	4,978,706
Interest	14,692	6,433	618	1,000	750
Miscellaneous	35,758	14,048	2,105	-	-
Transfer In	227,085	2,832,065	2,339,968	2,339,968	-
TOTAL	\$ 4,841,823	\$ 5,629,311	\$ 4,544,578	\$ 7,740,389	\$ 4,979,456
EXPENDITURES/USES					
Recreation Operating	4,819,821	4,471,737	4,591,224	5,798,865	6,010,013
Capital Outlay	4,995	1,313	9,599	9,599	-
TOTAL	\$ 4,824,816	\$ 4,473,050	\$ 4,600,823	\$ 5,808,464	\$ 6,010,013
ENDING BALANCES					
Non-Spendable Fund Balance	15,461	-	-	-	-
Assigned for CIP/Other Purposes	351,177	1,522,899	1,466,654	3,454,824	436,097
TOTAL	\$ 366,638	\$ 1,522,899	\$ 1,466,654	\$ 3,454,824	\$ 436,097

BUDGET SUMMARIES

GOLF COURSE SPECIAL REVENUE FUND

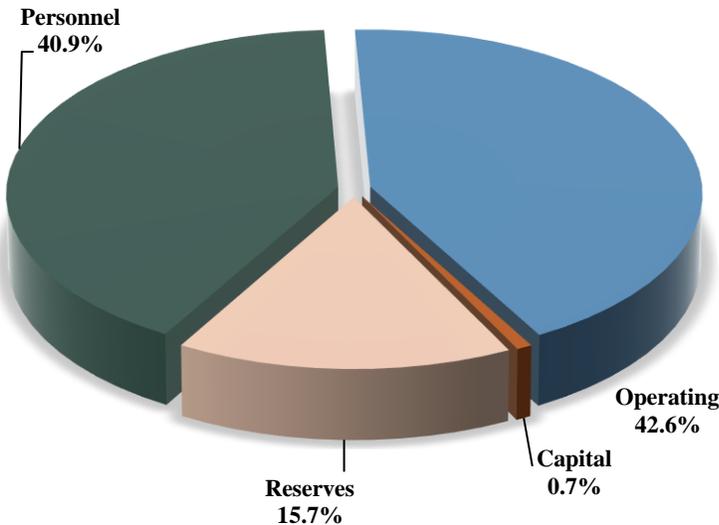
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2022 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 91.



Total Revenue/ Sources \$4,005,398

The graph below depicts the fiscal year 2022 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have increased compared to the fiscal year 2021 adopted budget. Total expenditures for fiscal year 2022 equal \$3,375,184.



Included within the Golf Course operation are the divisions of Administration, \$1,707,972, Maintenance, \$1,662,734, Food & Beverage \$11,478 and a projected Reserve Balance of \$630,214 for a total of \$4,005,398.

Total Expenditures/ Reserves \$4,005,398

BUDGET SUMMARIES

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

FUND NUMBER 106

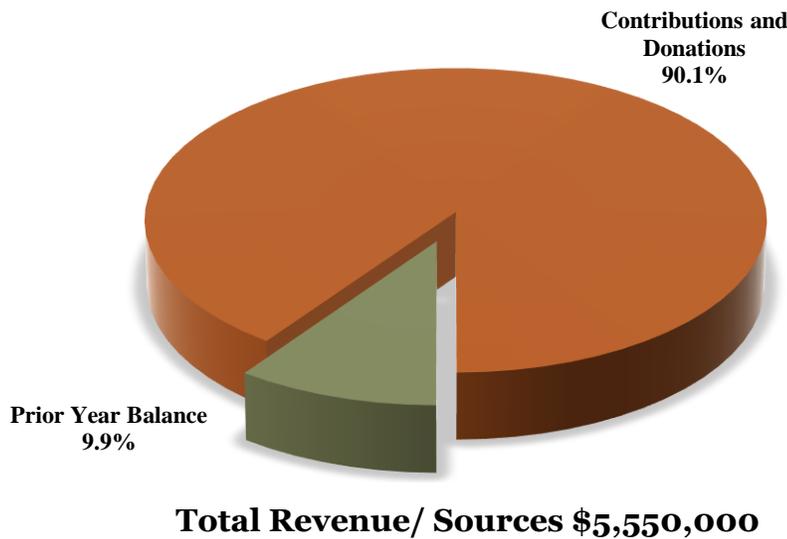
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 173,677	\$ 678,936	\$ 514,049	\$ 514,049	\$ 688,398
REVENUES/SOURCES					
Charges for Services	2,230,888	1,813,462	2,306,623	2,274,000	2,320,000
Interest	7,196	3,550	282	3,000	500
Miscellaneous	206,182	185,279	256,548	282,000	296,500
Transfers In	-	-	-	-	700,000
TOTAL	\$ 2,444,266	\$ 2,002,291	\$ 2,563,453	\$ 2,559,000	\$ 3,317,000
EXPENDITURES/USES					
Golf Operating	1,882,091	1,994,852	2,237,350	2,489,326	3,346,084
Capital Outlay	56,916	172,326	151,754	153,879	29,100
TOTAL	\$ 1,939,007	\$ 2,167,178	\$ 2,389,104	\$ 2,643,205	\$ 3,375,184
ENDING BALANCES					
Non-Spendable Fund Balance	-	-	-	-	-
Assigned for CIP/Other Purposes	678,936	514,049	688,398	429,844	630,214
TOTAL	\$ 678,936	\$ 514,049	\$ 688,398	\$ 429,844	\$ 630,214

BUDGET SUMMARIES

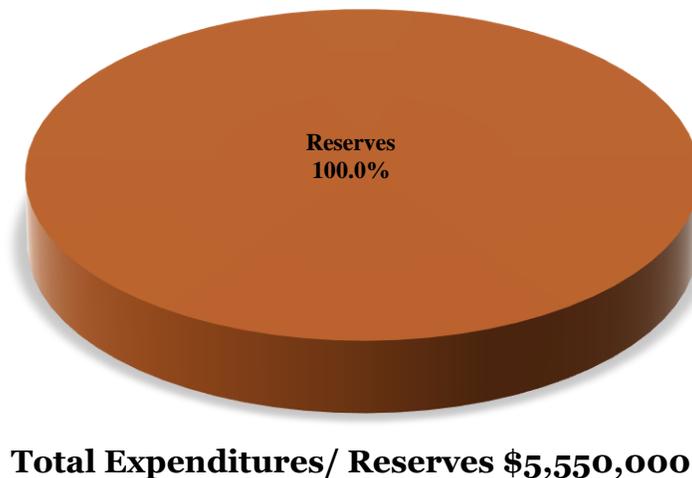
HOUSING SPECIAL REVENUE FUND

The Workforce Housing Program includes incentive-based policy recommendations for workforce housing projects. The City will initiate Comprehensive Plan Text Amendments, Land Development Regulations, and/or Standard Operating Procedures to implement recommendations contained in the Workforce Housing Program in the first half of 2021.

The graph below depicts the Housing Special Revenue Fund revenues by category. Prior year balance carry forward is estimated at \$550,000. Contributions and Donations are projected to be \$5,000,000 for FY 2022. For a more detailed discussion of Housing revenue sources, please see the Revenue Information section beginning on page 92.



The graph below depicts the total Housing Fund expenditures for fiscal year 2022. As of the date of preparation of the fiscal year 2022 budget, no specific projects had been identified for appropriation; therefore, the balance of \$5,550,000 will be held in reserves



BUDGET SUMMARIES

ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES HOUSING FUND

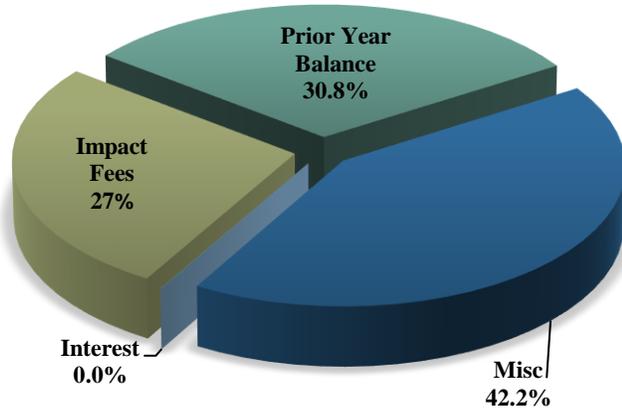
FUND NUMBER 107

	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 550,000
REVENUES/SOURCES					
Contributions and Donations	-	-	550,000	-	5,000,000
Interest	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 550,000	\$ -	\$ 5,000,000
EXPENDITURES/USES					
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Restricted for CIP/Other Purposes	-	-	550,000	-	5,550,000
TOTAL	-	\$ -	\$ 550,000	\$ -	\$ 5,550,000

BUDGET SUMMARIES

RECREATION IMPACT CAPITAL PROJECT FUND

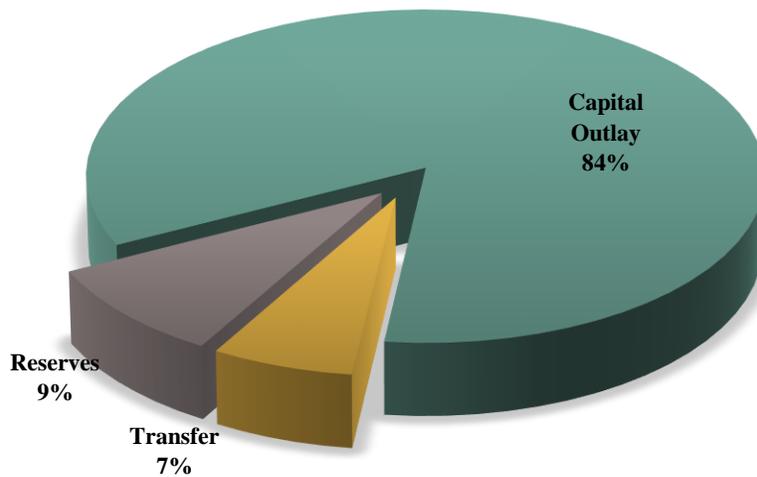
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the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



The graph to the left depicts the Recreation Impact Fund revenues by category. Impact Fees are projected to be \$3,198,712. Other revenues consist of Interest Earnings of \$3,645, Miscellaneous Revenues of \$5,000,000 while Prior Year Balance carry forward is estimated at \$3,644,550. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 93.

Total Revenues/ Sources \$11,846,907

The graph below depicts the total projected Recreation Impact Fund expenditures, which consist of Transfers of \$761,010, Capital of \$10,000,000 and \$1,085,897 being held in reserves.



Total Expenditures/ Reserves \$11,846,907

BUDGET SUMMARIES

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

FUND NUMBER 301

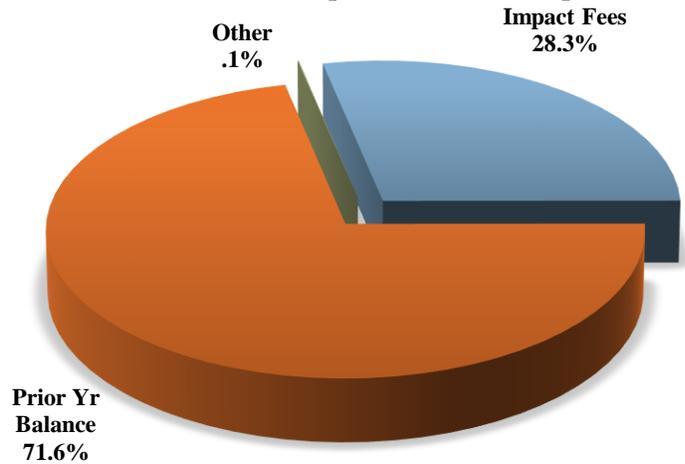
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 454,106	\$ 3,646,161	\$ 2,507,484	\$ 2,507,484	\$ 3,644,550
REVENUES/SOURCES					
Intergovernmental	-	-	-	-	-
Interest	21,600	10,838	924	2,171	3,645
Impact Fees	3,070,018	1,634,856	1,349,070	791,979	3,198,712
Transfers In	360,000	-	-	-	-
Miscellaneous	-	-	-	-	5,000,000
TOTAL	\$ 3,451,618	\$ 1,645,694	\$ 1,349,994	\$ 794,150	\$ 8,202,357
EXPENDITURES/USES					
Transfer	-	-	-	1,218,500	761,010
Capital Outlay	259,563	2,784,371	212,928	212,929	10,000,000
TOTAL	\$ 259,563	\$ 2,784,371	\$ 212,928	\$ 1,431,429	\$ 10,761,010
ENDING BALANCES					
Restricted for CIP/Other Purposes	3,646,161	2,507,484	3,644,550	1,870,205	1,085,897
TOTAL	\$ 3,646,161	\$ 2,507,484	\$ 3,644,550	\$ 1,870,205	\$ 1,085,897

BUDGET SUMMARIES

POLICE IMPACT CAPITAL PROJECT FUND

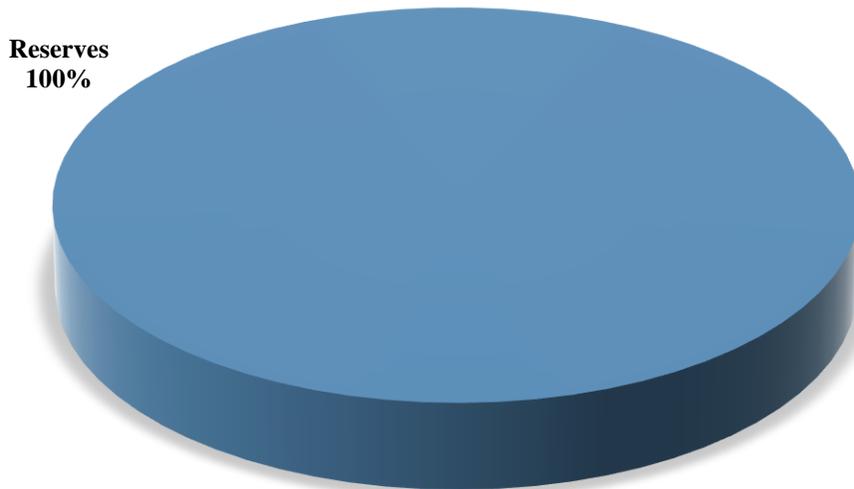
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$398,531, Other revenues include Interest income projected at \$1,009 and Prior Year Balance carry forward is projected at \$1,008,592. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 94.



Total Revenues/ Sources \$1,408,132

The graph below depicts the total projected Police Impact Fund, which consist of \$1,408,132 being held in reserves. No projects are projected in this fund in fiscal year 2022.



Total Expenditures/ Reserves \$1,408,132

BUDGET SUMMARIES

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

FUND NUMBER 302

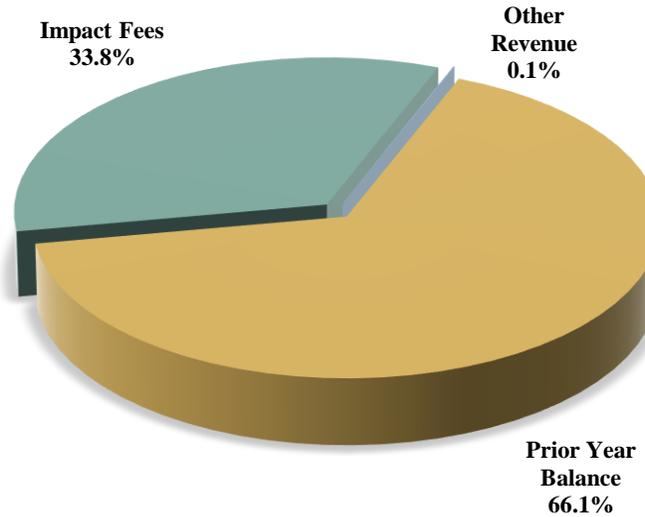
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 750,678	\$ 897,173	\$ 1,220,215	\$ 1,220,215	\$ 1,008,592
REVENUES/SOURCES					
Interest	6,686	3,406	360	2,265	1,009
Impact Fees	139,809	319,636	213,017	263,201	398,531
TOTAL	\$ 146,495	\$ 323,042	\$ 213,377	\$ 265,466	\$ 399,540
EXPENDITURES/USES					
Capital Outlay	-	-	425,000	425,000	-
TOTAL	\$ -	\$ -	\$ 425,000	\$ 425,000	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	897,173	1,220,215	1,008,592	1,060,681	1,408,132
TOTAL	\$ 897,173	\$ 1,220,215	\$ 1,008,592	\$ 1,060,681	\$ 1,408,132

BUDGET SUMMARIES

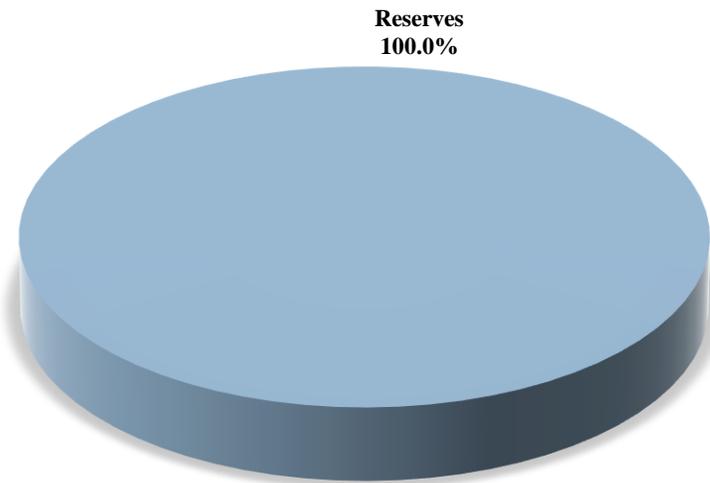
FIRE IMPACT CAPITAL PROJECT FUND

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

The graph depicts the Fire Impact Fund revenues by category. Impact Fees are projected to be \$580,920 for fiscal year 2022. Other revenues include Interest Income projected at \$1,136 and Prior Year Balance carry forward is projected at \$1,135,645. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 95.



Total Revenue/ Sources \$1,717,701



Total Expenditures/ Reserves \$1,717,701

The graph to the left depicts the total projected Fire Impact Fund expenditures, which consist of \$1,717,701 being held in reserves.

BUDGET SUMMARIES

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

FUND NUMBER 303

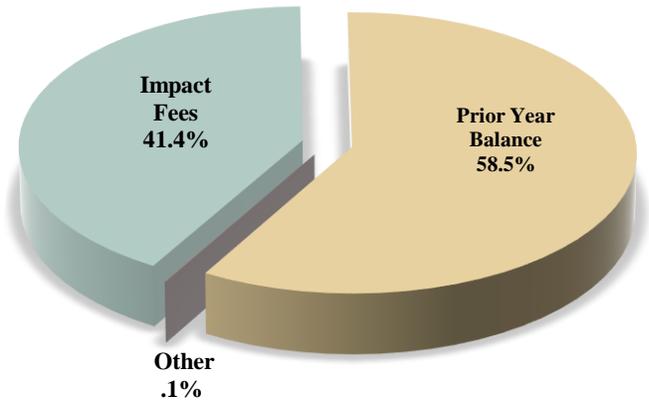
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 954,656	\$ 1,074,416	\$ 1,085,361	\$ 1,085,361	\$ 1,135,645
REVENUES/SOURCES					
Interest	7,095	3,467	246	2,374	1,136
Impact Fees	202,615	457,242	313,377	382,579	580,920
TOTAL	\$ 209,710	\$ 460,709	\$ 313,623	\$ 384,953	\$ 582,056
EXPENDITURES/USES					
Capital Outlay	89,950	449,764	263,339	282,522	-
TOTAL	\$ 89,950	\$ 449,764	\$ 263,339	\$ 282,522	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	1,074,416	1,085,361	\$ 1,135,645	1,187,792	1,717,701
TOTAL	\$ 1,074,416	\$ 1,085,361	\$ 1,135,645	\$ 1,187,792	\$ 1,717,701

BUDGET SUMMARIES

ROAD IMPACT CAPITAL PROJECT FUND

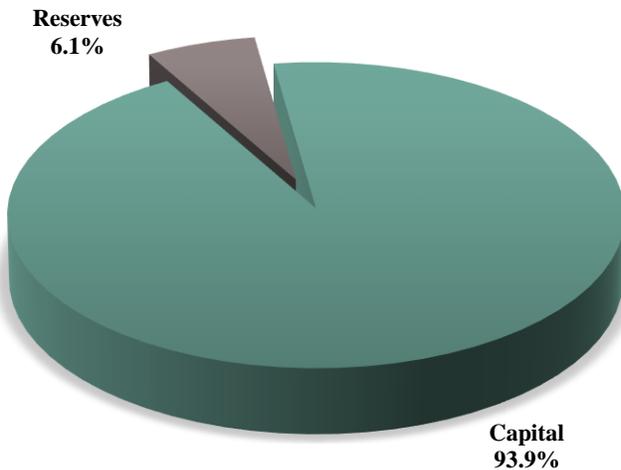
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$881,517 for fiscal year 2022 and Prior Year Balance carry forward is projected at \$1,246,276. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 96.



Total Revenues/Sources \$2,129,039

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2022. The projected total expenditures are Capital expenditures of \$2,000,000 and \$129,039 being held in reserves.



Total Expenditures/ Reserves \$2,129,039

BUDGET SUMMARIES

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

FUND NUMBER 305

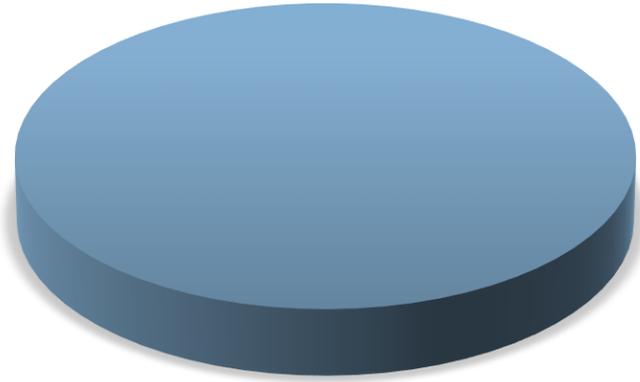
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 1,713,345	\$ 1,004,805	\$ 960,252	\$ 960,252	\$ 1,246,276
REVENUES/SOURCES					
Interest	20,572	6,663	469	-	1,246
Impact Fees	249,836	523,744	878,555	1,004,982	881,517
Transfer In	385,471	200,000	-	-	-
TOTAL	\$ 655,879	\$ 730,407	\$ 879,024	\$ 1,004,982	\$ 882,763
EXPENDITURES/USES					
Capital Outlay	675,640	92,850	593,000	593,000	2,000,000
Operating Transfers	688,779	682,110	-	-	-
TOTAL	\$ 1,364,419	\$ 774,960	\$ 593,000	\$ 593,000	\$ 2,000,000
ENDING BALANCES					
Restricted for CIP/Other Purposes	1,004,805	960,252	1,246,276	1,372,234	129,039
TOTAL	\$ 1,004,805	\$ 960,252	\$ 1,246,276	\$ 1,372,234	\$ 129,039

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.

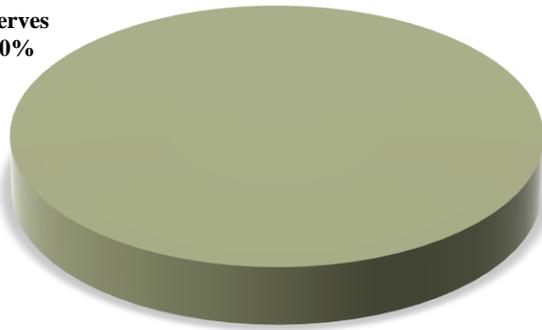
The graph depicts the Art in Public Places Fund revenues by category. The estimated Prior Year Balance carried forward is \$812,509.



Total Revenues/Sources \$812,509

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2022. As of the date of preparation of the fiscal year 2022 budget, no specific projects had been identified for appropriation; therefore, the balance of \$812,509 held in reserves is available for art projects at the Council's discretion.

Reserves
100%



Total Expenditures/Reserves \$812,509

BUDGET SUMMARIES

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

FUND NUMBER 304

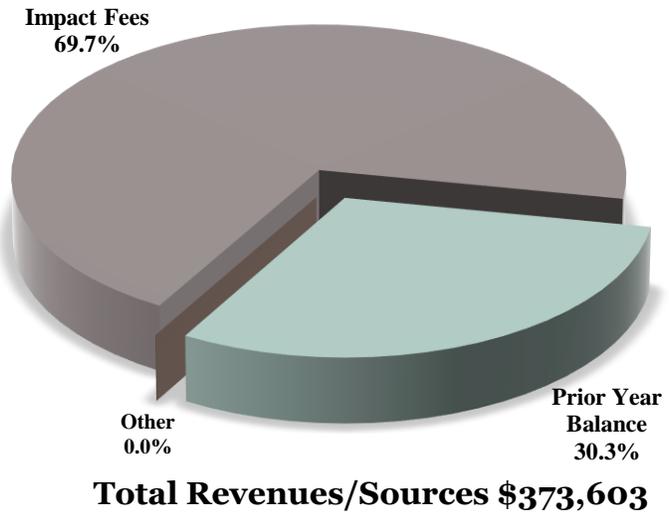
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 799,964	\$ 837,820	\$ 982,747	\$ 982,747	\$ 812,509
REVENUES/SOURCES					
Interest	5,660	2,710	237	-	-
Impact Fees	47,018	303,717	1,000	-	-
TOTAL	\$ 52,678	\$ 306,427	\$ 1,237	\$ -	\$ -
EXPENDITURES/USES					
Capital Outlay	14,822	161,500	171,475	171,475	-
TOTAL	\$ 14,822	\$ 161,500	\$ 171,475	\$ 171,475	\$ -
ENDING BALANCES					
Restricted for CIP/Other Purposes	837,820	982,747	812,509	811,272	812,509
TOTAL	\$ 837,820	\$ 982,747	\$ 812,509	\$ 811,272	\$ 812,509

BUDGET SUMMARIES

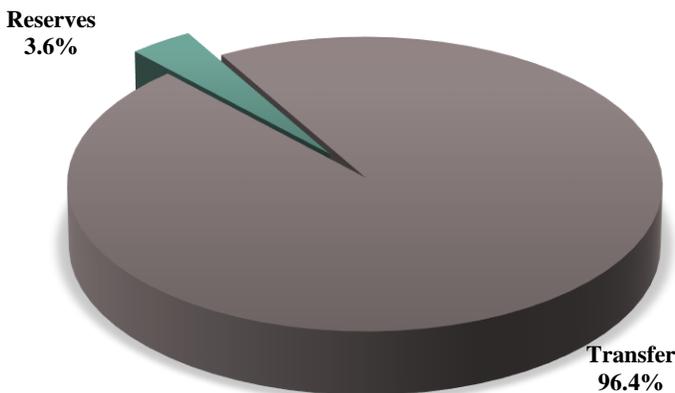
PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND

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 \$260,335 for fiscal year 2022. Prior Year Balance carry forward is projected at \$113,155. For a more detailed discussion of Public Facilities Impact revenue sources, please see the Revenue Information section beginning on page 97.



The graph below depicts the total Public Facilities Impact Fund expenditures projected for FY 2022. Expenditures include a Transfer of \$360,000. As of the date of preparation of the fiscal year 2022 budget, no specific projects had been identified for appropriation; therefore, the balance of \$13,603 held in reserves is available for projects at the Council’s discretion.



Total Expenditures/ Reserves \$373,603

BUDGET SUMMARIES

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

FUND NUMBER 313

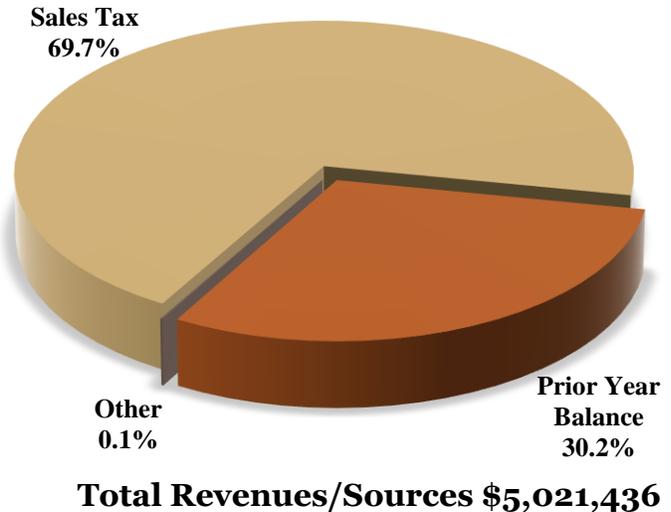
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 265,659	\$ 492,329	\$ 244,867	\$ 244,867	\$ 113,155
REVENUES/SOURCES					
Interest	3,286	1,809	44	-	113
Impact Fees	92,015	203,553	139,221	169,711	260,335
Transfers In	390,510	165,689	-	-	-
TOTAL	\$ 485,811	\$ 371,051	\$ 139,265	\$ 169,711	\$ 260,448
EXPENDITURES/USES					
Capital Outlay	259,141	618,513	270,977	270,977	-
Operating Transfer	-	-	-	-	360,000
TOTAL	\$ 259,141	\$ 618,513	\$ 270,977	\$ 270,977	\$ 360,000
ENDING BALANCES					
Restricted for CIP/Other Purposes	492,329	244,867	113,155	143,601	13,603
TOTAL	\$ 492,329	\$ 244,867	\$ 113,155	\$ 143,601	\$ 13,603

BUDGET SUMMARIES

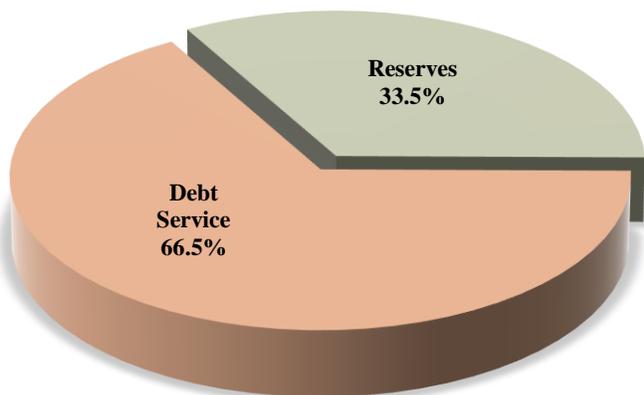
ONE CENT SALES SURTAX CAPITAL PROJECT FUND

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 2022. Other revenues include Interest Income projected at \$5,516. 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 98.



