



City of Palm Beach Gardens

Adopted Budget for Fiscal Year 2022 - 2023

Transmittal Letter

The Transmittal Letter from the City Manager formally transmits the budget to the City Council and the residents of the City. It summarizes the significant factors affecting the City of Palm Beach Gardens budget development.

Budget Summaries

Budget Summaries breakdown revenues and expenditures for each of the City's funds in order to demonstrate the proportional relationships of the total budget and each of the funds.

- General
- Special Revenue
- Capital Projects
- Internal Services

Department Summaries

City departments are categorized based on the type of services rendered within the City.

- General Government
- Public Safety
- Physical Environment
- Culture and Recreation

Five-Year Capital Plan

The City's Capital Budget is comprised of a five-year projection of future improvements to existing facilities, construction of new facilities and infrastructure. This section includes a summary the City's Five-Year Capital Improvement Plan (CIP) by funds and fund types.

The pictures here contain links to the City's Recreation, Golf, and Public Services website pages.





Transmittal Letter

Honorable Mayor, Members of the Council, and City Residents,
We are pleased to present the Adopted Budget for Fiscal Year 2022 - 2023. The Budget is balanced and continues to provide high-quality services to City residents and maintains a strong General Fund unassigned reserve balance. Because of its sound financial position, the City has been able to weather the COVID-19 pandemic through fiscal year 2022. This strong position is due to the pro-active financial management by City Council and continued strong growth and development within the City.

The preparation of the Budget was a formidable task that would not have been possible without the combined efforts of all City department heads and staff. I would like to express my sincere appreciation for all their collective efforts!

If you have any questions concerning the proposed budget, please do not hesitate to contact me so we may schedule a meeting at your convenience to discuss any issues.

Sincerely,

Ron Ferris,
City Manager

Introduction

The Budget is submitted pursuant to Article VI, Section 6-1(c) (2) of the Charter of the City of Palm Beach Gardens (“City”), and, as the City’s financial and spending plan for the year, is undoubtedly the single most important action taken by the City of Palm Beach Gardens City Council (“Council”) each year. It authorizes the resources to be allocated and establishes a plan and direction for the City’s programs and services for the coming year.

Click on the tiles below for details on the steps taken to provide a balanced Budget that continues to provide City residents with high-quality services while maintaining a strong General Fund unassigned reserve.





Key Initiatives

Key Initiatives funded in every annual budget are based on following: direction received from City Council 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's vision is distilled into the following ten goals, which communicate the basic purposes of the City's government in simple and clear terms that are meaningful to City residents.

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.

Character of the City

Preserve land use patterns that currently characterize the City.

Economic Vitality

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

Parks and Recreation

Provide opportunities for recreation and leisure and activities.

Water Management

Promote balanced water resource policies and programs which address water supply needs, flood control, and preserve environmentally sensitive areas and water aquifer.

Responsive and Fiscally Sound Government

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

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.

Environmental Stewardship

Protect the natural environment through sustainable methods and practices.

Quality and Affordable Housing

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

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. Below is a summary of these issues, grouped by the corresponding goal, along with the actions proposed in the Budget.

Responsive and Fiscally Sound Government

1. 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.

Action Item(s):

In recognition of the current financial difficulties many homeowners are facing due to record inflation for all consumer goods, **the budget contains a proposed tax reduction of 4.15%, from 5.55 to 5.32 mils. The effect of this proposed reduction will ensure that most homesteaded properties, whose assessed values increased by the 3% Save Our Homes cap, will see a slight reduction in their property taxes. For a more detailed discussion on the impact of inflation on the preparation of next year's budget, please see the [Summary of Significant Factors](#) section of the Transmittal Letter.**

The Budget continues to not levy the following user fees:

- Utility tax on electric, water, propane, and natural gas
- Collection fees for residential curbside solid waste and recycling services
- Storm water assessments
- Fire assessments
- 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%.

2. More than three out of ten of residents (35%) cited reducing crime as one of the top three priorities for the coming year. However, low crime was cited as one of the top five reasons for living in Palm Beach Gardens.

Action Item(s):

Funding for the first year of a new three-year collective bargaining agreement has been provided that will maintain department salaries and benefits at a level that will help to attract and retain the best employment candidates.

3. Of the 7% of residents that think the City should provide more services, the Police and Fire departments were listed most often.

Action Item(s):

The Budget includes the phasing of 21 firefighters to begin training for the opening of Station 6 in FY 2024.

4. 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.

Action Item(s):

Funding has been provided to continue the quarterly Signature City publication.

Parks and Recreation

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.

Action Item(s):

- Three new full-time positions have been requested to be budgeted in the Recreation Special Revenue Fund due to continued growth and expansion of recreation programs.
- Four full-time requested new positions have been budgeted in the Golf Special Revenue Fund to coordinate operations, tournaments, events, and food and beverage activities.
- Funding for the maintenance, repair and operations plan for existing parks and recreation facilities and fields has been provided.
- Funding has been provided for the following recreation capital improvements:

Competition pool resurfacing	\$1,100,000
Lake Catherine bleacher covers	400,000
Lilac Park playground replacement	400,000
Russo Park additional pickleball courts	200,000

Environmental Stewardship

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

Action Item(s):

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

1. 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).

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

Action Item(s):

The budget sets aside \$2 million to be used for economic development incentives for these types of industries.

3. 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.

Action Item(s):

Funding has been provided in the Mobility Fund for the following roadway capital improvements:

Kyoto Drive at Military Trail to Alt. A1A	\$1,000,000
Various pedestrian/school crossing enhancements	400,000
Gardens Parkway at Kew Gardens to Prosperity Farms	150,000
Burns Road at Military Trail to Alt. A1A	150,000
Burns Road at Alt. A1A to Prosperity Farms Road	140,000
Fairchild Gardens Ave. at Gardens Pkwy. to PGA Blvd.	100,000
Driver feedback and warning systems	53,000



Property Value and Tax Rate

The fiscal year 2023 millage rate is based upon the certified property valuation received from the Palm Beach County Property Appraiser in the amount of \$15,559,147,237. This includes new construction of \$302,894,494, and represents an increase of 15.06% from last year's valuation. This is the eleventh consecutive year that the City's property valuation has increased.



New Construction \$302.9 million



Increase of 12.82% in existing properties



FY 2023 taxable assessment \$15.56 billion. An increase of 15.06% from last year total of \$13.52 billion

Using the final property valuation number, the total millage rate is 5.32 which is 4.15% less than last year's rate of 5.55. This rate represents an 8.14% increase over the roll-back rate of 4.9195 mills.

The effect of the millage on four typical homesteaded properties is illustrated in the table below:

TAXABLE VALUE (AFTER \$50K EXEMPTION)	CURRENT RATE 5.55	ADOPTED RATE 5.32	ANNUAL DECREASE	MONTHLY DECREASE
\$400,000	\$2,220.00	\$2,200.00	\$(20.00)	\$(1.67)
\$600,000	\$3,330.00	\$3,296.00	\$(34.00)	\$(2.90)
\$800,000	\$4,440.00	\$4,392.00	\$(48.00)	\$(4.00)
\$1,000,000	\$5,550.00	\$5,488.00	\$(62.00)	\$(5.20)

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 7%; therefore, 3% is the maximum that assessed values of homesteaded properties may increase for FY 2023 property valuations.

As you can see, the above homesteaded properties would see a reduction in the City portion of their tax bill, assuming the assessed values increased by the 3% cap; however, the ultimate effect of the tax rate will vary depending on the individual property's status under Save Our Homes.



Significant Factors Affecting Budget Development

The development of the budget is driven by the Key Initiatives and current and projected growth of the City of Palm Beach Gardens. This growth is a result of several factors, including new development, annexations, the implementation of a County-wide one-cent infrastructure sales surtax, and a new Series 2021 public improvement bond for golf course expansion. In addition to growth, there are several other considerations that are main drivers of every budget, including repair and maintenance costs, personnel costs, and use of reserves. This year, there is one overarching issue affecting all of these factors: the current inflationary environment. A discussion of each of these items, beginning with inflation, follows.

Inflation

The most significant factor affecting next year's budget is the current historic levels of global inflation the entire country is struggling with. This permeates throughout the entire budget, as it has impacted all types of expenditures, including labor, fuel and energy, construction costs, and recurring operating supplies.



The current state of the economy and inflationary environment is not only difficult for employers, but has also exacerbated the financial difficulties being faced by many of our employees as the cost of rent and homeowners' insurance has risen by historic levels in Palm Beach County and across the entire state.

In response to these unprecedented times, the City is proposing salary adjustments that will raise general employee wages commensurate with the current CPI and fully funding all current collective bargaining agreements.

These adjustments are discussed in more detail in the **Personnel Costs** discussion later in this section.

We are proposing to reduce the millage from 5.55 to 5.32 mills. This will ensure that most homesteaded properties will see a reduction in their property taxes. A further, discussion of this proposed changed can be found in the **Significant Factors** and the **Property Value and Tax Rate** sections of the Transmittal Letter.

New Development

The City's ability to weather the current economic environment is made possible by its strong financial position, due in large part to the continued growth and new development ongoing throughout the City. Some of the significant development projects currently underway or recently approved include the following:



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 facility on Parcel A. Construction began in 2020.

Artistry Neighborhood (fka Alton Parcel G)

This development on 206 acre 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.



Downtown Palm Beach Gardens - Life Time Fitness Center

Approved via Resolutions 26 and 27, 2019, on June 6, 2019, this project consists of the construction of a 116,862 square foot fitness center and 425-space parking garage at Downtown Palm Beach Gardens. This project is currently under construction.

Avenir

Construction and sales continue at the Avenir development 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. Two of the most recent neighborhoods approved are Pods 13 and 14 in the 391-acre Panther National development. This area consists of 27 single-family lots on 26.82 acres in Pod 13 and 52-single family lots on 41.68 acres in Pod 14. The lots will be luxury homes ranging in price from \$3 million to \$12 million.





PGA Station

This project consists of the construction of an 8-story multi-use building with 200,000 square feet of office space, 7,049 square feet of retail space, and 396 multi-family units. This project was approved via Resolution 62, 2021, on November 4, 2021.

Downtown Palm Beach Gardens

This project consists of realigning the entry drive aisle from Alternate A1A, modifying building elevations, hardscape and landscape plans, relocating the carousel to the lakeside, providing a master signage plan, and updating building square footage and use allocations. This project was approved via Resolution 43, 2020, on June 25, 2020.



While the above development projects bode well for the future property valuation of the City, there will also be additional demand for services that must be met. Most noticeably will be the need for fire/rescue services at the western boundary of the City where the Avenir development is underway. This factor has been taken into account in the formulation of the FY 2023 budget with the proposed addition of 21 firefighter/medics to begin training while the new Fire Station 6 is being designed and constructed. The anticipated date to begin operations at Station 6 is the summer of 2024.

Repair and Maintenance

Seven years ago, staff began developing various Repair and Maintenance plans to address the concerns of additional wear on the City's parks, facilities, storm water, and canal systems caused by increased usage and aging. To address these issues, staff prepared an analysis of all City property to identify, prioritize and calculate the estimated costs of items that needed to be addressed. Using the results of this analysis, a funding plan was developed.

City Parks and Facilities Plan

The areas identified as a part of this plan include major repairs such as roofing, interior and exterior painting of buildings, median maintenance, and parking lot resurfacing. Other areas include replacement of carpeting/flooring, turf replacement, irrigation repairs, playground equipment repairs, plumbing and bathroom repairs.

Some of the significant items contained in the FY 2023 plan are summarized in the table below.

Plan	Description	Funding Requested in FY 2023 Proposed Budget
Parks and Recreation Facilities	Field irrigation, fencing, netting, sod replacement, court resurfacing, equipment repairs, etc.	\$434,100
Building Maintenance	Repairs and maintenance of various structures throughout the City, including roof maintenance	\$373,500
Landscaping	Median tree trimming and roadway plant replacement	\$140,000
Equipment Repairs and Maintenance	Repairs and replacement of various air conditioning, plumbing, and other equipment at various City buildings	\$131,000
Painting	Interior and exterior painting of various City buildings and other structures	\$73,600
Parking Lot and Sidewalk Repairs	Repaving and maintenance of various City parking lots and sidewalks	\$70,000
Total		\$1,222,200

Storm Water System Plan

In FY 2015, staff began the process of developing a storm water repair and renovation plan. 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, inspection, and report of the City's storm water system.

The report identified approximately \$1,500,000 of renovations that needed immediate attention and have been completed. In addition, the report recommended a ten-year maintenance plan to pump down the system, clean, and video all structures for inspection. The proposed budget includes \$250,000 in the Storm Water division's repair and maintenance expenditure account.





Canal System Plan

The City's system of canals 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 plan was implemented in FY 2017. The proposed budget contain an allocation of \$250,000 in the Storm Water division's repair and maintenance expenditure account.

Personnel Costs

Personnel costs comprise the majority (67.8%) 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.

Salaries

The City is divided into two different Employee categories: Bargaining and Non-bargaining. Under the Bargaining category, there are three employee bargaining units that govern various employee contracts:

- International Association of Fire Fighters (IAFF)
- Police Benevolent Association (PBA)
- Service Employees International Union (SEIU)/ Florida Public Services Union (FPSU)

The current agreement between the City and the IAFF expires September 30, 2024. Per the current collective bargaining agreement, all bargaining unit members will receive a 5% increase in base pay in FY 2023.

The City and the PBA are in the final year of the current agreement for FY2020 - FY 2022 and are currently negotiating a new contract. For initial budgeting purposes, an 8% increase in base salaries has been projected for FY 2023.

The City and the SEIU/FPSU recently entered a three-year agreement for FY 2021 - FY 2023. Effective October 1, 2022, all bargaining unit members will receive a 6% increase in base salary.

In the non-bargaining category there is one group: General Employees. Based on the most recent Consumer Price Index, the Budget contains an adjustment for general employees of 8%.



New Positions

There are 596 budgeted full-time positions for FY 2023, which is an increase of 39 from the FY 2022 Budget of 557. Below is a summary of the new full-time positions requested in order to keep pace with growth and demand for services.

Legal

- One Executive Legal Assistant

Public Communications

- One Multi-media Communications Manager

Planning and Zoning

- One Planner
- One Development Compliance Technician

Police

- One Captain
- Two Police Services Specialists

Fire

- Twenty-one Firefighters/Fire Medics will be hired in a phased approach next fiscal year to be trained for staffing of the new Fire Station #6 in Avenir. This approach is the most cost-effective method of ensuring fully trained and outfitted staffing is available and ready to begin providing service when the new station goes into service. In addition, two Logistics Coordinators and an Administrative Chief are recommended to keep pace with increased growth and demand for services.

Public Services

- One Administrative Specialist III

Recreation

- One Recreation Supervisor
- One Lead Lifeguard
- One Operations Manager

****It is important to note that all positions for Recreation are funded by revenues generated from user fees; no tax dollars will be used.***

Golf

- One Operations Coordinator
- One Tournament and Events Coordinator
- One Food and Beverage Manager
- One Chef

****As with the Recreation Fund requests, all positions for Golf are funded by revenues generated from user fees; no tax dollars will be used.***

Pensions

The City has three pension plans; Police, Fire, and Florida Retirement System (FRS).

Contributions for the Police pension plan for FY 2023 total \$4,719,149. This amount is based on the actuarial valuation performed as of October 1, 2021, and reflects a contribution equal to 45.94% of covered payroll, down from the previous year's percentage of 46.06%. The decrease is primarily due to investment return that exceeded the assumed rate of 6.3%. Total return on market value of assets was 22.3% and 10.3% based on actuarial value of assets. 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, 2021, the funded ratio of the plan was 83.6%, up from 79.8%.

Contributions for the Fire pension plan for FY 2023 are estimated at \$6,082,474. This amount is based on the actuarial valuation performed as of October 1, 2021, and reflects a contribution equal to 52.96% of covered payroll, down from the previous year's percentage of 55.12%. The decrease is primarily due to investment return that exceeded the assumed rate of 7.05%. Total return on market value of assets was 19.86% and 9.64% based on actuarial value of assets. 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. Although the contribution percentage has decreased slightly, the total estimated dollar contribution has increased due to the addition of 21 firefighters/medics to staff Fire Station #6. As of October 1, 2021, the funded ratio of the plan was 85.3%, up from 84.1% last year.

Contributions to the FRS are established by the Florida Legislature. FRS contributions changed July 1, 2022. Regular class increased to 11.91% from 10.82%, senior management increased to 31.57% from 29.01%, and elected officials increased to 57.0% from 51.42%. The total projected FRS contribution for all funds is \$3,302,906. As of July 1, 2021, the funded ratio of the plan was 85.3%, up from 82%. The increase was due to actual plan year investment return of 29.46% and 11.2% on actuarial value of assets, which exceeded the assumed investment return of 7.0%. At the Florida Retirement System Actuarial Estimating Conference held October 7, 2021, the conference principals agreed to lower the investment return assumption to 6.8%, noting that while last year's exceptionally good return was helpful in building reserves of the plan, it was atypical and did not represent a reasonable long-term expected rate of return.

Insurance

A significant positive factor affecting next year's Budget is the very modest increase in Health Insurance 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 2023 has been increased 5%. This is in line with projections prepared by the City's actuary, considering the claims trend of the plan. With this change to the funding formula, the projected end of year balance in the Fund is estimated at \$7.9 million, which is approximately ten months of claims.

The City is in the process of renewing its property and casualty insurance coverage for next year. As of the date of this writing, the renewal has not been received. For initial budgeting purposes, a total of \$2,163,153 has been estimated for workers compensation and property/liability for FY 2023. This increase is based upon an estimated 10% increase in rates, plus an additional 19% adjustment to workers compensation premiums to reflect an increase in our experience modification rating due to several large claims last year. These projections will be modified as the renewal numbers become available.

Reserves

The proposed Budget projects an increase of approximately \$6 thousand in reserves at the proposed operating millage of 5.32. For FY 2023, the unassigned reserve balance of \$26 million represents 22.6% of total expenditures and complies with Council's policy of maintaining a minimum reserve balance of 17% of expenditures. Looking to the future, the ten-year financial forecast projects a stable financial picture through FY 2032. This projection reflects the substantial increase in property valuations for FY 2023, which has a compounding effect in future years, as well as new development in Avenir coming onto the tax rolls. Unassigned reserves and budget stabilization reserves in FY 2032 are projected at \$26.8 million and \$8 million, respectively. The \$700 thousand increase in unassigned reserves in FY 2032 reflects a required adjustment to maintain a balance of 17% of expenditures. A more detailed discussion and analysis of the City's current and projected reserves can be found in the [Ten-Year Financial Forecast](#) section.



Budget Highlights

All Funds Highlights

The fiscal year 2022/23 total expenditures and reserves for all funds is \$236,074,948, including \$100,042,747 in personnel, \$40,716,820 in operating, \$6,680,210 in capital outlay, \$871,004 in operating transfers, and \$6,925,167 in debt service. Reserves total \$80,839,000. The significant components of reserves include \$26,000,000 in unassigned reserves, \$2,005,267 for economic development and \$19,885,083 for budget stabilization.

Revenues and non-revenue sources for FY 2022/23 total \$236,074,948. Ad valorem taxes total \$79,546,451 and are the single largest source of revenues for all funds, comprising 33.7% of all revenues/sources of the City's budget. The total estimated available beginning balance of all funds combined is \$76,175,467 and accounts for 32.3% of total sources of funds. The next largest category of revenue for the City are charges for services at \$35,874,079, which comprise 15.2% of total revenues and sources of funds. Other revenues consist of the following: intergovernmental revenues totaling \$12,258,850; licenses and permits of \$7,355,930; impact fees totaling \$5,740,284; and other miscellaneous revenues totaling \$19,123,887.

General Fund Highlights

General Fund revenues and non-revenue sources total \$165,059,701. This is inclusive of an estimated beginning balance available of \$49,822,343. Ad valorem tax revenues comprise the largest share of General Fund revenue, at 48.2% of all revenues and sources of funding.

General Fund expenditures and reserves are balanced with total revenues and sources at \$165,059,701. Excluding reserves of \$49,828,390, expenditures consist of the following categories:

- \$78,166,308 - Personnel
- \$29,855,157 - Operating
- \$ 3,674,210 - Capital Outlay
- \$ 3,535,636 - 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 \$2,005,267 and \$19,885,083, respectively. An additional \$911,505 is restricted for other purposes.

General Fund Budget Comparisons

A summary comparison of the General Fund Adopted Budget for fiscal year 2022 and Proposed Budget for fiscal year 2023 is shown here. The amounts are the original budgets prior to any carry forward of expenditure obligations.