The graph below depicts the total One Cent Sales Surtax Fund expenditures for fiscal year 2022. The projected total expenditures include \$3,340,380 for debt service payments and \$1,681,056 being held in reserves



Total Expenditures/ Reserves \$5,021,436

BUDGET SUMMARIES

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

FUND NUMBER 312

	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 29,416,164	\$ 13,281,665	\$ 6,406,176	\$ 6,406,176	\$ 1,515,920
REVENUES/SOURCES					
Interest	585,761	140,932	6,653	14,098	5,516
Sales, Use and Fuel Taxes	3,866,013	3,706,532	3,994,042	3,500,000	3,500,000
Miscellaneous	54,250	-	-	-	-
TOTAL	\$ 4,506,024	\$ 3,847,464	\$ 4,000,695	\$ 3,514,098	\$ 3,505,516
EXPENDITURES/USES					
Capital Outlay	17,295,998	7,380,138	5,551,166	1,864,418	-
Debt Services	3,344,525	3,342,815	3,339,785	3,339,785	3,340,380
TOTAL	\$ 20,640,523	\$ 10,722,953	\$ 8,890,951	\$ 5,204,203	\$ 3,340,380
ENDING BALANCES					
Restricted for CIP/Other Purposes	13,281,665	6,406,176	1,515,920	4,716,071	1,681,056
TOTAL	\$ 13,281,665	\$ 6,406,176	\$ 1,515,920	\$ 4,716,071	\$ 1,681,056

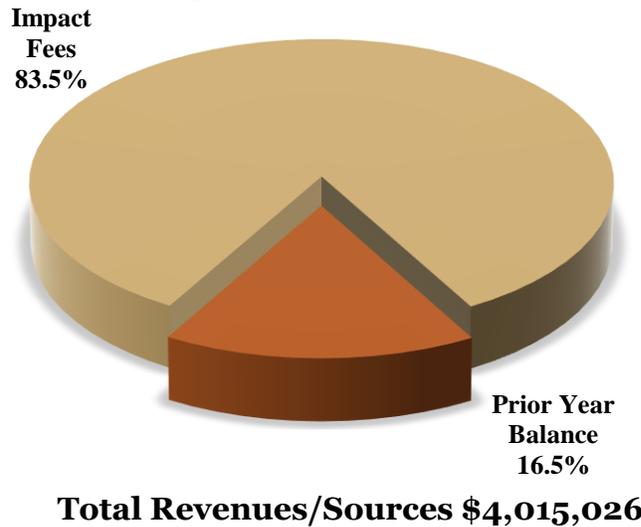
BUDGET SUMMARIES

MOBILITY CAPITAL PROJECT FUND

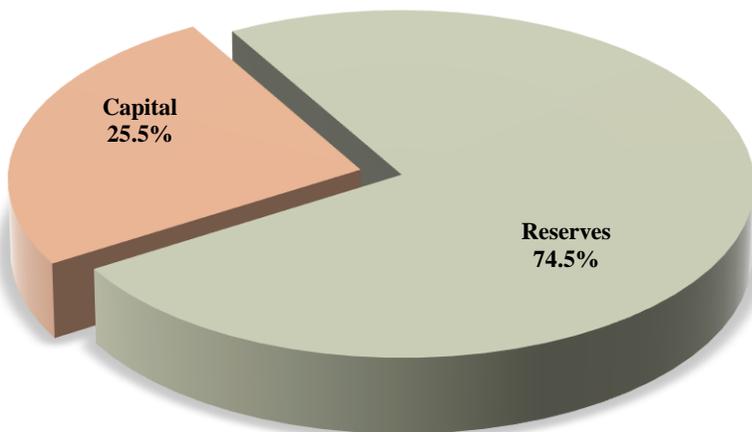
On September 5, 2019, the City adopted its Mobility Plan and Mobility Fee Schedule to replace the Road Impact Fee previously provided to Palm Beach County.

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 \$3,352,244 for fiscal year 2022. Prior Year Balance carry forward is projected at \$662,782. For a more detailed discussion of Mobility Fund revenue sources, please see the Revenue Information section beginning on page 99.



The graph below depicts the total Mobility Fund expenditures for fiscal year 2022. The projected total expenditures include \$1,025,000 for capital outlay and \$2,990,026 being held in reserves



Total Expenditures/ Reserves \$4,015,026

BUDGET SUMMARIES

ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES MOBILITY FUND

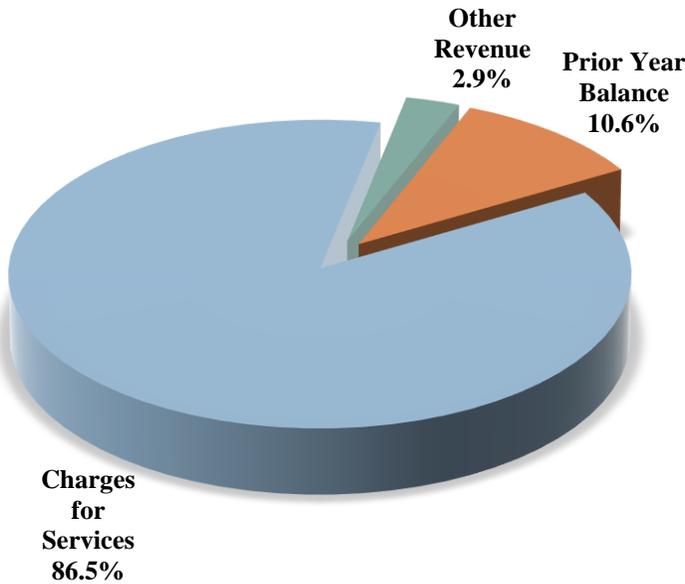
FUND NUMBER 314

	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ -	\$ -	\$ 2,328,699	\$ 2,328,699	\$ 662,782
REVENUES/SOURCES					
Interest	-	628	732	1,912	-
Impact Fees	-	2,670,491	471,872	924,178	3,352,244
Transfer In	-	-	-	-	-
TOTAL	\$ -	\$ 2,671,119	\$ 472,604	\$ 926,090	\$ 3,352,244
EXPENDITURES/USES					
Capital Outlay	-	342,420	2,138,521	2,957,580	1,025,000
Operating Transfers	-	-	-	-	-
TOTAL	\$ -	\$ 342,420	\$ 2,138,521	\$ 2,957,580	\$ 1,025,000
ENDING BALANCES					
Restricted for CIP/Other Purposes	-	2,328,699	662,782	297,209	2,990,026
TOTAL	\$ -	\$ 2,328,699	\$ 662,782	\$ 297,209	\$ 2,990,026

BUDGET SUMMARIES

FLEET MAINTENANCE INTERNAL SERVICE FUND

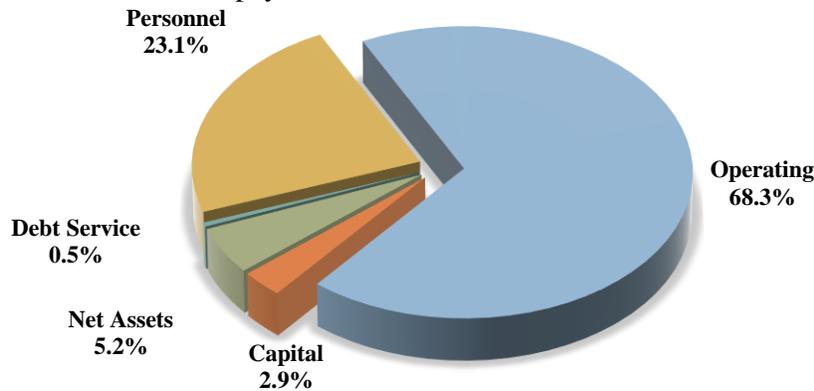
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City’s central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments 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 \$4,363,487. Other revenues consist of \$67,500 of Miscellaneous Revenue, \$75,000 for Disposition of Fixed Assets and \$5,000 for Interest income. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on page 100.

Total Revenues/ Sources \$5,043,045

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2022 by category. The projected total expenditures are \$4,782,697, which consists of \$4,611,477 of operating costs, \$147,841 of capital costs, \$23,379 for debt services payments for leased vehicles and \$260,348 being held in reserves.



Total Expenditures/ Reserves \$5,043,045

BUDGET SUMMARIES

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

FUND NUMBER 501

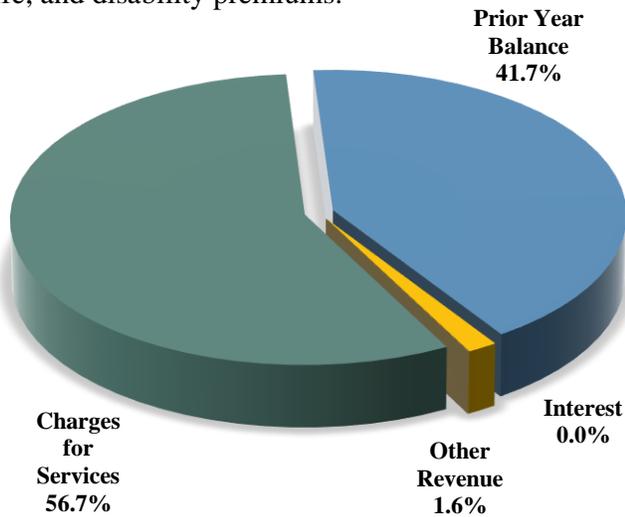
	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget 2022
BEGINNING BALANCE	\$ 1,384,869	\$ 1,142,406	\$ 1,998,926	(1) \$ 1,994,526	\$ 532,058
REVENUES/SOURCES					
Charges for Services	3,277,252	3,441,318	3,719,019	3,719,041	4,363,487
Interest	11,219	5,348	457	5,000	5,000
Miscellaneous	116,293	100,196	83,253	67,500	67,500
Disposition of Fixed Assets	208,721	108,399	61,655	75,000	75,000
TOTAL	\$ 3,613,485	\$ 3,655,261	\$ 3,864,384	\$ 3,866,541	\$ 4,510,987
EXPENDITURES/USES					
Public Facilities Operating	3,738,717	3,685,760	4,073,545	4,044,581	4,611,477
Capital Outlay	20,354	-	293,652	293,652	147,841
Debt Service	13,954	20,930	181,930	181,930	23,379
TOTAL	\$ 3,773,025	\$ 3,706,690	\$ 4,549,127	\$ 4,520,163	\$ 4,782,697
ENDING BALANCES					
Invested in Capital Assets	929,278	782,125	782,125	1,335,650	-
Unrestricted	213,128	308,856	532,058	5,254	260,348
TOTAL	\$ 1,142,406	\$ 1,090,981	\$ 1,314,183	\$ 1,340,904	\$ 260,348

- (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 19 and FY 20 include Depreciation and the Interest Expense component only of Debt Service.
- (2) Invested in Capital Assets amounts represent historical and estimated net assets invested in capital, and, therefore, are not available for appropriation.

BUDGET SUMMARIES

SELF-INSURANCE INTERNAL SERVICE FUND

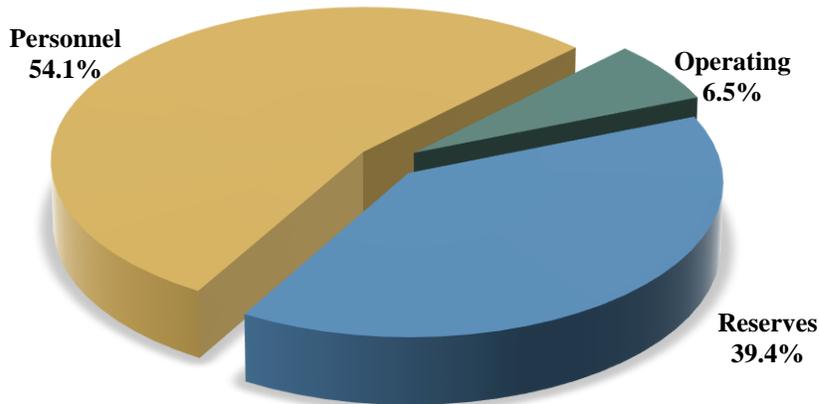
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City’s health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and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



The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2022 consist of employer and employee contributions for a total of \$10,643,066. Other revenues consist of excess claims and pharmacy rebates of \$300,000, and Interest Income of \$1,500. Other sources consist of an estimated Prior Year Balance of \$7,862,013. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 101.

Total Revenues/ Sources \$18,770,579

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2022 by category. Expenditures, excluding reserves, total \$11,380,381, and consist of medical and dental claims, administrative fees, and premium payments.



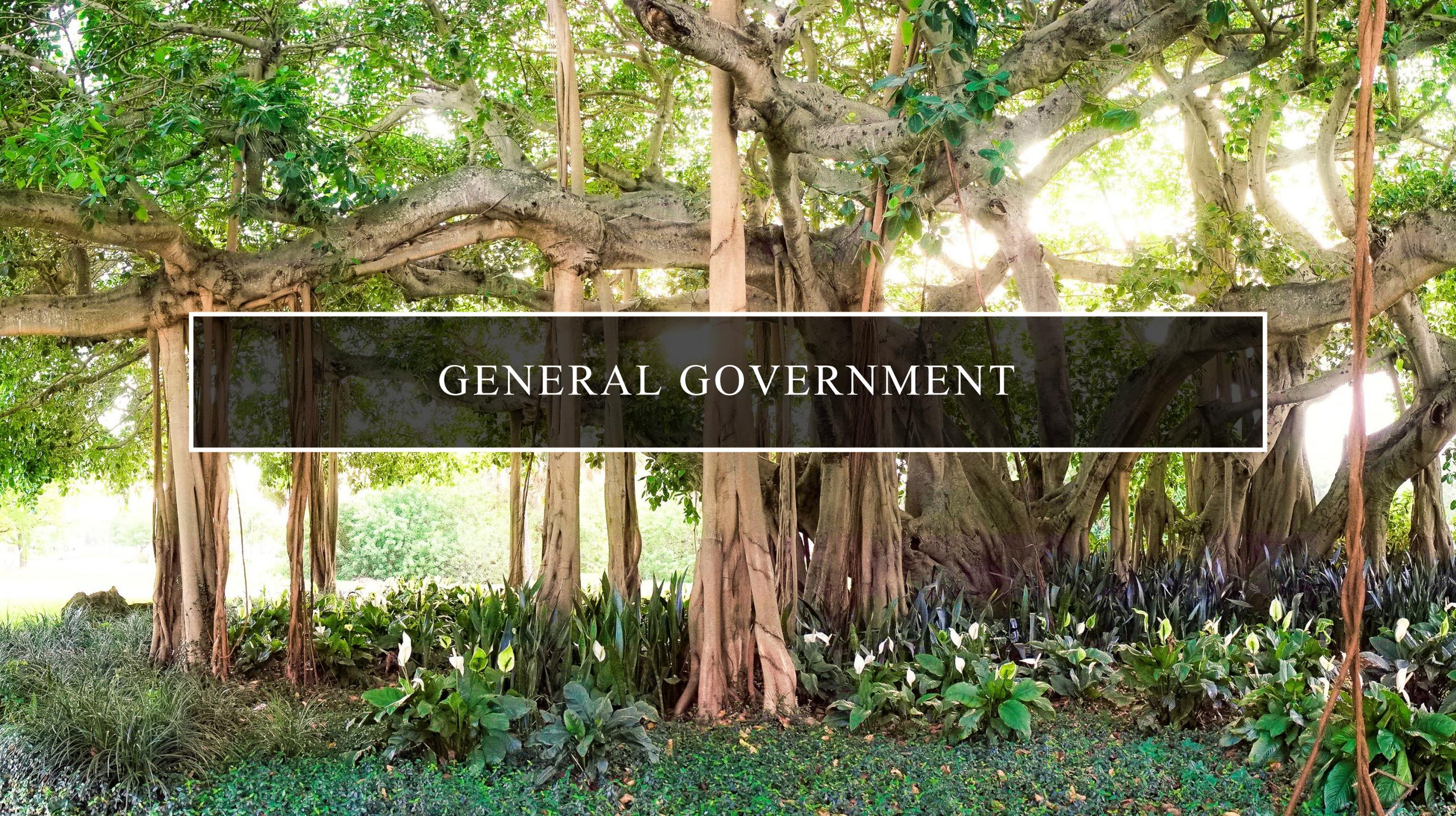
Total Expenditures/ Uses \$18,770,579

BUDGET SUMMARIES

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

FUND NUMBER 505

	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Amended Budget FY 2021	Budget FY 2022
BEGINNING BALANCE	\$ 6,389,548	\$ 7,058,136	\$ 7,864,200	\$ 7,864,200	\$ 7,826,013
REVENUES/SOURCES					
Charges for Services	9,666,692	10,287,198	10,346,115	10,278,710	10,643,066
Interest	66,320	31,099	2,651	20,000	1,500
Miscellaneous	366,666	290,018	271,774	195,000	300,000
TOTAL	\$ 10,099,678	\$ 10,608,315	\$ 10,620,540	\$ 10,493,710	\$ 10,944,566
EXPENDITURES/USES					
Operating	9,422,622	9,802,251	10,641,302	10,915,127	11,380,381
Capital Outlay	8,468	-			
TOTAL	\$ 9,431,090	\$ 9,802,251	\$ 10,641,302	\$ 10,915,127	\$ 11,380,381
ENDING BALANCES					
Invested in Capital Assets	20,546	17,425	17,425	17,425	-
Unrestricted	7,037,590	7,846,775	7,826,013	7,425,358	7,390,198
TOTAL	\$ 7,058,136	\$ 7,864,200	\$ 7,843,438	\$ 7,442,783	\$ 7,390,198



GENERAL GOVERNMENT

GENERAL GOVERNMENT

DEPARTMENTAL HIGHLIGHTS FOR FY 2022

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$594,053	-
Administration	3	950,927	-
Public Communications	2	496,706	-
Information Technology	11	3,919,451	-
City Clerk	6	972,723	-
Legal	2	706,881	-
Purchasing and Contracts Management	1	196,946	-
Engineering	5	942,874	-
Human Resources	6	1,031,447	-
Finance	9	1,380,657	-
General Services	-	9,559,534	-
Self-Insurance	-	-	\$11,380,381
Planning and Zoning			
Administration	2	779,865	-
Development Compliance and Zoning	5	582,370	-
Planning	9	1,134,548	-
GIS	3	343,760	-
TOTAL	69	\$23,824,824	\$11,380,381

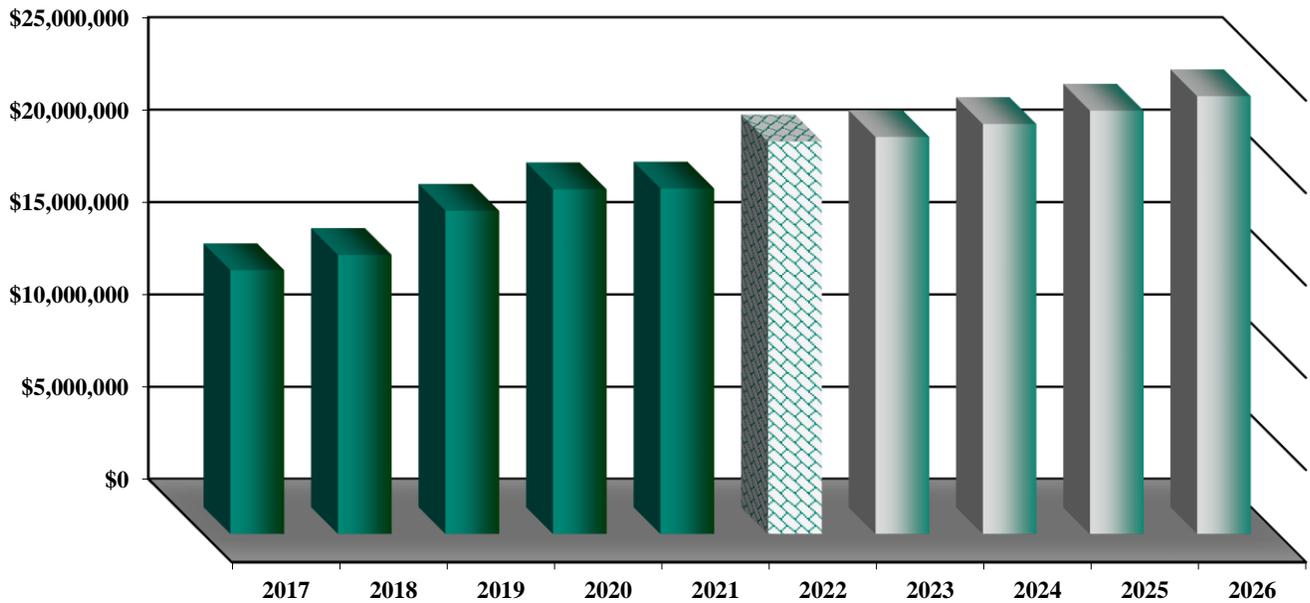
GENERAL GOVERNMENT

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 2022 budget reflect the spending priorities proposed by staff 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 2017 through 2020, estimated actual amounts for fiscal year 2021, adopted budget for fiscal year 2022, and projected amounts for years 2023 through 2026 for the General Government Operations in the General Fund.

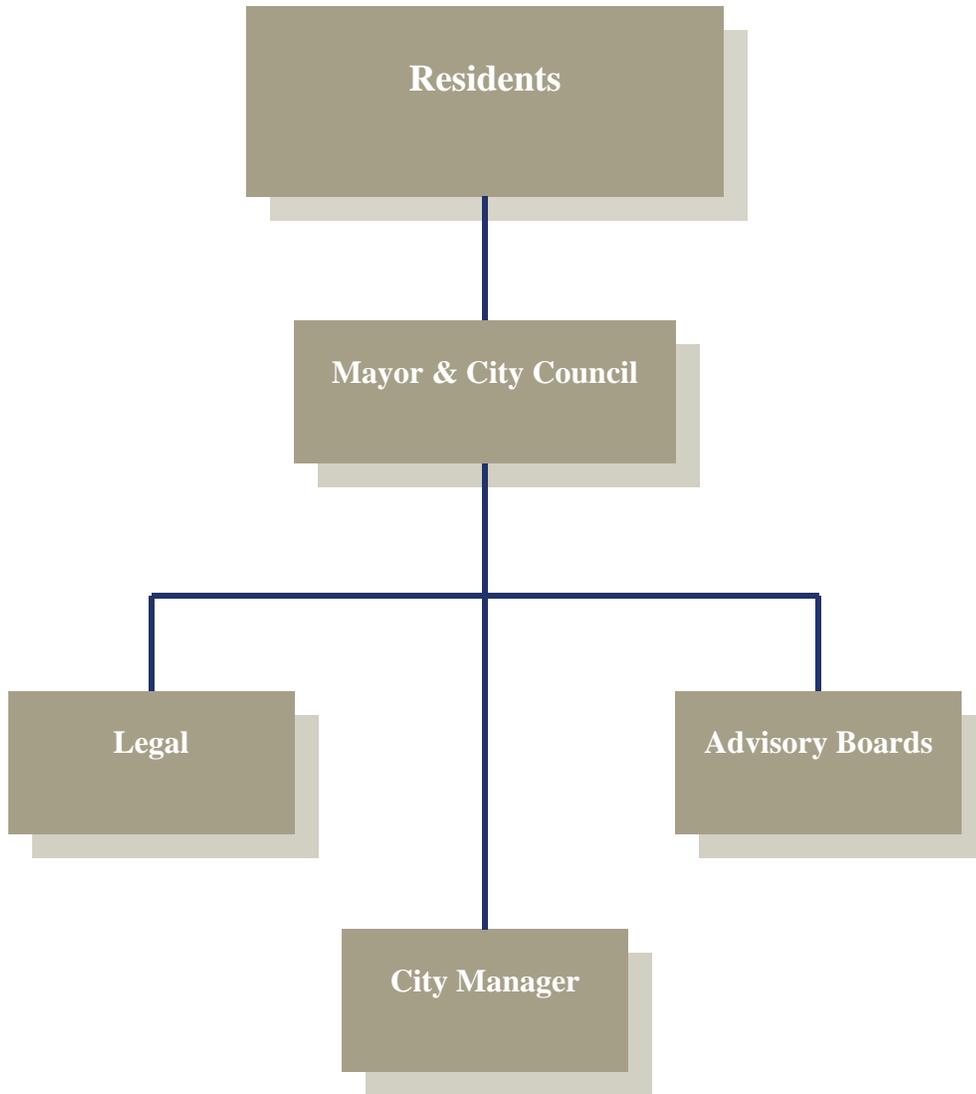
To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures, transfers, and debt service payments have been removed and are featured in separate sections of this book.



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

GENERAL GOVERNMENT

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. 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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	331,023	343,410	351,324	351,324	373,263
Other Operating	57,548	69,325	107,215	213,117	220,790
Subtotal Operating	\$ 388,571	\$ 412,735	\$ 458,539	\$ 564,441	\$ 594,053
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 388,571	\$ 412,735	\$ 458,539	\$ 564,441	\$ 594,053

BUDGET HIGHLIGHTS

The City Council budget of \$594,053 reflects an 8.97% increase over the fiscal year 2021 adopted budget of \$545,129.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
5	5	0	0	0	0	5

GENERAL GOVERNMENT

CITY COUNCIL (CONTINUED)

CITY COUNCIL POLICY AGENDA

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

GOAL #2

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

GOAL #3

Preserve land use patterns and types that currently characterize the City

GOAL #4

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

GOAL #5

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

GOAL #6

Protect the natural environment through sustainable methods and practices

GOAL #7

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

GOAL #8

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

GOAL #9

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

GOAL #10

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

GENERAL GOVERNMENT

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 Administration (including Legal), Public Communications, Purchasing and Contracts Management, City Clerk, Information Technology, Finance, Human Resources, Fire Rescue, Planning and Zoning. 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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	622,922	800,260	770,052	800,414	834,787
Other Operating	68,290	68,165	68,501	116,140	116,140
Subtotal Operating	\$ 691,212	\$ 868,425	\$ 838,553	\$ 916,554	\$ 950,927
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 691,212	\$ 868,425	\$ 838,553	\$ 916,554	\$ 950,927

BUDGET HIGHLIGHTS

The Administration budget of \$950,927 reflects an increase of 3.8% from the fiscal year 2021 adopted budget of \$916,554.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
3	3	(1)	0	0	1	3

GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated with the Palm Beach County Workforce Consortium and Palm Beach State College to host a Virtual Job Fair. Representatives from 34 local businesses and organizations participated in this event, resulting in almost 800 interactions with job-seeking individuals.
- ✓ Served as a COVID-19 vaccination site for northern Palm Beach County, whereby approximately 22,937 vaccinations were provided.
- ✓ Implemented the “Palm Beach Gardens Cares: Mortgage and Rental Assistance Program” to provide much needed mortgage and rental payment support to qualifying residents.
- ✓ Received the Community Planning Technical Assistance Grant from the Florida Department of Economic Opportunity. Through a partnership spearheaded by the Palm Beach North Chamber of Commerce, the grant will provide funding for the creation of a “Resilience Action Plan”. This plan would serve as the blueprint for northern Palm Beach County as to how stakeholders would assess, plan, and execute a regional approach towards mitigating and recovering from extreme weather events and other potential disaster events.
- ✓ Participated and completed the Cultural Competency and PBG Respects training program. The program educated employees about respectful communications, civility, and positive interactions with one another.
- ✓ Partnered with Palm Beach North Chamber of Commerce as the host city for the 2021 ArtiGras Fine Arts Festival.
- ✓ Coordinated with U.S. Congressman Brian Mast’s office and regional United States Post Office representatives to successfully reach a long-term solution for the much-needed maintenance and repairs of the post office located at Fairchild Gardens Drive.
- ✓ Passed Resolution 2, 2021, granting conceptual approval for an Economic Development Incentive Grant for “Project Gator”. This incentive would assist the company in the creation of 100 new jobs and a capital investment of approximately \$7.075 million.
- ✓ Passed Resolution 14, 2021, prohibiting the use of polystyrene products on public property and encouraging residents and businesses to reduce the use of polystyrene products.
- ✓ Passed Resolution 25, 2021, executing an Economic Development Incentive Grant agreement with Virtu Financial, Inc. for the creation of 55 new jobs and a capital investment of approximately \$550,000.
- ✓ Hosted Northlake Blvd/Bay Hill Dr./Sandhill Crane Dr. traffic signal public information presentation for residents of surrounding impacted neighborhoods.
- ✓ 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.
- ✓ 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); Emergency Management Team, New Golf Course and Clubhouse Design Committee, Selection Committee Member for the Group Health Insurance Plan, Stop Loss Insurance, and Golf Course Architect.

GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	5	2	3
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Service Level Objective: To increase communication with the City Council and partnerships with Intergovernmental agencies

Outputs:

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

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 56.

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	203,988	195,976	226,281	226,281	265,806
Other Operating	100,666	133,725	135,179	230,900	230,900
Subtotal Operating	\$ 304,654	\$ 329,701	\$ 361,460	\$ 457,181	\$ 496,706
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 304,654	\$ 329,701	\$ 361,460	\$ 457,181	\$ 496,706

BUDGET HIGHLIGHTS

The Public Communication’s budget of \$496,706 reflects an increase of 8.6% from the fiscal year 2021 adopted budget of \$457,181.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
2	2	0	0	0	0	2

GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Designed and distributed the Official City of Palm Beach Gardens Hurricane Guide
- ✓ Production of 2021 State of the City Video Presentation
- ✓ Produces Storm Ready Community Engagement Video for Emergency Management
- ✓ Planned & implemented branding and marketing for: All Decked Out! - Resident Holiday Decorating Contest, PBG CARES Mortgage Assistance Program for Planning & Zoning, PBG Respects- Internal Employee Training for Human Resources,
- ✓ Coordinated and produced Virtual Tree Lighting program for Recreation
- ✓ Created ‘Coyote SMART’ campaign for public service announcement
- ✓ Continued creation of COVID-19 wellness and operational messaging

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	19	11	11
✚ Initiate and write press releases, public service announcements and articles for distribution via traditional and social media	53	50	45
✚ Produce frequent media advisories that detail city projects, events, or initiatives	116	77	75
✚ Quarterly publication	4	4	4

GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Create staff training opportunities	2	2	2
✚ Facilitate and coordinate communications advisory group meetings with key staff internally	0	0	4

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

Outputs:

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

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 videotaped media to promote City initiatives	16	27	25
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Service Level Objective: Improve City website offering additional online services and ensuring a quality visitor experience.

Outputs:

✚ Average number of daily visits to website	1,406	1,424	1,435
✚ Number of website subscribers	4,187	5,975	6,250

GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

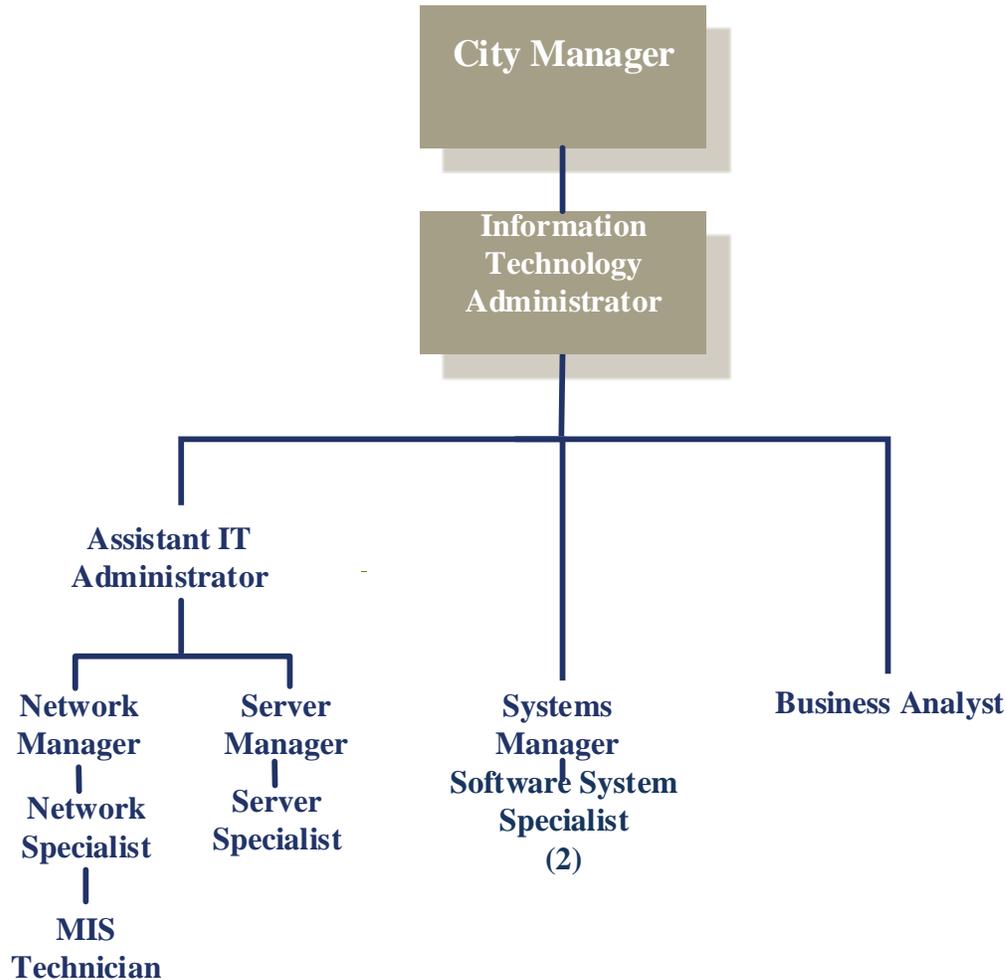
Outputs:

✚ Number of Facebook Followers- City Hall	5,954	6,400	6,900
✚ Number of Facebook Followers-Recreation	4,063	4,275	4,350
✚ Number of Facebook Followers- Golf	1,871	1,955	2,000
✚ Number of Facebook Followers-Greenmarket	2,862	3,516	4,000
✚ Number of Fire Twitter Followers	1,310	1,660	1,850
✚ Number of Police Twitter Followers	1,504	1,875	2,075
✚ Number of City Hall Twitter Followers	5,578	5,946	6,300
✚ Number of Instagram Followers	2,648	3,575	4,425

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 56.

GENERAL GOVERNMENT

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	1,112,890	1,268,353	1,477,066	1,477,066	1,569,817
Other Operating	1,307,633	1,318,369	1,534,405	1,595,943	2,108,601
Subtotal Operating	\$ 2,420,523	\$ 2,586,722	\$ 3,011,471	\$ 3,073,009	\$ 3,678,418
Capital	201,141	173,714	914,663	1,175,229	241,033
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 2,621,664	\$ 2,760,436	\$ 3,926,134	\$ 4,248,238	\$ 3,919,451

BUDGET HIGHLIGHTS

The Information Technology budget of \$3,919,451 reflects an 6.87% increase over the prior year's adopted budget of \$3,667,429.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
10	11	0	0	0	0	11

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Implemented video teleconferencing capabilities in all conference rooms
- ✓ Implemented video presentation system in the new Tennis Center
- ✓ Connected District Park to the city’s computer network, enabling electronic business capability
- ✓ Implemented Multi-Factor Authentication for all employees, increasing network security
- ✓ Implemented new Fleet maintenance software, improving availability of all City vehicles
- ✓ Completed a network security audit, enhancing network security throughout the City

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

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

Outputs:

✚ Network users supported	578	598	610
✚ Number of workstations supported	340	350	352
✚ Number of laptops supported	234	261	265
✚ Number of multi-function copiers supported	20	20	20
✚ Number of completed work orders	5,012	5,000	5,000
✚ Average amount of email received per month	538,794	500,000	500,000
✚ Average Malware blocked per month	82	90	90
✚ Number of blocked SPAM EMAIL per month	56,000	59,000	60,000
✚ Number of quarantined emails	1,481	1,500	1,500
✚ Size of data storage (Terabytes)	60	65	70

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

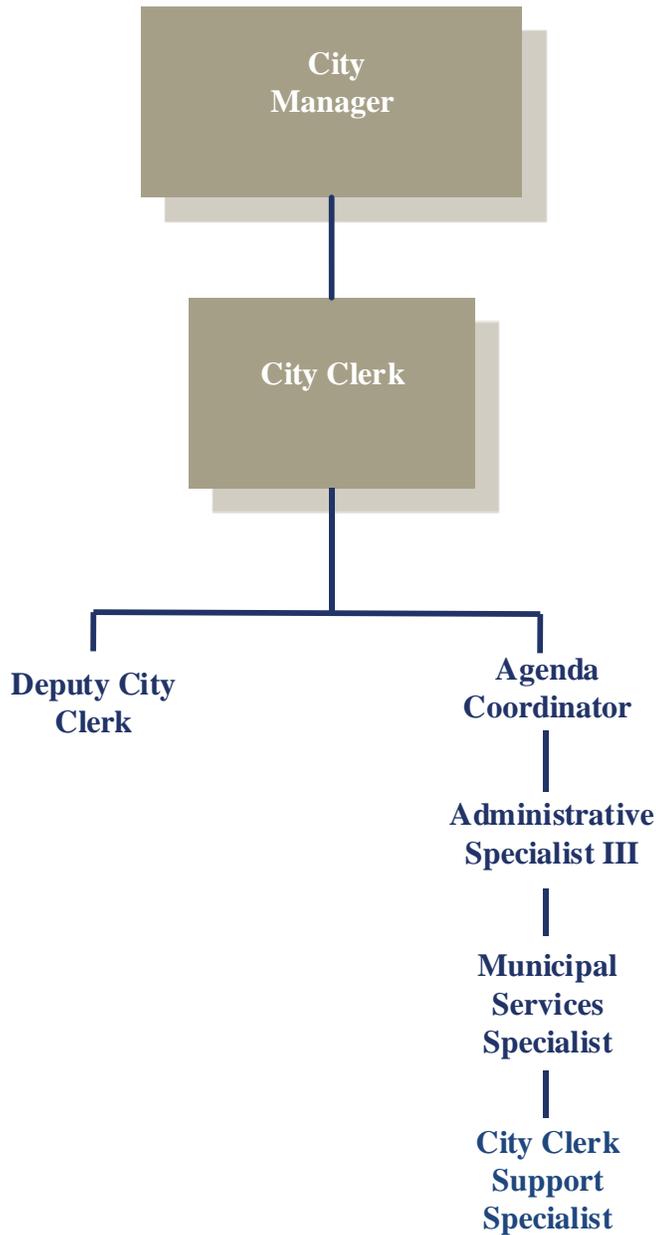
Efficiency Measures:

✚ CGCIO employees (Certified Government Chief Information Officer)	2	2	2
✚ PMP employees (Certified Project Management Professional)	1	1	1
✚ CISSP employees (Certified Information Systems Security Professional)	1	1	1
✚ 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 56.

GENERAL GOVERNMENT

CITY CLERK



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

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	725,971	649,848	661,120	666,120	703,862
Other Operating	130,850	38,934	192,060	215,316	268,861
Subtotal Operating	\$ 856,821	\$ 688,782	\$ 853,180	\$ 881,436	\$ 972,723
Capital	8,887	36,159	-	10,000	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 865,708	\$ 724,941	\$ 853,180	\$ 891,436	\$ 972,723

BUDGET HIGHLIGHTS

The City Clerk budget of \$972,723 reflects a 9.12% increase over the prior year adopted budget of \$891,436.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
6	6	0	0	0	0	6

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

FISCAL YEAR 2021 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 following 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
- ✓ Codification of Ordinances. Update and maintain the City Code of Ordinances

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	47	45	50
✚ Number of all other publicly noticed meetings	68	65	70



GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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.	131	131	140

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.	861	850	1,000
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Service Level Objective: Prepare, organize, and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

Outputs:

✚ Number of agenda items reviewed	212	235	250
✚ Number of legal and display ads prepared and advertised	82	62	90

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	434.41	280.2	480.0
✚ Number of pages imaged	51,935	84,626	100,000



GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Number of public records requests	181	215	250
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Efficiency Measures:

✚ Average number of days to fill public records requests	3.46	3.3	3.2
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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 56.

GENERAL GOVERNMENT

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	117,936	122,914	210,579	210,579	277,501
Other Operating	404,693	405,925	375,026	353,805	429,380
Subtotal Operating	\$ 522,629	\$ 528,839	\$ 585,605	\$ 564,384	\$ 706,881
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 522,629	\$ 528,839	\$ 585,605	\$ 564,384	\$ 706,881

BUDGET HIGHLIGHTS

The Legal Department budget of \$706,881 reflects a 25.25% increase over the fiscal year 2021 adopted budget of \$564,384. This is due in part to the transfer in of the Legal Administration Manager position in 2021 and a projected increase in Legal Professional Services.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
1	2	0	0	0	0	2

GENERAL GOVERNMENT

LEGAL (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Redesigned and updated City Attorney intranet page, providing current information to staff.
- ✓ Prepared eight Standard Operating Procedures for staff relating to Legal Department procedures, and three City-wide policies regarding communications, telephone calls, and service of process.
- ✓ Interviewed employees from various departments to obtain feedback regarding how the Legal Department could more efficiently assist staff.
- ✓ Updated Legal forms and created instructions to assist departments with current processes.
- ✓ Prepared draft resolutions and ordinances; reviewed staff reports and submitted appropriate changes to staff prior to submission to the City Attorney, saving billable time and taxpayer dollars.
- ✓ Received and reviewed all Agreements prior to submission to the City Attorney, finalized after attorney review, obtained all necessary staff approvals, and submitted to City Clerk for final processing.
- ✓ Attended DocuSign training and instituted the DocuSign program for the execution of agreements providing a more efficient, cost-effective process.
- ✓ Received summonses and subpoenas for litigation and foreclosure matters; tracked cases.
- ✓ Scheduled and attended Parking Violation Hearings, prepared Notices of Hearings and Orders.
- ✓ Attended Adobe Acrobat training to create fillable forms and agreements to further assist City departments with completion of forms and agreements.
- ✓ Established City Attorney Laserfiche files to reduce paper and provide more expedient record searches.
- ✓ Reviewed files for records retention, historical or administrative value, and retained or disposed of, as necessary. Recorded all records pursuant to General Records Schedule GS1-SL for State and Government Local Agencies.
- ✓ Formed daily Legal Department staff meetings to discuss workflow and promote productivity.
- ✓ Instituted Tracking List for City Attorney assignments.
- ✓ Monitored and updated Requests for Legal Assistance Spreadsheet to ensure timely completion of requests.
- ✓ Reviewed and organized bankruptcy and foreclosure documents; created files and tracking spreadsheet for review by Assistant City Attorney to determine status of cases; set for retention periods.
- ✓ Modified Legal Department filing system.
- ✓ Organized litigation files and created spreadsheet to track lawsuits.
- ✓ Provide assistance, as needed, to the City Manager.

GENERAL GOVERNMENT

LEGAL (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	12	12	12
✚ Resolutions prepared/reviewed	67	54	64
✚ Contracts prepared and/or reviewed	187	200	200
✚ Litigation/Claims	3	6	5
✚ Parking Violation Hearings	1	1	6
✚ Requests for Legal Assistance (not including Purchasing agreements)	85	130	145

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 56.

GENERAL GOVERNMENT

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	159,843	197,418	177,002	177,002	189,346
Other Operating	3,419	1,819	18,336	7,600	7,600
Subtotal Operating	\$ 163,262	\$ 199,237	\$ 195,338	\$ 184,602	\$ 196,946
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 163,262	\$ 199,237	\$ 195,338	\$ 184,602	\$ 196,946

BUDGET HIGHLIGHTS

The budget of \$196,946 reflects an increase of 6.7% from the fiscal year 2021 adopted budget of \$184,602.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
1	1	0	0	0	0	1

GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ City Council proclaimed March 2021 as National Procurement Month.
- ✓ Department awarded National Procurement Institute Achievement of Excellence in Procurement Award (for the seventh year).
- ✓ Department awarded Universal Public Procurement Certification Council Small Agency Certification Award (for the seventh year).
- ✓ Department awarded National Institute of Governmental Purchasing Qualified Public Procurement Department (QPPD) Accreditation.
- ✓ Department’s Annual Customer Service Survey of both internal and external customers had no service delivery concerns or issues.

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	\$108,000	\$1,000,000	\$500,000
✚ Number of unauthorized purchases	8	4	2
✚ Number of lapsed or terminated contracts	0	1	0



GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

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

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

Effectiveness Measures:

✚ Number of errors detected in purchasing requisitions	12	10	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	1,166	1,000	900
✚ Number of purchasing card transactions	12,154	14,000	16,000
✚ Number of contracts solicited and awarded	50	50	50
✚ Number of agreements drafted and awarded	60	60	60

Efficiency Measures:

✚ Improve content and relevance of information on Purchasing webpage on City’s website by regular updating of City contract listing and other Solicitation information	On-going	On-going	On-going
✚ Implement Tyler Cashiering Software 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 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Grant funding applications	\$600,000	\$500,000	\$600,000
✚ Grant funding awarded	\$5,000	\$400,000	\$300,000
✚ Grant funding pending	0	\$400,000	0

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

Outputs:

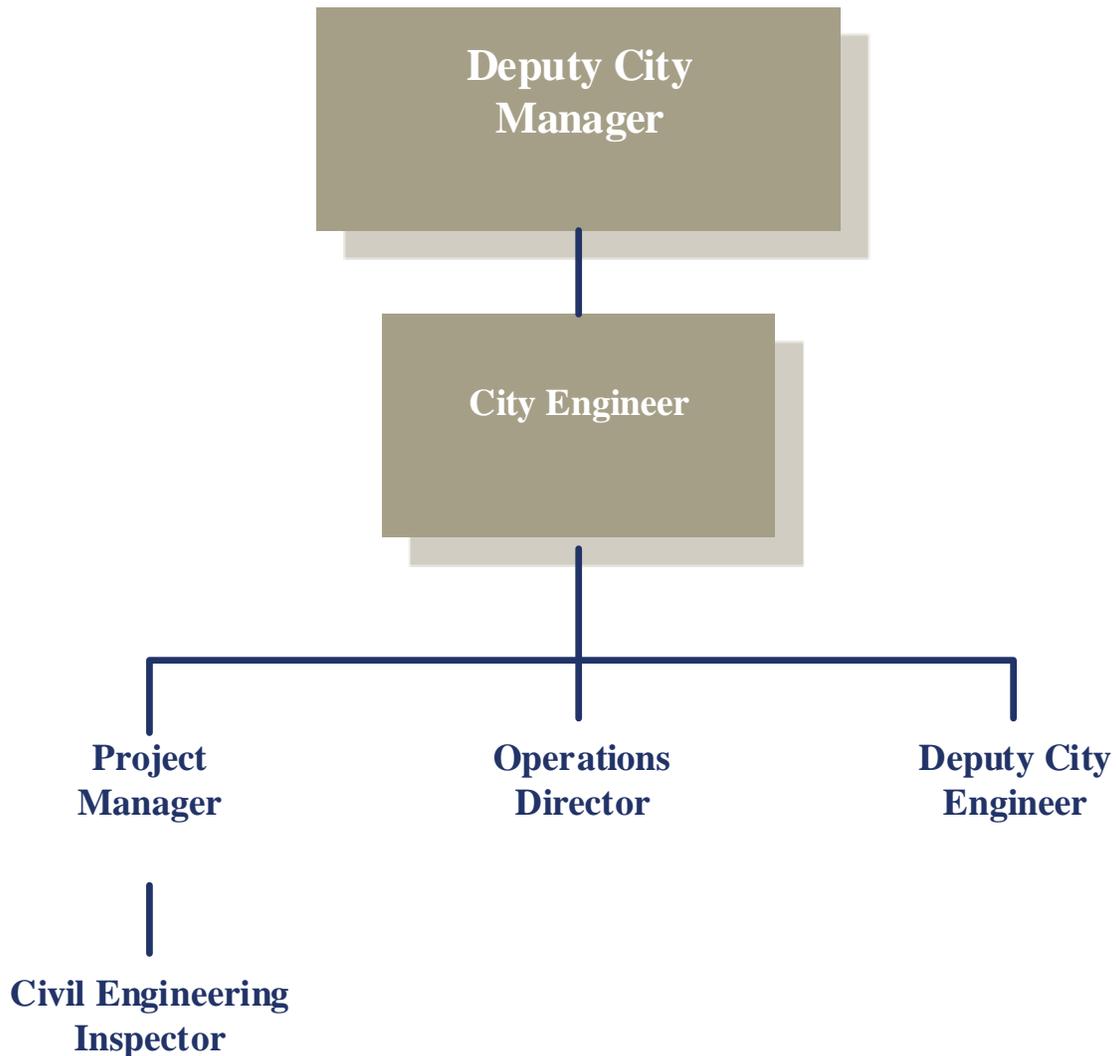
✚ Annual Purchasing and Finance Workshops	0	0	2
✚ Vendor Workshops	0	0	2
✚ OIG Fraud Workshop	0	0	1

* 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 56.

GENERAL GOVERNMENT

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	758,141	797,572	846,359	848,359	898,444
Other Operating	29,913	37,636	54,845	43,585	44,430
Subtotal Operating	\$ 788,054	\$ 835,208	\$ 901,204	\$ 891,944	\$ 942,874
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 788,054	\$ 835,208	\$ 901,204	\$ 891,944	\$ 942,874

BUDGET HIGHLIGHTS

The Engineering Department budget of \$942,874 reflects a 5.71% increase over the fiscal year 2021 adopted budget of \$891,944.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
5	5	0	0	0	0	5

GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated with FDOT, NPBCID, FEC, Brightline/All Aboard 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 for Gardens Park Baseball, Campus Drive roundabout, Northlake Blvd/Bay hill Estate’s traffic light, Tennis Court Expansion and Misc. other engineering projects.
- ✓ 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 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	17	21	23
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City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.

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

Outputs:

✚ Total number of stormwater reviews	18	22	24
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GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

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

Outputs:

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

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

Output Measure:

✚ Total new development review	18	21	23
✚ Total number of applications/requests reviewed	90	120	140

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

Output Measure:

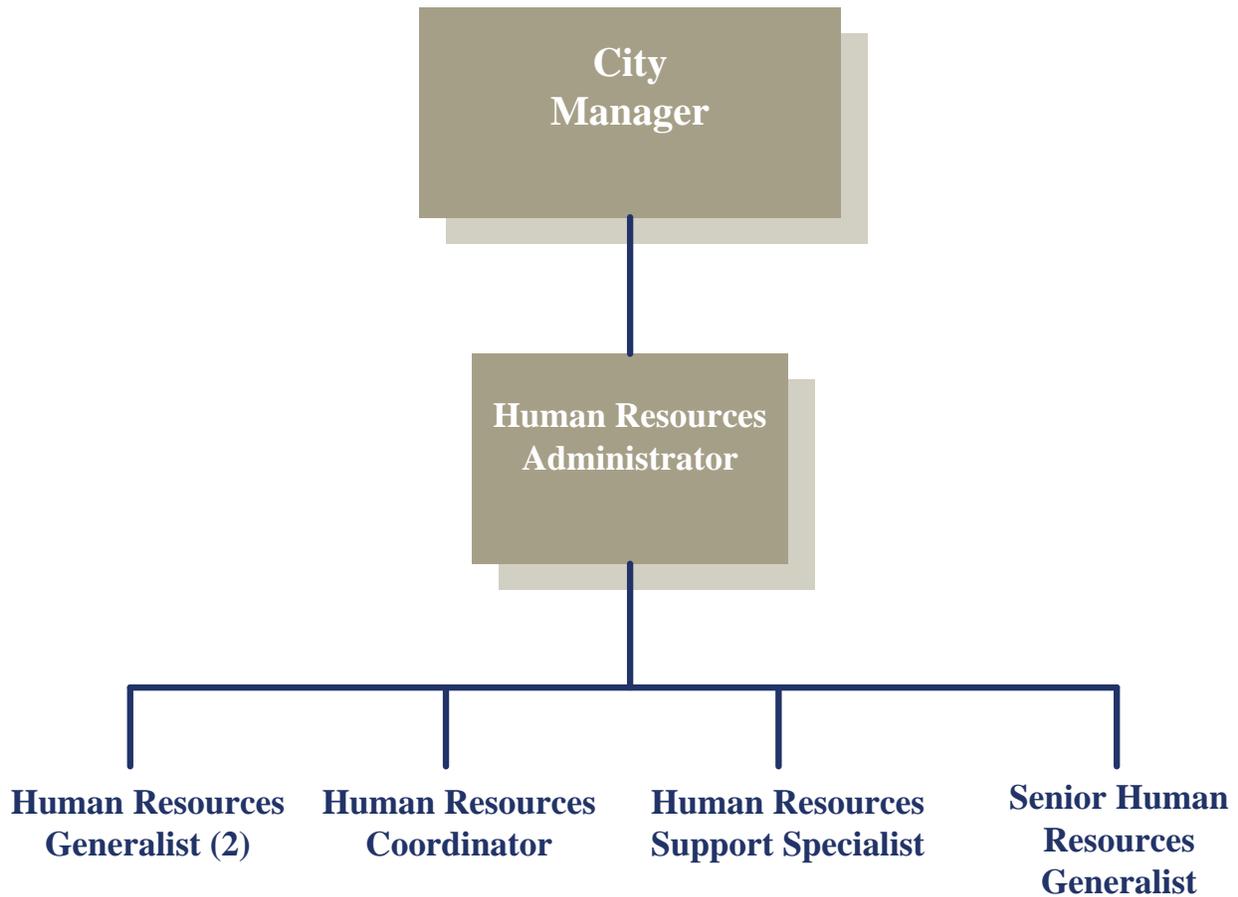
✚ Capital Projects completed	6	6	8
✚ Dollars allocated for Capital Projects (in millions)	20	35	36
✚ Dollars spent on Capital Projects (in millions)	18	21	28

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 56.



GENERAL GOVERNMENT

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	634,984	664,931	753,648	753,648	810,747
Other Operating	125,163	133,097	168,209	213,050	220,700
Subtotal Operating	\$ 760,147	\$ 798,028	\$ 921,857	\$ 966,698	\$ 1,031,447
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 760,147	\$ 798,028	\$ 921,857	\$ 966,698	\$ 1,031,447

BUDGET HIGHLIGHTS

The Human Resources budget of \$1,031,447 reflects an increase of 6.70% from the 2021 fiscal year adopted budget of \$966,698.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
6	6	0	0	0	0	6

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Conducted onsite Citywide cultural competency/respectful workplace diversity training for all full and regular part-time employees.
- ✓ Created and implemented a new citywide training and teambuilding initiative, “PBG Respects” program, including dialogue, awareness, and education on racial equity and inclusion issues; 106 employees voluntarily participated over a 12- week period.
- ✓ Created a new Diversity, Equity, and Inclusion section on the City’s intranet, providing a variety of resources for employees.
- ✓ Updated the City’s Drug Free Workplace Commercial Drivers’ License (CDL) Policy to implement new Federal Department of Transportation rules and requirements, including reasonable suspicion training for all supervisors of positions that require a CDL.
- ✓ Analyzed and prepared a plan to address the impact of the new Florida Minimum Wage mandate, requiring incremental increases to meet the \$15 per hour minimum pay rates for all positions by 2026.
- ✓ Implemented market adjustments, increasing salary range minimums and maximums as well as employee salaries, based upon the FY 2021 Classification and Compensation Study, achieving the second year of being in the 75th – 80th percentile (top quarter) of comparable local organizations.
- ✓ Updated approximately 120 job descriptions, because of the classification and compensation study.
- ✓ Participated in several state and local market and best practices surveys, including the annual PEPIE public employers’ salary survey of over 200 jobs.
- ✓ Updated policies and procedures to address the COVID-19 pandemic.
- ✓ Worked with Public Media Relations to establish a new Employee Social Media Policy, including guidelines for social media use.
- ✓ Use of Florida Blue’s in-network providers saved the City \$5.6 million in medical claims costs and \$678,370 through Florida Blue’s pharmacy utilization programs and medical management oversight.
- ✓ Worked with Purchasing Department to solicit proposals for the City’s Group Health Insurance and Pharmacy Benefits Management, projecting approximately \$1.9 million in pharmacy cost avoidance over the new 3-year agreement with Florida Blue, by carving out the pharmacy expenses from the group medical plan.
- ✓ Negotiated as part of new agreement the receipt of \$50,000 in annual wellness contributions from Florida Blue for the upcoming 3 fiscal years, for a total of \$150,000.
- ✓ Through Request for Proposals, negotiated Stop Loss Insurance with current carrier, increasing the individual deductible by \$25,000, resulting in a 7.2% premium reduction.
- ✓ Renewed life insurance, accidental death/dismemberment, and long-term disability insurance with current carrier, securing a 2-year rate guarantee.
- ✓ Celebrated the 10th Anniversary of the Employee Health and Wellness Center, which saved \$367,000 in office visits, labs, and medications compared to marketplace costs and \$632,433 in health claims costs avoided due to treating certain high-risk chronic health conditions, during the FY 2020 report period.
- ✓ Health Center utilization increased from 77% to 94% on average weekly, because of the centralized relocation to the City’s Municipal Complex, coupled with a new doctor.
- ✓ Upgraded benefits communications by creating and utilizing a digital postcard and video, to enhance the FY 2021-2022 benefits open enrollment, and future new hire orientations.
- ✓ Anticipated completion of negotiations with the IAFF union for a new agreement for FY 2022 through FY 2024, including an updated salary plan.
- ✓ Established a new Veterans’ Recruitment Plan policy to comply with changes in Florida’s veterans’ preference in employment law.

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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)	1	6	3
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Effectiveness Measures:

✚ Total number of complaints investigated	0	7	2
✚ Total number of grievances filed after step 1	1	2	1
✚ Total number of grievances resolved by MOU	0	0	0
✚ Total number of arbitrations	0	1	1
✚ Total number of EEOC complaints resolved	0	0	0
✚ Total number of Employee Disciplinary actions	28	20	20
✚ Total number of Performance Improvement Plans	1	1	1

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

Outputs:

✚ Advertised positions	121	108	120
✚ Applications reviewed	1,957	1,400	1,700
✚ Job interviews conducted	342	375	400
✚ Personnel action forms	881	830	850
✚ # Of approved full time and part time employees	632	639	650
✚ # Of full time and part time new hires	100	100	120

Efficiency Measures:

✚ HR Operating Cost as a % of City payroll	2.4%	2.4%	2.6%
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GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Open Enrollment Meetings	0	4	4
✚ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	15	20	36
✚ % Of employees attending Health/Benefits Expo	N/A	N/A	35%
✚ Benefits orientations conducted	10	12	12
✚ FMLA requests processed	93	73	85

Effectiveness Measures:

✚ % Of employee benefit problems resolved within 15 days of notification	100%	98%	99%
✚ Respond to employee inquiries regarding insurance plans within # of business days	2	2	2
✚ % Of full-time employees utilizing the Employee Assistance Program (EAP)	55%	48%	50%

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	40	29	35
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Service Level Objective: Continue to develop, update, manage and implement citywide policies and procedures that enhance and support a productive, accountable workforce and promote a consistent application of policies

Outputs:

✚ Total policy/procedure changes implemented	6	6	5
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Effectiveness Measures:

✚ Maintain a Citywide annual turnover rate less than 10% for full time employees	7.9%	6.5%	7.0%
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GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ % Of employees attending training	95%	99%	100%
✚ Number of training programs developed and implemented	2	2	3
✚ Number of supervisory training programs developed and implemented	2	2	3

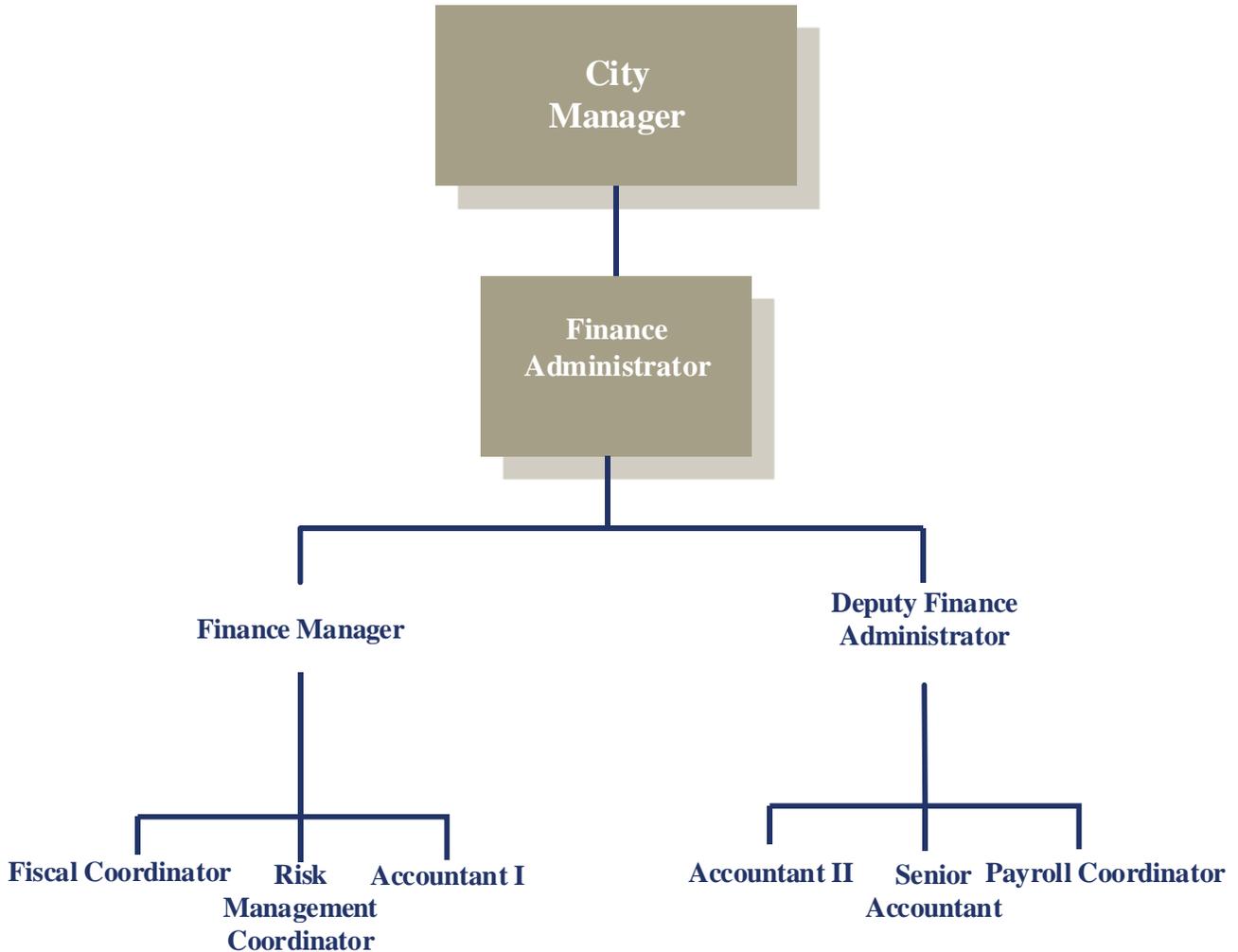
Effectiveness Measures:

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

For a complete list of the City Council's Goals, please refer to the Vision, Mission Statement, and Strategic Goals section of this document beginning on page 56.