	Adopted Budget FY 2022	Proposed Budget FY 2023	Variance \$	Variance %
Revenues/Sources	\$148,514,250	\$165,059,701	\$16,545,451	11.1%
Less:				
Beginning Balance	(41,678,329)	(49,822,343)	(8,144,014)	19.5%
Transfers/Other Sources	(1,121,010)	(871,004)	250,006	(22.3%)
Total Recurring Revenues	\$105,714,911	\$114,366,354	\$8,651,443	8.2%
Expenditures/Uses	\$148,514,250	\$165,059,701	\$16,545,451	11.1%
Less:				
Reserves	(39,647,938)	(49,828,390)	(10,180,452)	25.7%
Capital	(5,839,847)	(3,674,210)	2,165,637	(37.1%)
Transfers	(700,000)	0	(700,000)	100.0%
Total Recurring Expenditures	\$102,326,465	\$111,557,101	\$9,230,636	9.0%

Revenues and Sources Budget Comparison

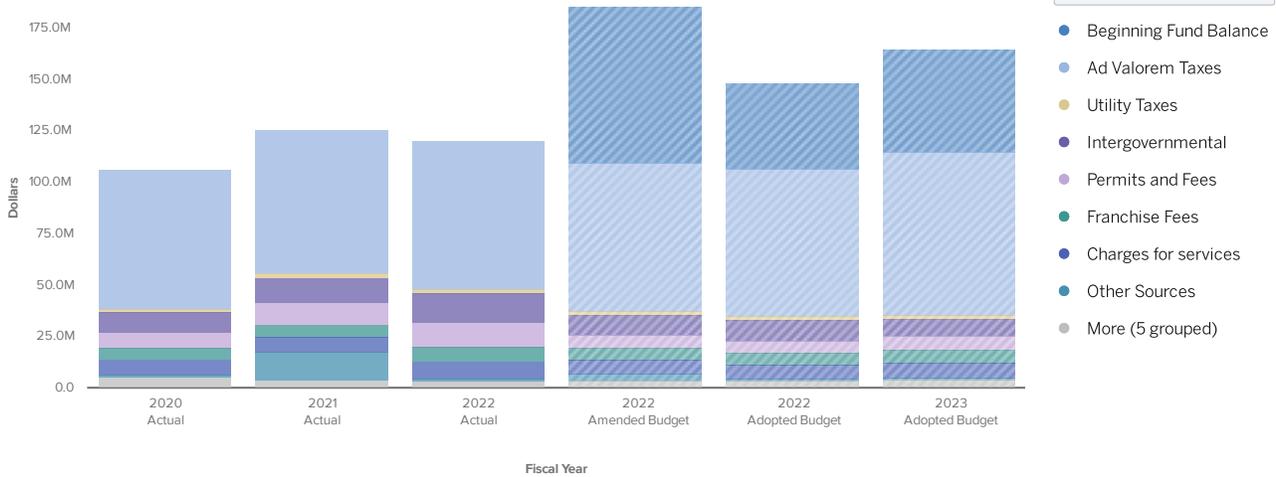
The chart and table below provide a more detailed comparison of the adopted FY 2022 and FY 2023 Proposed Budget. Ad valorem tax revenue is up, increasing to \$79,546,451 from \$71,732,579. Other revenue and transfers/other sources are projected to increase to \$35,690,907 from \$35,103,342, due to recovery from COVID-19 and projected development. Overall, excluding beginning balances and transfers/other sources, revenues have increased by \$8,651,443, or 8.18%, due primarily to the following: increases in ad valorem taxes of \$7,813,872 from increased property valuations and an increase in licenses and permits of \$1,117,152 due to the projected new development to occur. These increases are offset by an overall reduction in intergovernmental revenues due to the ARPA grant reimbursement that was received in FY 2022. It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. This is because actual amounts reflect only revenues recognized each year in accordance with Generally Accepted Accounting Principles; Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

Broken down by

Revenues General



Visualization



Broken down by

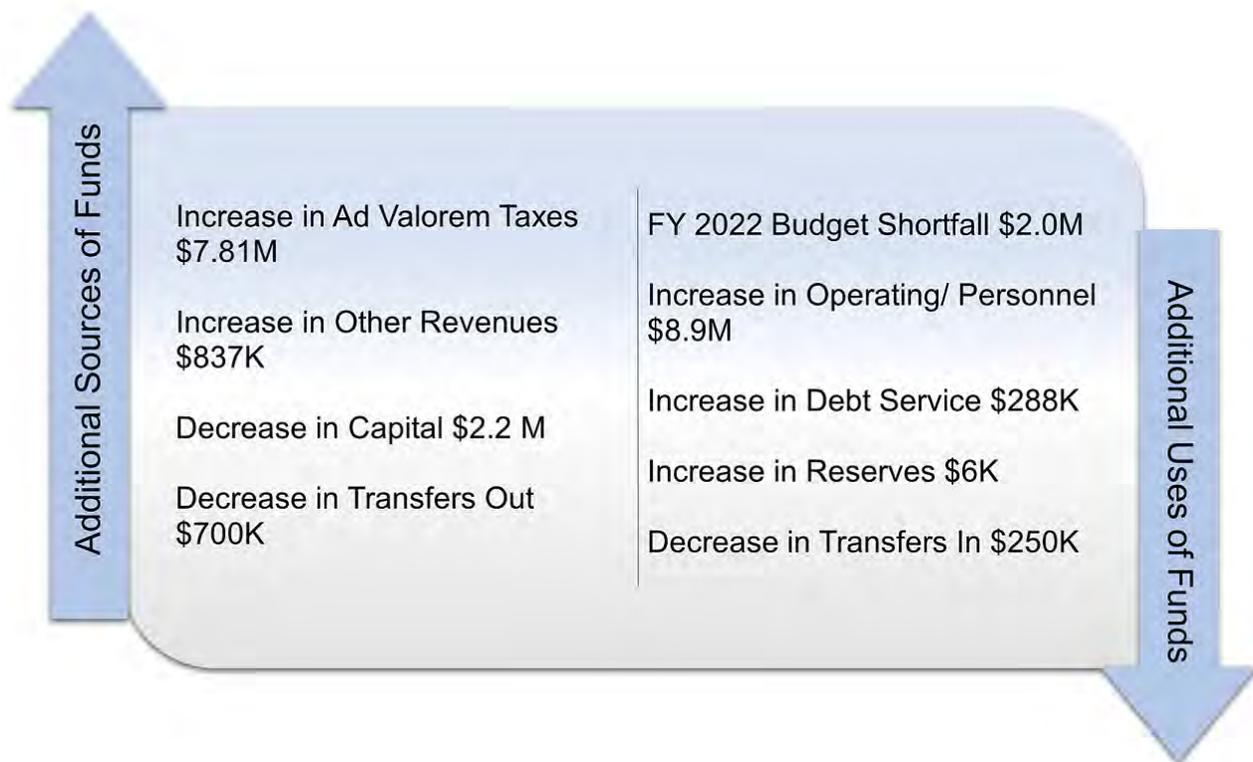
Revenues General

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	75,587,242	41,678,329	49,822,343
▶ Ad Valorem Taxes	67,588,710	69,931,518	72,330,588	71,732,579	71,732,579	79,546,451
▶ Local Business Taxes	1,590,949	1,587,489	1,577,931	1,575,000	1,575,000	1,565,000
▶ Utility Taxes	1,913,129	1,904,408	2,004,552	1,860,000	1,860,000	1,980,000
▶ Intergovernmental	10,091,901	12,325,700	14,246,821	9,918,646	9,868,646	7,943,000
▶ Permits and Fees	7,468,226	10,499,890	12,193,838	6,238,778	6,238,778	7,355,930
▶ Franchise Fees	5,473,521	5,731,627	6,777,359	5,652,000	5,652,000	6,020,000
▶ Special assessment	112,971	112,437	112,402	115,000	115,000	115,000
▶ Charges for services	7,353,394	7,429,263	8,429,250	6,916,108	6,916,108	7,605,723
▶ Fines and forfeitures	437,638	222,458	423,133	239,000	239,000	267,000
▶ Investment Income	1,542,513	150,654	-1,006,918	404,000	404,000	606,000
▶ Miscellaneous	1,690,216	1,753,877	2,308,102	1,113,800	1,113,800	1,362,250
▶ Other Sources	1,277,110	14,000,000	1,319,866	3,690,876	1,121,010	871,004
Total	106,540,278	125,649,321	120,716,923	185,043,029	148,514,250	165,059,701

Where is the Additional Tax Revenue Going Next Year?

The additional tax revenue of \$7,813,872 generated next fiscal year, alone, is insufficient to cover the increases in personnel and operating expenditures of \$8,942,862. Additionally, an increase in debt service of \$287,774, a loss of \$250,006 in transfers from other funds, and a budgeted shortfall of \$2,030,391 from FY 2022 must also be made up. When combined, the additional funds required to balance the FY 2023 budget total \$11,517,080. At the proposed millage rate of 5.32, an additional \$6,047 is being added to reserves.



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 through a non-ad valorem assessment on their tax bills. The City pays the contractual fees for collection and recycling services from ad valorem revenues.

Other Fees and Charges

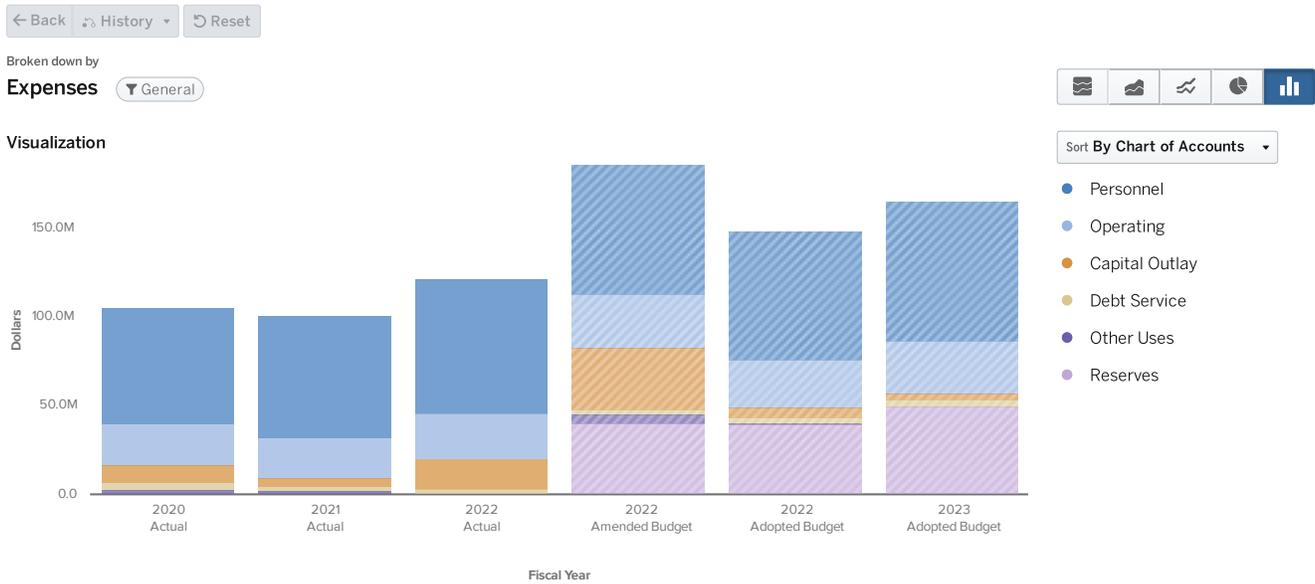


Continuing the City Council's long-standing policy, there are no utility service taxes, storm water, or fire assessment fees or charges levied by the City of Palm Beach Gardens.

Expenditures and Uses Budget Comparison

Personnel costs have increased from \$72,130,961 to \$78,166,308, and operating costs have increased from \$26,947,642 to \$29,855,158. Transfers have decreased from \$700,000 to \$0, while projected ending fund balance is increased from \$39,647,938 to \$49,828,389, and capital expenditures have decreased from \$5,839,847 to \$3,674,210. Debt service has been increased by \$287,774 due to capital lease purchases. Excluding capital, transfers and reserve balances, expenditures have increased by 9.02%. It is important to

note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. This is because actual amounts reflect only expenditures recognized each year in accordance with Generally Accepted Accounting Principles; Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.



Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	65,091,313	68,895,410	75,911,346	71,994,961	72,130,961	78,166,308
▶ Operating	23,287,038	23,016,268	25,348,383	30,475,498	26,947,642	29,855,158
▶ Capital Outlay	10,249,870	4,483,499	17,084,225	33,984,623	5,839,847	3,674,210
▶ Debt Service	3,612,508	2,205,500	3,247,863	3,247,862	3,247,862	3,535,636
▶ Other Uses	3,197,754	2,339,968	0	4,975,408	700,000	0
▶ Reserves	0	0	0	40,364,677	39,647,938	49,828,389
Total	105,438,483	100,940,645	121,591,816	185,043,029	148,514,250	165,059,701

Other Funds Highlights

The following section contains brief highlights of the City's other budgeted funds, including: Special Revenue Funds (Gas Tax, Golf, Recreation, and Workforce Housing); Impact Fee Capital Project Funds (Mobility, Recreation, Road, Fire, Police, and Public Facilities); One-Cent Surtax Fund; and Internal Service Funds (Fleet Maintenance and Self-Insurance Fund).

For more detailed information on each fund's projected revenues and expenditures, please see the [Budget Summary](#) section of the FY 2022/23 Budget Proposal.

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 2023 is \$954,550. The total projected fund balance carried forward is \$647,292.



Total expenditures are \$1,217,206 and include the following: \$500,000 for street paving projects; \$260,000 for street lighting; \$60,000 for roadway striping; \$20,000 for various equipment; \$63,000 for street sweeping; \$30,000 for streetlight repairs; \$26,607 for debt service, and \$7,599 for street vehicle maintenance. In addition, \$250,000 has been set aside in contingency for FEC crossing maintenance.

Recreation Fund Revenues and Expenditures

This special revenue fund is used to account for program revenues generated from the various recreational activities offered by the City. These fees have been committed by Council for the operation of the Special Revenue Recreation Fund. Total estimated operating revenues are \$5,563,707 and have increased due to the continued recovery post-COVID, as well as the opening of the new aquatic facility. However, it is projected that the total fund balance carried forward will be \$2,081,335, which is enough to offset the revenue losses due to COVID-19.



Operating expenditures total \$7,615,499, and projected ending reserves total \$29,543. Due to the projected available fund balance, there is no transfer from the General Fund budgeted next fiscal year.



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 \$1,867,842, and current year operating revenues total \$5,853,750. Revenues have been increased due to the opening of the new par-three golf course.

Operating and capital expenditures total \$6,056,758 and include additional costs to operate the new par-three course that is scheduled to begin operations in December, 2022. Although expenditures exceed projected revenues by \$203,008, there is no transfer projected from the General Fund in FY 2023, as there is ample projected beginning fund balance to carry the operation until the new course is fully operational for a full fiscal year. The projected ending reserve balance in FY 2023 is \$1,664,834.



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. The total projected fund balance carried forward is \$5,550,066, which consists of contributions from the developers of Avenir and Arcadia.

There are no projected expenditures for next fiscal year, as the program is still under development. The projected ending reserve balance is \$5,550,303.

Capital Project Funds Revenues and Expenditures

The City accounts and budgets for nine Capital Project Funds. Seven of these funds are funded primarily through Impact Fees collected from developers at time of issuance of building permits. The City collects impact fees for the following capital project funds: Mobility, Recreation, Road, Fire, Police, Public Facilities and Art. Total estimated revenues are calculated using current and projected development in the City. Based on current development projections, no impact fees are anticipated for the Art Impact Fund. Total estimated impact collections in FY 2023, based on an analysis of current and projected development, are as follows:



- \$2,385,540 - Mobility
- \$1,139,925 - Road Impact
- \$1,053,104 - Recreation
- \$ 540,559 - Fire
- \$ 379,035 - Police
- \$ 242,121 - Public Facilities

Proposed fiscal year 2023 budgeted capital projects for all Impact Fee Funds total \$2,313,000. Below is a list of the proposed projects for 2023. Additional information on Capital Improvement Projects for all funds can be found in the [Five-Year Capital Plan](#) section of this budget.

Broken down by

Project

Data

	2023 CIP Budget
Collapse All	
▼ Capital Project Funds	2,313,000
▼ Public Facilities Impact	320,000
Lake Catherine/PGA Park Material Storage Bins	70,000
Police Command Storage Building	250,000
▼ Mobility Impact	1,993,000
Pedestrian/School Crossing Enhancements - Various Locations	400,000
Burns Road at Military Trail to Alt. A1A	150,000
Kyoto Gardens Drive at Military Trail to Alt A1A	1,000,000
Burns Road at Alt A1A to Prosperity Farms Road	140,000
Fairchild Gardens Ave - Gardens Pkwy to PGA Blvd.	100,000
Gardens Parkway - Kew Gardens to Prosperity Farms	150,000
Driver Feedback & Warning Systems	53,000
Total	2,313,000

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 2022 to FY 2023 is \$3,659,052. Total projected newly generated revenue is \$3,519,165 and includes one-cent infrastructure sales surtax revenue of \$3,500,000 and interest income of \$19,165.

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 2023 exceeds the original expectation by \$150,000, or 4.4%.

Projected expenditures total \$3,339,545 and consist of the annual debt service on the Series 2017 Public Improvement Bonds. The projected ending reserve balance of the fund is \$3,838,672, and are being held in reserve to pay debt service.

Fleet Maintenance Fund Revenues and Expenditures

This internal service fund is used to account for the operation of the City's vehicle maintenance facility. Total charges to City departments equal \$5,001,374, and miscellaneous revenue totals \$170,500. The total projected fund balance carried forward is \$1,300,496.

Total projected expenses for the Fleet Maintenance Fund are \$5,761,118 and include \$2,253,310 for the City-wide Enterprise Lease program and \$299,000 for various equipment replacement. The projected ending reserve balance is \$711,252.

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





Self-Insurance Fund Revenues and Expenditures

This internal service fund is used to account for the operation of the City's self-insured health benefits program. Total revenues equal \$12,825,025 and include charges for services of \$12,220,025.

Funding for FY 2023 has been increased in line with projections prepared by the City's actuary, considering the recent claims trend of the program. With this change to the funding formula, the projected end of year balance in the Fund is \$7,961,956, which is approximately ten months' total claims.

Total projected expenditures for the Self-Insurance Fund are \$12,824,507 and consist of medical claims, reinsurance and life insurance premiums, onsite medical clinic, and capital expenses.



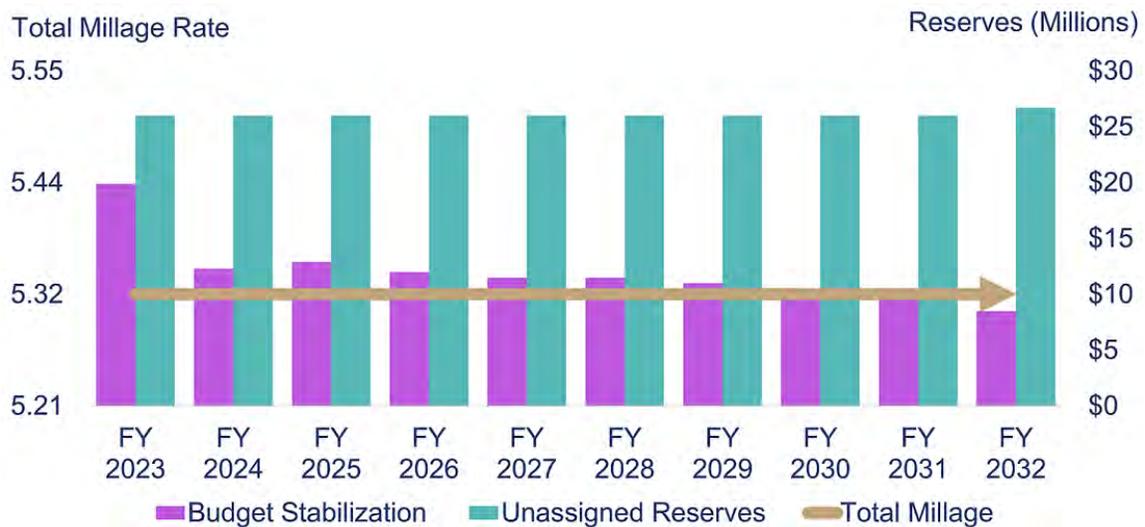
Ten-Year Financial Forecast

Planning for the Future

Each year, staff prepares a long-term financial projection concurrently with the preparation of the annual operating and capital improvement budget. With the substantial amount of growth expected over the next 10-15 years, our current long-term financial projection becomes even more critical as additional costs and demands for services from development at Avenir, recently annexed western developments, and new City facilities must be factored into the equation.

Although multi-year forecasting is not an exact science and is subject to many uncontrollable factors, such as the COVID-19 economic downturn and the current inflationary environment, it can serve as a useful tool in trying to chart a financial path for the short and long-term and provides an opportunity to monitor actual versus projected results each year so that proactive measures may be taken to balance future budgets.