GENERAL GOVERNMENT

FINANCE



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

GENERAL GOVERNMENT

FINANCE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	1,202,200	1,125,652	1,179,138	1,179,138	1,268,007
Other Operating	29,464	105,308	111,985	115,866	112,650
Subtotal Operating	\$ 1,231,664	\$ 1,230,960	\$ 1,291,123	\$ 1,295,004	\$ 1,380,657
Capital	-	3,413	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,231,664	\$ 1,234,373	\$ 1,291,123	\$ 1,295,004	\$ 1,380,657

BUDGET HIGHLIGHTS

The Finance budget of \$1,380,657 reflects an increase of 7.03% in expenditures from the 2021 fiscal year adopted budget of \$1,290,004.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
9	9	0	0	0	0	9

GENERAL GOVERNMENT

FINANCE (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Distinguished Budget Award by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 24th year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 26th consecutive year
- ✓ Awarded the first Popular Annual Financial Reporting Award Government Finance Officers' Association of the United States and Canada (GFOA)
- ✓ Winner of the coveted Triple Crown recognition by the Government Finance Officers' Association of the United States and Canada (GFOA) for earning GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award
- ✓ Received no Management Letter Comments in the audit report for fiscal year 2020 (only two comments have been noted in the last ten years)
- ✓ Opened a project to begin tracking the PBG Cares Act program enacted to assist in response to the economic and personal hardships
- ✓ endured by the COVID-19 pandemic projected to provide \$482,975 in relief for mortgage and rental assistance
- ✓ FY 2021 Projecting \$181,899 to be recouped from selling retired assets on GovDeals
- ✓ Completed the digital conversion of all capital asset paper records

GENERAL GOVERNMENT

FINANCE (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	03/31/2021	03/31/2022	03/31/2023
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Effectiveness Measures:

✚ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	25	26	27
✚ Number of Management Comments in the audit	0	0	0

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

Outputs:

✚ % Available funds invested	100%	100%	100%
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Effectiveness Measures:

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

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	23	24	25
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GENERAL GOVERNMENT

FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	9	10	10
✚ Number of direct deposits processed	659	672	686
✚ Percentage of employees utilizing direct deposit	100%	100%	100%
✚ Number of A/P checks issued	1,221	775	1,150
✚ Number of purchase orders processed	963	755	875
✚ Number of A/P ACH/EFT processed	2,419	1,227	2,500
✚ Number of purchasing card transactions	9,517	6,679	9,700

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	100%	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 56.

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	313,541	223,346	126,012	285,263	355,364
Other Operating	6,859,927	7,808,276	6,540,837	6,985,149	7,117,833
Subtotal Operating	\$ 7,173,468	\$ 8,031,622	\$ 6,666,849	\$ 7,270,412	\$ 7,473,197
Capital	150,269	358,197	46,582	2,167,235	-
Debt Service	2,935,027	2,371,280	860,272	860,272	1,618,419
Transfers	1,628,066	3,197,754	1,839,968	2,398,968	700,000
Other Uses	-	-	-	-	-
Total	\$ 11,886,830	\$ 13,958,853	\$ 9,413,671	\$ 12,696,887	\$ 9,791,616

BUDGET HIGHLIGHTS

The General Services budget of \$9,791,616 reflects an increase of 25.28% from the fiscal year 2021 adopted budget of \$7,815,993. This is due in part to the issuance of the Public Improvement Bond, Series 2021 to finance the cost of an 18-hole par three golf course and related facilities. In addition, money has been budgeted to contribute to two economic development projects.

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

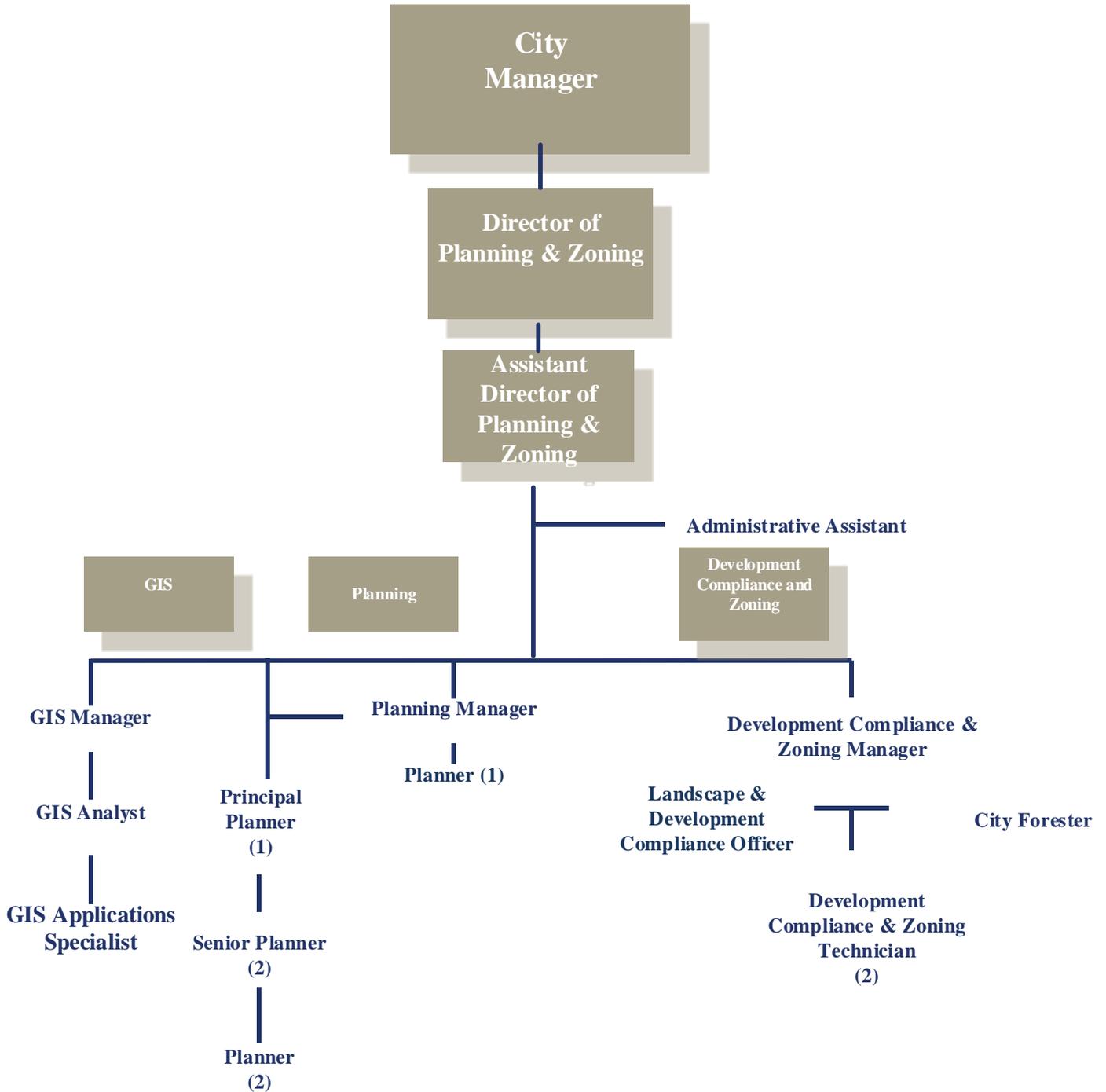
Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	8,324,621	8,692,558	9,708,658	9,708,658	10,158,081
Other Operating	1,098,002	1,109,693	932,644	1,206,469	1,222,300
Subtotal Operating	\$ 9,422,623	\$ 9,802,251	\$ 10,641,302	\$ 10,915,127	\$ 11,380,381
Capital	8,468	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 9,431,091	\$ 9,802,251	\$ 10,641,302	\$ 10,915,127	\$ 11,380,381

BUDGET HIGHLIGHTS

The Self-Insurance Fund budget of \$11,380,381 reflects an 4.26% increase from the fiscal year 2021 adopted budget of \$10,915,127. This amount is in-line with the City’s five-year projections and renewal estimates.

GENERAL GOVERNMENT

PLANNING AND ZONING



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

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

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

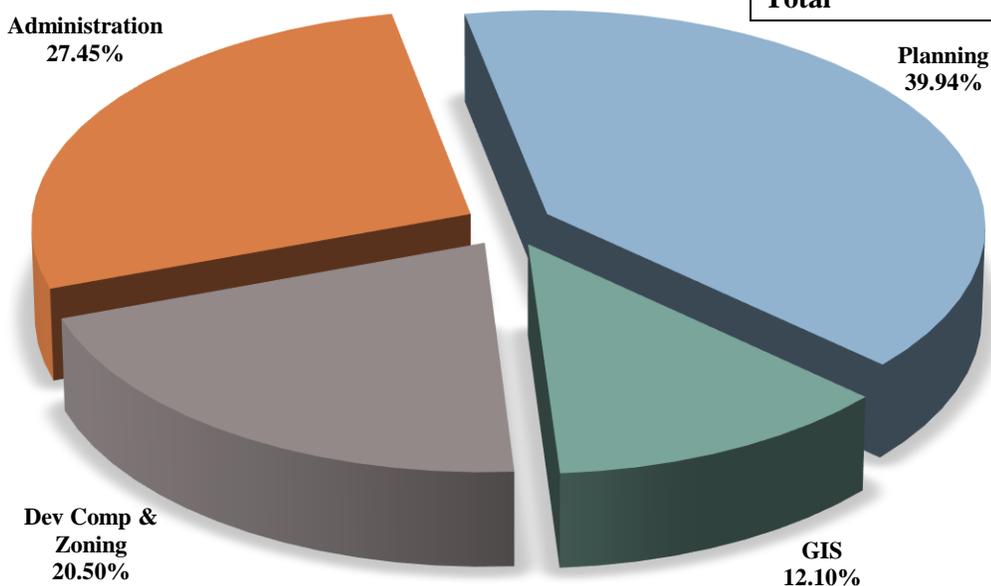
The Development Compliance & Zoning Division handles all zoning inquiries and coordinates with the Building Department and Code Enforcement on the enforcement of the City’s Code of Ordinances and Development Orders.

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

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

The Workforce Housing Program includes incentive-based policy recommendations for the development of workforce housing projects.

Division	Approved Budget FY 2022
Administration	\$779,865
Development Compliance & Zoning	582,370
Planning	1,134,548
GIS	343,760
Housing	0
Total	\$2,840,543



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	1,890,924	1,951,991	2,108,235	2,138,055	2,364,952
Other Operating	319,685	209,491	351,633	1,498,017	475,591
Subtotal Operating	\$ 2,210,609	\$ 2,161,482	\$ 2,459,868	\$ 3,636,072	\$ 2,840,543
Capital	-	13,500	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 2,210,609	\$ 2,174,982	\$ 2,459,868	\$ 3,636,072	\$ 2,840,543

BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$2,840,543 reflects a 19.72% increase over the fiscal year 2021 adopted budget of \$2,372,746. This is due in part to the transfer in of additional personnel cost during 2021 and funds budgeted for the Community Development Block Grant (CDBG) Infrastructure.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
18	18	1	0	0	0	19

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Avenir Panther National Jack Nicolas 18-hole golf course and 9-hole Par 3 course approved with 218 single family residential unit master plan.
- ✓ Avenir site plan approval for 390 single-family homes
- ✓ Regency at Avenir residential community 20,751 square foot clubhouse facility and associated recreational amenities approval
- ✓ La Terre at Avenir approval for single-family residential home models and sales center
- ✓ Downtown Palm Beach Gardens 8-story 280 multifamily units and 9-story mixed use tower with 37,043 square feet of retail/restaurant and 174-room hotel approved.
- ✓ Site plan approval at 3855 Northlake Boulevard for the development of an automated carwash and additional site and infrastructure improvements
- ✓ Gardens Self Storage approval for 74,936 square foot self-storage facility at the northeast corner of Interstate 95 and Northlake Boulevard
- ✓ Banyan PUD Amendment for a 10,000 square foot day care facility approved
- ✓ Implementation of temporary outdoor seating expansion and signage guidelines for restaurants and other businesses in response to Covid-19
- ✓ Approval of the City's Comprehensive Workforce Housing Program
- ✓ Adoption of Transit-Oriented Development (TOD) objectives and policies into the City's Comprehensive Plan
- ✓ The GIS Division provides continuing maintenance and support for the North County Dispatch Center comprised of seven (7) municipalities
- ✓ The GIS Division updated all maps and (5) mobile map applications for Emergency Management (Staff training provided)
- ✓ The GIS Division developed Address Plans for three (3) projects which resulted in the creation of and incorporation of 399 addresses into the City's databases
- ✓ The GIS Division provided maps, graphics, and data analysis for projects such as Fire Accreditation, CDBG, NPDES, Historic Roadway Paving, Green Market, Gas Tax, Communication Tax, Aquatic Spraying, Median Maintenance Update, TPA Grant Application, Mobility Plan, Jurisdictional Boundary, Legal Descriptions, and Documents/Maps for City Manager/Deputy City Manager
- ✓ The GIS Division participated in the EnerGov Project by providing support, information, and creating required map applications for use in the software
- ✓ The GIS Division worked with the IT Department to update and create a more robust GIS system platform

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	6,680	7,000
✚ Total number of building permits reviewed	5,000	5,500	6,000
✚ Maintain a sign-off process of the City’s major development projects for close out of project	13	18	22

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	165	170	175
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Efficiency Measures:

✚ Average number of days to fill requests	1.3	1.4	1.35
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GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Occupational Licenses Reviewed	750	900	1,020
✚ Sign Permits Processed	300	360	430
✚ Liquor Licenses Processed	25	27	32
✚ Zoning Confirmation Letters Processed	50	57	68
✚ Special Event Applications Processed	93	60	95

Efficiency Measures:

✚ % Of occupational licenses reviewed within three (3) days of receipt	85%	87%	88%
✚ % Of sign permits reviewed within ten (10) days of receipt	90%	95%	95%
✚ % Of liquor licenses reviewed within three (3) days of receipt	85%	85%	90%
✚ % Of zoning confirmation letters reviewed within seven (7) days of receipt	90%	90%	95%
✚ % Of special events processed within three (3) days of receipt of sufficient application	85%	90%	92%

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	80%	85%	90%
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Efficiency Measures:

✚ % Of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	95%	95%	100%
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GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Total number of approved development projects integrated into the City’s GIS database	8	7	7
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Effectiveness Measures:

✚ Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning	15	16	16
✚ Process all GIS service requests within five (5) working days	96%	95%	95%

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

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

Outputs:

✚ Permits reviewed for redevelopment/renovation projects	9	9	15
✚ Address non-conformities and Code Violations related to older projects	110	144	160
✚ Review LDRs and Code to correct inconsistencies and accommodate older communities	3	3	3



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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) 	2	1	2
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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 56.



PUBLIC SAFETY

PUBLIC SAFETY

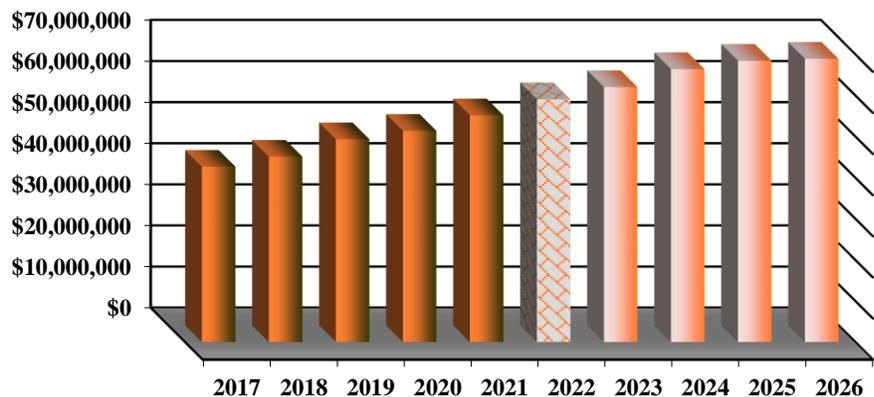
DEPARTMENTAL HIGHLIGHTS FOR FY 2022

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
Police				
Administration/ Investigations	45	\$7,942,872	-	-
Dispatch Services	38	4,711,305	-	-
Field Operations	103	19,383,742	-	-
Training	-	-	6,000	-
Police Impact	-	-	-	-
Fire Rescue				
Administration	12	3,179,983	-	-
Community Risk Reduction Division	11	1,372,562	-	-
Emergency Services	115	24,780,328	-	-
Fire Impact	-	-	-	-
TOTAL	324	\$61,370,791	\$6,000	\$0

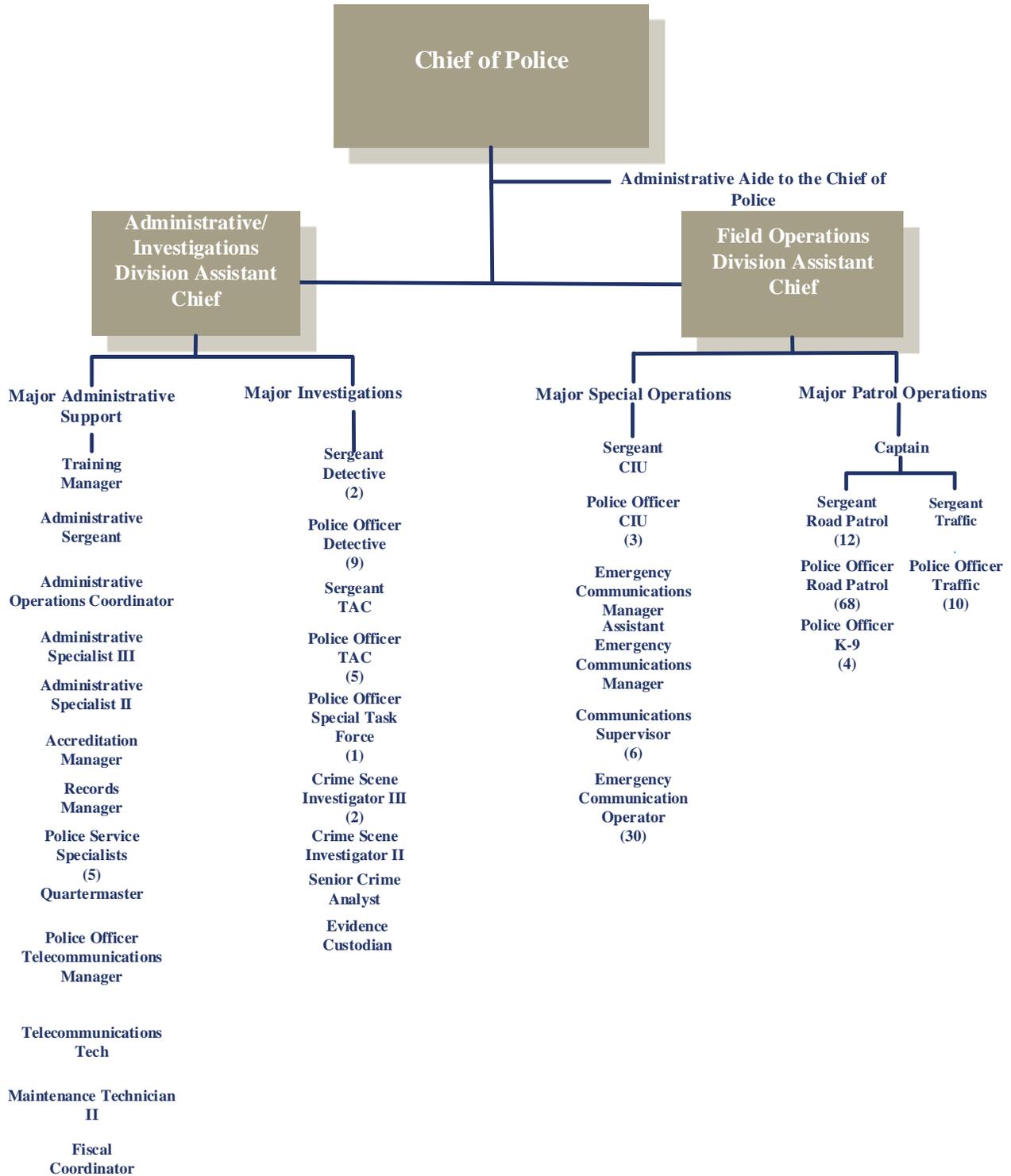
HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10-year period for Public Safety operating expenditures in the General Fund. The first four years (2017 – 2020) show actual expenditures. Year five (2021) is an estimated actual amount. Year six (2022) reflects the current budgeted amount and years seven through ten (2023 – 2026) 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)

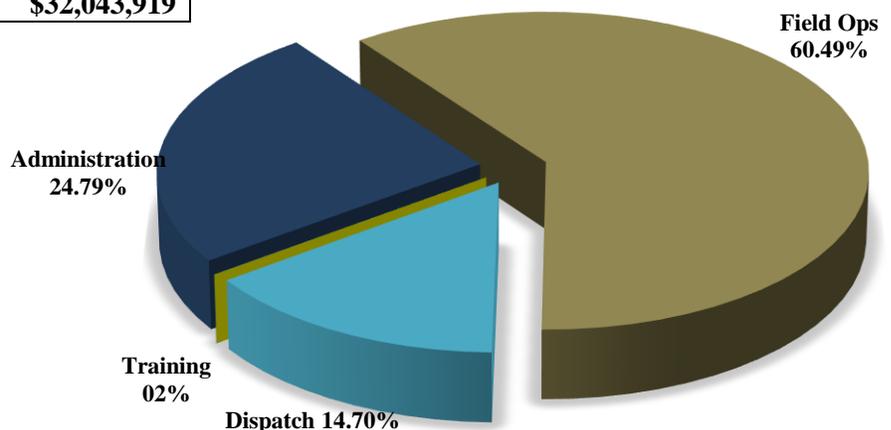
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation 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 2022
Administration/ Investigations	\$7,942,872
Dispatch	4,711,305
Field Operations	19,383,742
Subtotal General Fund	\$32,037,919
Police Impact	0
Police Training	6,000
Total	\$32,043,919



PUBLIC SAFETY

POLICE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	23,231,898	24,275,503	25,952,195	26,696,702	27,576,744
Other Operating	2,887,057	2,733,942	3,250,325	3,429,038	3,761,860
Subtotal Operating	\$ 26,118,955	\$ 27,009,445	\$ 29,202,520	\$ 30,125,740	\$ 31,338,604
Capital	432,546	172,425	366,239	1,326,482	231,000
Debt Service	-	-	-	144,456	84,594
Transfers	-	-	-	-	-
Other Uses	145,031	139,948	-	339,134	389,721
Total	\$ 26,696,532	\$ 27,321,818	\$ 29,568,759	\$ 31,935,812	\$ 32,043,919

BUDGET HIGHLIGHTS

The Police Department's operating budget of \$31,338,604 reflects a 4.07% increase from the 2021 fiscal year adopted operating budget of \$30,112,496. This amount excludes capital of \$231,000, debt service payments of \$84,594 and \$389,721 set aside for aid to government agencies for the radio consortium.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
183	185	0	0	0	1	186

PUBLIC SAFETY

POLICE (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Trained 608 law enforcement officers from local and state agencies at the tactical training center.
- ✓ Hosted courses in Reid Techniques, Crime Prevention Through Environmental Design (CPTED), crisis intervention, crisis intervention team training, National Tactical Officers Association SWAT team leader development, FDLE firearms instructor course, and seated battery transition course.
- ✓ Conducted 72 hours of in-service training to include de-escalation, less lethal, tactical rifle, CPR, vehicle operations, critical incident stress management, and active shooter. Also completed state-mandated training in recognizing head injuries in infants and children, diabetic emergency and officer response.
- ✓ Three new officers were certified as FDLE law enforcement instructors for general topics and high liability areas.
- ✓ Enhanced the patrol officers' ability to investigate unidentified subjects by purchasing two rapid ID mobile fingerprint identification readers.
- ✓ Developed and staffed a departmental Emergency Field Force Team (EFF) to respond to civil disturbances and/or mass arrest situations.
- ✓ Traffic and road patrol operations continued to provide high visibility and enforcement on Northlake Boulevard, greatly reducing the number of traffic crashes in the area.
- ✓ Patrol command staff assisted the IT Department with the redesign and relocation of the Axon body worn camera docking station in the report writing room.
- ✓ Provided security for public distribution of COVID-19 vaccinations at the Burns Road Community Center.
- ✓ Provided security and organization during several protests, election rallies, and demonstrations throughout the city.
- ✓ Traffic officers received a recognition award for their traffic safety practices from the Palm Beach County Traffic Safety Council.
- ✓ Road patrol platoons acquired speed detection units (radar) to enhance their enforcement abilities.
- ✓ The Traffic Unit completed a certification course through the Palm Beach County State Attorney's Office in homicide blood draw practices.
- ✓ Coordinated all law enforcement operations for the 2021 Honda Classic Golf Tournament, where approximately 35,000 spectators attended the week-long event.
- ✓ Community Involvement Unit (CIU) officers assisted with packing over 500 gifts for the Gold Star Toy Drive event benefitting the children of fallen U.S. service members.
- ✓ CIU officers worked in partnership with city and county officials to conduct compliance checks regarding COVID-19 administrative and emergency orders.
- ✓ CPTED certified officers conducted 126 Design Out Crime/CPTED preliminary plan reviews, 227 building permit plan reviews, 150 construction site inspections on building permit requests from City Hall and attended 131 Development Review Committee (DRC) meetings.
- ✓ The NorthCom Center processed 354,530 calls for service/incidents and 232,120 telephone calls in calendar year 2020.
- ✓ The Hostage Negotiation Team (HNT) negotiated the peaceful surrender of a domestic battery suspect who had barricaded himself in a house and was armed with a knife.
- ✓ HNT officers assisted a suicidal person experiencing a mental health crisis. Officers communicated with the subject who surrendered and was taken to a local mental health treatment center.

PUBLIC SAFETY

POLICE (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	122,200	113,529	109,000
✚ Total number of foot patrols	10,377	8,392	8,500
✚ Attend community meetings	8	15	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	143	136	145
✚ Homeland Security checks conducted	5,062	4,148	5,000
✚ Problem oriented projects to address criminal activity within patrol beats	20	11	15
✚ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) (*includes all agencies)	8,279	7,500	7,500

Effectiveness Measures:

✚ Stolen vehicle recovery rate (Rate reflects the total number of vehicles stolen in the City and recovered in the City.)	73%	68%	70%
✚ Overall crimes clearance rate	27%	18%	25%
✚ Crime Prevention Through Environmental Design (CPTED) reviews conducted	544	625	675
✚ Number of arrests	1,278	1,085	1,200

PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Number of incidents	187,610	176,036	180,000
✚ Number of calls for service	29,182	29,223	29,500
✚ Property and evidence items collected	5,452	5,230	5,312

Efficiency Measures:

✚ Average response to emergency calls (Shown in min. and seconds)			
• Time call received, until it is dispatched	:50	:50	:48
• Time officer is en-route, until officer arrives at scene	3:44	3:57	4:00
• Total response time	4:32	4:43	4:50

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

Outputs:

✚ Items processed in crime lab	592	640	680
✚ Latent fingerprints processed through Automated Fingerprint Information System (AFIS)	95	78	86

Effectiveness Measures:

✚ Crime analysis strategy meetings	121	150	135
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Efficiency Measures:

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

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

Service Level Objective: Enhance traffic safety measures and programs

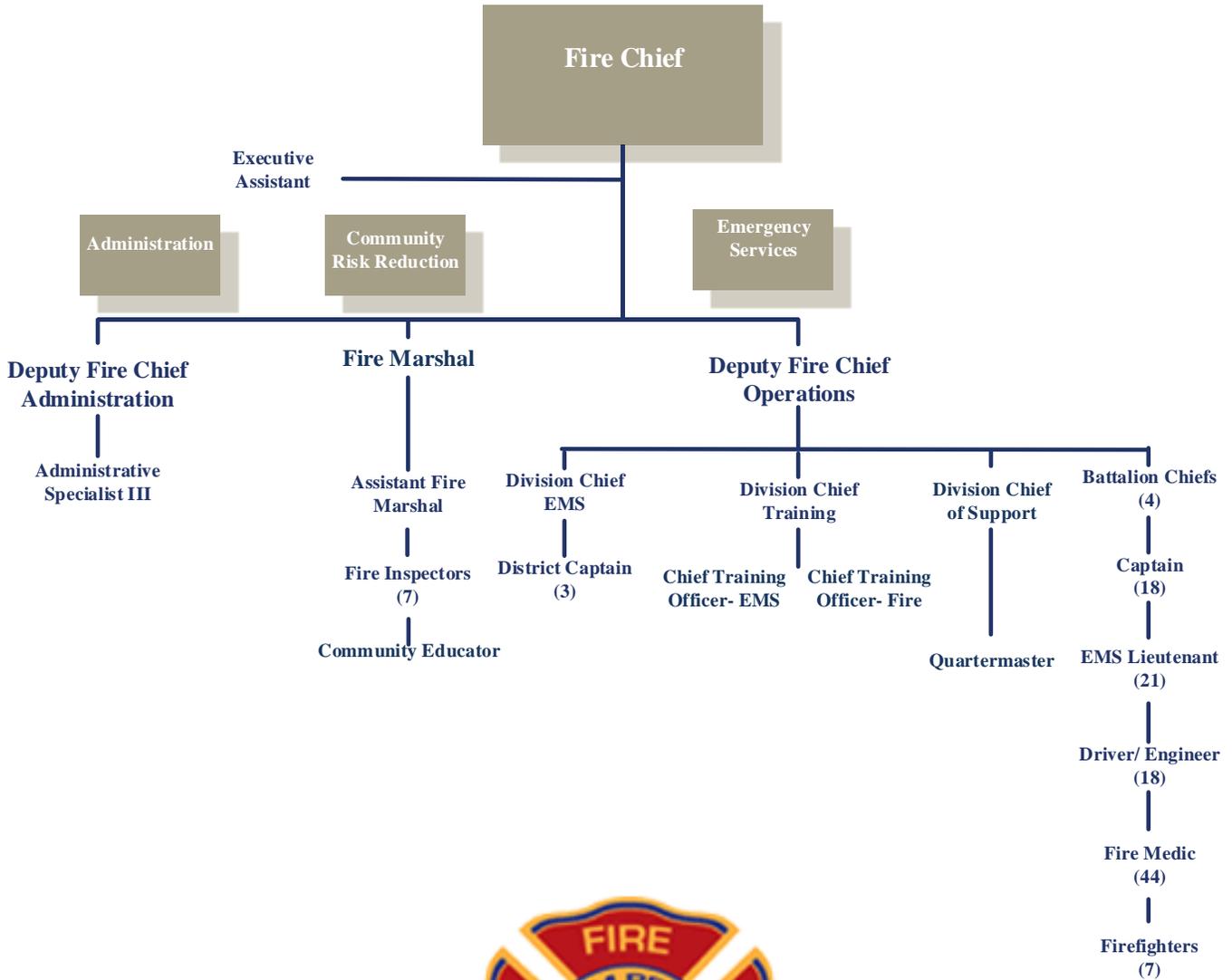
Outputs:

 Traffic safety events conducted	164	160	170
 Traffic-Oriented Policing (TOP) projects conducted	123	140	140

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 56.

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FIRE RESCUE



PUBLIC SAFETY

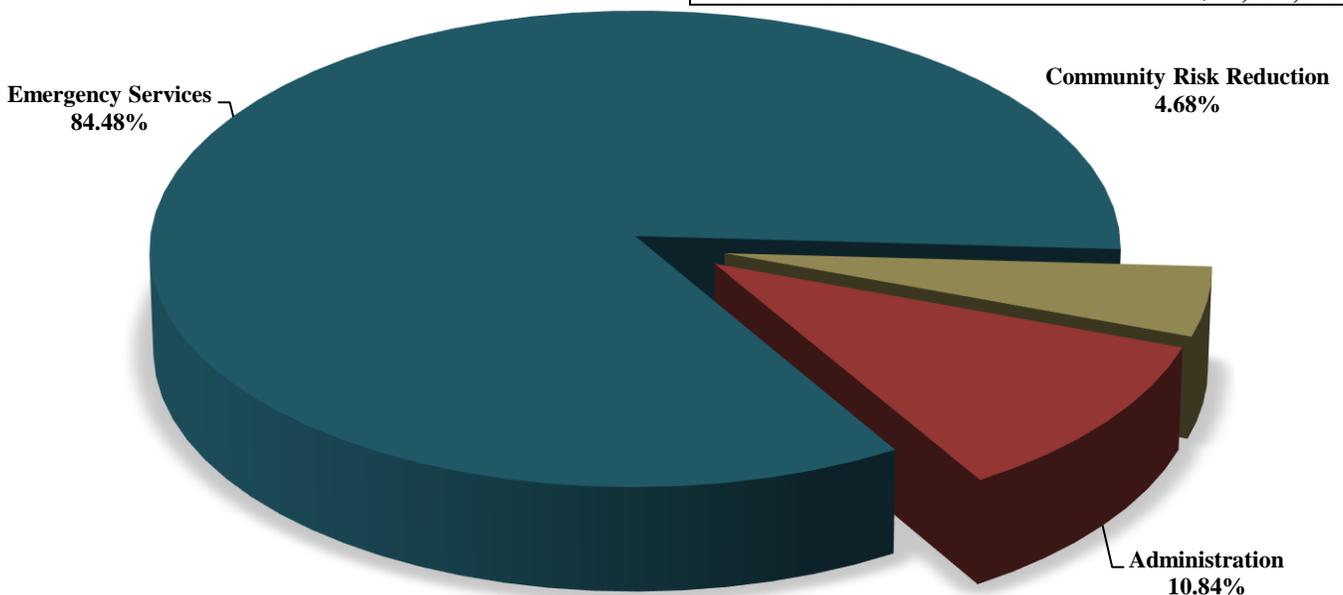
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community risk reduction. Palm Beach Gardens Fire Rescue is a full-service fire rescue department providing fire suppression, emergency medical services, including 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 138 full time 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 59,000. 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 12,700 calls for service

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.

Division/Fund	Approved Budget FY 2022
Administration	\$3,179,983
Community Risk reduction Division	1,372,562
Emergency Services.	24,780,328
Subtotal General Fund	\$29,332,873
Fire Impact	\$0
Total	\$29,332,873



PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	20,909,075	21,898,884	22,962,297	23,219,444	23,581,808
Other Operating	2,138,902	2,309,207	2,961,066	3,004,580	3,741,716
Subtotal Operating	\$ 23,047,977	\$ 24,208,091	\$ 25,923,363	\$ 26,224,024	\$ 27,323,524
Capital	925,013	2,903,817	535,130	666,926	464,500
Debt Service	1,218,852	1,241,228	1,286,210	1,286,210	1,544,849
Transfers	-	-	-	-	-
Total	\$ 25,191,842	\$ 28,353,136	\$ 27,744,703	\$ 28,177,160	\$ 29,332,873

BUDGET HIGHLIGHTS

The Fire Department's operating budget of \$27,323,524 reflects a 4.38% increase from the 2021 fiscal year adopted operating budget of \$26,177,115. This amount excludes capital of \$464,500 and \$1,544,849 for debt service.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
134	137	0	0	0	1	138

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Earned the American Heart Association’s Mission: Lifeline Gold Plus Award for the 4th year in a row
- ✓ Participated in the University of Miami’s Firefighter Cancer Initiative Cohort Survey
- ✓ Participated in the University of Miami’s RECOVER study regarding long-term immunity to COVID-19 after infection, reinfection, and risk factors
- ✓ Participated in Florida International University Research Study regarding governments response to the opioid crisis and COVID-19
- ✓ Thirteen personnel were certified as Peer Fitness Trainers
- ✓ Awarded the Public sector Gold Award from the Palm Beach County School District for its partnership with the Palm Beach Gardens High School Pre-Medicine Program
- ✓ Participated in the Stand Down for Safety, a joint initiative of the International Association of Fire Chiefs and the National Volunteer Fire Council

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021*	Projected FY 2022*

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:

- ✚ Provide community education in heart attack and stroke recognition, hands-only CPR, and the use of Automated External Defibrillators (AED), Stop the bleed (*Number of participants*)
 - Hands-Only CPR/AED 300 * *
 - Stroke Screenings 21 * *
 - Total Public Education Participants 3,127 * *

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021*	Projected FY 2022*
<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 	19	*	*
	01	*	*
	18	*	*

Estimated 2020-2022 statistics are due to COVID-19 public health crisis

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	11,973	12,000	12,500
✦ Average Response Time	5:58	6:00	6:00
✦ EMS Calls	6,811	7,000	7,300
✦ Fire Calls	1,147	1,200	1,300
✦ Technical Rescue Calls	533	500	500
✦ Hazardous Materials Calls	337	350	375
✦ Wildland/Brush Fire Calls	20	20	20
✦ Training Divisions			
<i>Fire Training Hours</i>	13,415	12,000	12,500
<i>EMS Training Hours</i>	5,038	6,500	6,800
<i>Other Training Hours</i>	10,193	4,000	4,500
<i>Total Training Hours</i>	28,646	22,500	23,800

Estimated 2020-2022 statistics are due to COVID-19 public health crisis

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021*	Projected FY 2022*

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	1,181	1,200	1,250
✚ Annual Business Inspections	2,354	2,300	2,500
✚ Re-Inspections	1,202	600	640
✚ Unscheduled Inspections	291	300	300
✚ Food Truck Inspections	8	0	0
✚ Plans Reviewed			
• Fire Marshal Civil Plans	148	300	300
• Emergency Management Plans	28	15	15
• Fire Plans	713	700	700
✚ Fire Investigations			
• Number of Fire Investigations	7	N/A	N/A
• Total Dollar Loss	1,303,982	N/A	N/A
• Potential Dollar Loss**	53,082,626	N/A	N/A

***Estimated 2020-2022 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 56.



COMMUNITY SERVICES

COMMUNITY SERVICES

DEPARTMENTAL HIGHLIGHTS FOR FY 2022

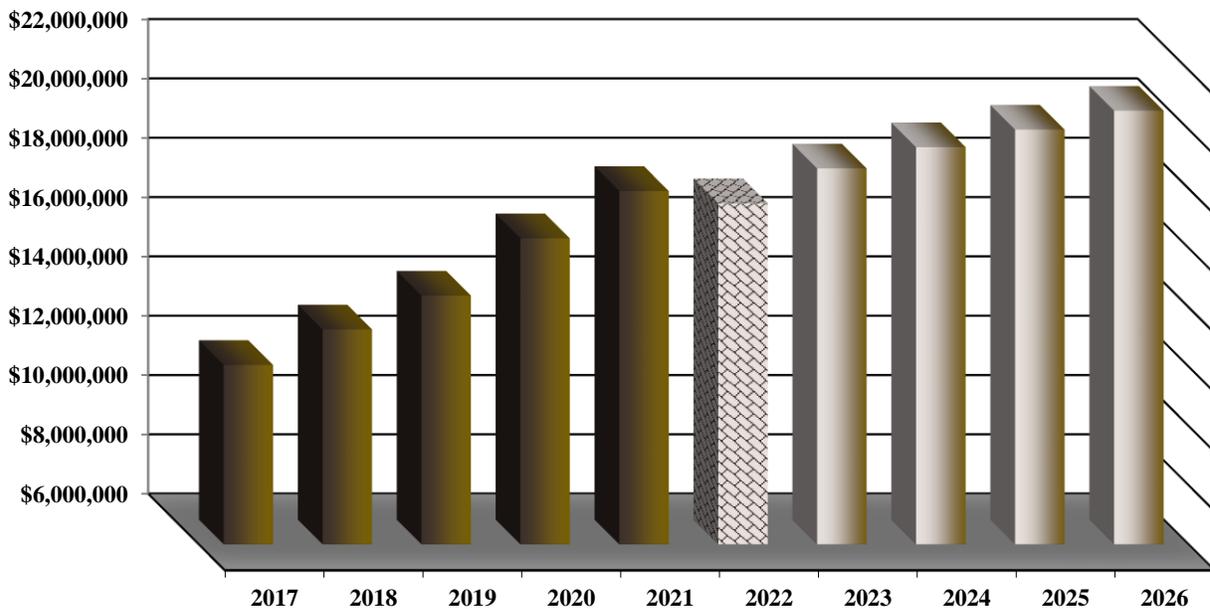
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
Public Works					
Administration	6	1,473,376	-	-	-
Public Facilities	23	4,231,504	-	-	360,000
Stormwater/Streets	11	3,586,104	-	-	-
Public Infrastructure	-	3,176,114	-	-	-
Gas Tax	-	-	1,414,577	-	-
Road Impact	-	-	-	-	2,000,000
Capital Improvement Project Fund	-	-	-	-	-
One-Cent Sales Tax Mobility	-	-	-	-	3,340,380
Fleet Maintenance	12	-	-	4,782,697	-
Parks and Grounds	28	6,585,589	-	-	-
Construction Services	19	2,265,950	-	-	-
Neighborhood Services	9	1,082,780	-	-	-
Golf					
Administration	11	-	1,701,972	-	-
Pro Shop	-	-	-	-	-
Maintenance	5	-	1,662,734	-	-
Food & Beverage Programs	-	-	10,478	-	-
	-	-	-	-	-
TOTAL	124	\$22,401,417	\$4,789,761	\$4,782,697	\$6,725,380

COMMUNITY SERVICES

HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

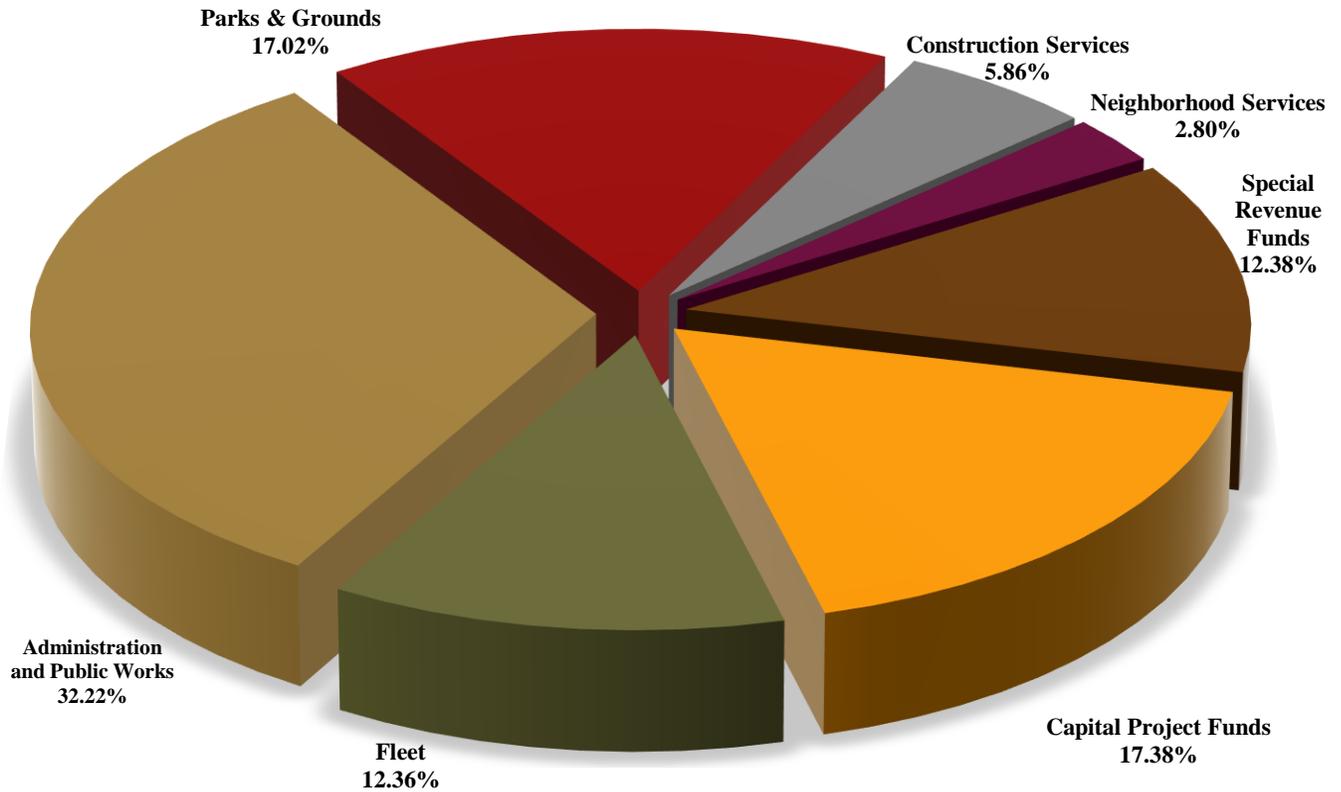
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, and Golf.

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 2017 through 2020, estimated actual amounts for 2021, adopted budget for 2022, and projected amounts for years 2023 through 2026 for the General Fund.



The increases in fiscal years 2017 through 2021 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 2023 through fiscal year 2026 is due to the additional funding of \$500,000 annually to address storm water repairs and maintenance identified in the assessment analysis prepared by the City’s consultant and anticipated additional personnel and operating costs required to maintain the City’s growing park facilities.

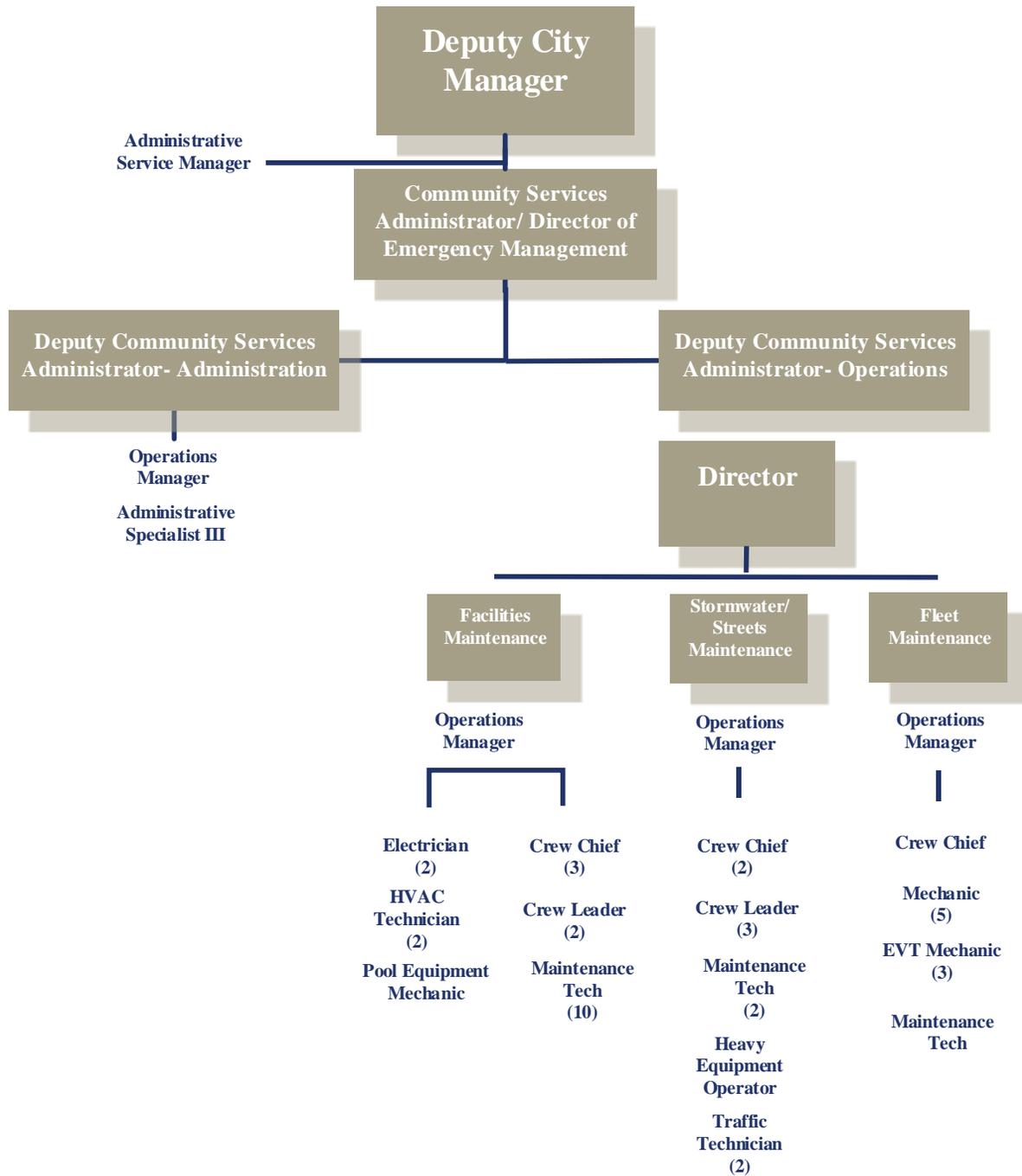
COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2022
Administration and Public Works	\$12,467,099
Parks & Grounds	6,585,589
Construction Services	2,265,950
Neighborhood Services	1,082,780
Subtotal General Fund	\$22,401,418
Gas Tax	1,414,577
Golf Fund	3,375,184
Subtotal Special Revenue Funds	\$4,789,761
Road Impact	2,000,000
Public Facilities	360,000
One-Cent Sales Tax	3,340,380
Mobility	1,025,000
Subtotal Capital Project Funds	\$6,725,380
Fleet Maintenance	4,782,697
Subtotal Internal Service Fund	\$4,782,697
Total All Funds	\$38,699,256

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS



COMMUNITY SERVICES

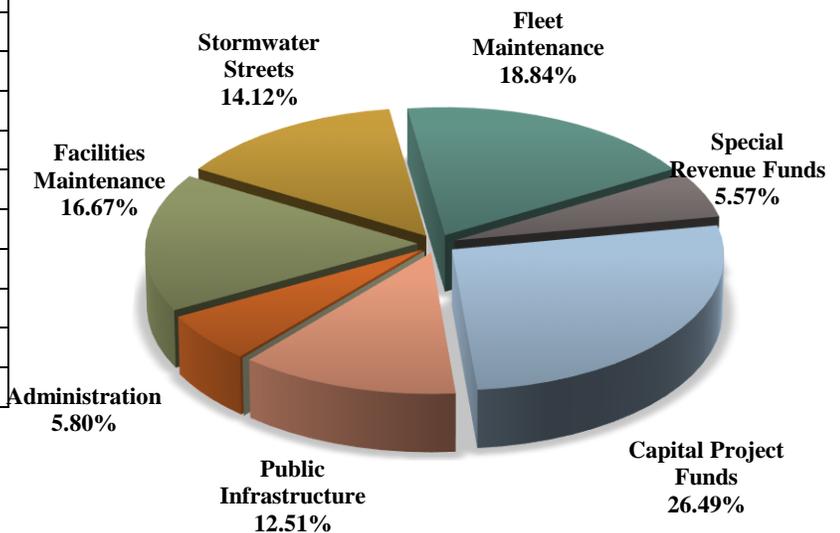
ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

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. On September 5, 2019, the City adopted its Mobility Plan. The plan provides a blueprint for how the City intends to transition from the movement of cars to the movement of people.

Division/Fund	Approved Budget FY 2022
Administration	\$1,473,376
Public Facilities	4,231,504
Stormwater/Streets	3,586,104
Public Infrastructure	3,176,114
Subtotal General Fund	\$12,467,098
Fleet Maintenance	4,782,697
Gas Tax	1,414,577
Road Impact	2,000,000
Facilities Impact	360,000
One-Cent Sales Tax	3,340,380
Mobility	1,025,000
Total All Funds	\$25,389,752



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	4,800,500	5,108,103	5,476,388	5,668,821	5,958,133
Other Operating	7,432,978	8,299,436	9,576,084	9,375,386	8,773,298
Subtotal Operating	\$ 12,233,478	\$ 13,407,539	\$ 15,052,472	\$ 15,044,207	\$ 14,731,431
Capital	21,907,891	14,958,725	5,700,454	21,808,602	6,907,955
Debt Service	3,358,479	3,382,268	3,521,715	3,548,323	3,390,366
Transfers	688,779	682,110	-	-	360,000
Total	\$ 38,188,627	\$ 32,430,642	\$ 24,274,641	\$ 40,401,132	\$ 25,389,752

BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$25,389,752 reflects an increase of 28.19% from the fiscal year 2021 adopted budget of \$19,806,203. This is due, in part, to an increase budgeted for the Division’s CIP program, including two significant projects added to the Public Infrastructure, Streets and Transportation division for FY 2022.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
51	51	0	0	0	1	52

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ 13 Capital Improvement Projects were completed, including the Riverside Lobby & Work Renovations, Fire Apparatus & Central Supply, Fire Station 1 Renovations, Public Safety Training Complex, and installation of four vehicle charging stations at Gardens Park
- ✓ Installation of two Citywide monument signs (Ronald M. Ferris Municipal Complex sign and Tennis and Pickleball Center)
- ✓ Completed design phase for two new artistic bus shelters (Northlake Blvd. at Costco and N. Military Trail north of Kyoto Gardens Drive)
- ✓ Responded to two significant emergency events: COVID-19 Pandemic and April 11th Storm Event
- ✓ Developed a new Emergency Management Awareness Video
- ✓ Updated requirements for National Incident Management System (NIMS) Training citywide
- ✓ Completed the Design Phase for the new Nicklaus Design 18-Hole Par-3 Golf Course, Two-story Driving Range, and 35,000 SF Putting Green Project.
- ✓ Developed the Design Criteria Package for the Aquatic Center Building as part of the Burns Road Community Recreation Campus Modernization Project
- ✓ Developed a new citywide Continuity of Operations Plan
- ✓ Replaced flooring at Fire Stations 1,3,4, and 5
- ✓ Fire Station-61 Completed hi-bay cleaning and painting
Replaced air handler units 3,4,5,6 and 8
Replaced CareHere/Fitness air handler units 1 and 2
- ✓ Fire Station-62 Replaced parking lot lights with LED fixtures
Upgraded the hot water heating system
- ✓ Fire Station-63 Replaced air handler unit 5 and 3
Replaced generator and automatic transfer switch
Replaced exterior wall-pack lighting with new LED types
- ✓ Fire Station-64 Replaced roof
Replaced generator
Replaced parking lot lights with LED fixtures
Replaced exterior wall-pack lighting with LED fixtures
Replaced air handler unit 6 and outside air system
- ✓ City Hall Replaced air handler unit 1 (Council Chamber), 2 (Lobby), fan coil unit 1 (IT), fan coil unit 3 (City Manager)
Replaced hi-hats with LED fixtures (lobby and hallways)
Recoated Council Chambers and western flat decks and replaced associated roof drains
Replaced lightning protection at generator/chiller yard
Replaced hot water heater (south restrooms)
- ✓ Police Replaced air handler units 2, 3, 4, and 6; replaced IT mini-split unit
- ✓ Logistics Replaced generator and automatic transfer system
- ✓ Riverside Replaced rooftop air handler units
- ✓ Aquatics Replaced roof at pump room
- ✓ Plant Drive Park Installed a new prefabricated restroom facility
- ✓ Citywide HVAC system replacements (Gardens Park concession & YAA Bldg., Mirasol Park, and Lilac Park)
Installed HVAC UV light disinfection systems in all rooftop & air handler units
Replaced various water fountains
- ✓ PGA Flyover Replaced artwork LED lighting system
- ✓ BRCC Replaced hot water heater
- ✓ Tennis Added fencing and gates at south courts
- ✓ PSTC Brought in new electrical service to service fans, lighting, and outlets at canine area

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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 2020	Estimated FY 2021	Projected FY 2022

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

Outputs:

✚ Graffiti eradication	8	11	10
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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
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Service Level Objective: To reduce the costs of fuel by replacing older vehicles with newer models that are more cost effective.

Efficiency Measures:

✚ Number of vehicles leased	47	74	98
✚ Number of vehicles owned	366	339	315

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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

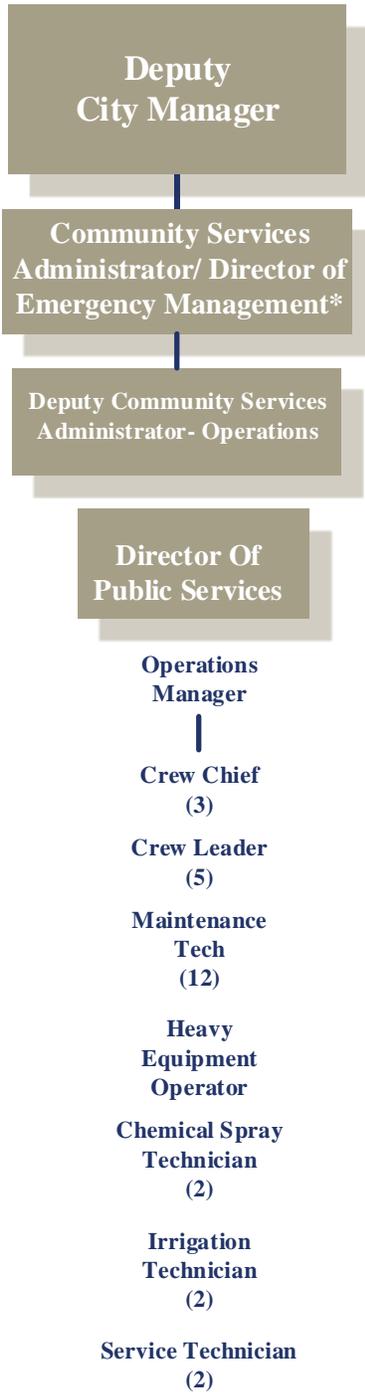
Outputs:

✚ Total miles swept:			
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	124	191	200
✚ Catch basins cleaned and inspected	1,600	1,600	1,625
✚ Aquatic surface acres treated	135.48	135.48	135.48
✚ Outfalls repaired/replaced	1	1	3
✚ Retention/detention ponds repaired	3	2	3
✚ Retention/detention ponds inspected	24	25	28
✚ Linear feet of storm drainpipes cleaned and televised	3,296	2,500	3,000
✚ Manhole Basins cleaned and inspected	4	5	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 56.

COMMUNITY SERVICES

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	2,350,174	2,261,351	2,493,793	2,513,793	2,646,537
Other Operating	1,880,246	2,387,704	2,368,699	2,359,837	2,549,852
Subtotal Operating	\$ 4,230,420	\$ 4,649,055	\$ 4,862,492	\$ 4,873,630	\$ 5,196,389
Capital	198,537	467,355	842,823	1,516,380	1,389,200
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 4,428,957	\$ 5,116,410	\$ 5,705,315	\$ 6,390,010	\$ 6,585,589

BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$6,585,589 reflects an increase of 3.22% from the fiscal year 2021 adopted budget of \$6,380,101.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
28	28	0	0	0	0	28

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Renovation of Gardens Park baseball field 4
- ✓ Renovation and grow in of Mirasol softball field
- ✓ Replaced golf course recharge pumps
- ✓ Resurfaced west pickleball courts at Plant Drive
- ✓ Renovated the Burns Road Community Center fitness trail
- ✓ Installed new goal posts at PGA National multipurpose fields
- ✓ Installed a new mini splash pad at Gardens North County District Park
- ✓ Installed a new 4,200 SF pavilion at Gardens North County District Park
- ✓ Replaced sports lighting with LED fixtures at Gardens Park
- ✓ Won the Fields of Excellence award for the new Showcase baseball field at Gardens Park

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	740	1,084	1,200
✚ Number of special projects completed	7	8	8

Service Level Objective: Implement methods that ensure safety for customers

Outputs

✚ Number of playground and facility inspections conducted	76	76	80
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COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022
✚ Number of sports turf acres mowed	5,496	7,000	7,000
✚ Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)	32	28	30

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

Effectiveness Measures:

✚ Number of acres spot sprayed	720	720	720
✚ Number of acres of field renovations	2.5	2.3	3.2

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

Outputs:

✚ Number of parks permits operations support was provided	7,722	11,600	12,300
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City Council Goal #6: To protect the natural environment through sustainable methods and practices.