The graph below illustrates the projected unassigned reserves, budget stabilization reserves, and ad valorem operating tax rate for a 10-year period. No general obligation debt is forecasted in this projection.



As illustrated in the chart above, the operating millage is proposed to be reduced from the current rate of 5.55 to 5.32 in FY 2023. This is made possible by property valuations that substantially exceed last year's projections. Due to the compounding effect of this significant increase over the ten-year forecast, and projected new development added to the tax rolls, primarily from the Avenir development, the forecast projects the millage rate to remain flat at 5.32 mills through FY 2032 and the debt service millage rate to remain at zero. Assuming the operating millage rate remains flat, the ten-year projection anticipates a drawdown in

budget stabilization reserves of approximately \$7.5 million in FY 2024 due to the planned transfer of \$5 million for the Burns Road Recreation Center capital improvement project and to reflect a full year cost of staffing for Fire Station 6. Thereafter, it is anticipated that financial results will enable unassigned reserves to increase to \$26.8 million and budget stabilization reserves to be approximately \$8.5 million by FY 2032. It should also be noted that unassigned reserves meet or exceed City policy of maintaining a balance of a minimum of 17% of expenditures each year of the forecast.



The City maintains an excellent financial position as evidenced by the General Fund's unassigned reserves in FY 2023 of \$26 million, or 22.6% of operating expenditures, which complies with Council's policy of a minimum balance of 17%.

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, as well as the current inflationary environment and tight labor market that the entire country is facing. 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.

The City's proposed fiscal year 2023 budget provides a spending plan that will accomplish the following:

- A reduction of the proposed millage rate of 4.15%, from 5.55 to 5.32 mills. The effect of this proposed rate ensures that most homesteaded properties, whose values increased by the 3% cap under the Save Our Homes provisions, will see a decrease in their City property tax next year.
- Provide funding for all current and recently approved employment collective bargaining agreements.
- Provide a total of 39 new full-time positions necessitated by the growth of the City and demand for services.

1. In the Fire Department, 21 Firefighters/Fire Medics will be hired in a phased approach next fiscal year to be trained for staffing of the new Fire Station 6 in Avenir. This approach is the most cost-effective method of ensuring fully trained and outfitted staff is available and ready to begin providing service when the new station goes into service. In addition, two Logistics Coordinators and an Administrative Chief are recommended to keep pace with increased growth and demand for services.



2. In the golf course special revenue fund, the following new positions are requested:

- (a) One Golf Operations Coordinator
- (b) One Tournament and Events Coordinator

- (c) One Food and Beverage Manager
- (d) One Chef

*** It is important to note that all of these positions are funded by revenues generated from user fees; no tax dollars will be used**

3. In the recreation special revenue fund, the following new positions are requested:

- (a) One Recreation Supervisor
- (b) One Lead Lifeguard
- (c) One Operations Manager

*** As with the golf course positions, these positions are funded by revenues generated from user fees; no tax dollars will be used**

4. In the General Fund, the following positions are recommended to keep pace with growth and demand of services :

- (a) One Police Captain and two Police Services Specialists
- (b) One Planners and one Development Compliance Technician
- (c) One Executive Legal Assistant
- (d) One Multimedia Communications Manager
- (e) One Administrative Specialist III in Public Facilities

- Funding of 8% to implement recommendations of the compensation and classification study for non-bargaining employees.
- Allocate \$1,993,000 from the Mobility Fee Fund for various street improvements to enhance pedestrian traffic flow and safety.
- Allocate \$250,000 to continue the storm water renovation program, plus \$250,000 to continue the canal dredging and maintenance program.
- Allocate \$1,222,200 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.
- Allocate \$2,000,000 to be set aside for economic development incentives.

All the above initiatives have been provided in the fiscal year 2023 Proposed Budget with a 4.15% reduction in the operating tax rate and no debt service millage.

The preparation of the Proposed 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.

If you have any questions concerning the proposed budget, please contact Mr. Ferris so that we may schedule a meeting at your convenience to discuss any outstanding issues you may have.



Budget Summaries

- [General Fund](#)
- [Special Revenue Funds](#)
- [Capital Project Funds](#)
- [Internal Service Funds](#)

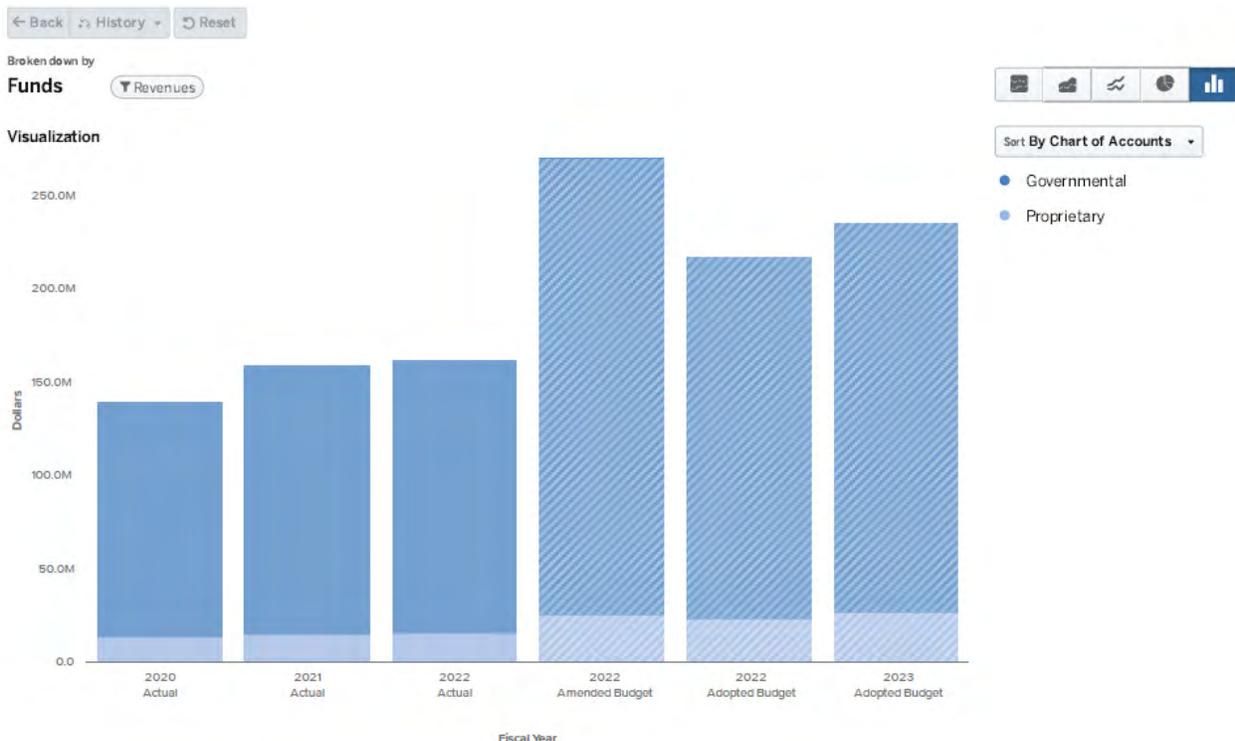
The City of Palm Beach Gardens fund structure consists of two major fund groups: Governmental and Proprietary. The Governmental fund group consists of the General Fund, Special Revenue Funds, and Capital Project Funds. The Proprietary group consists of Internal Service Funds.

This section provides an analysis of Revenues and Expenditures for all of the City's operating funds. Each summary provides a comparison of two years of actual history, one year of estimated actual, one year of amended budget, and one year of proposed budget.

Click on the links above for more detailed information for each fund.

Revenues and Other Sources

Revenues and other sources for All Funds total \$236,074,948. This amount includes an available estimated beginning fund balance of \$76,175,466. This is an increase of \$18,483,848, or 8.5% from the fiscal year 2022 adopted budget of \$217,591,100. Governmental funds are proposed to be \$208,816,115, which comprises 88.5% of the total revenues and sources. Proprietary funds are proposed to be \$27,258,833, which comprises 11.5% of the total revenues and sources.



Broken down by

Funds

Revenues

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Governmental	125,868,084	144,357,770	146,207,065	244,446,047	193,777,476	208,816,115
▶ General	106,540,278	125,649,321	120,716,923	185,043,029	148,514,250	165,059,701
▶ Special Revenue	8,971,893	9,909,774	14,436,716	18,639,789	17,752,098	22,561,895
▶ Capital Projects	10,355,913	8,798,674	11,053,425	40,763,229	27,511,128	21,194,519
▼ Proprietary	14,263,577	14,907,786	16,109,274	25,362,813	23,813,624	27,258,833
▶ Internal Service	14,263,577	14,907,786	16,109,274	25,362,813	23,813,624	27,258,833
Total	140,131,661	159,265,556	162,316,339	269,808,860	217,591,100	236,074,948

Revenues and Other Sources by Type

Ad Valorem Taxes are the single largest source of funding for the City and are proposed to total \$79,546,451, or 33.7% of the total revenues and sources. The estimated Beginning Fund Balance is proposed to total \$76,175,466, or 32.3% of the total revenues and sources. Other significant sources of revenues and their proposed totals include:

- Charges for Services - \$35,874,079
- Intergovernmental - \$12,258,850
- Permits and Fees - \$7,355,930
- Miscellaneous Revenue - \$7,563,550 (includes a contribution of \$5,000,000 from the developers of Avenir to be used to help fund the Burns Road Renovation)
- Franchise Fees - \$6,020,000
- Impact Fees - \$5,740,284

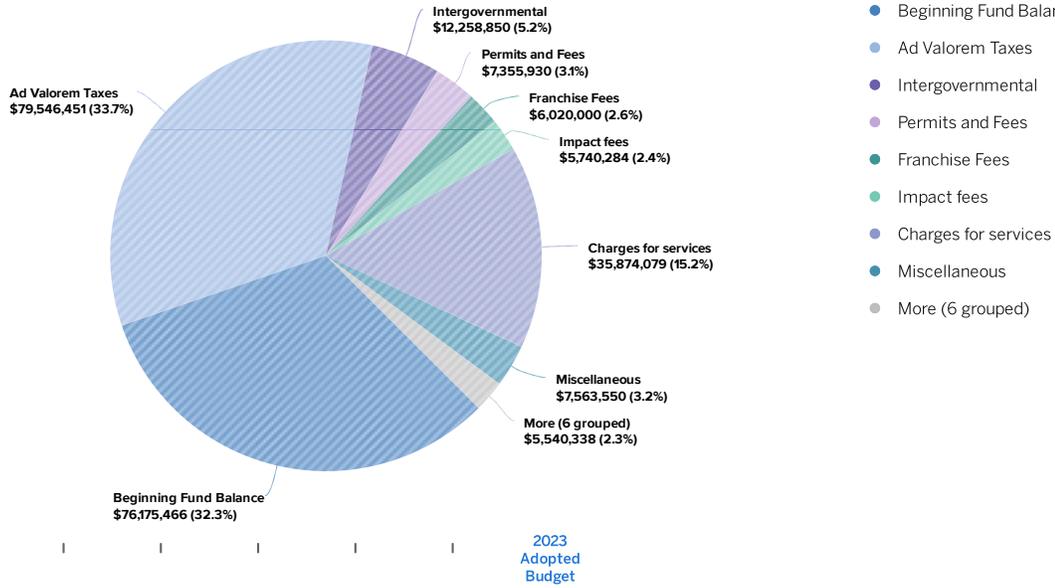
It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

← Back History Reset

Broken down by

Revenues

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Ad Valorem Taxes
- Intergovernmental
- Permits and Fees
- Franchise Fees
- Impact fees
- Charges for services
- Miscellaneous
- More (6 grouped)

← Back History Reset

Broken down by

Revenues

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	109,219,115	63,896,629	76,175,466
▶ Ad Valorem Taxes	67,588,710	69,931,518	72,330,588	71,732,579	71,732,579	79,546,451
▶ Local Business Taxes	1,590,949	1,587,489	1,577,931	1,575,000	1,575,000	1,565,000
▶ Utility Taxes	1,913,129	1,904,408	2,004,552	1,860,000	1,860,000	1,980,000
▶ Intergovernmental	14,539,106	17,516,578	20,469,346	14,195,646	14,145,646	12,258,850
▶ Permits and Fees	7,468,226	10,499,890	12,193,838	6,238,778	6,238,778	7,355,930
▶ Franchise Fees	5,473,521	5,731,627	6,777,359	5,652,000	5,652,000	6,020,000
▶ Impact fees	6,113,239	4,374,752	5,632,813	8,672,259	8,672,259	5,740,284
▶ Special assessment	112,971	112,437	112,402	115,000	115,000	115,000
▶ Charges for services	25,672,138	27,073,246	31,264,245	29,221,367	29,221,367	35,874,079
▶ Fines and forfeitures	446,788	233,699	435,452	247,000	247,000	276,000
▶ Investment Income	1,763,482	166,003	-968,918	425,032	425,032	658,334
▶ Miscellaneous	2,748,965	3,695,459	9,023,570	11,913,800	11,913,800	7,563,550
▶ Other Sources	4,700,438	16,438,450	1,463,161	8,741,284	1,896,010	946,004
Total	140,131,661	159,265,556	162,316,339	269,808,860	217,591,100	236,074,948

Expenditures and Other Uses

Proposed expenditures and other uses for All Funds total \$236,074,948. This amount includes an estimated ending reserves balance of \$80,839,000. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

← Back History Reset

Broken down by

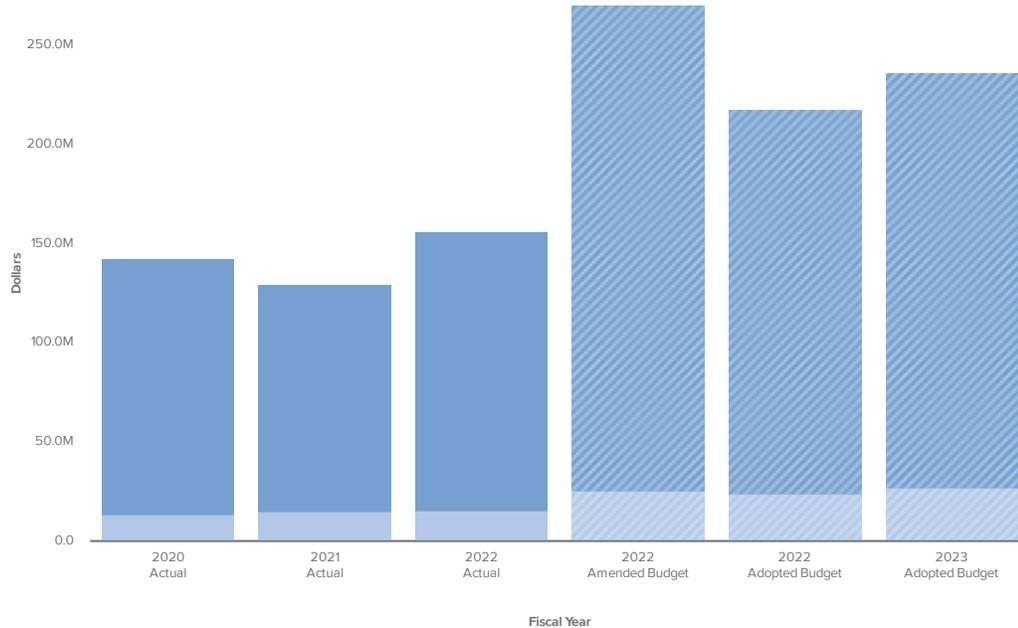
Funds Expenses



Visualization

Sort By Chart of Accounts

- Governmental
- Proprietary



← Back History Reset

Broken down by

Funds Expenses

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Governmental	129,322,423	114,916,864	140,848,023	244,446,047	193,777,476	208,816,115
▶ General	105,438,483	100,940,645	121,591,816	185,043,029	148,514,250	165,059,701
▶ Special Revenue	8,018,958	7,857,865	9,511,334	18,639,789	17,752,098	22,561,895
▶ Capital Projects	15,864,982	6,118,353	9,744,873	40,763,229	27,511,128	21,194,519
▼ Proprietary	13,508,940	14,998,681	15,614,400	25,362,813	23,813,624	27,258,833
▶ Internal Service	13,508,940	14,998,681	15,614,400	25,362,813	23,813,624	27,258,833
Total	142,831,362	129,915,544	156,462,423	269,808,860	217,591,100	236,074,948

Expenditures and Other Uses by Type

Personnel Costs are the largest use of expenditures for the City and are proposed to total \$100,042,747, or 42.4% of total expenditures and uses. The estimated Ending Reserves Balance is proposed to total

\$80,838,999, or 34.2% of the total expenditures and uses. Other significant uses of expenditures and their proposed totals include:

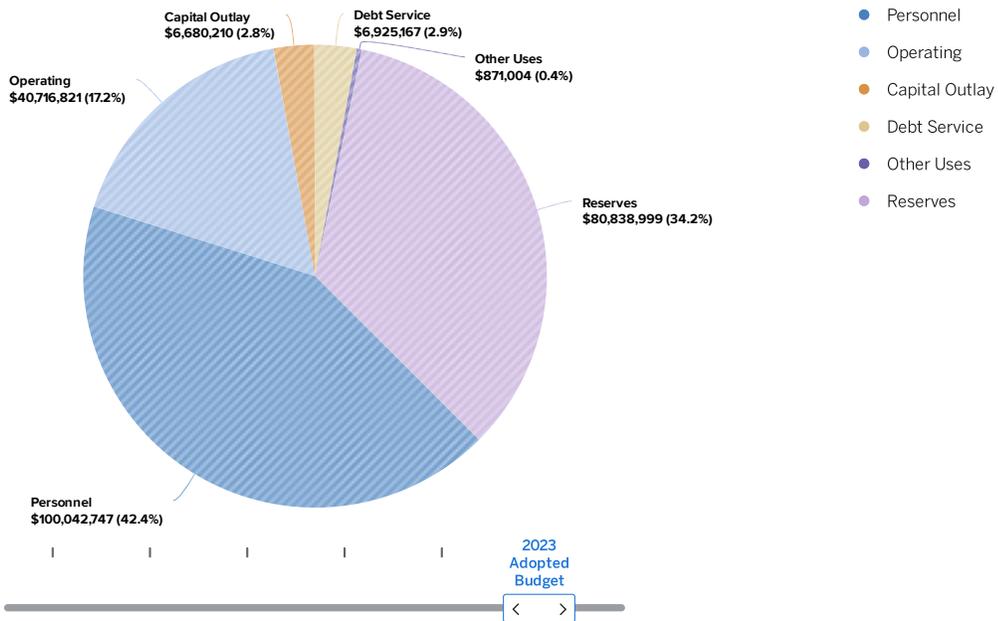
- Operating - \$40,716,821
- Debt Service - \$6,925,167
- Capital Outlay - \$6,680,210

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by
Expenses

Visualization



← Back History Reset

Broken down by
Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	79,881,303	84,898,813	94,500,755	89,530,158	89,666,158	100,042,747
▶ Operating	29,577,302	29,702,721	31,674,677	38,974,880	35,933,370	40,716,821
▶ Capital Outlay	22,498,117	7,394,016	23,668,861	60,642,929	19,262,788	6,680,210
▶ Debt Service	6,994,776	5,580,026	6,618,130	6,638,229	6,638,228	6,925,167
▶ Other Uses	3,879,864	2,339,968	0	7,346,418	1,821,010	871,004
▶ Reserves	0	0	0	66,676,246	64,269,546	80,838,999
Total	142,831,362	129,915,544	156,462,423	269,808,860	217,591,100	236,074,948



General Fund

The General Fund is the City's largest fund and includes governmental activities such as Police, Fire/Rescue, Public Facilities, Construction Services, Planning and Zoning, and Recreation. Also included are the various administrative activities such as City Council, Administration, Legal, City Clerk, Engineering, Purchasing and Contracts Management, Finance, Information Technology, Human Resources, and General Services. Property taxes, franchise fees, and certain state shared revenues comprise the majority of the General Fund revenues. Most of the expenditures in this fund are personnel related, due to the labor-intensive nature of providing general government services and make up approximately 47.3% of all General Fund expenditures and uses, including reserves.

Revenues and Other Sources

Revenues and other sources for the General Fund total \$165,059,701. This amount includes an available estimated beginning fund balance of \$49,822,343. This is an increase of \$16,578,455, or 11.2% from the fiscal year 2022 adopted budget of \$148,514,250. Ad Valorem Tax revenues comprise the largest share of the General Fund revenues and are proposed to total \$79,546,451, or 48.2% of the total revenues and sources of funding.

Excluding beginning fund balance and other sources, recurring revenues are proposed to total \$114,366,354. This is an increase of \$8,651,443, or 8.2% from the fiscal year 2022 adopted budget of \$105,714,911. The increase is attributed primarily to:

- **Ad Valorem (7.8 million) - increase in property valuations**
- **Licenses and Permits (1.1 million) - increase in construction**

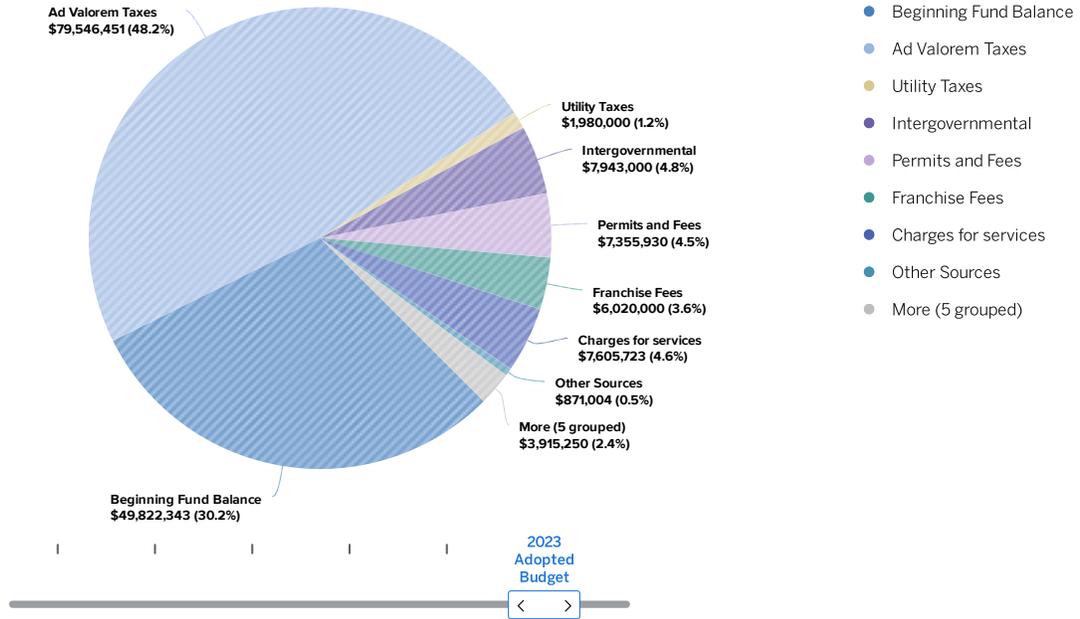
It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

Broken down by

Revenues General

Sort By Chart of Accounts

Visualization



Broken down by

Revenues General

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	75,587,242	41,678,329	49,822,343
▶ Ad Valorem Taxes	67,588,710	69,931,518	72,330,588	71,732,579	71,732,579	79,546,451
▶ Local Business Taxes	1,590,949	1,587,489	1,577,931	1,575,000	1,575,000	1,565,000
▶ Utility Taxes	1,913,129	1,904,408	2,004,552	1,860,000	1,860,000	1,980,000
▶ Intergovernmental	10,091,901	12,325,700	14,246,821	9,918,646	9,868,646	7,943,000
▶ Permits and Fees	7,468,226	10,499,890	12,193,838	6,238,778	6,238,778	7,355,930
▶ Franchise Fees	5,473,521	5,731,627	6,777,359	5,652,000	5,652,000	6,020,000
▶ Special assessment	112,971	112,437	112,402	115,000	115,000	115,000
▶ Charges for services	7,353,394	7,429,263	8,429,250	6,916,108	6,916,108	7,605,723
▶ Fines and forfeitures	437,638	222,458	423,133	239,000	239,000	267,000
▶ Investment Income	1,542,513	150,654	-1,006,918	404,000	404,000	606,000
▶ Miscellaneous	1,690,216	1,753,877	2,308,102	1,113,800	1,113,800	1,362,250
▶ Other Sources	1,277,110	14,000,000	1,319,866	3,690,876	1,121,010	871,004
Total	106,540,278	125,649,321	120,716,923	185,043,029	148,514,250	165,059,701

Expenditures and Other Uses

Expenditures and other uses for the General Fund total \$165,059,701. This amount includes an estimated ending reserves balance of \$49,828,389. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources of funding.

Personnel costs are the largest use of expenditures for the General Fund and are proposed to total \$78,166,308, or 47.4% of the total expenditures and uses. Other significant uses of expenditures and their proposed totals include:

- Operating - \$29,855,158
- Capital Outlay - \$3,674,210
- Debt Service - \$3,535,636

Excluding estimated ending reserves balance, other uses, debt service, and capital outlay, recurring expenditures are proposed to total \$108,021,466. This is an increase of \$8,942,863, or 9.0% from the fiscal year 2022 adopted budget of \$99,078,603.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History ▾ Reset

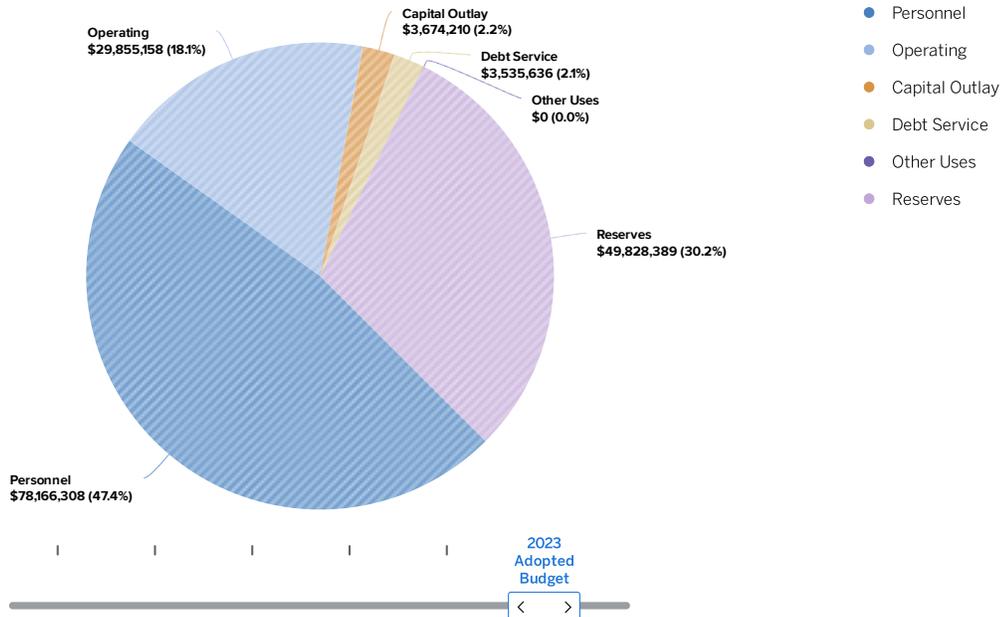
Broken down by

Expenses ▾ General

Visualization

📊 📈 📉 📅 📑

Sort By Chart of Accounts ▾



Broken down by

Expenses ▾ General

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	65,091,313	68,895,410	75,911,346	71,994,961	72,130,961	78,166,308
▶ Operating	23,287,038	23,016,268	25,348,383	30,475,498	26,947,642	29,855,158
▶ Capital Outlay	10,249,870	4,483,499	17,084,225	33,984,623	5,839,847	3,674,210
▶ Debt Service	3,612,508	2,205,500	3,247,863	3,247,862	3,247,862	3,535,636
▶ Other Uses	3,197,754	2,339,968	0	4,975,408	700,000	0
▶ Reserves	0	0	0	40,364,677	39,647,938	49,828,389
Total	105,438,483	100,940,645	121,591,816	185,043,029	148,514,250	165,059,701



Special Revenue Funds

[Police Training Fund](#)
[Recreation Fund](#)
[Workforce Housing Fund](#)

[Gas Tax Fund](#)
[Golf Course Fund](#)

Special Revenue Funds are established to account for revenues that are legally restricted by statute or City Council action for a specific purpose. The City operates and budgets for five Special Revenue Funds.

Click on the links above for more detailed information about each fund.

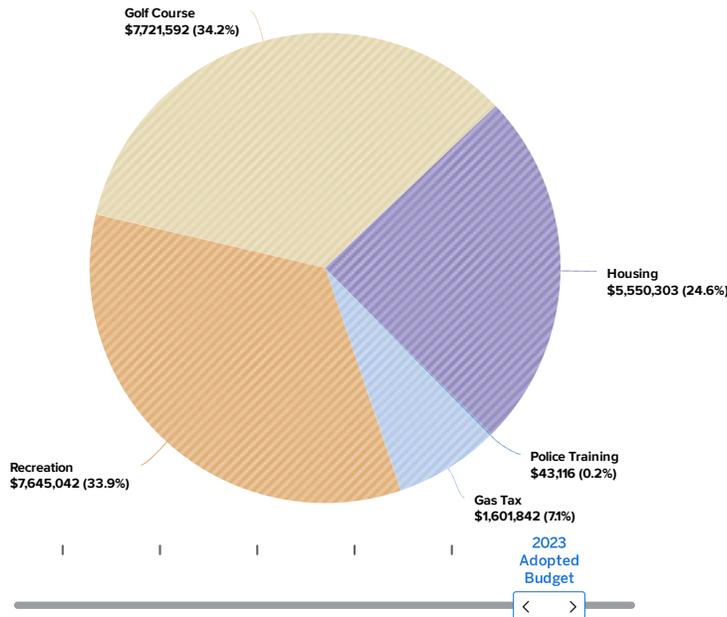
Revenues and Other Sources

Revenues and other sources for all Special Revenue Funds total \$22,561,895. This amount includes an available estimated beginning fund balance of \$10,180,651. This is an increase of \$4,809,797, or 27.1% from the fiscal year 2022 adopted budget of \$17,752,098.

← Back History Reset

Broken down by
Special Revenue* Revenues

Visualization



Sort By Chart of Accounts

- Police Training
- Gas Tax
- Recreation
- Golf Course
- Housing

Broken down by

Special Revenue* Revenues

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Police Training	9,150	11,242	12,319	39,334	32,660	43,116
Gas Tax	993,625	914,179	964,274	1,918,274	1,717,930	1,601,842
Recreation	5,629,312	5,138,761	4,500,432	7,210,233	6,446,110	7,645,042
Golf Course	2,002,291	2,897,885	3,530,924	3,921,882	4,005,398	7,721,592
Housing	0	550,066	5,000,820	5,550,066	5,550,000	5,550,303
Total	8,634,378	9,512,134	14,008,770	18,639,789	17,752,098	22,561,895

Revenues and Other Sources by Type

Charges for Services make up the majority of revenues for Special Revenue Funds and are proposed to total \$11,046,957, or 49.0% of all revenues and sources. The estimated beginning fund balance is proposed to total \$10,180,651, or 45.1% of the total revenues and sources of funding.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

Broken down by

Revenues Special Revenue

Visualization

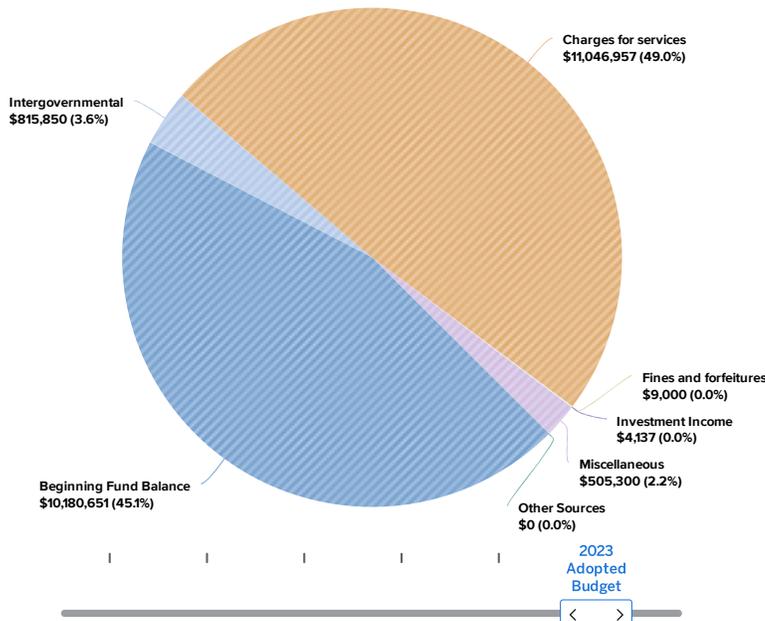


Chart navigation icons: Home, Bar, Line, Pie, Area, Table.

Sort By Chart of Accounts

- Beginning Fund Balance
- Intergovernmental
- Charges for services
- Fines and forfeitures
- Investment Income
- Miscellaneous
- Other Sources

Broken down by

Revenues
▾ Special Revenue

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	5,121,716	3,534,025	10,180,651
▶ Intergovernmental	740,673	776,805	823,593	777,000	777,000	815,850
▶ Charges for services	4,590,228	5,393,419	7,724,152	7,298,706	7,298,706	11,046,957
▶ Fines and forfeitures	9,150	11,242	12,319	8,000	8,000	9,000
▶ Investment Income	14,068	1,598	5,927	1,867	1,867	4,137
▶ Miscellaneous	668,535	1,386,742	5,870,725	5,432,500	5,432,500	505,300
▶ Other Sources	2,949,240	2,339,968	0	0	700,000	0
Total	8,971,893	9,909,774	14,436,716	18,639,789	17,752,098	22,561,895

Expenditures and Other Uses

Expenditures for all Special Revenue Funds total \$22,561,895. This amount includes an estimated ending reserves balance of \$7,666,432. Fiscal year 2023 expenditures and other uses are balanced with the total revenues and other sources.

← Back History ▾ Reset

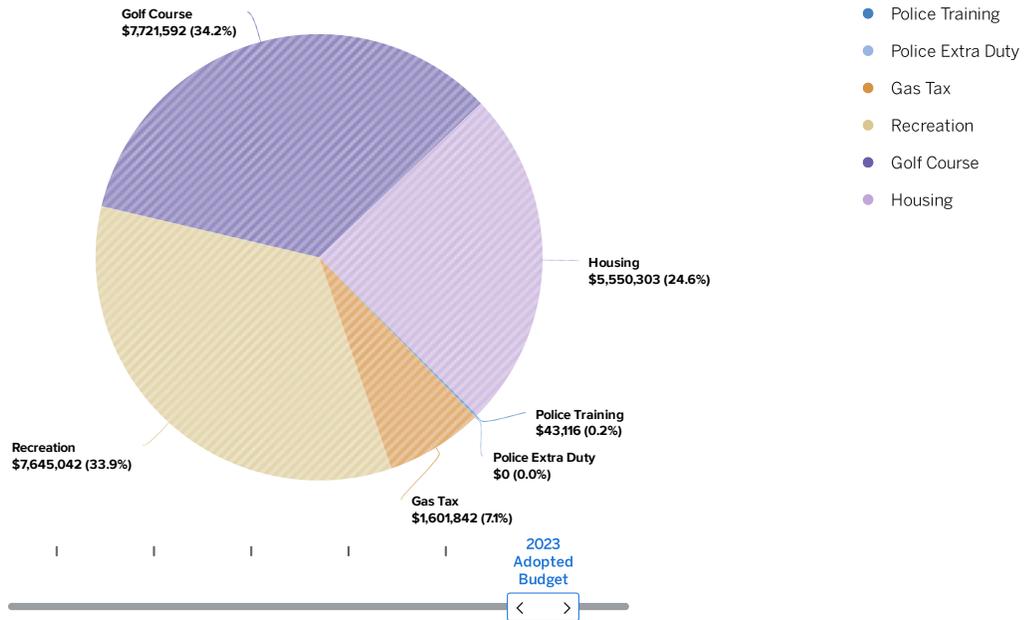
Broken down by

Special Revenue Expenses



Sort By Chart of Accounts ▾

Visualization



← Back History ▾ Reset

Broken down by

Special Revenue Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Police Training	6,040	1,525	2,904	39,334	32,660	43,116
Police Extra Duty	317,918	347,504	372,686	0	0	0
Gas Tax	1,054,772	970,899	526,631	1,918,274	1,717,930	1,601,842
Recreation	4,473,050	4,430,884	5,758,528	7,210,233	6,446,110	7,645,042
Golf Course	2,167,178	2,107,054	2,850,585	3,921,882	4,005,398	7,721,592
Housing	0	0	0	5,550,066	5,550,000	5,550,303
Total	8,018,958	7,857,865	9,511,334	18,639,789	17,752,098	22,561,895

Expenditures and Other Uses by Type

Personnel costs are the largest use of expenditures for all Special Revenue Funds and are proposed to total \$9,313,950, or 41.3% of total expenditures and uses. The estimated ending reserves balance is proposed to

total \$7,666,432, or 34.0% of the total expenditures and uses. Other significant uses of expenditures and their proposed totals include:

- Operating - \$5,160,906
- Capital Outlay - \$394,000
- Debt Service - \$26,607

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

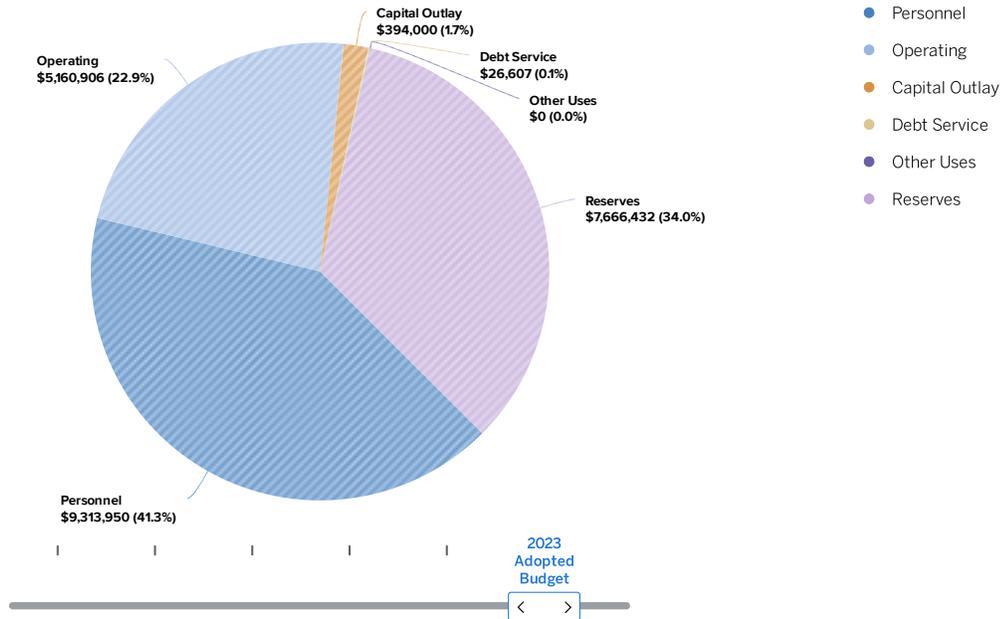
Broken down by

Expenses Special Revenue

Bar Chart Line Chart Pie Chart

Visualization

Sort By Chart of Accounts



← Back History Reset

Broken down by

Expenses Special Revenue

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	5,179,335	5,320,939	6,419,078	6,212,192	6,212,192	9,313,950
▶ Operating	2,412,909	2,378,371	2,885,505	3,830,529	4,316,875	5,160,906
▶ Capital Outlay	400,107	131,949	180,144	1,099,720	250,100	394,000
▶ Debt Service	26,607	26,607	26,607	26,607	26,607	26,607
▶ Other Uses	0	0	0	50,000	0	0
▶ Reserves	0	0	0	7,420,741	6,946,324	7,666,432
Total	8,018,958	7,857,865	9,511,334	18,639,789	17,752,098	22,561,895



Police Training 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.

Revenues and Other Sources

Revenues and other sources for the Police Training Fund total \$43,116. This amount includes an available estimated beginning fund balance of \$34,116. This is an increase of \$10,456, or 32.0% from the fiscal year 2022 adopted budget of \$32,660.