Service Level Objective: To integrate sustainable methods within park operations

Outputs:

✚ Number of applications for the City's "Plant-a-Tree" Program	5	8	8
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Service Level Objective: To ensure efficiency and functionality of the City-wide irrigation system

Outputs:

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

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

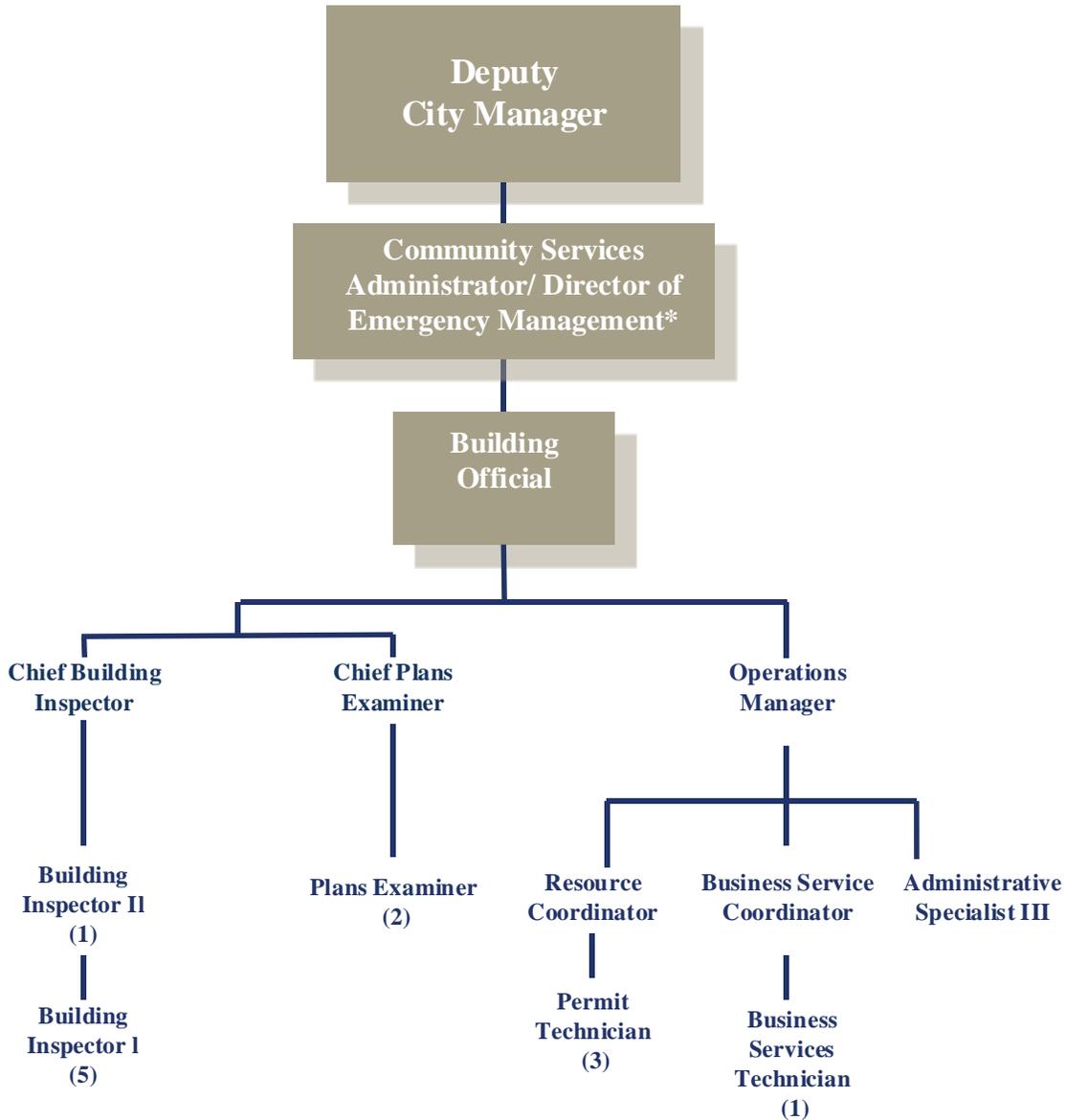
Service Level Objective: To maintain the landscape of the common areas in the most efficient manner.

Outputs:

✚ Number of acres Parks and Grounds maintains annually	312	312	312
✚ Number of acres of common area landscapes maintained	130	130	130
✚ Number of sports turf acres maintained	60	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 56.

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	1,617,876	1,728,176	1,965,436	1,965,436	2,067,105
Other Operating	112,088	117,222	137,989	222,830	198,845
Subtotal Operating	\$ 1,729,964	\$ 1,845,398	\$ 2,103,425	\$ 2,188,266	\$ 2,265,950
Capital	6,149	41,519	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,736,113	\$ 1,886,917	\$ 2,103,425	\$ 2,188,266	\$ 2,265,950

BUDGET HIGHLIGHTS

The Construction Services budget of \$2,265,950 represents a 3.73% increase from the 2021 adopted budget of \$2,184,466.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
18	19	0	0	0	0	19

COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Finalization 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.
- ✓ In the on-going response to the COVID-19 pandemic, the Construction Services Department has been able to remain safely open to the public for Permit and Business Tax purposes.
- ✓ Continuing to streamline the business tax process to increase compliance.
- ✓ Continuing cross-training of the building inspectors to expand the department’s capabilities.
- ✓ Continuing implementation of the electronic plan review process to move from a paper only system to a completely electronic format.
- ✓ Continuing implementation of the electronic business tax application and renewal process to move from a paper only system to a completely electronic format.
- ✓ Continuing implementation of the electronic inspection scheduling and on-site inspection results.

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	10,830	14,000	14,500
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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	21%	25%	30%
✚ Percentage of permits issued in two (2) business days	2%	2%	2%
✚ Percentage of permits issued in five (5) business days	15%	10%	12%

COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022
✚ Percentage of permits issued in 10 business days	21%	18%	20%
✚ Percentage of permits issued in 20 business days	22%	22%	24%
✚ Percentage of permits issued > 20 business days	19%	18%	21%

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

Outputs:

✚ Total number of inspections	30,104	38,000	40,000
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Efficiency Measures:

✚ Average number of inspections per inspector per day	20	29	35
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Service Level Objective: Increase levels of service in the ever-changing industry through seminars and training

Efficiency Measures:

✚ Continuing education hours attended by personnel	200	360	245
✚ 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	1,449	1,976	2,000
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Service Level Objective: Ensure compliance of all licensing requirements per the City Code of Ordinances

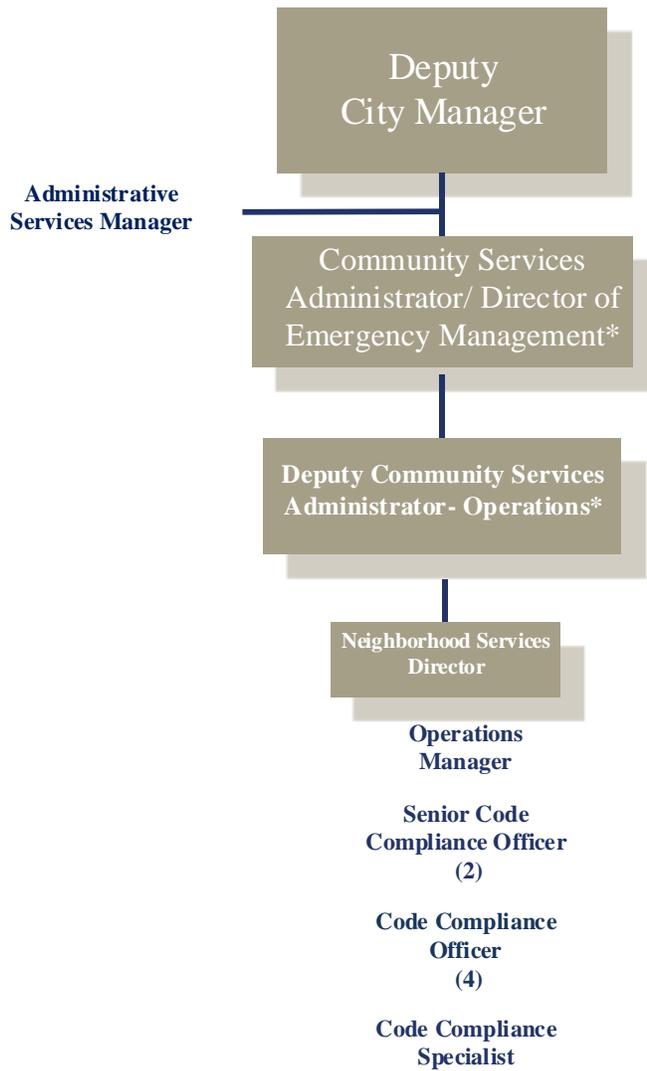
Outputs:

✚ Total number of new business applications	552	654	750
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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 56.

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 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	798,171	811,300	873,149	876,649	928,918
Other Operating	88,097	91,318	104,198	184,922	153,862
Subtotal Operating	\$ 886,268	\$ 902,618	\$ 977,347	\$ 1,061,571	\$ 1,082,780
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 886,268	\$ 902,618	\$ 977,347	\$ 1,061,571	\$ 1,082,780

BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$1,082,780 reflects an increase of 2.00% from the fiscal year 2021 adopted budget of \$1,061,571.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
10	9	0	0	0	0	9

COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Staff implemented a procedural process for educating restaurants on Doggy Dining and permits
- ✓ Staff members continue to obtain advanced education and knowledge through the Florida Association of Code Enforcement (FACE) to better serve the community
- ✓ Secured maintenance agreements for the remaining portion of Hunt Club Drive
- ✓ Established a campaign to educate Plat-1 residents regarding trash and debris etiquette

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	178	207	343
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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	105	121	129
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COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	14	47	53
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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	36	42	47
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City Council Goal #8: To protect the City’s character of high-quality housing and focus on the maintenance of existing affordable housing.

Service Level Objective: To provide high levels of service to all residents by ensuring well-maintained properties

Output:

✚ Number of residential cases generated	694	727	734
---	-----	-----	-----

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

Efficiency Measures:

✚ Number of complaints received	645	814	823
✚ Number of complaints resolved	631	791	805

COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	0	1
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City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.

Service Level Objective: Increase the levels of service by increasing the amount of NPDES certifications

Outputs:

 Number of NPDES certified enforcement officers	5	5	6
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Service Level Objective: To provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances

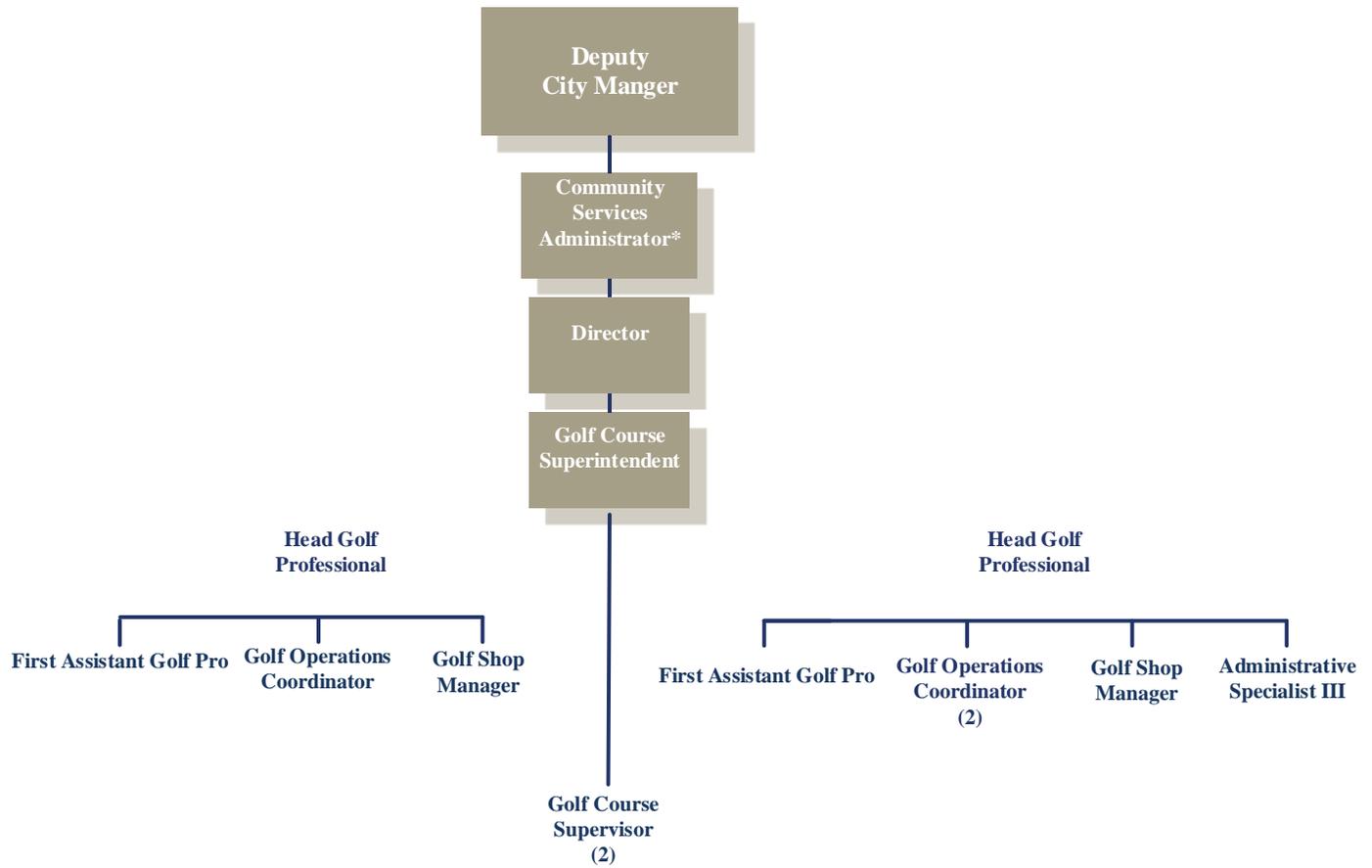
Outputs:

 Number of cases generated	1	4	3
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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 56.

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

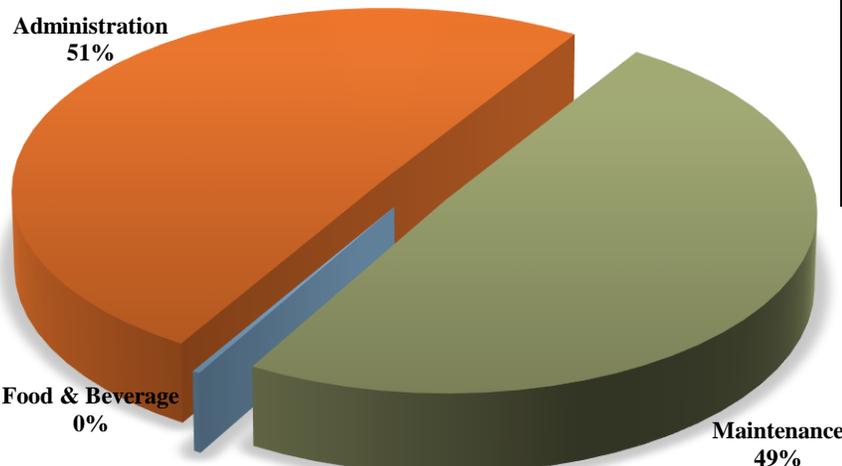
GOLF (CONTINUED)

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 2022
Administration	\$1,701,972
Food and Beverage	10,478
Maintenance	1,662,734
Total	\$3,375,184

COMMUNITY SERVICES

GOLF (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	1,003,768	1,234,044	1,429,416	1,327,898	1,639,499
Other Operating	878,324	760,808	807,935	1,161,428	1,706,585
Subtotal Operating	\$ 1,882,092	\$ 1,994,852	\$ 2,237,351	\$ 2,489,326	\$ 3,346,084
Capital	56,916	172,326	151,754	153,879	29,100
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,939,008	\$ 2,167,178	\$ 2,389,105	\$ 2,643,205	\$ 3,375,184

BUDGET HIGHLIGHTS

The Golf budget of \$3,375,184 reflects an increase of 32.34% over the fiscal year 2021 adopted budget of \$2,550,311. This is due to the additional personnel and operating cost for the planned expansion of the golf course during FY 2022

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
9	9	0	0	0	7	16



COMMUNITY SERVICES

GOLF (CONTINUED)

FISCAL YEAR 2021 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Successfully increased donation funding to the West Palm Beach VA Resources Center through the Mayor's Veteran's Golf Classic tournaments, raffles, silent auctions, and other related fundraising events in November 2020 donating a grand total of \$55,152 the largest sum raised for the VA through this initiative in 14 years
- ✓ Increased overall donations for a total of \$18,068 contributed to local charities through our year-round Closest to the Pin Charity Shootout initiative
- ✓ Successfully implemented a summer evening Parent/Junior Summer Camp to involve parents in their junior's learning progress
- ✓ Reached maximum capacity for all 4 weeks of our Junior Golf Summer Camp, Winter Break Camp, Spring Break Camp and Fall Turkey Camp
- ✓ Reached maximum capacity for all adult "Get Golf Ready" programs and lengthened the program into the summer months due to its popularity
- ✓ Worked in tandem with the Nicklaus Design Golf Group for the golf expansion project to develop and finalize golf and club amenities and options 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
- ✓ Served as host site for several SFPGA Junior Golf Events, FSHAA High School Events and the 2020 FSHAA Girls High School Varsity District Event in October 2020
- ✓ Increased resident passes issued by 70% over FY 2020
- ✓ Hosted four-9-hole weekly summer-long evening leagues
- ✓ Successfully implemented a trade-in program for junior golf clubs to allow juniors to trade in/trade up their sets at low or no cost when they have outgrown their current set of clubs
- ✓ Hosted several middle and high school teams for practice and matches to grow the game locally
- ✓ Saved more than 40,000 Styrofoam or plastic cups, lids, and straws from ending up in landfills each year through our Going Green initiative. Passholders are issued a reusable club logoed cup upon pass renewal

COMMUNITY SERVICES

GOLF (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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	26	26	26
✚ Total green verticutting	6	6	6
✚ Total fairway aerations	1	1	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 clinic types offered	11	13	15
------------------------------------	----	----	----

Service Level Objective: Increase participation at the golf course

Output Measures:

✚ Total number of rounds	33,339*	43,237	42,000
✚ Total Veterans Rounds of Golf	1,252	2,250	1,250
✚ Total Resident Passes Issued	156	271	275
✚ Total Rental Set Rounds	462	603	585

COMMUNITY SERVICES

GOLF (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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 	\$18,068	\$28,495	\$30,000
<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 	\$55,152	\$75,000	\$85,000

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 56.

*Rounds impacted due to course closure for COVID-19 (5 weeks) and Hurricane Isaias (2 days)



LEISURE SERVICES

LEISURE SERVICES

DEPARTMENTAL HIGHLIGHTS FOR FY 2022

Department/ Division	Personnel	General Fund	Special Revenue Fund	Capital Project Fund
Recreation				
Administration	4	340,400	643,660	-
Seniors	-	76,088	-	-
General Programs	6	197,244	1,240,722	-
Aquatics	3	347,113	494,644	-
Tennis	6	308,434	1,603,279	-
Youth Enrichment	11	-	1,551,080	-
Athletics	3	-	444,128	-
Sponsorships and Grants	-	-	32,500	-
Recreation Impact	-	-	-	10,761,010
TOTAL	33	\$1,269,279	\$6,010,013	\$10,761,010

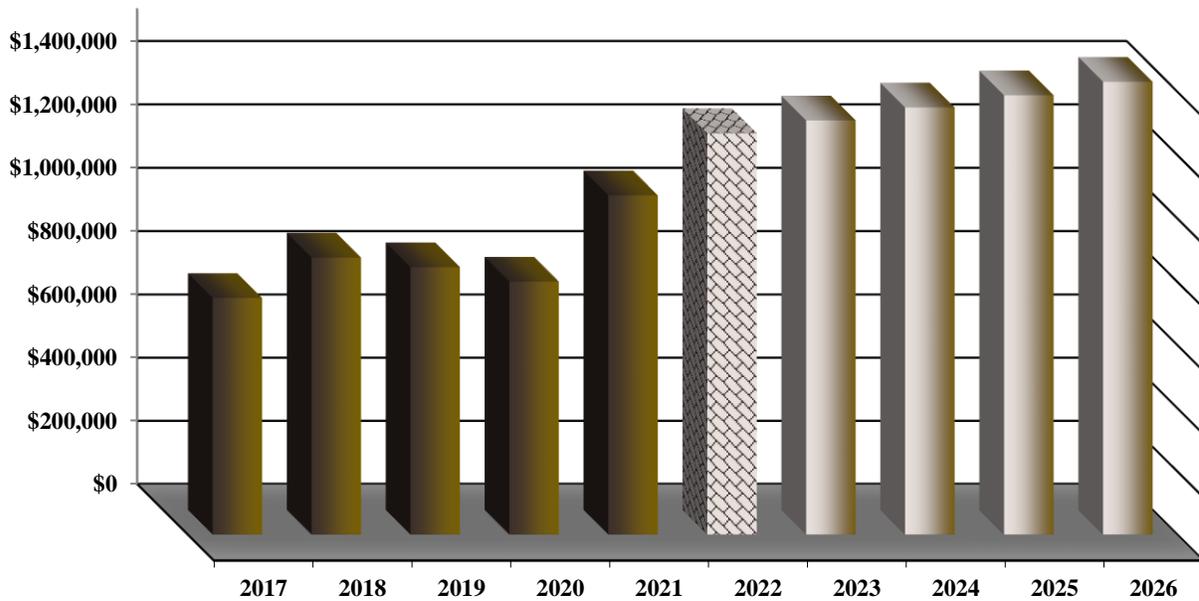


LEISURE SERVICES

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 2017 through 2020, estimated actual amounts for 2021, adopted budget for 2022, and projected amounts for years 2023 through 2026 for the General Fund.

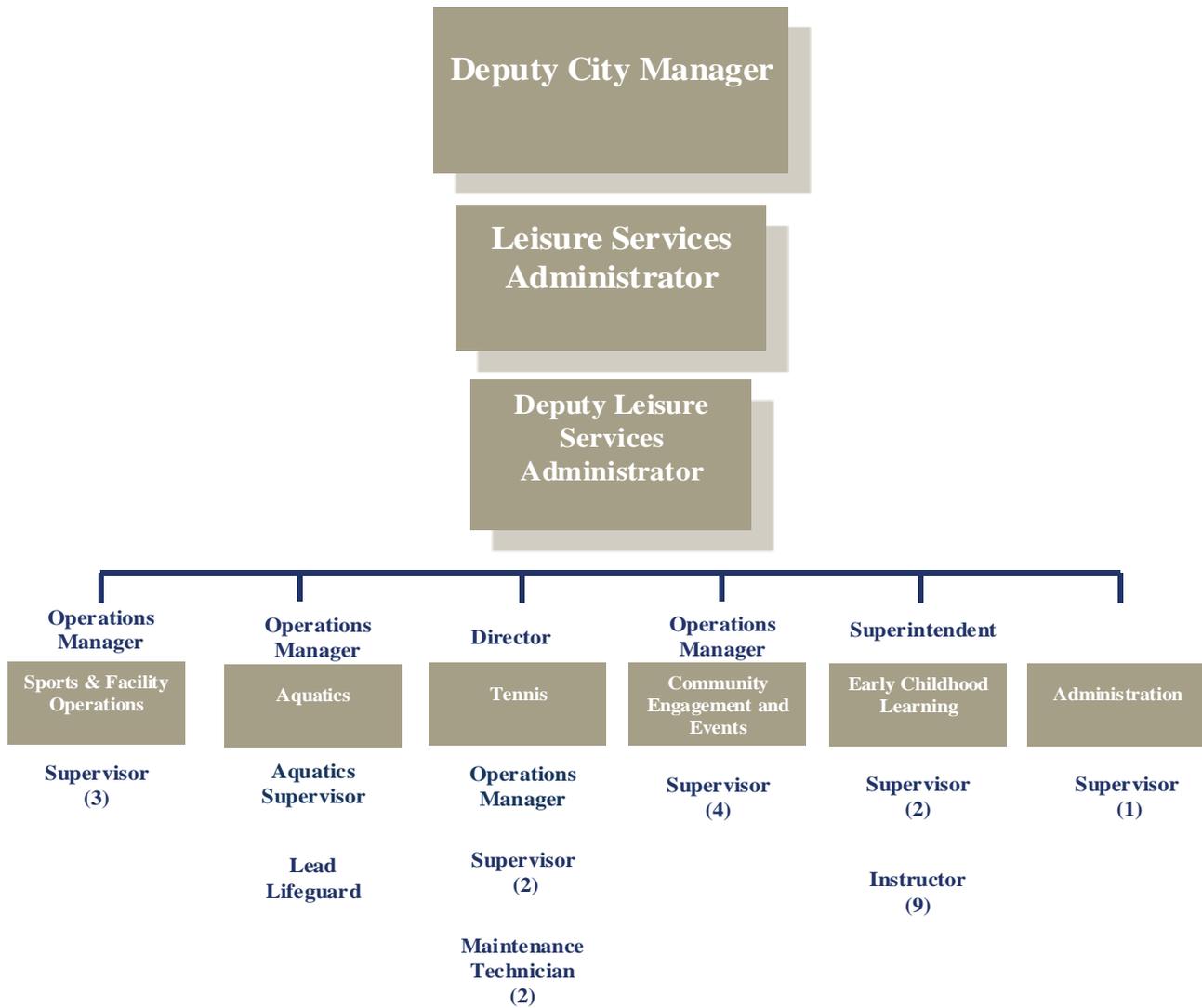
To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures have been removed and are featured in separate sections of this book.



Leisure Services in the general fund consists of the following divisions: Administration, Seniors, General Programs, Aquatics, and Tennis.

LEISURE SERVICES

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.

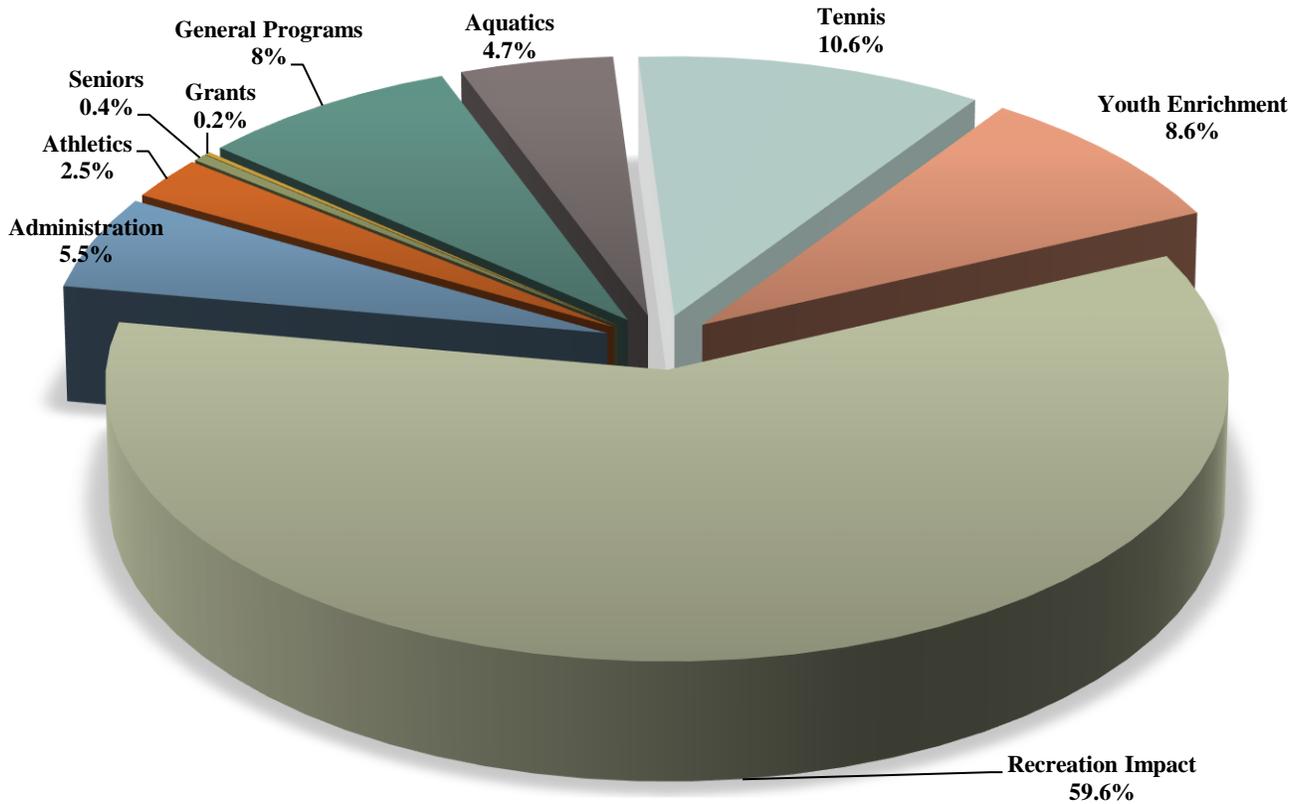
Recreation services are important to the residents who live within the City and the surrounding community. This is demonstrated by the citizen survey response numbers and the growing number of participants in recreational activities. The activities and events offered by the Department, and through its 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 2022
Administration	\$340,400
Seniors	76,088
General Programs	197,244
Aquatics	347,113
Tennis	308,434
Subtotal General Fund	\$1,269,279
Administration	643,660
Athletics	444,128
General Programs	1,240,722
Aquatics	494,644
Tennis	1,603,279
Youth Enrichment	1,551,080
Sponsorships and Grants	32,500
Subtotal Special Revenue Fund	\$6,010,013
Recreation Impact	\$10,761,010
Total All Funds	\$18,040,302

LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2019	Actual FY 2020	Estimated Actual FY 2021	Amended Budget FY 2021	Adopted Budget FY 2022
Personnel	4,255,196	4,013,417	4,167,774	4,763,470	5,197,433
Other Operating	1,408,843	1,259,078	1,527,481	2,200,735	2,081,859
Subtotal Operating	\$ 5,664,039	\$ 5,272,495	\$ 5,695,255	\$ 6,964,205	\$ 7,279,292
Capital	444,580	3,035,469	589,515	5,463,965	10,000,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	1,218,500	761,010
Total	\$ 6,108,619	\$ 8,307,964	\$ 6,284,770	\$ 13,646,670	\$ 18,040,302

BUDGET HIGHLIGHTS

The Recreation budget of \$18,040,302 reflects an increase of 141.36% from the fiscal year 2021 adopted budget of \$7,474,294. This is primarily due to the Burns Road Community Center Project, phases two and three, budgeted in the Recreation Impact Fee Fund.

PERSONNEL SUMMARY

FY 2020	FY 2021	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2022
33	33	0	0	0	0	33

LEISURE SERVICES

FISCAL YEAR 2021 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.
- ✓ Acted as the liaison for Arti Gras, assisting in the coordination of City services with event staff.
- ✓ Provided the Burns Road Community Center as a vaccination site for the Health Care District of Palm Beach County.

Tennis & Pickleball

- ✓ The tennis operation moved into the new 10,000 sq. ft. clubhouse facility in October 2020.
- ✓ Operating a successful revenue generating pro shop.
- ✓ Created a new operational model for in-house city run café.
- ✓ Increased camp opportunities offering full day tennis camp, hosted 2 weeks of sold out pickleball camp, and the first ever Love Serving Autism therapeutic tennis camp.