Excluding the beginning fund balance, Fines and Forfeitures are the main source of funding for the Police Training Fund and are proposed to total \$9,000. This is an increase of \$1,000, or 12.5% from the fiscal year 2022 adopted budget of \$8,000.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

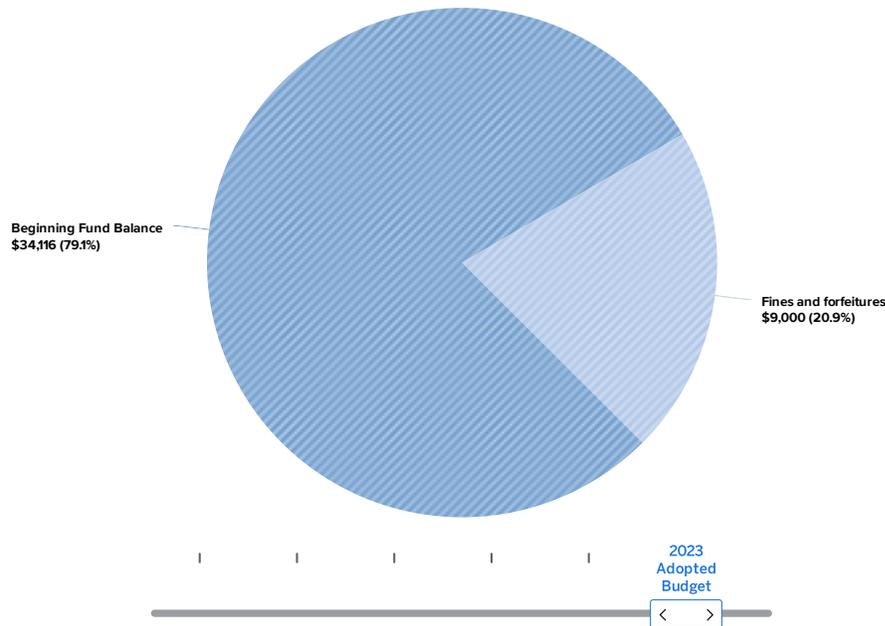
Broken down by

Revenues Police Training

Sort By Chart of Accounts

- Beginning Fund Balance
- Fines and forfeitures

Visualization



Broken down by

Revenues Police Training

Data

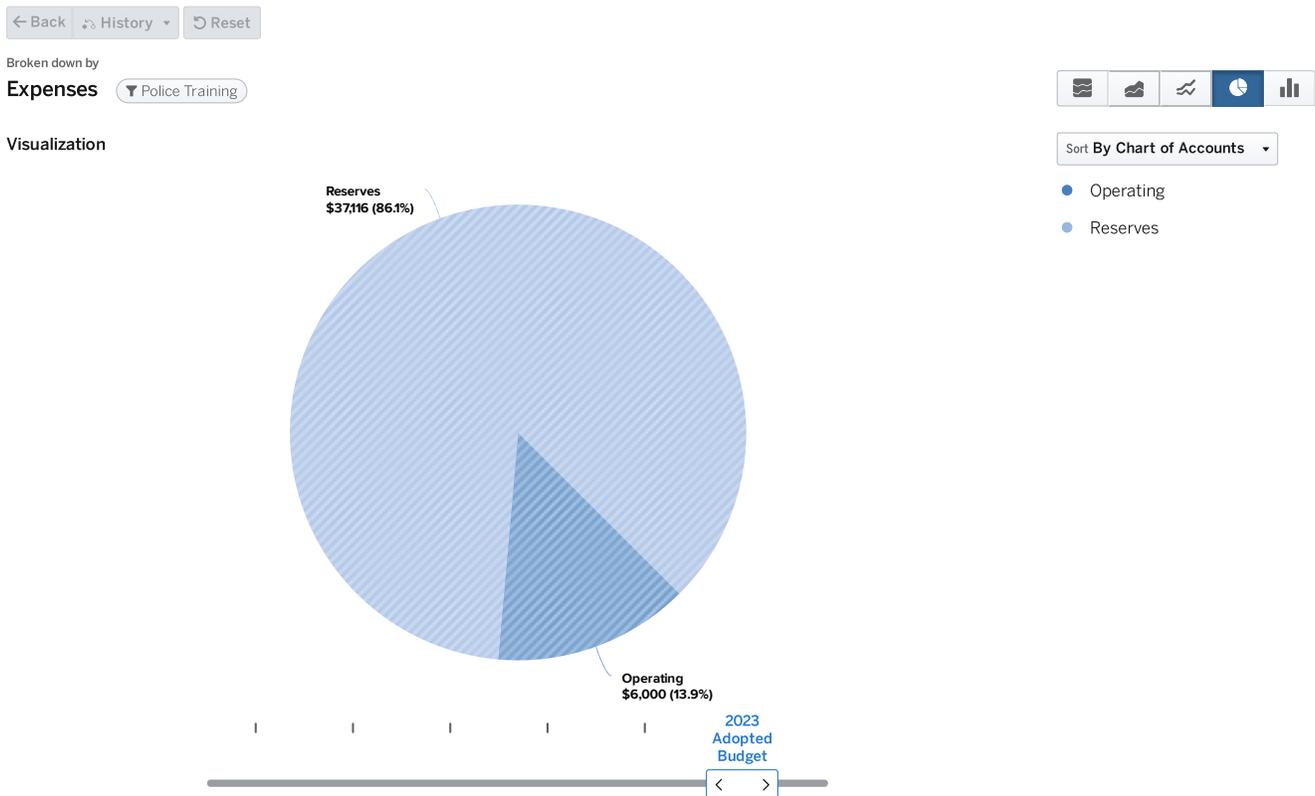
Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	31,334	24,660	34,116
▶ Fines and forfeitures	9,150	11,242	12,319	8,000	8,000	9,000
Total	9,150	11,242	12,319	39,334	32,660	43,116

Expenditures and Other Uses

Expenditures and other uses for the Police Training Fund total \$43,116. This amount includes an estimated ending reserves balance of \$37,116. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

Excluding the estimated ending reserves balance, operating costs are the largest use of expenditures for the Police Training Fund and are proposed to total \$6,000, or 13.9% of the total expenditures and uses. This amount is in line with the fiscal year 2022 adopted budget.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.



← Back History Reset

Broken down by Expenses Police Training

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Operating	6,040	1,525	2,904	6,000	6,000	6,000
Reserves	0	0	0	33,334	26,660	37,116
Total	6,040	1,525	2,904	39,334	32,660	43,116



Gas Tax 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

Revenues and Other Sources

Revenues and other sources for the Gas Tax Fund total \$1,601,842. This amount includes an available estimated beginning fund balance of \$647,292. This is a decrease of \$116,088, or 6.7% from the fiscal year 2022 adopted budget of \$1,717,930. Local Option Gas Taxes comprise the largest share of the Gas Tax Fund revenues and are proposed to be \$815,850, or 50.9% of the total revenues and sources of funding.

Excluding beginning fund balance and other sources, recurring revenues are proposed to total \$954,550. This is an increase of \$40,933, or 4.5% from the fiscal year 2022 adopted budget of \$913,617.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

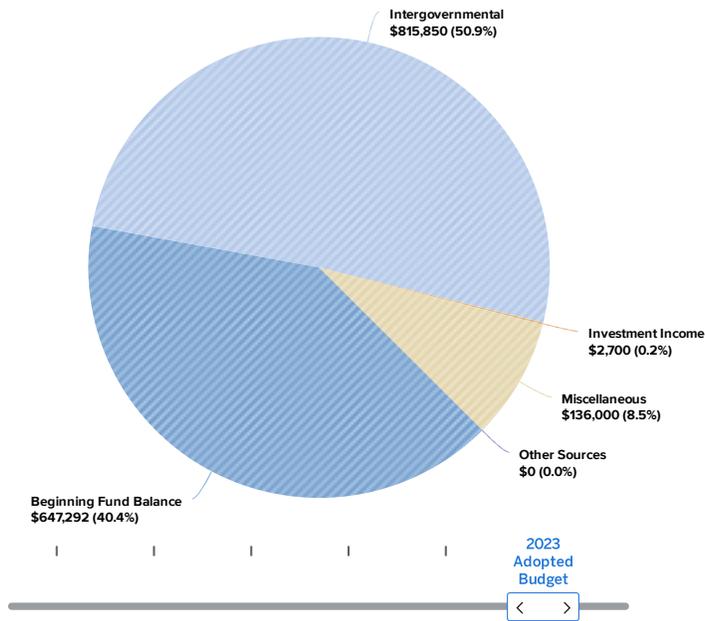
Broken down by

Revenues Gas Tax

Sort By Chart of Accounts

- Beginning Fund Balance
- Intergovernmental
- Investment Income
- Miscellaneous
- Other Sources

Visualization



Broken down by

Revenues Gas Tax

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	1,004,657	804,313	647,292
▶ Intergovernmental	740,673	776,805	823,593	777,000	777,000	815,850
▶ Investment Income	3,500	301	350	617	617	2,700
▶ Miscellaneous	132,277	137,073	140,331	136,000	136,000	136,000
▶ Other Sources	117,175	0	0	0	0	0
Total	993,625	914,179	964,274	1,918,274	1,717,930	1,601,842

Expenditures and Other Uses

Expenditures and other uses for the Gas Tax Fund total \$1,601,842. This amount includes an estimated ending reserves balance of \$384,636. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

Excluding estimated ending reserves balance, debt service, and capital outlay, operating costs are the largest use of expenditures for the Gas Tax Fund and are proposed to total \$1,170,599, or 73.1% of the total expenditures and uses. This is an increase of \$3,629, or 0.3% from the fiscal year 2022 adopted budget.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

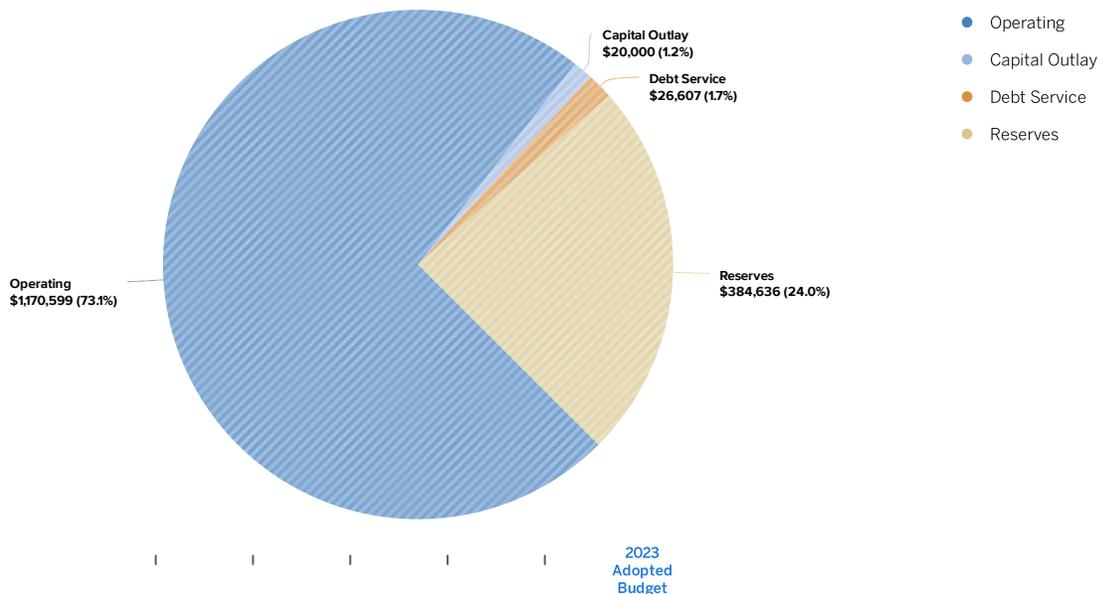
Broken down by

Expenses Gas Tax

Bar Chart Line Chart Pie Chart

Sort By Chart of Accounts

Visualization



← Back History Reset

Broken down by

Expenses Gas Tax

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Operating	801,697	824,380	364,616	666,970	1,166,970	1,170,599
▶ Capital Outlay	226,468	119,911	135,408	818,866	221,000	20,000
▶ Debt Service	26,607	26,607	26,607	26,607	26,607	26,607
▶ Reserves	0	0	0	405,831	303,353	384,636
Total	1,054,772	970,899	526,631	1,918,274	1,717,930	1,601,842



Recreation 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.

Revenues and Other Sources

Revenues and other sources for the Recreation Fund total \$7,645,042. This amount includes an available estimated beginning balance of \$2,081,335. This is an increase of \$1,198,932, or 18.6% from the fiscal year 2022 adopted budget of \$6,446,110.

Excluding the beginning fund balance, Charges for services are the main source of funding for the Recreation Fund and are proposed to total \$5,562,957. This is an increase of \$584,251, or 11.7% from the fiscal year 2022 adopted budget of \$4,978,706.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

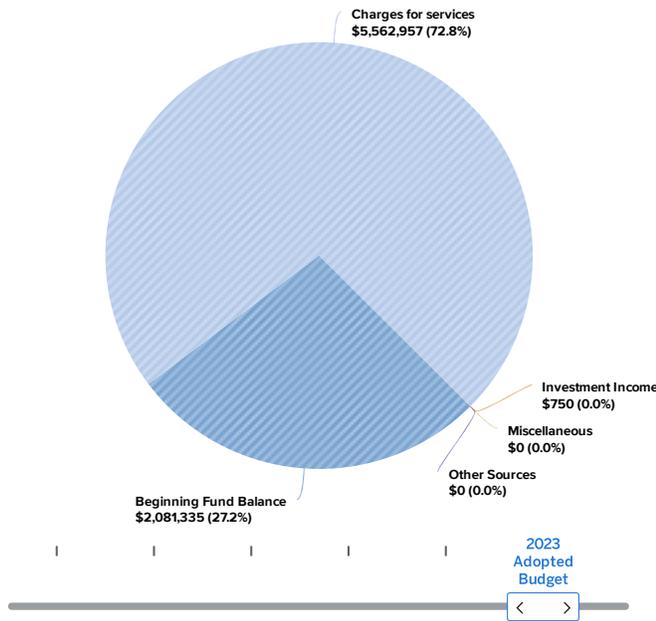
Broken down by

Revenues Recreation

Sort By Chart of Accounts

- Beginning Fund Balance
- Charges for services
- Investment Income
- Miscellaneous
- Other Sources

Visualization



Broken down by

Revenues Recreation

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	2,230,777	1,466,654	2,081,335
▶ Charges for services	2,776,765	2,793,113	4,481,699	4,978,706	4,978,706	5,562,957
▶ Investment Income	6,433	723	3,443	750	750	750
▶ Miscellaneous	14,048	4,957	15,290	0	0	0
▶ Other Sources	2,832,065	2,339,968	0	0	0	0
Total	5,629,312	5,138,761	4,500,432	7,210,233	6,446,110	7,645,042

Expenditures and Other Uses

Expenditures and other uses for the Recreation Fund total \$7,645,042. This amount includes an estimated ending reserves balance of \$29,543. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

Personnel costs are the largest use of expenditures for the Recreation Fund and are proposed to total \$5,983,832, or 78.3% of the total expenditures and uses.

Excluding the estimated ending reserves balance, recurring expenditures are proposed to total \$7,615,499. This is an increase of \$1,605,486, or 26.7% from the adopted fiscal year 2022 adopted budget of \$6,010,013.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

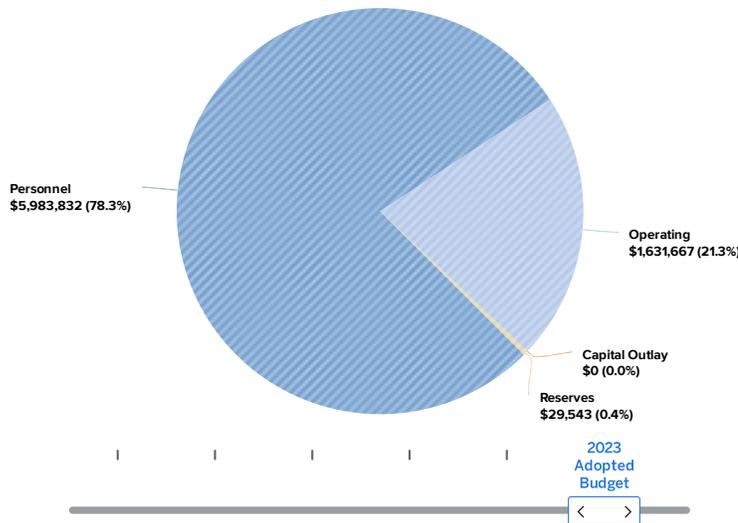
Broken down by Expenses Recreation

Bar Chart Line Chart Pie Chart

Sort By Chart of Accounts

- Personnel
- Operating
- Capital Outlay
- Reserves

Visualization



← Back History Reset

Broken down by Expenses Recreation

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Personnel	3,666,249	3,560,078	4,399,789	4,572,692	4,572,692	5,983,832
Operating	805,489	860,894	1,356,452	1,450,975	1,437,321	1,631,667
Capital Outlay	1,313	9,913	2,287	0	0	0
Reserves	0	0	0	1,186,566	436,097	29,543
Total	4,473,050	4,430,884	5,758,528	7,210,233	6,446,110	7,645,042



Golf Course Fund

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

Revenues and Other Sources

Revenues and other sources for the Golf Course Fund total \$7,721,592. This amount includes an available estimated beginning balance of \$1,867,842. This is an increase of 92.8% from the adopted fiscal year 2022 budget of \$4,005,398. Charges for services comprise the largest share of the Golf Course Fund revenues and are proposed to be \$5,484,000, or 71.0% of the total revenues and sources of funding.

Excluding beginning fund balance and other sources, recurring revenues are proposed to total \$5,853,750. This is an increase of \$3,236,750, or 123.7% from the fiscal year 2022 adopted budget. The increase is attributed primarily to the expansion of the golf course and facilities.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

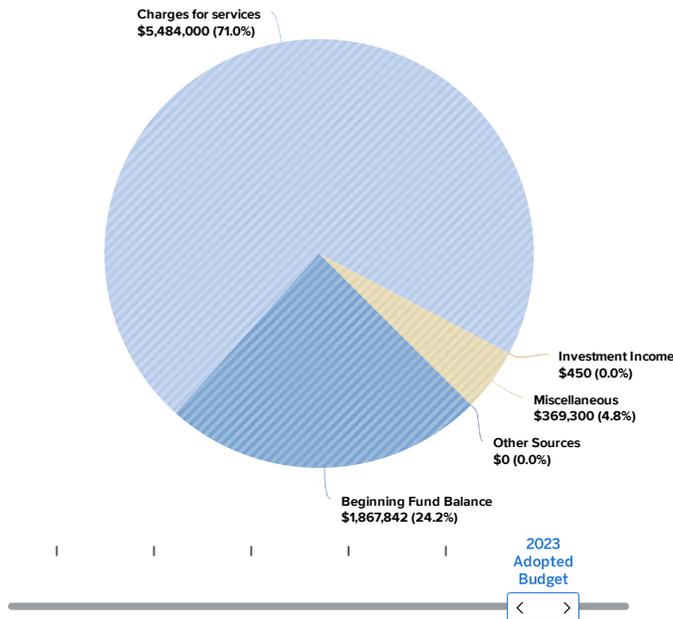
Broken down by

Revenues Golf Course

Sort By Chart of Accounts

- Beginning Fund Balance
- Charges for services
- Investment Income
- Miscellaneous
- Other Sources

Visualization



Broken down by

Revenues Golf Course

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	1,304,882	688,398	1,867,842
▶ Charges for services	1,813,462	2,600,306	3,242,453	2,320,000	2,320,000	5,484,000
▶ Investment Income	3,550	454	1,016	500	500	450
▶ Miscellaneous	185,279	297,125	287,455	296,500	296,500	369,300
▶ Other Sources	0	0	0	0	700,000	0
Total	2,002,291	2,897,885	3,530,924	3,921,882	4,005,398	7,721,592

Expenditure and Other Uses

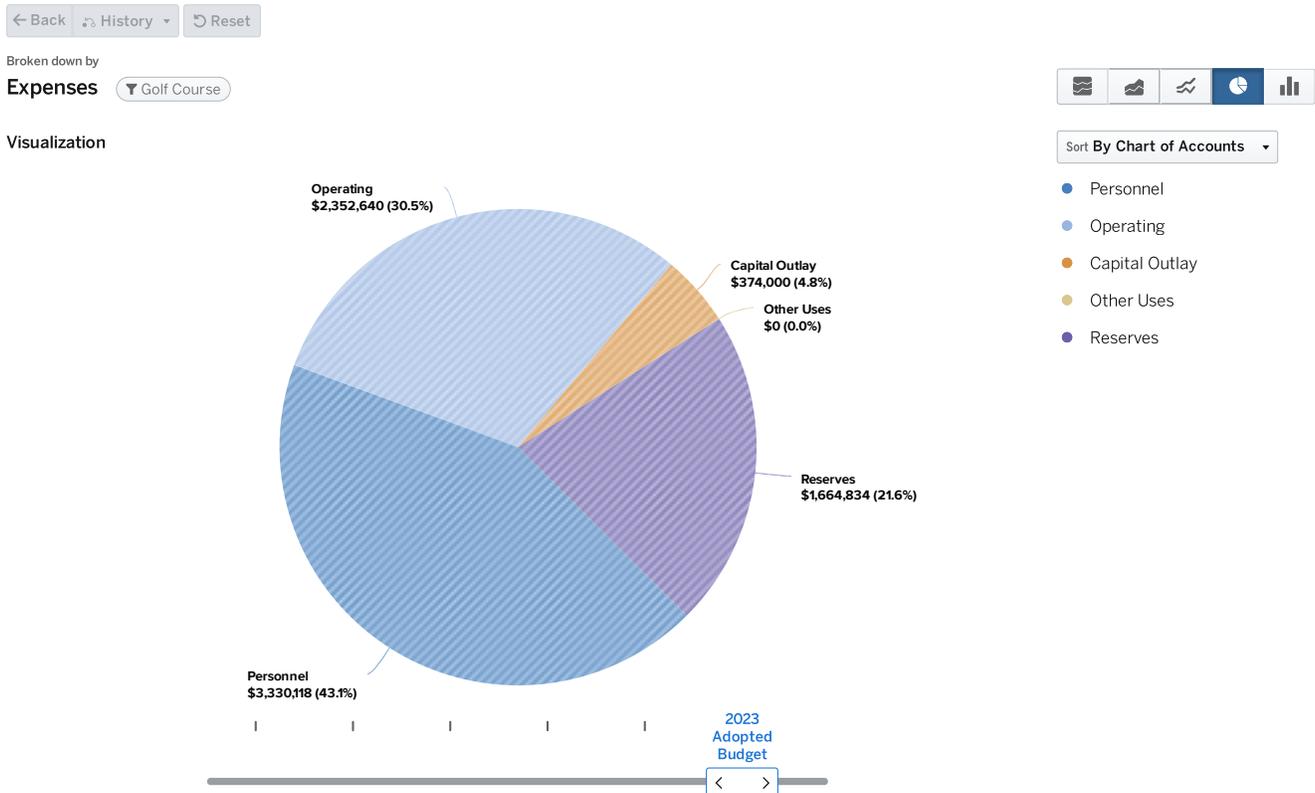
Expenditures and other uses for the Golf Course Fund total \$7,721,592. This amount includes an estimated ending reserves balance of \$1,664,834. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

Personnel costs are the largest use of expenditures for the Golf Course Fund and are proposed to total \$3,330,118, or 43.1% of the total expenditures and uses. Other significant uses of expenditures and their proposed totals include:

- Operating - \$2,352,640
- Capital Outlay - \$374,000

Excluding estimated ending reserves balance, other uses, and capital outlay, recurring expenditures are proposed to total \$5,682,758. This is an increase of \$2,336,674, or 69.8% from the fiscal year 2022 adopted budget of \$3,346,084.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.