Community Engagement & Events

- ✓ Introduced a new literacy component through the installment of a Little Free Library at the Burns Road Community Center.
- ✓ Received FRPA Innovative Programming Award for Ignite the Fight 5K Virtual Challenge, in partnership with Town of Jupiter and Firefighters to the Rescue, with 366 participants ranging from Florida to California.
- ✓ Launched new GardensArt program Chairs for Charity, raising over \$6,000 for adaptive tennis.

Sport and Facility Operation

- ✓ Hosted training for five international men's soccer teams.
- ✓ Hosted the Cal Ripken 10-Year-Old and Major 60 World Series with teams from Hawaii and Maine, among 30 others.
- ✓ Improved customer service allowing customers to immediately book or request all facility space.

Early Childhood Learning

- ✓ 17th year of licensing as a daycare by Palm Beach County Health Department.
- ✓ Maintained APPLE Accreditation for early learning excellence since 2013.
- ✓ DCF Office of Childcare Regulations GOLD SEAL QUALITY CARE PROGRAM – Accredited Professional Preschool Learning Environment.

Aquatics Division

- ✓ Conducted American Red Cross learn to swim lessons resulting in 179 youth and adults learning basic water safety and swimming skills.
- ✓ Hired and trained 13 lifeguards and recreation aides to operate the aquatic complex.
- ✓ Certified an additional 8 Aquatic Facility Operators, 12 Lifeguards, and 6 staff to Administer Emergency Oxygen.
- ✓ Restructured and rebranded the Makos Swim Team, growing to 100 swimmers and counting.

LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

FISCAL YEAR 2022 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

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.	674	62	1,070
✚ Number of Greenmarkets, yard sales and health fairs produced.	37	49	53
✚ Number of cultural events held for the enrichment community	34	17	71

Effectiveness Measures:

✚ Yearly attendance at community special events	367,182	139,184	476,060
✚ The number of businesses that partner with the department in providing programs	38	14	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	10	1	11
✚ Staff hours dedicated to support school activities	1,028	754	950

LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022

Effectiveness Measures:

The number of hours local schools utilized City facilities for their activities and events	692	704	903
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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.	43	9	26
✚ Total number of children enrolled in programs at the Center	175	63	97
✚ Total number of Ages and Stages Assessment Tests Administered	153	29	32

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	150	0	144
✚ Number of high school and college students employed in part-time jobs	95	49	90
✚ Number of Interns given an opportunity to gain work experience	12	0	13

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	178	50	200
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LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022
✚ Total number of Independent Contractors who provide services to the public through the Department that were established in that fiscal year	98	35	91

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	17	16	28
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Effectiveness Measures:

✚ The number of room nights generated by tournaments and events held in City Park facilities	886	390	4,220
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City Council Goal #7: To provide residents opportunities for recreation and leisure activities and other past time interest.

Service Level Objective: Provide targeted programming at recreation centers

Outputs:

✚ Number of hours of operation of the Burns Road Community Center – Annually	3,480	3,600	4,200
✚ Number of hours of operation of the Aquatic Complex. – Annually	2,006	2,937	2,500
✚ Number of hours of operation of the Tennis Center – Annually	4,650	4,654	4,700
✚ Number of hours of operation of the Lakeside Facility – Annually	750	0	0
✚ Number of hours of hours of operation of the Riverside Youth Enrichment Center – Annually	2,090	2,574	2,684
✚ Number of hours of athletic fields permitted- Annually	8,200	11,600	11,600

Effectiveness Measures:

✚ Annual participation in all programs	41,113	20,000	75,000
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LEISURE SERVICES

LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2020	Estimated FY 2021	Projected FY 2022
✚ Total number of hours that athletic fields are utilized under permit	38,000	52,000	52,000
✚ Average number of community members served at facility service desks daily	180	55	180
✚ Total number of publics inquires responded to through the rec-info email contact system	52,000	6,000	18,250
✚ Total number of registrations in summer camp	1,080	739	3,500

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	77	117	149
✚ Number of programs offered that engaged teens in community service or employment/college preparation	8	0	3
✚ Total number of hours that programs were offered to seniors in the community	674	62	1,070

Effectiveness Measures:

✚ Number of participants served through the partnership of Palm Beach County Arc	0	0	70
✚ Total attendance in programs geared towards seniors	6,005	860	15,710

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 56.



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 2022 total \$19,262,788

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 276.*)

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 2022 is **\$19,262,788**. This consists of \$5,839,847 in General Fund capital, \$13,025,000 in Capital Projects capital, \$250,100 in Special Revenue capital, and \$147,841 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.

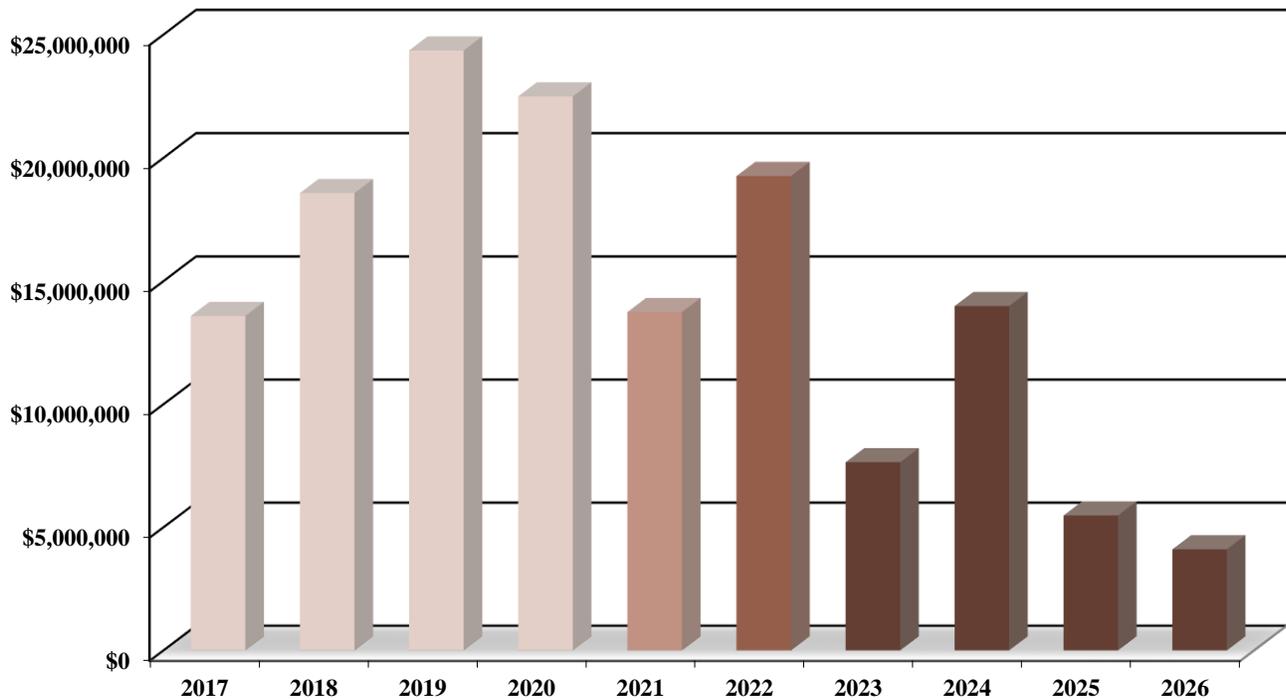
Aside from the noted differences above, the operating budget and Capital Improvement Program are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities or equipment that are built or procured under the Capital Improvement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

For further discussion on how the Capital Improvement Program impacts the City's annual operating budget please refer to page 277.

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 2017 through 2020, reflect actual expenditures. Fiscal year 2021 shows an estimated actual amount. Fiscal year 2022, is the amount budgeted for capital outlay for all funds. Fiscal years 2023 through 2026, 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.

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, Golf, and Housing), 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.

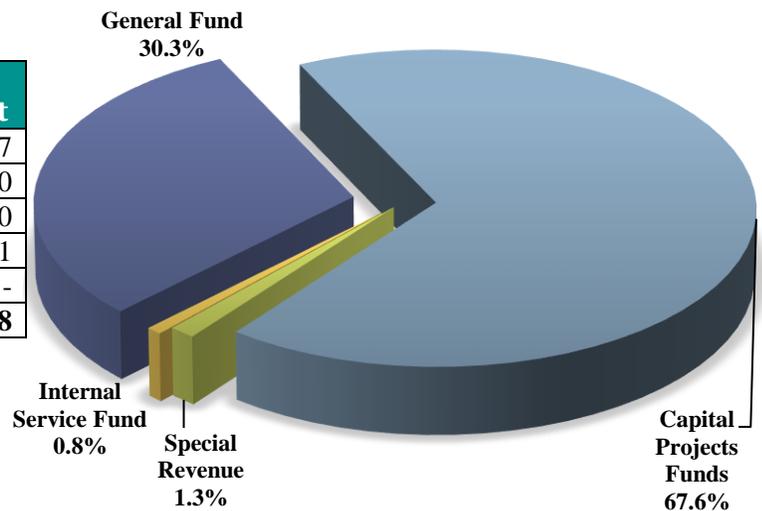
Special Revenue Funds

This is broken into three subcategories: Gas Tax, Recreation, Golf, and Housing. 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 2022 Capital Budget
General Fund	\$5,839,847
Capital Project Funds	13,025,000
Special Revenue	250,100
Internal Service Funds	147,841
Grant(s)	-
Total All Funding Sources	\$19,262,788



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 2022 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.

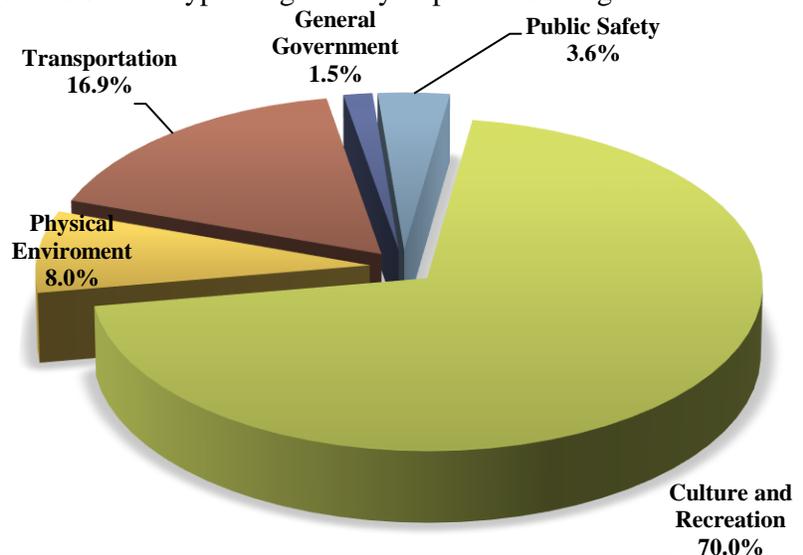
Public Safety

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 2022 Capital Budget
General Government	\$281,033
Culture & Recreation	13,492,924
Physical Environment	1,547,331
Public Safety	695,500
Transportation	3,246,000
Total All Service Types	\$19,262,788



CAPITAL IMPROVEMENTS PROGRAM (CIP)

FIVE YEAR CAPITAL PLAN SUMMARY FUNDING SOURCES AND SERVICE TYPES

Funding Sources	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
General Fund	\$5,839,847	\$5,399,000	\$3,450,000	\$4,429,000	\$4,005,000
Capital Project Funds	13,025,000	2,051,160	10,437,146	950,000	-
Special Revenue	250,100	101,000	101,000	101,000	101,000
Internal Service Funds	147,841	94,000	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$19,262,788	\$7,645,160	\$13,988,146	\$5,480,000	\$4,106,000

Service Types	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
General Government	\$281,033	\$205,000	\$640,000	\$585,000	\$1,085,000
Culture & Recreation	13,492,924	3,020,000	11,217,000	3,374,000	2,610,000
Physical Environment	1,547,331	829,000	1,125,000	215,000	140,000
Public Safety	695,500	2,339,000	468,000	255,000	170,000
Transportation	3,246,000	1,252,160	538,146	1,051,000	101,000
Total All Service Types	\$19,262,788	\$7,645,160	\$13,988,146	\$5,480,000	\$4,106,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

GENERAL GOVERNMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<u>Information Technology</u>					
Server Replacement	20,000	20,000	20,000	20,000	20,000
Storage Area Network (SAN) Component Replacement	93,033	60,000	-	-	-
Network Security Enhancement Hardware	-	30,000	30,000	-	-
Audio Visual Systems Components and upgrades	20,000	50,000	50,000	20,000	20,000
Land Management System Replacement	100,000	-	-	-	-
Backup System Components Replacement	8,000	-	-	-	-
GIS Wide Format Plotter Replacement	-	5,000	-	5,000	5,000
Financial System Replacement	-	-	500,000	500,000	-
Police Computer Aided Dispatch System	-	-	-	-	1,000,000
Subtotal Information Technology	\$241,033	\$165,000	\$600,000	\$545,000	\$1,045,000
<u>Community Services- Administration</u>					
City Monument Signs	40,000	40,000	40,000	40,000	40,000
Subtotal Community Service Administration	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Total General Government	\$281,033	\$205,000	\$640,000	\$585,000	\$1,085,000

FUNDING SOURCE					
General Fund	\$281,033	\$205,000	\$640,000	\$585,000	\$1,085,000
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$281,033	\$205,000	\$640,000	\$585,000	\$1,085,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<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	-	-	-
Riverside Youth Enrichment Center Exterior Renovations	-	-	-	-	170,000
Event and Marketing Video Board	-	-	-	90,000	-
Concession Trailer	-	-	-	-	-
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	\$	\$1,700,000	\$92,000	\$2,725,000	\$170,000
<u>Community Services/Recreation Aquatics</u>					
Aquatic Complex Improvements	-	-	-	-	-
Play Pool Features	-	150,000	-	-	-
Main Pool Play Elements	-	-	-	-	-
Replace Sound and Emergency Warning System on Deck	-	-	-	97,000	-
Replace Timing Systems, Starting Blocks, Staging Shade	-	-	-	285,000	-
Pool Filtration System Replacement	-	-	-	-	-
Symbiont Pool Chiller/Heater Replacement	-	-	-	-	-
Deck Furniture-Seating, Tables, Cabanas	-	-	-	-	120,000
Competition Pool Resurface	-	-	275,000	-	-
Subtotal Recreation Aquatics	\$-	\$150,000	\$275,000	\$382,000	\$120,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<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	-	-	-
Pickleball Event Shelter	-	-	-	-	250,000
Stadium Court Lighting (2 courts)	-	-	-	225,000	-
New Stadium Court without Lights	-	-	-	-	130,000
Shade Cover (stadium court bleachers)	-	50,000	-	-	-
Additional Courts with Fence and Shade with Site Prep	-	-	-	-	300,000
Replace Storage Sheds with Structures	-	110,000	-	-	-
Subtotal Recreation Tennis	\$-	\$400,000	\$-	\$225,000	\$680,000
<u>Community Services/Recreation - General & Teen Programs</u>					
BRCC Group Activity Shelter and Play Space	-	-	-	-	600,000
Inclusive Play Features-Sensory Garden	-	-	60,000	-	120,000
Lakeside Fine Arts Center Renovations	-	-	-	-	450,000
Sound System Replacement	-	-	-	-	45,000
Mobile Stage Events and Tournaments	-	-	-	42,000	-
Subtotal Recreation General & Teen Programs	\$-	\$-	\$60,000	\$42,000	\$1,215,000
<u>Community Services/Parks and Grounds</u>					
Gardens Park Fence Installation	-	-	40,000	-	-
Graco S100 Field Lasers (2)	-	-	-	-	-
Lake Catherine Bleacher Covers	-	300,000	-	-	-
Lake Catherine Lakeside Pavilion	-	-	40,000	-	-
Lake Catherine Park Enhancements	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	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
Mirasol Park Scoreboards	-	-	11,000	-	-
Gardens Park Shade Installation (Expansion Playground)	-	-	-	-	175,000
PGA Park Playground Shade Structure	-	-	49,000	-	-
PGA Park Playground Surfacing Replacement	-	-	400,000	-	-
PGA Park Scoring Tower/Storage Replacement	-	250,000	-	-	-
Sports Lighting Retrofit	1,100,000	-	-	-	-
Subtotal Parks and Grounds	\$1,329,200	\$770,000	\$790,000	\$-	\$175,000

Community Services/Public Facilities

Aquatic Complex Diving Board Replacement	50,000	-	-	-	-
Tennis Center-Shade Upgrades	-	-	-	-	250,000
Subtotal Public Facilities	\$50,000	\$-	\$-	\$-	\$250,000

Community Services/Public Infrastructure

Golf Course Expansion (West) Club House	\$2,113,724	-	-	-	-
Subtotal Public Infrastructure	\$2,113,724	\$-	\$-	\$-	\$-

Community Services/Recreation Impact Fee Fund

Burns Rd Community Center - Phase 2&3	10,000,000	-	-	-	-
Burns Rd Community Center - Phase 4 & Parking	-	-	10,000,000	-	-
Subtotal Community Service Recreation Impact Fee Fund	\$10,000,000	\$-	\$10,000,000	\$-	\$-

Total Culture and Recreation	\$13,492,924	3,020,000	11,217,000	3,374,000	2,610,000
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FUNDING SOURCE

General Fund	\$3,492,924	\$3,020,000	\$1,217,000	\$3,374,000	\$2,610,000
Capital Projects (Impact Fees)	10,000,000	-	10,000,000	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$13,492,924	3,020,000	11,217,000	3,374,000	\$2,610,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)

PHYSICAL ENVIRONMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<u>Community Services/Parks and Grounds Maintenance</u>					
BRRC Playground replacements	-	-	325,000	-	-
Irrigation System and Pump Replacement Program	60,000	-	-	-	-
PGA Park – Parking Lot Expansion	-	80,000	70,000	-	-
Subtotal Parks & Grounds Maintenance	\$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	-	-	-	-	-
BRRC Generator Replacement	-	125,000	-	-	-
Fire Station 1 Garage Door Replacement	-	300,000	-	-	-
Fire Station 3 Garage Door Replacement	-	-	225,000	-	-
Fire Station 4 Garage Door Replacement	-	-	225,000	-	-
Fire Station 1 Generator Replacement	-	-	140,000	-	-
Fire Station 2 Generator Replacement	-	-	-	75,000	-
City-wide BDA Program	40,000	40,000	40,000	40,000	40,000
Police Impound Structure – Logistics	42,000	-	-	-	-
Tactical Training Center Cam Lock System	18,000	-	-	-	-
Fire Station (1-5) – Cam Lock System	-	90,000	-	-	-
Subtotal Public Facilities	\$150,000	\$605,000	\$680,000	\$165,000	\$90,000
<u>Community Services- Streets and Stormwater</u>					
Sidewalk Expansion	50,000	50,000	50,000	50,000	50,000
Mobile Video Screen	48,000	-	-	-	-
Subtotal Community Service Streets and Stormwater	\$98,000	\$50,000	\$50,000	\$50,000	\$50,000
<u>Community Services/Public Infrastructure</u>					
Dania Drive Water Project	1,062,390	-	-	-	-
Subtotal Public Infrastructure	\$1,062,390	\$-	\$-	\$-	\$-

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PHYSICAL ENVIRONMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<u>Community Services/ Fleet Maintenance Fund</u>					
Replacement Equipment	147,841	94,000	-	-	-
Subtotal Community Service/ Fleet Maintenance Fund	\$147,841	\$94,000	\$	\$	\$
<u>Community Services/ Golf Course Special Revenue Fund</u>					
Replace Rough Mowers & Blower	29,100	-	-	-	-
Subtotal Community Service- Golf Course Special Revenue Fund	\$29,100	\$	\$	\$	\$-
Total Physical Environment	\$1,547,331	\$829,000	\$1,125,000	\$215,000	\$140,000

FUNDING SOURCE

General Fund	\$1,370,390	\$735,000	\$1,125,000	\$215,000-	\$140,000
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	29,100	-	-	-	-
Internal Service	147,841	94,000	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$1,547,331	\$829,000	\$1,125,000	\$215,000	\$140,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<u>Police/Administration/Investigations</u>					
Digital Video Recorder for Security	-	14,000	18,000	-	-
AED Units	-	-	-	-	-
Sony 7000 Camera Kit (body, lens, flash)	-	-	-	-	-
High Speed Document Scanner	-	-	-	-	-
Gate Operators	-	15,000	-	-	15,000
Card Readers	-	-	-	-	-
Motorcycle Headsets	-	-	-	-	-
Radios (mobile & portable for new officers)	-	-	-	-	-
AFIS Upgrade	45,000	-	-	-	-
Key Track System	45,000	-	-	-	-
Storage for VDI Machine in New MCP	6,000	-	-	-	-
Subtotal Police/Administration/Investigations	\$96,000	\$29,000	\$18,000	\$-	\$15,000
<u>Police/Dispatch</u>					
CAD Computer Workstations	-	-	-	-	-
Logging Recorder Upgrade	-	-	-	30,000	-
Symphony Console	45,000	45,000	45,000	45,000	-
Subtotal Police/Dispatch	\$45,000	\$45,000	\$45,000	\$75,000	\$-
<u>Police/Field Operations</u>					
Speed Monitoring Devices (Laser/Radar)	-	-	-	-	-
Radar Speed Monitoring Trailer	90,000	-	20,000	50,000	90,000
Digital Camera (Traffic Investigations)	-	-	-	-	-
Police Mountain Bikes	-	-	-	-	-
Traffic Computer/ Counter	-	-	-	-	-
Bite Suit	-	-	-	-	10,000
IP Based Video Camera System	-	45,000	45,000	-	-
UVA Arial Drone	-	-	20,000	-	-
Fixed Camera/LPR Systems	-	20,000	20,000	20,000	20,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<u>Police/Field Operations (continued)</u>					
IP Based Video Camera System	-	-	-	-	-
Patrol Rifles	-	-	-	-	-
FARO Zone 3D Software Program	-	-	-	-	-
Rapid ID	-	-	-	-	-
Level III Shields	-	-	-	-	-
Radar Units for Traffic Vehicles	-	-	-	-	-
Subtotal Police/Field Operations	\$90,000	\$65,000	\$105,000	\$70,000	\$120,000
<u>Police Department – Police Impact Fund</u>					
Training Facility Expansion	-	400,000	-	-	-
Avenir Substation	-	500,000	-	-	-
Subtotal Police Impact Fee Fund	\$-	\$900,000	\$-	\$-	\$-
<u>Fire Rescue/ Administration</u>					
Smart Board – Administration Conference Room	7,500	-	-	-	-
Public Education Bounce House/Maze	-	-	-	-	-
Emergency Lighting for CRRD Vehicles	-	-	-	-	-
Flammable Liquids Detector	-	-	-	-	-
Subtotal Fire Rescue/Administration	\$7,500	\$-	\$-	\$-	\$-
<u>Fire Rescue/Emergency Services</u>					
Hurst Set (Electronic/ Battery Replacement)	35,000	35,000	35,000	35,000	35,000
Hose Roller	6,000	-	-	60,000	-
(2) EMS Golf Carts	40,000	-	-	-	-
MSA Airpacks	55,000	-	-	-	-
LifePak 15 Replacement	-	1,000,000	-	-	-
(2) Fire Sleds	40,000	-	-	-	-
Stove Replacement	15,000	15,000	15,000	15,000	-

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
Hurst Combo-Tool (Truck 61)	16,000	-	-	-	-
Exhaust Ventilation System	250,000	250,000	250,000	-	-
Needle Decompression Equipment	-	-	-	-	-
Subtotal Fire Rescue/Emergency Services	\$457,000	\$1,300,000	\$300,000	\$110,000	\$35,000
Total Public Safety	\$695,500	\$2,339,000	\$468,000	\$255,000	\$170,000

FUNDING SOURCE

General Fund	\$695,500	\$1,439,000	\$468,000	\$255,000	\$170,000
Capital Projects (Impact Fees)		900,000	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$695,500	\$2,339,000	\$468,000	\$255,000	\$170,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

TRANSPORTATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026
<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
Mary Circle & Dania Drive Paving	100,000	-	-	-	-
Driver Feedback Signs	32,000	32,000	32,000	32,000	32,000
Message and Arrow Boards	20,000	-	-	-	-
Subtotal Community Service- Gas Tax	\$221,000	\$101,000	\$101,000	\$101,000	\$101,000
<u>Community Services/Mobility Fund</u>					
Pedestrian/School Crossing Enhancements	-	400,000	-	-	-
E52 Burns Road from Military Trail to Alt A1A	150,000	-	-	950,000	-
D26 Burns Road from Alt A1A to Prosperity	-	140,000	437,146	-	-
D11/E11 Kyoto Gardens-Military to Alt A1A	500,000	611,160	-	-	-
Holly Drive Pedestrian Crossing (Grant Match \$435,000)	350,000	-	-	-	-
A1A/Burns Road	25,000	-	-	-	-
Subtotal Mobility	\$1,025,000	\$1,151,160	\$437,146	\$950,000	\$-
<u>Community Services/Road Impact Fee Fund</u>					
Sandhill Crane Drive Extension	2,000,000	-	-	-	-
Subtotal Road Impact	\$2,000,000	\$-	\$-	\$-	\$-
Total Transportation	\$3,246,000	\$1,252,160	\$538,146	\$1,051,000	\$101,000

FUNDING SOURCE

General Fund	\$-	\$-	\$-	\$	\$-
Capital Projects (Impact Fees)	3,025,000	1,151,160	437,146	950,000	-
Special Revenue	221,000	101,000	101,000	101,000	101,000
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$3,246,000	\$1,252,160	\$538,146	\$1,051,000	\$101,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS

The City has included several significant non-recurring projects budgeted for FY 2022. 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.

Sports Lighting Retrofit

Project location: Various Parks throughout the City
Budgeted Cost: \$1,100,000

The sports field lighting at Mirasol Park, Lilac Park (baseball field), PGA National Park (tennis and basketball), and Oaks Park (tennis) are outdated and no longer under warranty. This project also includes adding usage monitors and controls to operate the system offsite when needed.

Dania Drive Water Project

Project location: Mary Circle and Dania Drive
Budgeted Cost: \$1,062,390

This project includes providing potable water to the Mary Circle and Dania Drive communities that are currently served by well and septic systems on undersized lots. Right of way acquisition from Palm Beach County and residents is required. In addition, the roads will be repaved to the City's standards.

Golf Course (West) Expansion

Project location: Sandhill Crane Drive
Budgeted Cost: \$2,113,724

This project includes the installation of drainage, water/fire flow, sewer, electric infrastructure, an irrigation lift station, gas and fiber lines, street lighting, and parking facilities to support the western expansion of City facilities. Funding will be provided by the American Recovery Plan Act.

Burns Road Community Center – Phase 2 & 3

Project location: Burns Road Community Center
Budgeted Cost: \$10,000,000

This project completes phase 2 & 3 of a full renovation and expansion of the outdated Burns Road Community Center. The oldest areas of the facility have reached their useful life and need to be structurally renovated.

Sandhill Crane Drive Extension

Project location: Sandhill Crane Drive
Budgeted Cost: \$2,000,000

This project extends Sandhill Crane Drive north to the City's 110-acre parcel within the Avenir project. The project includes road construction, curbing, pedestrian sidewalks, golf cart pathways, landscape, and lighting amenities along Sandhill Crane Drive from the clubhouse to the Avenir spine road.

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 2022. 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	Sandhill Crane Drive Extension	
Priority	High	
Department	Engineering	
Division	Administration	
Project Manager	City Engineer	
Project Location	Sandhill Crane Drive	
Funding Source	Capital Projects Fund	

	Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Five Year Total
Design (Engineering/ Architecture)	-	100,000	-	-	-	-	100,000
Construction	-	1,900,000	-	-	-	-	1,900,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	-	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Description (Justification and Explanation)

This project extends Sandhill Crane Drive north to the City’s 110-acre parcel within the Avenir project. The project includes road construction, curbing, pedestrian sidewalks, golf cart pathways, landscape, and lighting amenities along Sandhill Crane Drive from the clubhouse to the Avenir spine road.

Impact on Annual Operating Budget

Personnel	\$ -	Operating costs will be impacted beginning in FY 2022-2023. Increases to street sweeping, street lighting, landscape and street maintenance are anticipated.
Operating	\$ 45,000	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 45,000	

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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Five Year Total
Design (Engineering/Architecture)	1,218,500	-	-	-	-	-	1,218,500
Construction	-	10,000,000	-	10,000,000	-	-	20,000,000
Equipment	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Total	\$1,218,500	\$10,000,000	-	\$10,000,000	-	-	\$21,218,500

Description (Justification and Explanation)

The Prior year 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. FY 2021-2022 include the construction of phases 2 and 3. FY 2023-2024 includes phase 4 and parking.