Broken down by

Expenses ▾ Golf Course

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	1,234,044	1,435,727	1,676,623	1,639,500	1,639,500	3,330,118
▶ Operating	760,808	669,202	1,131,513	1,706,584	1,706,584	2,352,640
▶ Capital Outlay	172,326	2,125	42,449	280,854	29,100	374,000
▶ Other Uses	0	0	0	50,000	0	0
▶ Reserves	0	0	0	244,944	630,214	1,664,834
Total	2,167,178	2,107,054	2,850,585	3,921,882	4,005,398	7,721,592



Workforce Housing Fund

The Workforce Housing Fund is a special revenue fund established for the Workforce Housing Program that provides incentive-based policy recommendations for workforce housing projects.

Revenues and Other Sources

Revenues and other sources for the Workforce Housing Fund total \$5,550,303. This amount includes an estimated beginning balance of \$5,550,066. This is an increase of .01% from the fiscal year 2022 adopted budget of \$5,550,000.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

← Back | History | Reset

Broken down by

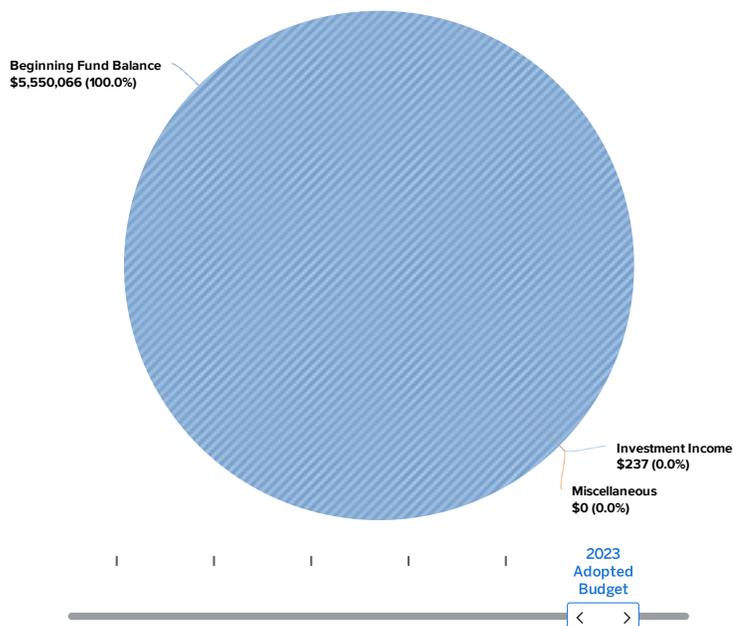
Revenues | Housing

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Investment Income
- Miscellaneous



Broken down by

Revenues
▼ Housing

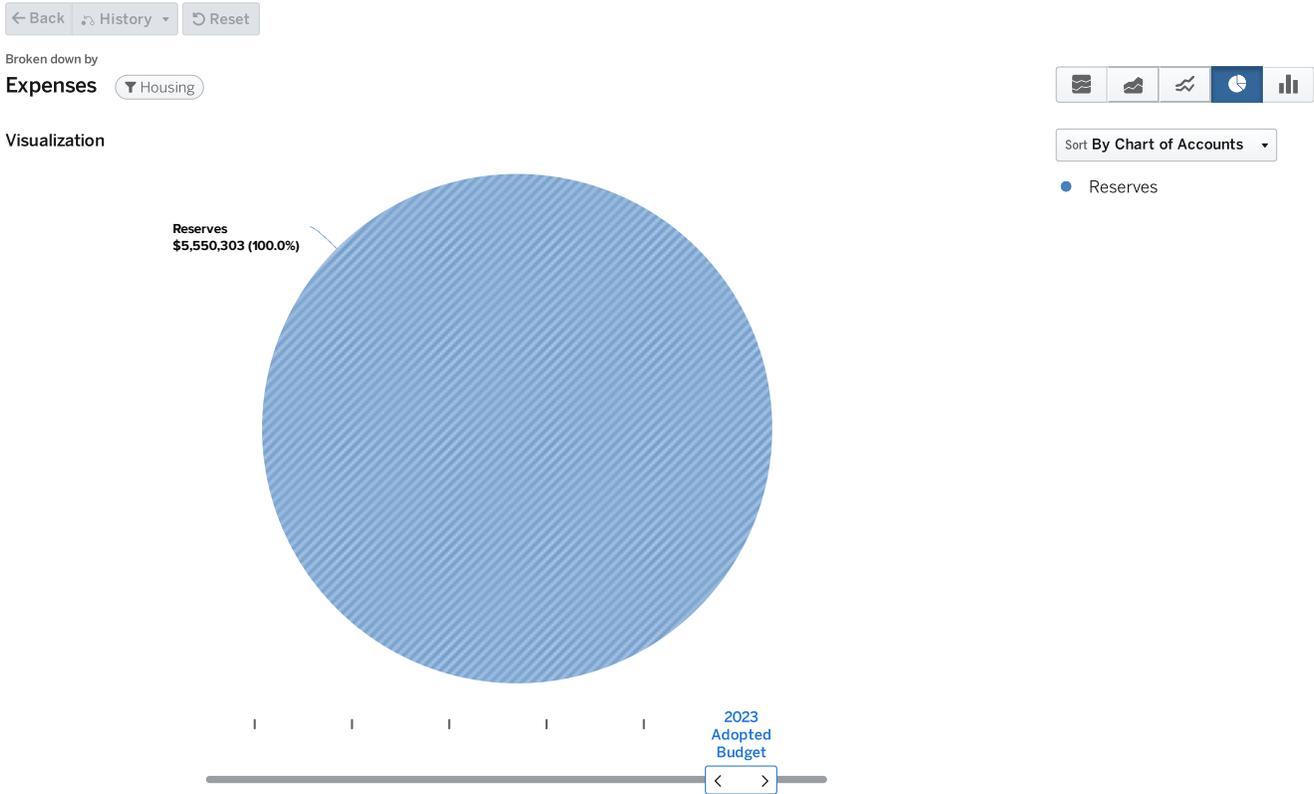
Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	550,066	550,000	5,550,066
▶ Investment Income	0	66	820	0	0	237
▶ Miscellaneous	0	550,000	5,000,000	5,000,000	5,000,000	0
Total	0	550,066	5,000,820	5,550,066	5,550,000	5,550,303

Expenditures and Other Uses

Expenditures and other uses for the Workforce Housing Fund total \$5,550,303. This amount includes an estimated ending reserves balance of \$5,550,303. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.



← Back History Reset

Broken down by Expenses Housing

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Reserves	0	0	0	5,550,066	5,550,000	5,550,303
Total	0	0	0	5,550,066	5,550,000	5,550,303

Capital Project Funds

[Recreation Impact](#)
[Fire Impact](#)
[Road Impact](#)
[One-Cent Sales Surtax](#)
[Capital Improvement and Replacement](#)

[Police Impact](#)
[Art Impact](#)
[Public Facilities Impact](#)
[Mobility Impact](#)

Capital Project Funds are established to account for the acquisition, development, improvement, and construction of major facilities or other infrastructure and/or equipment other than those financed by proprietary fund operations. These projects are generally large in scale and typically take multiple years to complete. The City operates and budgets for nine (9) Capital Project Funds.

Click on the links above for more detailed information about each fund.

Revenues and Other Sources

Revenues and other sources for all Capital Project Funds total \$21,194,519. This amount includes an available estimated beginning fund balance of \$6,910,538. This is a decrease of \$6,316,609, or 22.9% from the fiscal year 2022 adopted budget of \$27,511,128.

← Back | History | Reset

Broken down by

Capital Projects Revenues

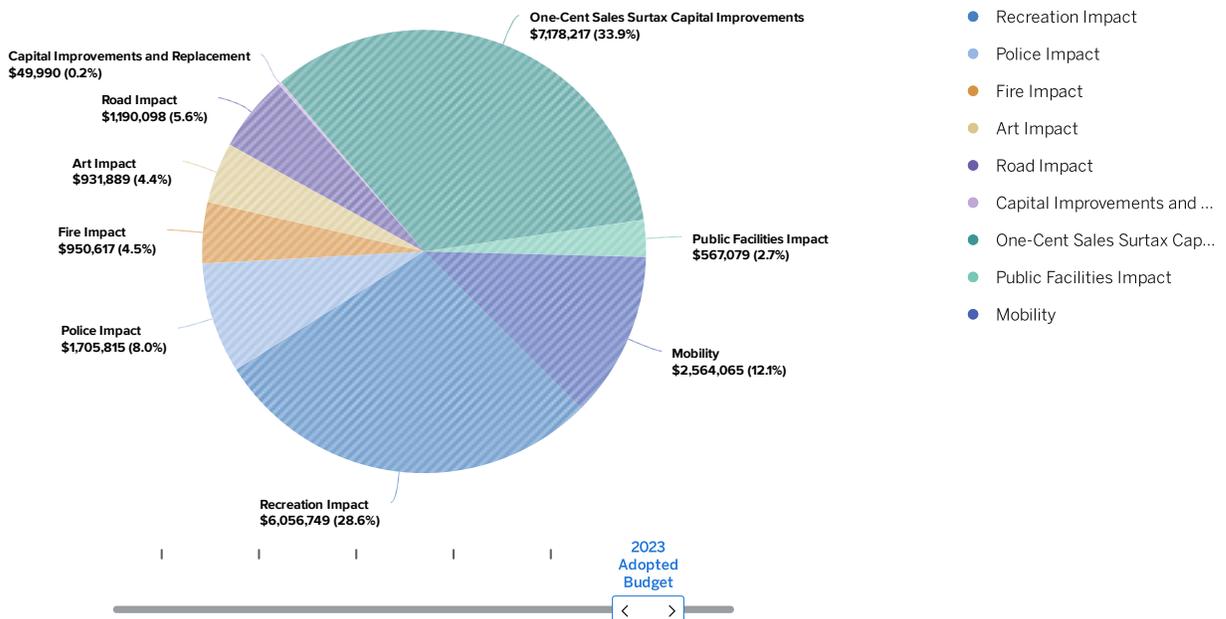
Visualization







Sort By Chart of Accounts



Broken down by

Capital Projects Revenues

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Recreation Impact	1,645,694	1,667,032	2,086,538	13,523,627	11,846,907	6,056,749
Police Impact	323,043	294,094	285,781	1,913,849	1,408,132	1,705,815
Fire Impact	460,709	434,690	433,063	1,840,727	1,717,701	950,617
Art Impact	306,427	40,941	81,690	941,538	812,509	931,889
Road Impact	730,406	1,221,731	1,095,336	5,481,987	2,129,039	1,190,098
Capital Improvements and Replacement	0	0	0	323,560	186,775	49,990
One-Cent Sales Surtax Capital Improvements	3,847,464	4,419,793	5,414,730	10,082,065	5,021,436	7,178,217
Public Facilities Impact	371,051	192,798	192,507	427,501	373,603	567,079
Mobility	2,671,118	527,597	1,463,779	6,228,375	4,015,026	2,564,065
Total	10,355,913	8,798,674	11,053,425	40,763,229	27,511,128	21,194,519

Revenues and Other Sources by Type

Impact Fees comprise the largest share of the Capital Project Funds revenues and are proposed to total \$5,740,284, or 27.1% of total revenues. The estimated beginning fund balance is proposed to total \$6,910,538, or 32.6% of the total revenues and sources of funding.

- An Impact Fee is typically a one-time fee assessed to a builder or developer for new construction within the City. Impact Fees are used to help cover the financial burdens attributed to an increase in public services needed for new growth. Otherwise, the costs for the increased demand would fall on existing taxpayers.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

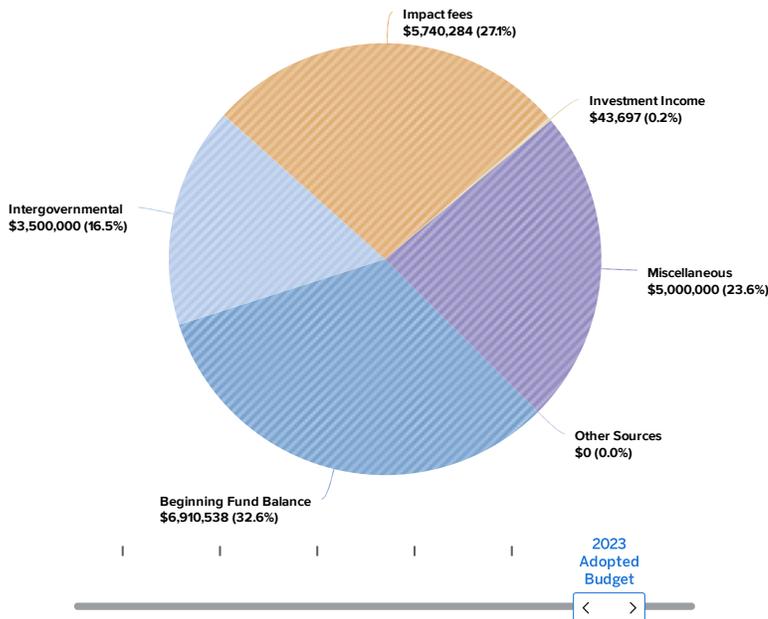
Broken down by

Revenues Capital Projects

Sort By Chart of Accounts

- Beginning Fund Balance
- Intergovernmental
- Impact fees
- Investment Income
- Miscellaneous
- Other Sources

Visualization



Broken down by

Revenues Capital Projects

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	18,602,897	10,326,204	6,910,538
▶ Intergovernmental	3,706,532	4,414,072	5,398,932	3,500,000	3,500,000	3,500,000
▶ Impact fees	6,113,239	4,374,752	5,632,813	8,672,259	8,672,259	5,740,284
▶ Investment Income	170,453	9,850	21,680	12,665	12,665	43,697
▶ Miscellaneous	0	0	0	5,000,000	5,000,000	5,000,000
▶ Other Sources	365,689	0	0	4,975,408	0	0
Total	10,355,913	8,798,674	11,053,425	40,763,229	27,511,128	21,194,519

Expenditures and Other Uses

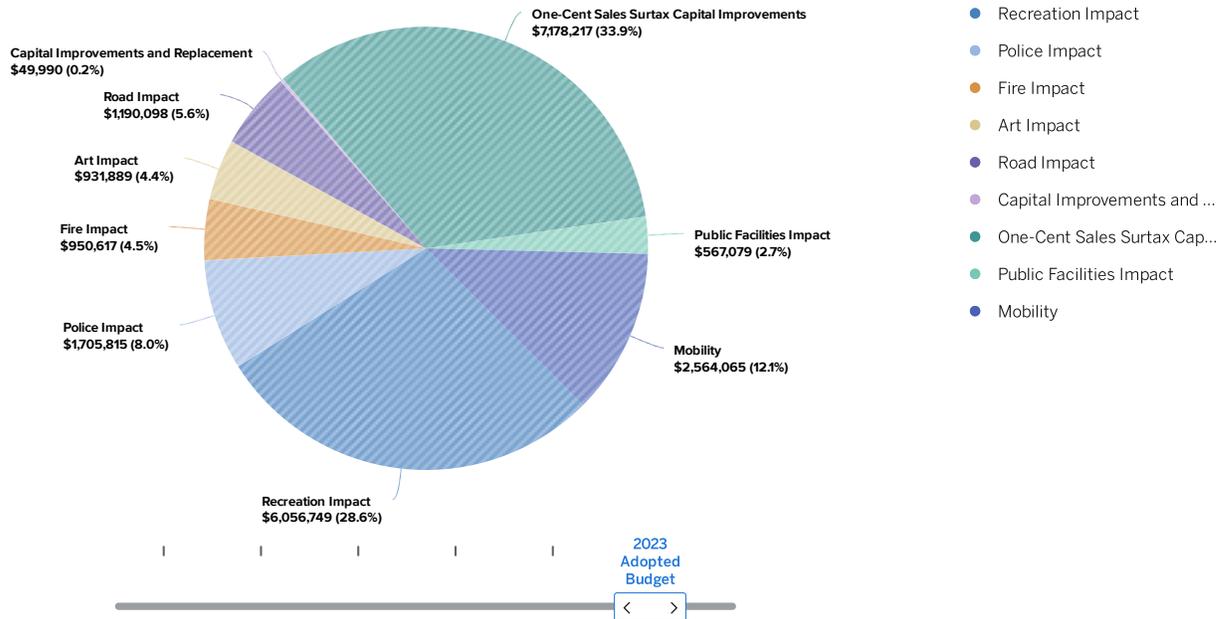
Expenditures for all Capital Project Funds total \$21,194,519. This amount includes an estimated ending reserves balance of \$14,670,970. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

Broken down by

Capital Projects Expenses

Sort By Chart of Accounts

Visualization



Broken down by

Capital Projects Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Recreation Impact	2,784,371	132,447	606,689	13,523,627	11,846,907	6,056,749
Police Impact	0	0	0	1,913,849	1,408,132	1,705,815
Fire Impact	449,764	261,379	0	1,840,727	1,717,701	950,617
Art Impact	161,500	82,150	39,934	941,538	812,509	931,889
Road Impact	774,960	378,113	2,708,504	5,481,987	2,129,039	1,190,098
Capital Improvements and Replacement	10,500	0	23,848	323,560	186,775	49,990
One-Cent Sales Surtax Capital Improvements	10,722,953	4,249,419	5,285,798	10,082,065	5,021,436	7,178,217
Public Facilities Impact	618,513	270,613	0	427,501	373,603	567,079
Mobility	342,420	744,232	1,080,101	6,228,375	4,015,026	2,564,065
Total	15,864,982	6,118,353	9,744,873	40,763,229	27,511,128	21,194,519

Expenditures and Other Uses by Type

The estimated ending reserves balance is proposed to total \$14,670,970, or 69.2% of the total expenditures and uses. Other significant uses of expenditures and their proposed totals include:

- Debt Service - \$3,339,545
- Capital Outlay - \$2,313,000
- Other Uses (Transfers) - \$871,004

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts

reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by

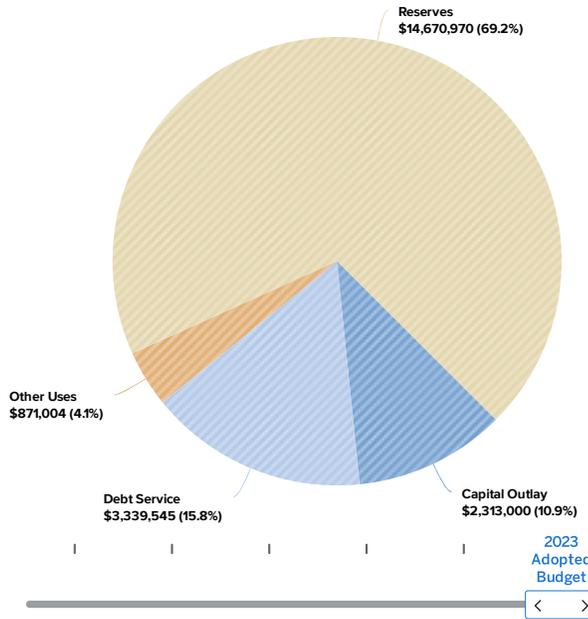
Expenses Capital Projects



Visualization

Sort By Chart of Accounts

- Capital Outlay
- Debt Service
- Other Uses
- Reserves



← Back History Reset

Broken down by

Expenses Capital Projects

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	11,840,057	2,778,568	6,404,493	25,375,582	13,025,000	2,313,000
▶ Debt Service	3,342,815	3,339,785	3,340,380	3,340,380	3,340,380	3,339,545
▶ Other Uses	682,110	0	0	2,321,010	1,121,010	871,004
▶ Reserves	0	0	0	9,726,257	10,024,738	14,670,970
Total	15,864,982	6,118,353	9,744,873	40,763,229	27,511,128	21,194,519



Recreation Impact 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.