Impact on Annual Operating Budget

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget but will include additional personnel and operating costs as the project nears completion.
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	

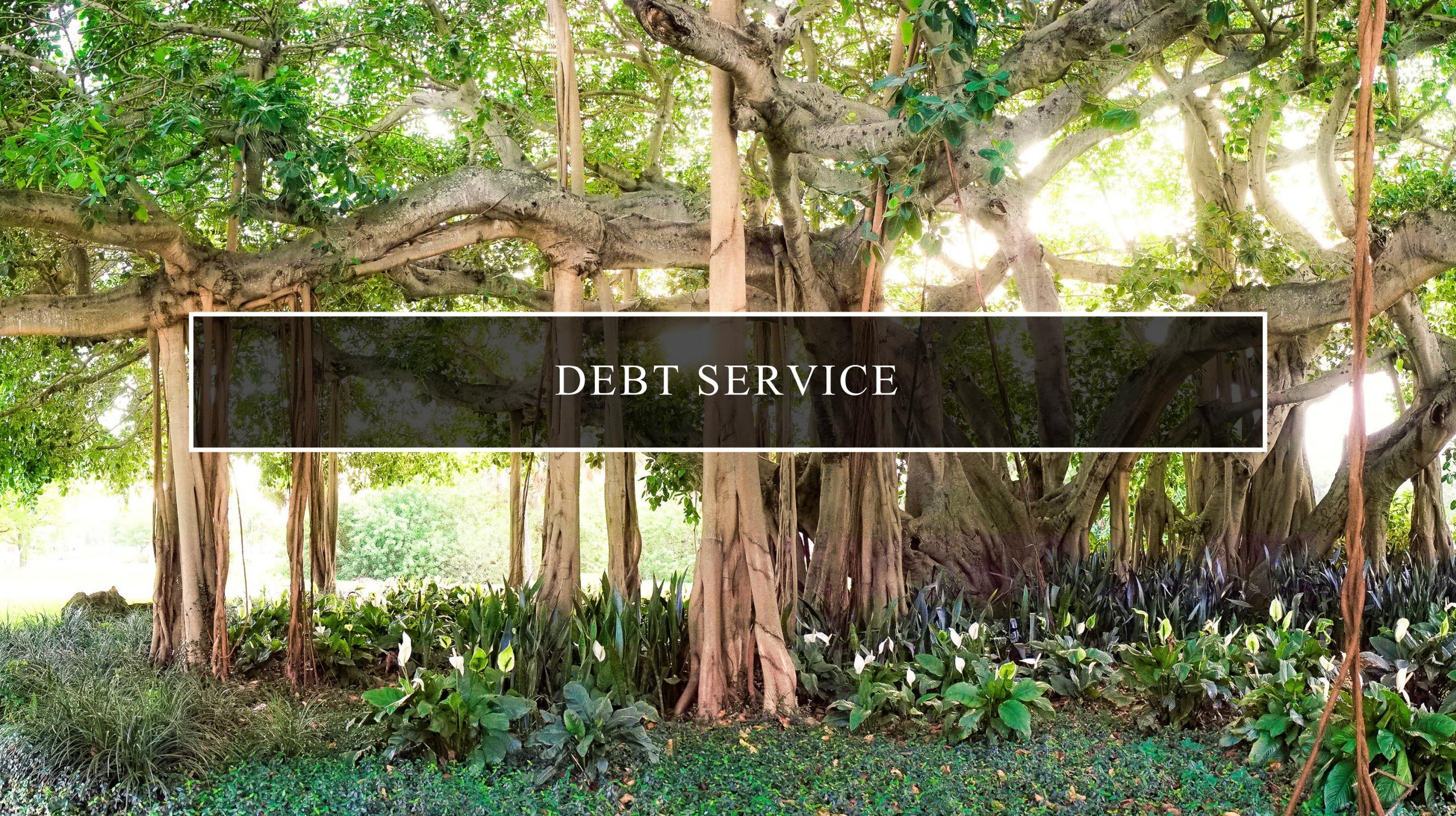
	Prior Years	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	1,250,000	1,100,000	-	-	-	-	1,350,000
Legal Fees	-	-	-	-	-	-	-
Total	\$1,250,000	\$1,100,000	-	-	-	-	\$1,350,000

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 2022 budgeted revenues (Excluding Transfers and Internal Service Fund Charges)	\$136,417,908
•	Debt service limitation - 20%	\$27,283,582
•	Debt service payments for FY 2022	\$6,638,229
•	Debt payments as % of revenues	4.87%
•	Gross taxable value of property	\$13,533,810,519
•	Debt limitation – 10%	\$1,353,381,052
•	Outstanding Debt as of September 30, 2021	\$ 41,197,202
•	Debt as % of taxable value	.30%

The other debt policies of the City are included with the Financial Management Policies beginning on page 78.

ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City’s total debt is at \$594 and .30% of taxable value. As noted above, debt service payments as a percentage of revenues are a manageable 4.87%. 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 \$50 million (or 0.37% of taxable value) through FY 2026.

DEBT SERVICE

Available revenues to cover debt service in the General Fund remain strong, with non-ad valorem revenue in FY 2022 of \$35 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds and Capital Leases of \$6.6 million.

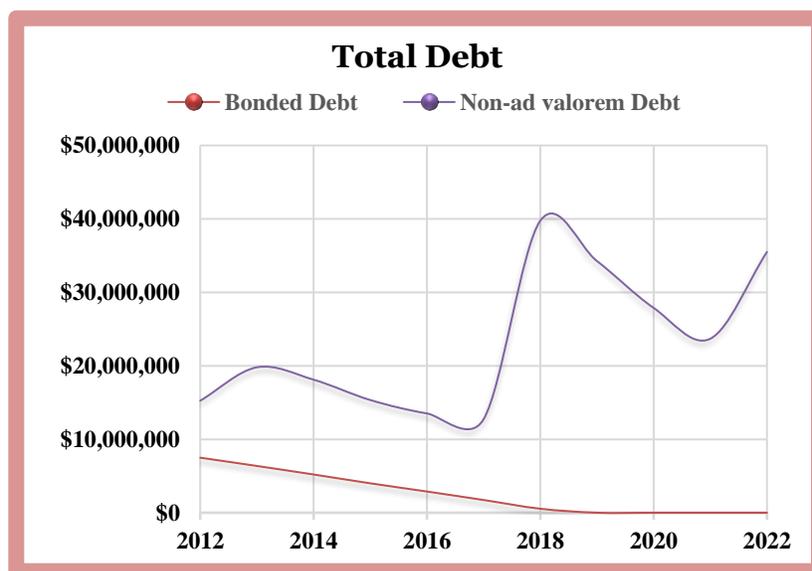
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$5.6 million in FY 2022), Licenses and Permits (\$6.2 million), Intergovernmental Revenues (\$9.8 million), Communication Services Taxes (\$1.9 million), and Charges for Services (\$6.9 million).

Leveraging risk is tempered by the dependence on non-ad valorem revenue to fund governmental operations. In addition, the Master Bond Resolution imposes a standard 2.0x MADS anti-dilution test.

Other key debt indicators and ratios are presented in the three graphs below and on the following page:

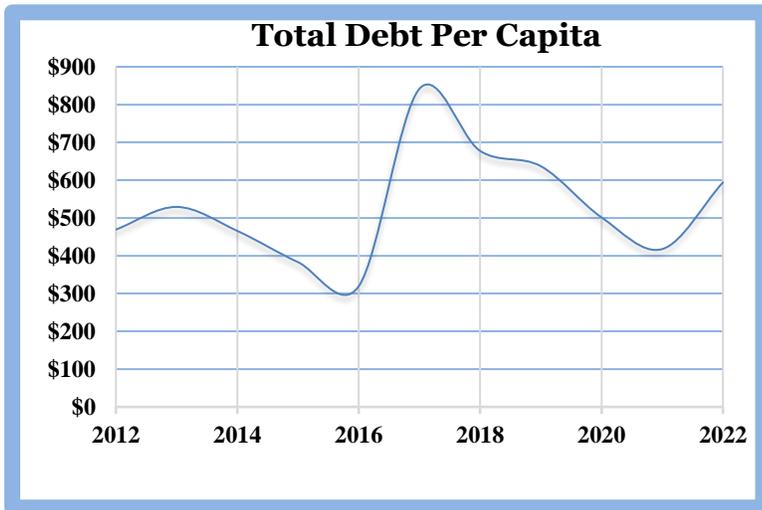
TOTAL DEBT OUTSTANDING

The graph below depicts the level of indebtedness over a ten-year period. The City issued general obligation debt for the construction of the municipal complex. Subsequently, the debt has steadily declined as the debt was amortized with the final payment made in FY 2019. Conversely, the City’s non-ad valorem debt has increased due to more fire-rescue apparatus being leased, and with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond for construction of various projects, which will be repaid with the recently enacted One-Cent Infrastructure Sales Surtax. FY 2020 saw a reduction with the payoff of the Series 2011B Taxable Public Improvement Refunding Bonds. Debt paid off in FY 2021 included Resolution 3, 2015 (Braun Rescue Unit), Resolution 23, 2016 (2 Braun Super Chief Type 1 Medium Duty Ambulances) and Resolution 2, 2017 (20 Model Year 2017 Police Vehicles). New debt service payable in FY 2022 includes Resolution 7, 2021 (18-Hole Par-Three Golf Course and Related Facilities), Resolution 5, 2021 (PD Mobile Command Unit) and Resolution 22, 2021 (Air Light Rehab Truck).



DEBT SERVICE

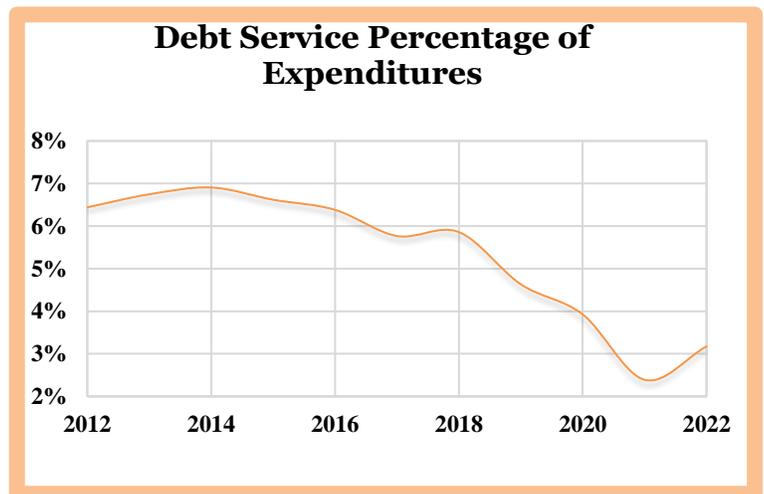
TOTAL DEBT PER CAPITA



The graph to the left represents total debt per City resident. Total debt per capita will increase or decrease when debt is retired, or new debt is issued along with an increase or decrease in the City’s population numbers. Please refer to the graph above for debt retired in FY 2021 and new debt issued with payments beginning in FY 2022

RATIO OF GENERAL FUND DEBT SERVICE TO EXPENDITURES

The graph to the right depicts the ratio of total General Fund debt to total actual or estimated General Fund operating expenditures. Debt service, as a percentage of total operating expenditures will increase or decrease when debt is retired, or new debt is issued along with an increase or decrease in the City’s general fund operating expenditures.



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 four outstanding bonds or notes and 14 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 9/30/21 \$ 680,000
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 9/30/21 \$ 287,613
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 9/30/21 \$ 441,897
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 9/30/21 \$ 18,770,000
Final payment: October 1, 2026
Budgeted: Capital Projects Fund

DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *Series 2021 Capital Improvement Revenue Bonds* – On January 14, 2021, the City adopted Resolution 7, 2021, authorizing the issuance of \$14,000,000 of non-ad valorem debt to finance the cost of an 18-hole par three golf course and related facilities. Interest at a rate of 2.15% is payable semi-annually on April 1st and October 1st, with principal payments due each October 1, through 2040.

Outstanding Principal at 9/30/21 \$ 14,000,000
Final payment: October 1, 2040
Budgeted: General Fund

Capital Leases

- ✚ *Oshkosh Capital Lease* – On April 7, 2011, the City adopted Resolution 19, 2011 authorizing a capital lease agreement for the lease-purchase of one (1) fire engine from Pierce Manufacturing, Inc. The total amount financed was \$771,042. Principal and interest payments of \$81,540 are due each December 13th through 2021 with a final payment in the amount of \$162,254 due January 13, 2022.

Outstanding Principal at 9/30/21 \$ 233,913
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 9/30/21 \$ 171,140
Final payment: January 14, 2023
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 9/30/21 \$ 467,540
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 9/30/21 \$ 630,805
Final payment: May 12, 2023
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 9/30/21 \$ 83,707
Final payment: December 5, 2022
Budgeted: General 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 9/30/21 \$ 167,616
Final payment: February 6, 2023
Budgeted: General Fund

- ✚ *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 9/30/21 \$ 571,413
Final payment: March 15, 2024
Budgeted: General Fund

DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *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 9/30/21 \$ 306,958
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 9/30/21 \$ 307,551
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 Minitour 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 9/30/21 \$ 63,492
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 9/30/21 \$ 73,475
Final payment: July 10, 2024
Budgeted: Special Revenue Fund

- ✚ *Leasing 2, Inc.* – Resolution 59, 2019 authorized the City to enter into capital lease agreement for the lease purchase of MSA SCBA Equipment for the City’s Fire Department. The total amount financed was \$595,000. Principal and interest payments in the amount of \$91,020 are due each January 15th through 2026.

Outstanding Principal at 9/30/21 \$ 426,538
Final payment: January 15, 2026
Budgeted: General Fund

DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

✚ *Leasing 2, Inc.* – Resolution 5, 2021 authorized the City to enter into capital lease agreement for the lease purchase of a mobile command unit and dispatch center. for the City’s Police Department. The total amount financed was \$779,310. Principal and interest payments in the amount of \$84,593 are due each March 10th through 2031.

Outstanding Principal at 9/30/21 \$ 779,310
Final payment: March 10, 2031
Budgeted: General Fund

✚ *BB&T Bank* – Resolution 22, 2021 authorized the City to enter into capital lease agreement for the lease purchase of a replacement ladder truck (“Quint”). A combination pumper, and an air light rehab truck for the City’s Fire Department. The total amount financed was \$2,734,234. Principal and interest payments range from \$323,733 to \$278,454 and are due each April 8th through 2031.

Outstanding Principal at 9/30/21 \$ 2,734,234
Final payment: April 8, 2031
Budgeted: General Fund

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DEBT SERVICE

DEBT REPAYMENT SCHEDULE

Fund	Principal Debt Outstanding as of 9/30/21	Principal Portion Due Each Year						2027 & Beyond
		2022	2023	2024	2025	2026	2027 & Beyond	
PUBLIC IMPROVEMENT BONDS								
Series 2011	General Fund	680,000	335,000	345,000	-	-	-	-
Series 2013 A&B	General Fund	729,509	484,106	245,403	-	-	-	-
Series 2017	Capital Projects Fund	18,770,000	2,960,000	3,025,000	3,095,000	3,160,000	3,230,000	3,300,000
Series 2021	General Fund	14,000,000	405,000	585,000	600,000	610,000	625,000	11,175,000
		34,179,509	4,184,106	4,200,403	3,695,000	3,770,000	3,855,000	14,475,000
CAPITAL LEASES								
Oshkosh Capital	General Fund	233,913	233,913	-	-	-	-	-
Oshkosh Capital	General Fund	171,140	41,874	129,266	-	-	-	-
Oshkosh Capital	General Fund	467,540	74,064	76,672	79,371	237,432	-	-
PNC	General Fund	630,805	151,225	479,580	-	-	-	-
PNC	General Fund	83,707	64,251	19,456	-	-	-	-
Leasing 2, Inc.	General Fund	167,616	128,740	38,876	-	-	-	-
Leasing 2, Inc.	General Fund	571,413	185,383	190,425	195,605	-	-	-
Leasing 2, Inc.	General Fund	306,958	26,396	27,214	28,058	28,927	29824.18	166,539
Leasing 2, Inc.	General Fund	307,551	132,236	136,590	38,725	-	-	-
Leasing 2, Inc.	Internal Service Fund	63,492	20,099	21,138	22,255	-	-	-
PNC Equipment Finance	Special Revenue	73,475	23,477	24,477	25,520	-	-	-
Leasing 2, Inc.	General Fund	426,538	81,636	83,432	85,267	87,143	89,060	-
Leasing 2, Inc.	General Fund	779,310	72,748	73,854	74,976	76,116	77,273	404,344
BB&T Bank	General Fund	2,734,234	273,423	273,423	273,423	273,423	273,423	1,367,117
		7,017,693	1,509,467	1,574,403	823,201	703,042	469,581	1,938,000
Total All Principal		41,197,202	5,693,572	5,774,807	4,518,201	4,473,042	4,324,581	16,413,000

Fund	Interest Outstanding as of 9/30/21	Interest Portion Due Each Year						2027 & Beyond
		2022	2023	2024	2025	2026	2027 & Beyond	
PUBLIC IMPROVEMENT BONDS								
Series 2011 A	General Fund	37,600	24,663	12,938	-	-	-	-
Series 2013 A&B	General Fund	16,388	13,640	2,748	-	-	-	-
Series 2017	Capital Projects Fund	1,265,000	380,380	314,545	247,225	178,420	108130	36,300
Series 2021	General Fund	3,320,164	356,010	286,004	273,265	260,258	246981	1,897,646
		4,639,152	774,692	616,235	520,490	438,678	355,111	1,933,946
CAPITAL LEASES								
Oshkosh Capital	General Fund	9,881	9,881	-	-	-	-	-
Oshkosh Capital	General Fund	10,024	5,580	4,444	-	-	-	-
Oshkosh Capital	General Fund	50,245	16,460	13,853	11,154	8,778	-	-
PNC	General Fund	31,950	17,726	14,225	-	-	-	-
PNC	General Fund	2,884	2,340	544	-	-	-	-
Leasing 2, Inc.	General Fund	5,968	4,844	1,124	-	-	-	-
Leasing 2, Inc.	General Fund	31,363	15,542	10,500	5,320	-	-	-
Leasing 2, Inc.	General Fund	48,513	9,516	8,698	7,854	6,984	6087.59	9,373
Leasing 2, Inc.	General Fund	17,172	10,125	5,772	1,275	-	-	-
Leasing 2, Inc.	Internal Service Fund	6,671	3,280	2,241	1,150	-	-	-
PNC Equipment Finance	Special Revenue	6,347	3,130	2,130	1,087	-	-	-
Leasing 2, Inc.	General Fund	28,560	9,384	7,588	5,752	3,876	1,959	-
Leasing 2, Inc.	General Fund	66,624	11,846	10,740	9,617	8,478	7,321	18,623
BB&T Bank	General Fund	276,704	50,310	45,279	40,248	35,217	30,186	75,465
		592,906	169,964	127,136	83,457	63,334	45,553	103,461
Total Interest Portion		5,232,058	944,657	743,371	603,947	502,012	400,664	2,037,407



DEBT SERVICE

DEBT REPAYMENT SCHEDULE (CONTINUED)

		P&I Debt Outstanding as of 9/30/21	Total Principal & Interest/ Lease Payments Due Each Year					
			2022	2023	2024	2025	2026	2027 & Beyond
PUBLIC IMPROVEMENT BONDS								
Series 2011 A&B	General Fund	717,600	359,663	357,938	-	-	-	-
Series 2013 A&B	General Fund	745,897	497,746	248,151	-	-	-	-
Series 2017	Capital Projects Fund	20,035,000	3,340,380	3,339,545	3,342,225	3,338,420	3,338,130	3,336,300
Series 2021	General Fund	17,320,164	761,010	871,004	873,265	870,258	871,981	13,072,646
		<u>38,818,661</u>	<u>4,958,798</u>	<u>4,816,638</u>	<u>4,215,490</u>	<u>4,208,678</u>	<u>4,210,111</u>	<u>16,408,946</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	243,794	243,794	-	-	-	-	-
Oshkosh Capital	General Fund	181,164	47,455	133,710	-	-	-	-
Oshkosh Capital	General Fund	517,785	90,525	90,525	90,525	246,211	-	-
PNC	General Fund	662,756	168,951	493,805	-	-	-	-
PNC	General Fund	86,591	66,591	20,000	-	-	-	-
Leasing 2, Inc.	General Fund	173,584	133,584	40,000	-	-	-	-
Leasing 2, Inc.	General Fund	602,776	200,925	200,925	200,925	-	-	-
Leasing 2, Inc.	General Fund	355,471	35,912	35,912	35,912	35,912	35,912	175,912
Leasing 2, Inc.	General Fund	324,723	142,362	142,362	40,000	-	-	-
Leasing 2, Inc.	Internal Service Fund	70,163	23,379	23,379	23,405	-	-	-
PNC Equipment Finance	Special Revenue	79,822	26,607	26,607	26,607	-	-	-
Leasing 2, Inc.	General Fund	455,098	91,020	91,020	91,020	91,020	91,020	-
Leasing 2, Inc.	General Fund	845,934	84,593	84,593	84,593	84,593	84,593	422,967
BB&T Bank	General Fund	3,010,938	323,733	318,702	313,671	308,640	303,609	1,442,582
		<u>7,610,600</u>	<u>1,679,431</u>	<u>1,701,540</u>	<u>906,659</u>	<u>766,376</u>	<u>515,134</u>	<u>2,041,461</u>
Total Principal & Interest		46,429,261	6,638,229	6,518,178	5,122,149	4,975,054	4,725,245	18,450,407

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APPENDIX

APPENDIX

STAFFING COMPARISON

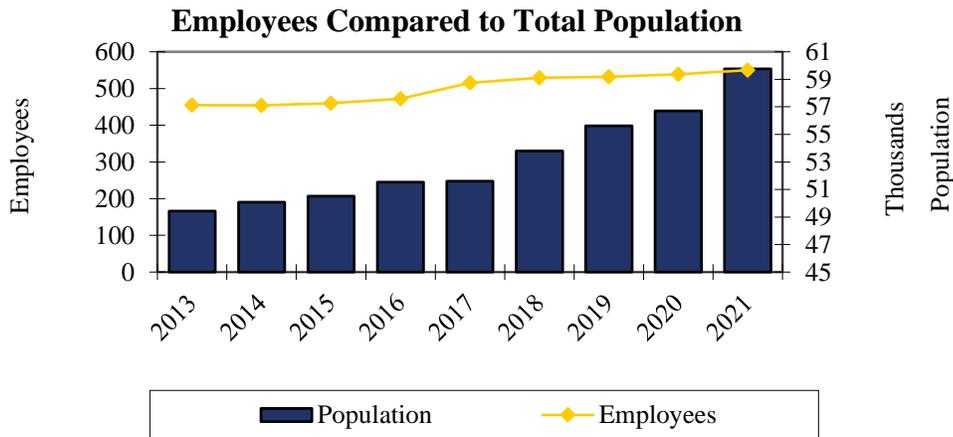
Department	Budget FY 2020	Budget FY 2021	Adopted Budget FY 2022	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	-
Administration	3	3	3	-
Public Communications	2	2	2	-
City Clerk	6	6	6	-
Purchasing & Contracts	1	1	1	-
Finance	9	9	9	-
Human Resources	6	6	6	-
Information Technology	10	11	11	-
Legal	1	2	2	-
Engineering	5	5	5	-
Planning and Zoning	18	18	19	1
PUBLIC SAFETY				
Fire Rescue	134	137	138	1
Police	183	185	186	1
COMMUNITY SERVICES				
Administration & Public Facilities	50	51	52	1
Parks and Grounds	29	28	28	-
Construction Services	18	19	19	-
Neighborhood Services	10	9	9	-
Recreation	33	33	33	-
Golf	9	9	16	7
Total	532	539	550	11

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 293. 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 2021 represents the tenth 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 for fiscal years 2014 through 2018. As the population continues to increase the number of employees per 1,000 population decreases.

Department	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General										
Government	174	176	180	189	198	206	212	215	217	226
Public Safety	281	278	280	283	298	309	317	317	322	324
Total City Staff	455	454	460	472	496	515	529	532	539	550



	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population	49,434	50,067	50,521	50,532	52,591	53,800	55,621	56,709	59,755
Employees	455	454	460	472	515	529	532	539	550
Employees per 1,000 population	9.20	9.06	9.11	9.16	9.79	9.83	9.51	9.50	9.20

The 2021 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 2021 population is the number reported by BEBR as of April 2021, while the number of employees is taken from the fiscal year 2022 budget. Therefore, no comparison of population versus employee count will be possible for 2022 until the April 2022 BEBR estimate is published.



APPENDIX

MASTER POSITION LIST

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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City Council

Mayor	1	0	0	0	0	1
Council Members	4	0	0	0	0	4
Total City Council	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
Director of Mobility Administration	0	0	0	0	1	1
Executive Assistant to the City Manager	1	0	(1)	0	0	0
Total Administration	3	0	(1)	0	1	3

Note: During FY 2021 the Executive Assistant to the City Manager transferred out to the Legal Department. New position request – Director of Mobility

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	1	0	0	0	0	1
Total Information Technology	11	0	0	0	0	11

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

City Clerk

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

Legal

Exec. Legal Assistant	1	0	0	0	0	1
Administrative Specialist III	1	0	(1)	0	0	0
Executive Assistant to the City Manager	0	1	0	(1)	0	0
Legal Administration Manager	0	0	0	1	0	1
Total Legal	2	1	(1)	0	0	2

Note: During FY 2021 Executive Assistant to the City Manager transferred in from Administration and reclassified to Legal Administration Manager. The Administrative III position was transferred out to Planning and Zoning

Public Communications

Public Media Relations Director	1	0	0	1	0	1
Public Media Relations Specialist	1	0	0	0	0	1
Total Public Communications	2	0	0	0	0	2

Purchasing and Contracts Management

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

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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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 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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Police Administration/Investigations

Chief of Police	1	0	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Sergeant	3	0	0	0	0	0	3
Police Officer	17	0	0	0	0	0	17
Quartermaster	1	0	0	0	0	0	1
Police Services Specialist	5	0	0	0	0	0	5
Telecommunications Tech	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	0	1
Administrative Specialist II	1	0	0	(1)	0	0	0
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 Coordinator	1	0	0	1	0	0	2
Total Police Administration	45	0	0	0	0	0	45

Note: Administrative II reclassified to Police Training Coordinator

Police Field Operations

Sergeant	15	0	0	0	0	0	15
Police Officer	83	0	0	0	0	1	84
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	1	103

Note: New Position – Police Officer

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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Police Dispatch Services

Emergency Communications Manager	1	0	0	0	0	0	1
Assistant Emergency Communications Manager	1	0	0	0	0	0	1
Communications Supervisor	6	0	0	0	0	0	6
Emergency Communications Operator	30	0	0	0	0	0	30
<i>Total Police Dispatch Services</i>	38	0	0	0	0	0	38

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 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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Community Risk Reduction

Assistant Fire Marshall	1	0	0	0	0	0	1
Fire Plans Examiner	0	0	0	0	0	1	1
Community Risk Educator	0	0	0	1	0	0	1
Fire Inspector	9	0	0	(1)	0	0	8
Total Community Risk Reduction	10	0	0	0	0	1	11

Note: New Position – Fire Plans Examiner. During FY 2021 one Fire Inspector reclassified to Community Risk Educator

Fire Emergency Services

Fire Captain	18	0	0	(1)	0	0	17
District Captain EMS	3	0	0	0	0	0	3
Rescue Lieutenant	21	0	0	(3)	0	0	18
Driver/ Engineer	18	0	0	0	0	0	18
Fire Medic/Firefighter	50	0	0	4	0	0	54
Battalion Chief	4	0	0	0	0	0	4
Fire Training Inspector	1	0	0	0	0	0	1
Total Fire Emergency Services	115	0	0	0	0	0	115

Note: One Rescue Lieutenant and 14 Fire Medics reclassified to Firefighter positions. Two lieutenants, one Fire Captain and three firefighter positions reclassified to Fire Medics

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 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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Development Compliance and Zoning

Development Compliance Manager	1	0	0	0	0	0	1
Development Compliance Technician	2	0	0	0	0	0	2
Landscape and Development Compliance Officer	1	0	0	0	0	0	1
City Forester	1	0	0	0	0	0	1
Total Development Compliance and Zoning	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
Administrative Specialist III	0	1	0	(1)	0	0	0
Senior Planner	2	0	0	1	0	0	3
Planner	3	0	0	0	0	0	3
Total Planning	8	1	0	0	0	0	9

Note: During FY 2021 the Administrative Specialist III was transferred in from the Legal Department and reclassified to Senior Planner

GIS

GIS Manager	1	0	0	0	0	0	1
GIS Analyst	1	0	0	0	0	0	1
Applications Specialist	1	0	0	0	0	0	1
Total GIS	3	0	0	0	0	0	3

Neighborhood Services (Code)

Code Compliance Officer	4	0	0	0	0	0	4
Senior Code Compliance Officer	2	0	0	0	0	0	2
Neighborhood Services Director	1	0	0	0	0	0	1



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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Neighborhood Services (continued)

Code Compliance Specialist	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	1
Total Neighborhood Services (Code)	9	0	0	0	0	9

Construction Services (Building)

Operations Manager	1	0	0	0	0	1
Building Official	1	0	0	0	0	1
Building Inspector I	6	0	0	0	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	1	0	0	0	0	1
Permit Technician	3	0	0	0	0	3
Resource Coordinator	1	0	0	0	0	1
Total Construction Services (Building)	19	0	0	0	0	19

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 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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Recreation Administration/Resources (continued)

Recreation Supervisor **	2	0	0	0	0	0	2
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Total Recreation

<i>Administration/Resources</i>	4	0	0	0	0	0	4
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** Positions funded out of Recreation Special Revenue Fund.

Recreation Athletics and Special Facilities

Operations Manager **	1	0	0	0	0	0	1
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Sports Supervisor**	1	0	0	0	0	0	1
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Recreation Supervisor**	1	0	0	0	0	0	1
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Total Recreation Athletics and Spec Facilities

	3	0	0	0	0	0	3
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**Positions funded out of Recreation Special Revenue Fund.

Recreation Aquatics

Recreation Supervisor**	1	0	0	0	0	0	1
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Lead Lifeguard**	1	0	0	0	0	0	1
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Operations Manager	1	0	0	0	0	0	1
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Total Recreation Aquatics	3	0	0	0	0	0	3
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**Positions funded out of Recreation Special Revenue Fund

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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Recreation Tennis

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

Note: Recreation Supervisor reclassified to Operations Manager

**Positions funded out of Recreation Special Revenue Fund

Recreation General Programs

Operations Manager	1	0	0	0	0	0	1
Recreation Supervisor **	4	1	(1)	0	0	0	4
Youth Enrichment Instructor	0	1	0	0	0	0	1
Total Recreation General Programs	5	2	(1)	0	0	0	6

Note: Youth Enrichment Instructure transferred in from 104.2042

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	(1)	0	0	0	1
Youth Enrichment Instructor**	9	0	(1)	0	0	0	8
Recreation Supervisor	0	1	0	0	00	0	1
Total Recreation Youth Enrichment**	12	1	(2)	0	0	0	11

Note: One Recreation Supervisor transferred in from Programs 104.2040. One Youth Enrichment Instructor transferred out to Programs 104.2040. One Early Childhood Supervisor reclassified to Recreation Supervisor and transferred out to 104.2040

**Positions funded out of Recreation Special Revenue Fund

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

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
Total Parks and Grounds	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
Total Community Services Administration	6	0	0	0	0	0	6

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
--------------------	----------------	-----------------	-----------------------	------------------------	----------------	--------------------

Facilities Maintenance

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

Note:

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
Total Stormwater/ Streets	11	0	0	0	0	0	11

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
<i>Golf**</i>							
Director of Golf	1	0	0	0	0	0	1
First Assistant Golf Pro	1	0	0	0	0	1	2
Administrative Specials III	0	0	0	0	0	1	1
Golf Operations Coordinator	1	0	0	0	0	2	3
Maintenance Tech	1	0	0	0	0	0	1
Golf Maintenance Superintendent	1	0	0	0	0	0	1
Head Golf Professional	1	0	0	1	0	0	2
Operations Manager	1	0	0	(1)	0	0	0
Golf Maintenance Supervisor	1	0	0	0	0	1	2
First Assistant Superintendent	0	0	0	0	0	1	1
Pro Shop Manager	1	0	0	0	0	1	2
Total Golf	9	0	0	0	0	7	16

Note: Operations Manager reclassified to Head Golf Professional. New Position Request – First Assistant Superintendent, Golf Course Maintenance Supervisor, First Assistant Golf Pro, two Golf Operations Coordinators, Golf Pro Shop Manager

**All positions Funded out of Golf Special Revenue Fund

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2021	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2022
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*Fleet Maintenance ***

Operations Manager	1	0	0	0	0	1
Mechanic	5	0	0	0	0	5
EVT Mechanic	3	0	0	0	1	4
Maintenance Tech	1	0	0	0	0	1
Crew Chief	1	0	0	0	0	1
Total Fleet Maintenance	11	0	0	0	1	12

Note: New Position Request – EVT Mechanic

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

Department Totals	539	5	(5)	0	0	11	550
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APPENDIX

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.

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APPENDIX

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