Revenues and Other Sources

Revenues and other sources for the Recreation Impact Fund total \$6,056,749. This amount includes a proposed total of \$5,000,000 for contributions and donations, \$1,053,104 for impact fees, and \$0 available estimated beginning fund balance. This is a decrease of \$5,790,158, or 48.9% from the fiscal year adopted 2022 budget of \$11,846,907.

Excluding the beginning fund balance and other sources, recurring revenues are proposed to total \$6,056,749. This is a decrease of \$2,145,068, or 26.1% from the fiscal year 2022 adopted budget.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

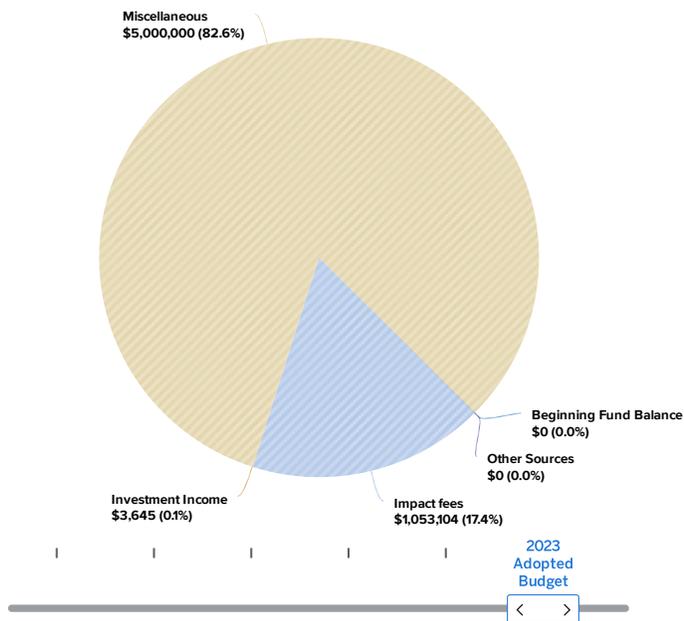
Broken down by

Revenues Recreation Impact

Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income
- Miscellaneous
- Other Sources

Visualization



Broken down by

Revenues Recreation Impact

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	4,042,068	3,644,550	0
▶ Impact fees	1,634,856	1,665,829	2,084,190	3,198,712	3,198,712	1,053,104
▶ Investment Income	10,838	1,203	2,348	3,645	3,645	3,645
▶ Miscellaneous	0	0	0	5,000,000	5,000,000	5,000,000
▶ Other Sources	0	0	0	1,279,202	0	0
Total	1,645,694	1,667,032	2,086,538	13,523,627	11,846,907	6,056,749

Expenditures and Other Uses

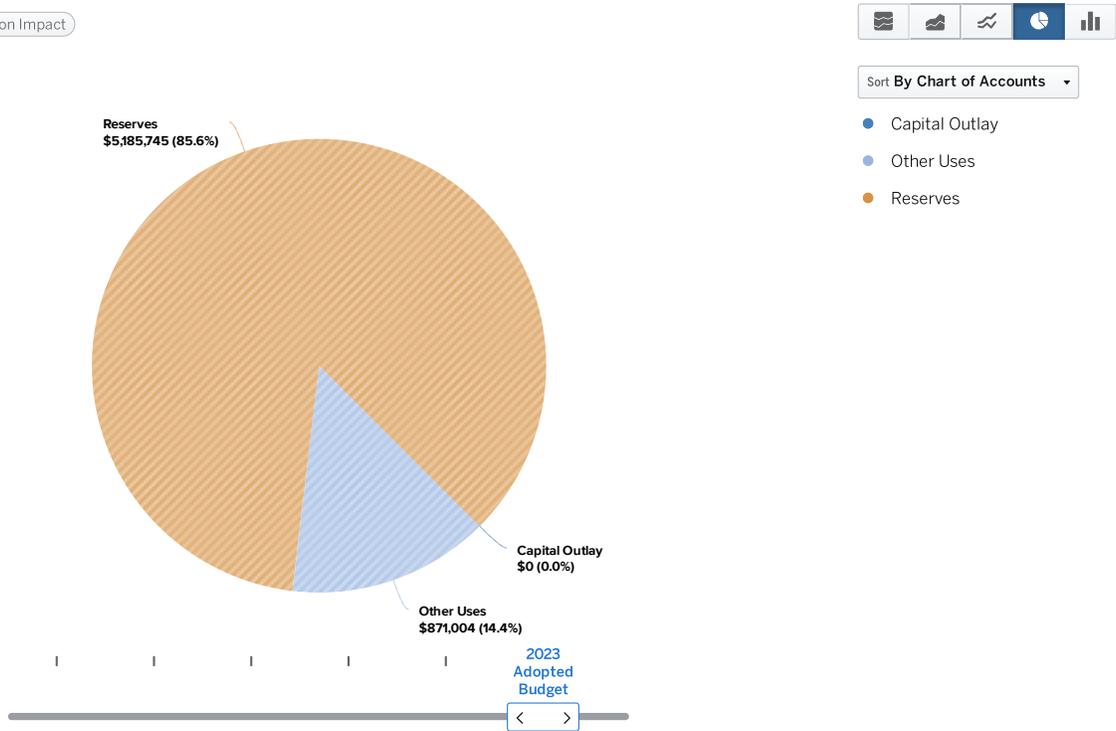
Expenditures for the Recreation Impact Fund total \$6,056,749. This amount includes a proposed total of \$871,004 for transfers and an estimated ending reserves balance of \$5,185,745. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by
Expenses Recreation Impact

Visualization



← Back History Reset

Broken down by
Expenses Recreation Impact

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	2,784,371	132,447	606,689	11,359,683	10,000,000	0
▶ Other Uses	0	0	0	761,010	761,010	871,004
▶ Reserves	0	0	0	1,402,934	1,085,897	5,185,745
Total	2,784,371	132,447	606,689	13,523,627	11,846,907	6,056,749



Police Impact 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.

Revenues and Other Sources

Revenues and other sources for the Police Impact Fund total \$1,705,815. This amount includes a proposed total of \$379,035 for impact fees and an available estimated beginning balance of \$1,320,179. This is an increase of \$297,683, or 21.1% from the fiscal year 2022 adopted budget of \$1,408,132.

Excluding the beginning fund balance, recurring revenues are proposed to total \$385,636. This is a decrease of \$13,904, or 3.5% from the fiscal year 2022 adopted budget of \$399,540.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

← Back History Reset

Broken down by

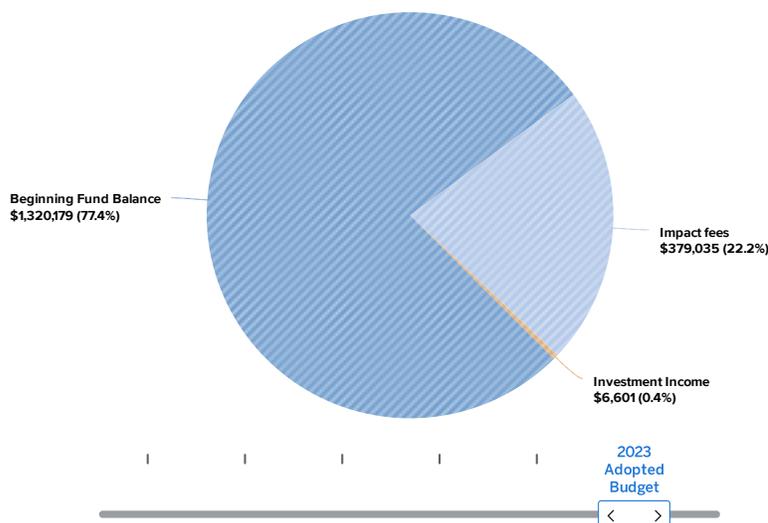
Revenues Police Impact

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income



Broken down by

Revenues
Police Impact

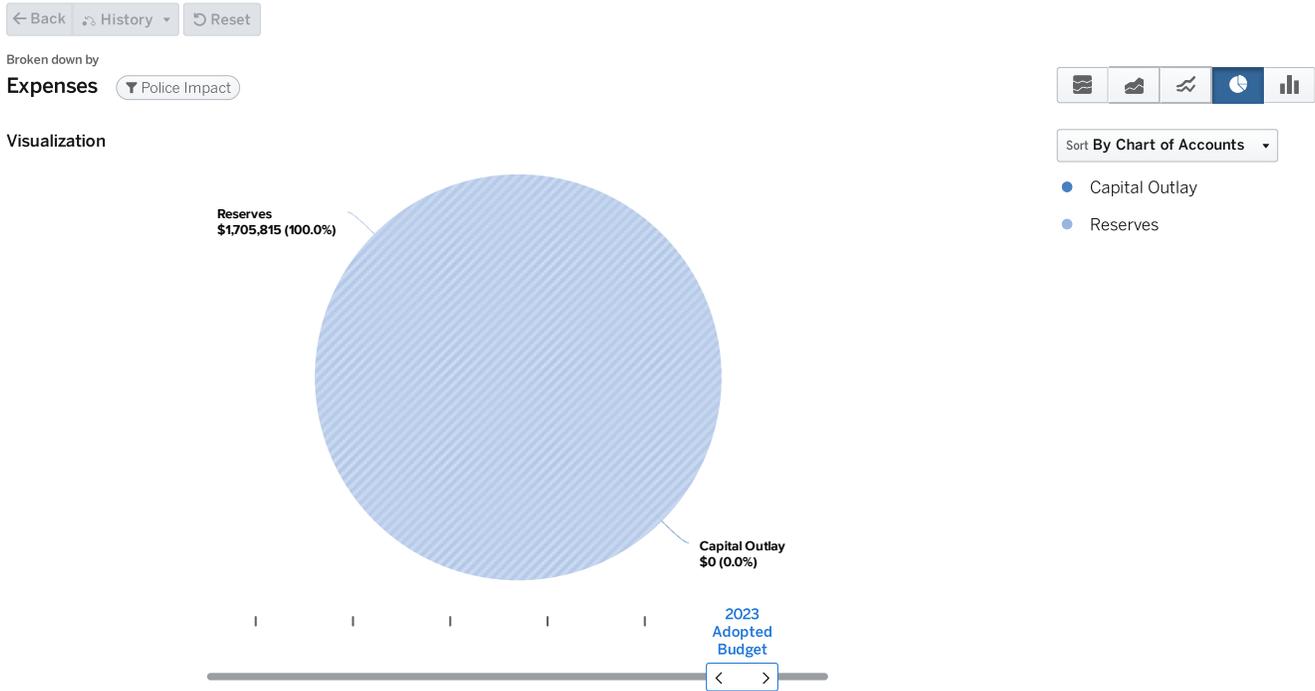
Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	1,514,309	1,008,592	1,320,179
▶ Impact fees	319,636	293,616	285,038	398,531	398,531	379,035
▶ Investment Income	3,406	478	743	1,009	1,009	6,601
Total	323,043	294,094	285,781	1,913,849	1,408,132	1,705,815

Expenditures and Other Uses

Expenditures for the Police Impact Fund total \$1,705,815. This amount includes an estimated ending reserves balance of \$1,705,815. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.



← Back History Reset

Broken down by
Expenses Police Impact

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	0	0	0	425,000	0	0
▶ Reserves	0	0	0	1,488,849	1,408,132	1,705,815
Total	0	0	0	1,913,849	1,408,132	1,705,815



Fire Impact 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.

Revenues and Other Sources

Revenues and other sources for the Fire Impact Fund total \$950,617. This amount includes a proposed total of \$540,559 for impact fees and an estimated beginning balance of \$408,018. This is a decrease of \$767,084, or 44.6% from the fiscal year 2022 adopted budget of \$1,717,701.

Excluding the beginning fund balance, recurring revenues are proposed to total \$542,599. This is a decrease of \$39,457, or 6.8% from the fiscal year 2022 adopted budget.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

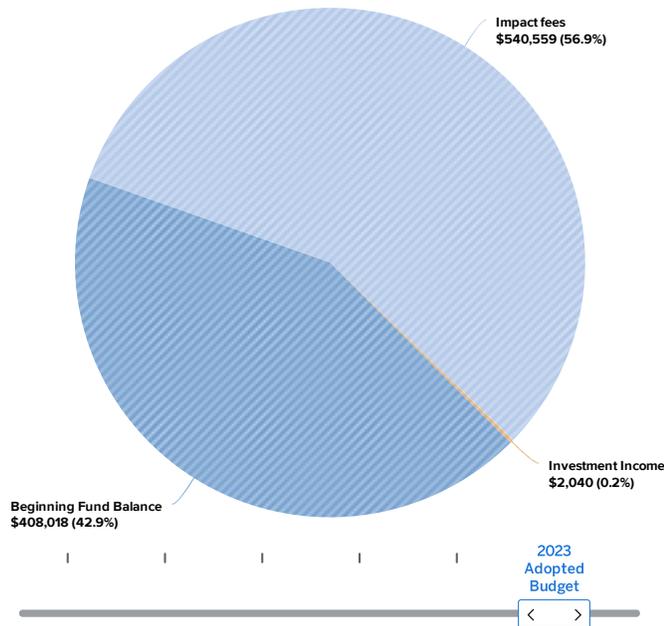
Broken down by

Revenues Fire Impact

Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income

Visualization



Broken down by

Revenues Fire Impact

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	1,258,671	1,135,645	408,018
▶ Impact fees	457,242	434,330	432,717	580,920	580,920	540,559
▶ Investment Income	3,467	359	346	1,136	1,136	2,040
Total	460,709	434,690	433,063	1,840,727	1,717,701	950,617

Expenditures and Other Uses

Expenditures for the Fire Impact Fund total \$950,617. This amount includes an estimated ending reserve balance of \$950,617. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by

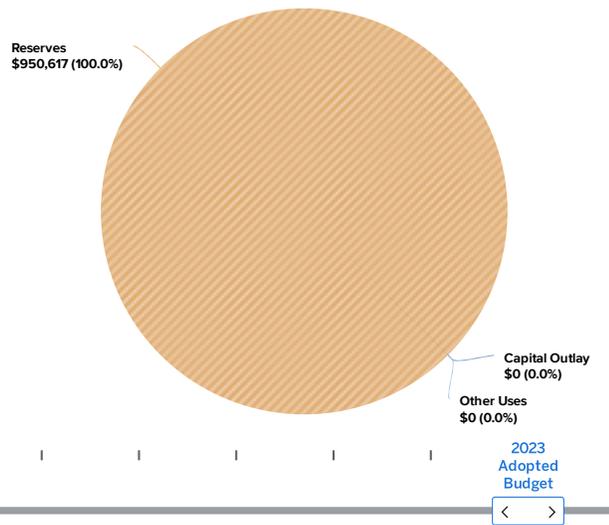
Expenses Fire Impact



Sort By Chart of Accounts

- Capital Outlay
- Other Uses
- Reserves

Visualization



← Back History Reset

Broken down by

Expenses Fire Impact

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Capital Outlay	449,764	261,379	0	1,959	0	0
▶ Other Uses	0	0	0	1,200,000	0	0
▶ Reserves	0	0	0	638,768	1,717,701	950,617
Total	449,764	261,379	0	1,840,727	1,717,701	950,617



Art Impact 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.

Revenues and Other Sources

Revenues and other sources for the Art Impact Fund total \$931,889. This amount includes an available estimated beginning balance of \$927,253. This is an increase of \$119,380 or 14.7% from the fiscal year 2022 adopted budget of \$812,509.

Excluding the beginning fund balance, recurring revenues are proposed to total \$4,636. This an increase of \$4,636 or 100% from the fiscal year 2022 adopted budget of \$0.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

← Back History Reset

Broken down by

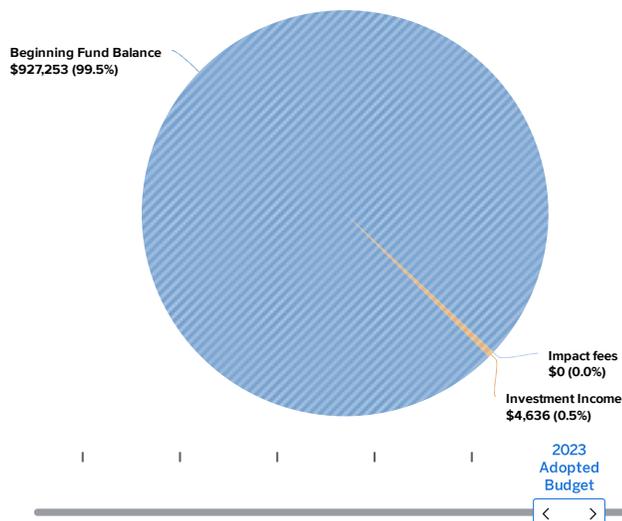
Revenues Art Impact

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income



Broken down by

Revenues
▾ Art Impact

Data

Expand All	2020	2021	2022	2022		2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	941,538	812,509	927,253
▶ Impact fees	303,717	40,600	81,400	0	0	0
▶ Investment Income	2,710	341	291	0	0	4,636
Total	306,427	40,941	81,690	941,538	812,509	931,889

Expenditures and Other Uses

Expenditures for the Art Impact Fund total \$931,889. This amount includes an estimated ending reserves balance of \$931,889. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back | History | Reset

Broken down by

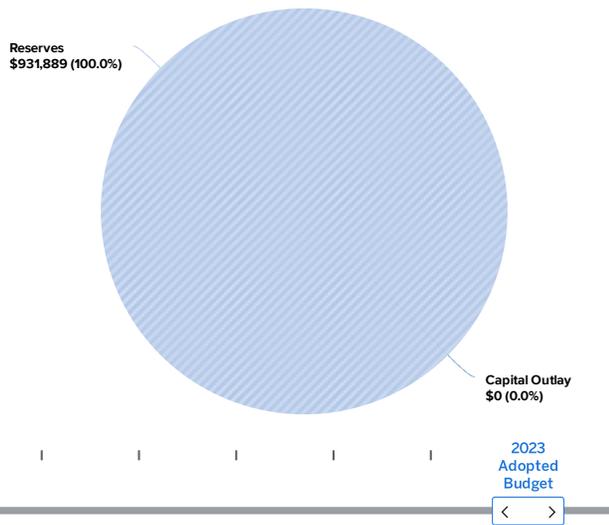
Expenses Art Impact



Sort By Chart of Accounts ▾

- Capital Outlay
- Reserves

Visualization



← Back | History | Reset

Broken down by

Expenses Art Impact

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	161,500	82,150	39,934	89,325	0	0
▶ Reserves	0	0	0	852,213	812,509	931,889
Total	161,500	82,150	39,934	941,538	812,509	931,889



Road Impact 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.

Revenues and Other Sources

Revenues and other sources for the Road Impact Fund total \$1,190,098. This amount includes a proposed total of \$1,139,925 for impact fees and an estimated beginning balance of \$49,143. This is a decrease of \$938,941, or 44.1% from the fiscal year 2022 adopted budget of \$2,129,039.

Excluding the beginning fund balance and other sources, recurring revenues are proposed to total \$1,140,955. This is an increase of \$258,192, or 29.2% from the fiscal year 2022 adopted budget of \$882,763.

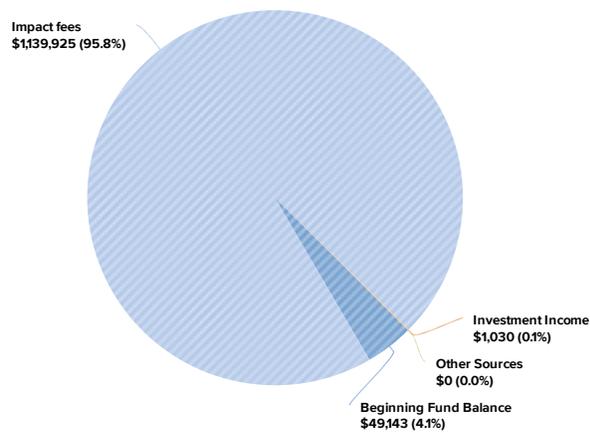
It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

← Back History Reset

Broken down by

Revenues Road Impact

Visualization



2023 Adopted Budget



Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income
- Other Sources

Broken down by

Revenues
Road Impact

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	1,803,870	1,246,276	49,143
▶ Impact fees	523,744	1,220,845	1,093,735	881,517	881,517	1,139,925
▶ Investment Income	6,663	886	1,601	1,246	1,246	1,030
▶ Other Sources	200,000	0	0	2,795,354	0	0
Total	730,406	1,221,731	1,095,336	5,481,987	2,129,039	1,190,098

Expenditures and Other Uses

Expenditures and other uses for the Road Impact Fund total \$1,190,098. This amount includes an estimated ending reserve balance of \$1,190,098. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by

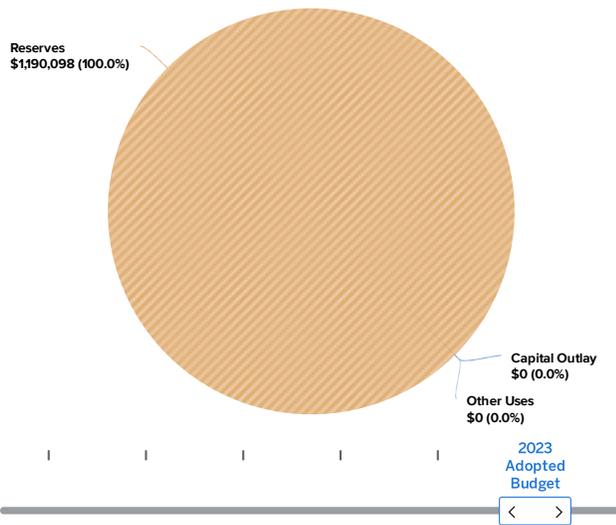
Expenses Road Impact



Sort By Chart of Accounts

- Capital Outlay
- Other Uses
- Reserves

Visualization



← Back History Reset

Broken down by

Expenses Road Impact

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	92,850	378,113	2,708,504	5,482,948	2,000,000	0
▶ Other Uses	682,110	0	0	0	0	0
▶ Reserves	0	0	0	-961	129,039	1,190,098
Total	774,960	378,113	2,708,504	5,481,987	2,129,039	1,190,098



Capital Improvement & Replacement Fund

The Capital Improvement and Replacement Fund is a capital project fund established to account for the receipt and disbursement of funds restricted for the purpose of funding land and capital construction and expansion of public buildings and/or infrastructure required to increase or enhance levels of service for the residents of the City of Palm Beach Gardens.

Revenues and Other Sources

Revenues and other sources for the Capital Improvement and Replacement Fund total \$49,990. This amount includes an estimated beginning balance of \$49,990. This is a decrease of \$136,785, or 73.2% from the fiscal year 2022 adopted budget of \$186,775.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

← Back | History | Reset

Broken down by

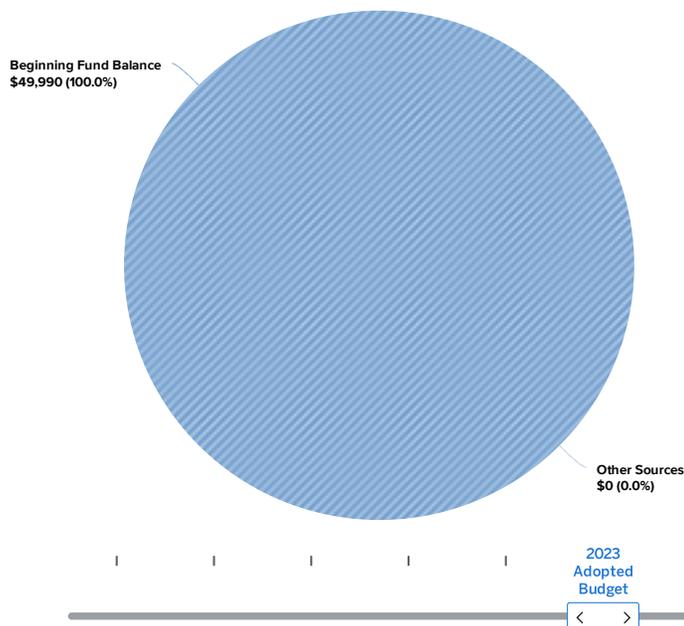
Revenues | Capital Improvements and Repl...



Sort By Chart of Accounts

- Beginning Fund Balance
- Other Sources

Visualization



Broken down by

Revenues
▾ Capital Improvements and Repl...

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	186,775	186,775	49,990
▶ Other Sources	0	0	0	136,785	0	0
Total	0	0	0	323,560	186,775	49,990

Expenditures and Other Uses

Expenditures for the Capital Improvement and Replacement Fund total \$49,990. This amount includes an estimated ending reserve balance of \$49,990. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by

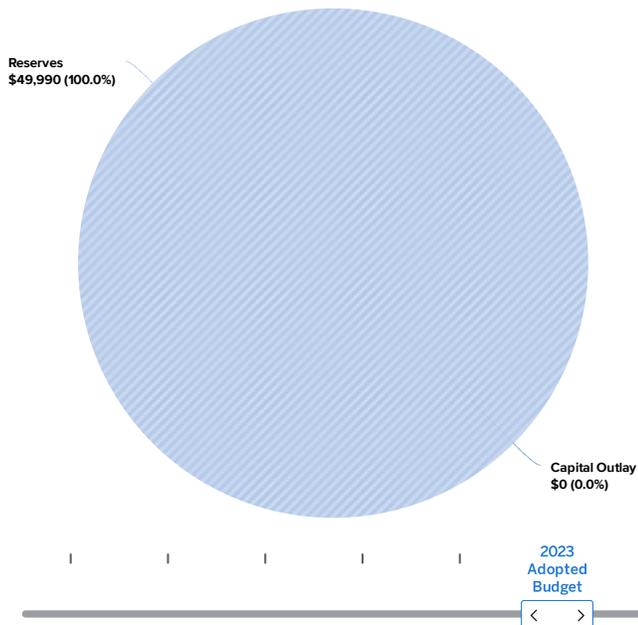
Expenses Capital Improvements and Repl...



Sort By Chart of Accounts

- Capital Outlay
- Reserves

Visualization



← Back History Reset

Broken down by

Expenses Capital Improvements and Repl...

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	10,500	0	23,848	136,785	0	0
▶ Reserves	0	0	0	186,775	186,775	49,990
Total	10,500	0	23,848	323,560	186,775	49,990



One-cent Sales Surtax 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.

Revenues and Other Sources

Revenues and other sources for the One-cent Sales Surtax Fund total \$7,178,217. This amount includes a proposed total of \$3,500,000 for one-cent sales surtax and an available estimated beginning balance of \$3,659,052. This is an increase of \$2,156,781, or 42.9% from the fiscal year 2022 adopted budget of \$5,021,436.

Excluding the beginning fund balance, recurring revenues are proposed to total \$3,519,165. This is an increase of \$13,649, or 0.4% from the fiscal year 2022 adopted budget of \$3,505,516.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

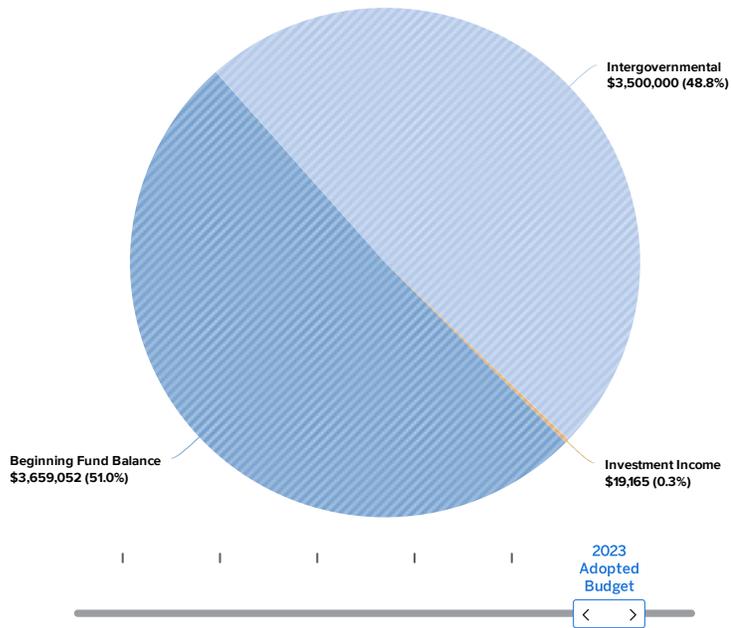
Broken down by

Revenues One-Cent Sales Surtax Capital ...

Sort By Chart of Accounts

- Beginning Fund Balance
- Intergovernmental
- Investment Income

Visualization



Broken down by

Revenues One-Cent Sales Surtax Capital ...

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	6,576,549	1,515,920	3,659,052
▶ Intergovernmental	3,706,532	4,414,072	5,398,932	3,500,000	3,500,000	3,500,000
▶ Investment Income	140,932	5,721	15,798	5,516	5,516	19,165
Total	3,847,464	4,419,793	5,414,730	10,082,065	5,021,436	7,178,217

Expenditures and Other Uses

Expenditures for the One-Cent Sales Surtax Fund total \$7,178,217. This amount includes a proposed total of \$3,339,545 for debt service and an estimated ending reserves balance of \$3,838,672. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

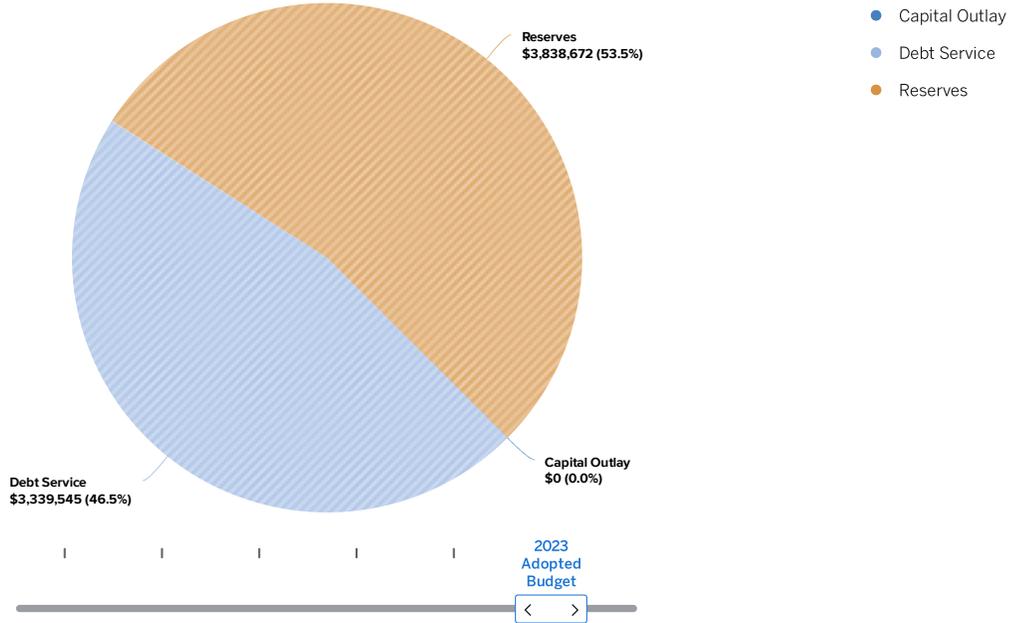
Broken down by

Expenses One-Cent Sales Surtax Capital ...



Visualization

Sort By Chart of Accounts



← Back History Reset

Broken down by

Expenses One-Cent Sales Surtax Capital ...

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	7,380,138	909,634	1,945,418	4,641,533	0	0
▶ Debt Service	3,342,815	3,339,785	3,340,380	3,340,380	3,340,380	3,339,545
▶ Reserves	0	0	0	2,100,152	1,681,056	3,838,672
Total	10,722,953	4,249,419	5,285,798	10,082,065	5,021,436	7,178,217



Public Facilities Impact 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.

Revenues and Other Sources

Revenues and other sources for the Public Facilities Impact Fund total \$567,079. This amount includes a proposed total of \$242,121 for impact fees and an available estimated beginning balance of \$323,341. This is an increase of \$193,476, or 51.8% from the fiscal year 2022 adopted budget of \$373,603.

Excluding the beginning fund balance, recurring revenues are proposed to total \$243,738. This is a decrease of \$16,710, or 6.4% from the fiscal year 2022 adopted budget of \$260,448.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

← Back | History | Reset

Broken down by

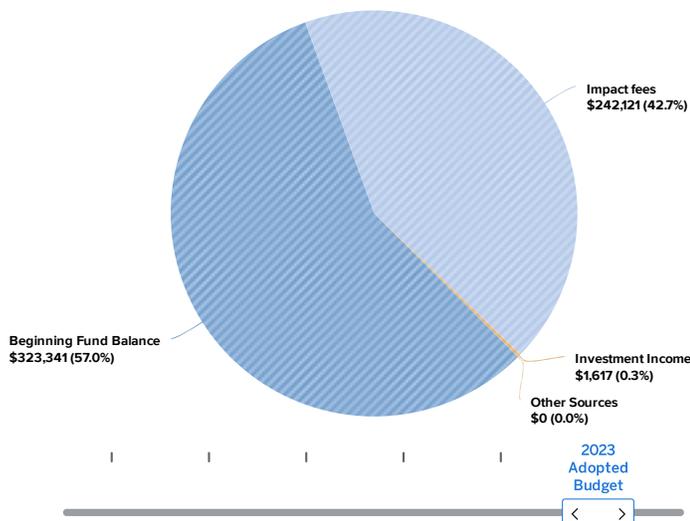
Revenues | Public Facilities Impact

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income
- Other Sources



Broken down by

Revenues
▾ Public Facilities Impact

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	167,053	113,155	323,341
▶ Impact fees	203,553	192,756	192,447	260,335	260,335	242,121
▶ Investment Income	1,809	42	60	113	113	1,617
▶ Other Sources	165,689	0	0	0	0	0
Total	371,051	192,798	192,507	427,501	373,603	567,079

Expenditures and Other Uses

Expenditures for the Public Facilities Impact Fund total \$567,079. This amount includes a proposed total of \$320,000 for capital outlay and an estimated ending reserves balance of \$247,079. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

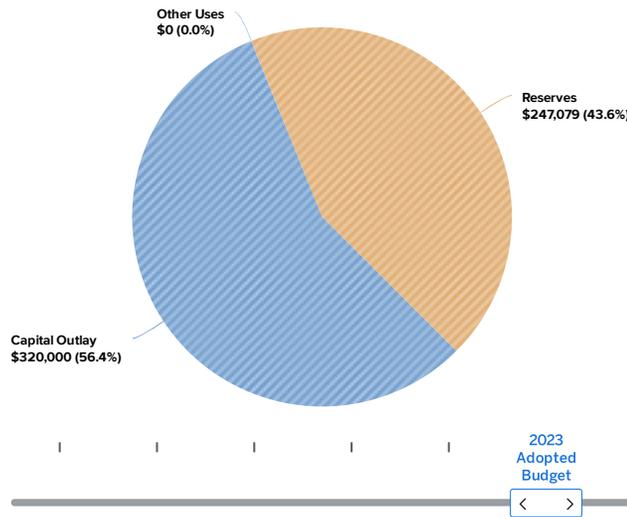
Broken down by Expenses Public Facilities Impact

Bar Chart Line Chart Pie Chart

Sort By Chart of Accounts

- Capital Outlay
- Other Uses
- Reserves

Visualization



← Back History Reset

Broken down by Expenses Public Facilities Impact

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	618,513	270,613	0	0	0	320,000
▶ Other Uses	0	0	0	360,000	360,000	0
▶ Reserves	0	0	0	67,501	13,603	247,079
Total	618,513	270,613	0	427,501	373,603	567,079



Mobility Impact 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.

Revenues and Other Sources

Revenues and other sources for the Mobility Impact Fund total \$2,564,065. This amount includes a proposed total of \$2,385,540 for impact fees and an available estimated beginning fund balance of \$173,562. This is a decrease of \$1,450,961, or 36.1% from the fiscal year 2022 adopted budget of \$4,015,026.

Excluding the beginning fund balance, recurring revenues are proposed to total \$2,390,503. This is a decrease of \$961,741, or 28.7% from the fiscal year 2022 adopted budget.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

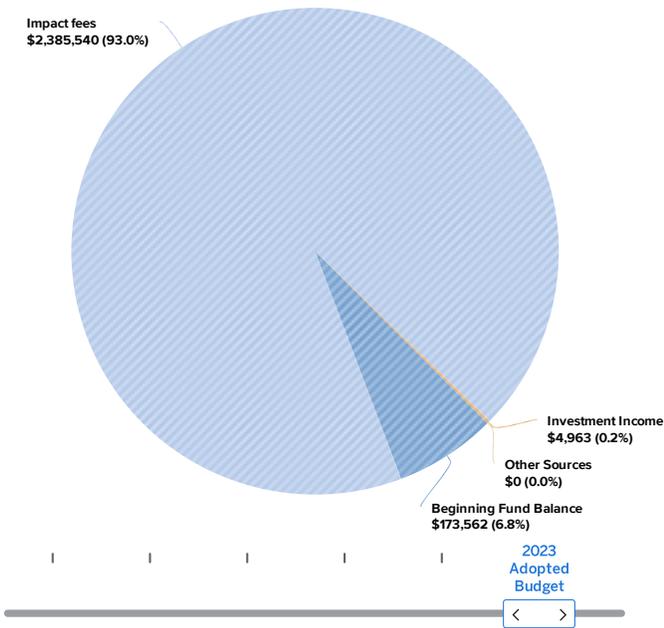
Broken down by

Revenues ▾ Mobility

Sort By Chart of Accounts ▾

- Beginning Fund Balance
- Impact fees
- Investment Income
- Other Sources

Visualization



Broken down by

Revenues ▾ Mobility

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	2,112,064	662,782	173,562
▶ Impact fees	2,670,491	526,777	1,463,286	3,352,244	3,352,244	2,385,540
▶ Investment Income	628	820	493	0	0	4,963
▶ Other Sources	0	0	0	764,067	0	0
Total	2,671,118	527,597	1,463,779	6,228,375	4,015,026	2,564,065

Expenditures and Other Uses

Expenditures for the Mobility Impact Fund total \$2,564,065. This amount includes a proposed total of \$1,993,000 for capital outlay and an estimated ending reserve balance of \$571,065. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by

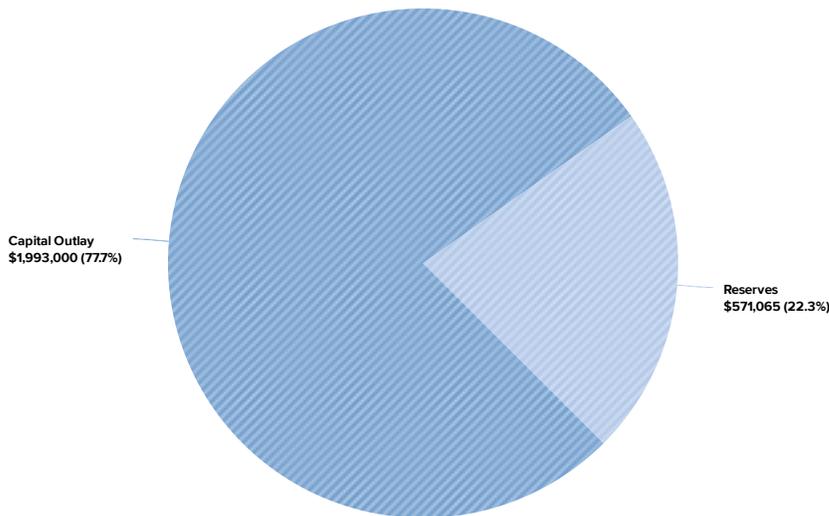
Expenses Mobility

Bar Chart Line Chart Pie Chart

Sort By Chart of Accounts

- Capital Outlay
- Reserves

Visualization



2023 Adopted Budget

← Back History Reset

Broken down by

Expenses Mobility

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Capital Outlay	342,420	744,232	1,080,101	3,238,349	1,025,000	1,993,000
▶ Reserves	0	0	0	2,990,026	2,990,026	571,065
Total	342,420	744,232	1,080,101	6,228,375	4,015,026	2,564,065



Internal Service Funds

[Fleet Maintenance Fund](#)
[Self-Insurance Fund](#)

Internal Service funds are used to provide either goods, benefits, or services to other funds and/or departments within the City on a cost-reimbursement basis. The 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 and budgets for two Internal Service Funds.

Click on the links above for mor detailed information about each fund.

Revenues and Other Sources

Revenues and other sources for all Internal Service Funds total \$27,258,833. This amount includes an available estimated beginning fund balance of \$9,261,934. This is an increase of \$3,445,209, or 14.5% from the fiscal year 2022 adopted budget of \$23,813,624.

← Back | History | Reset

Broken down by

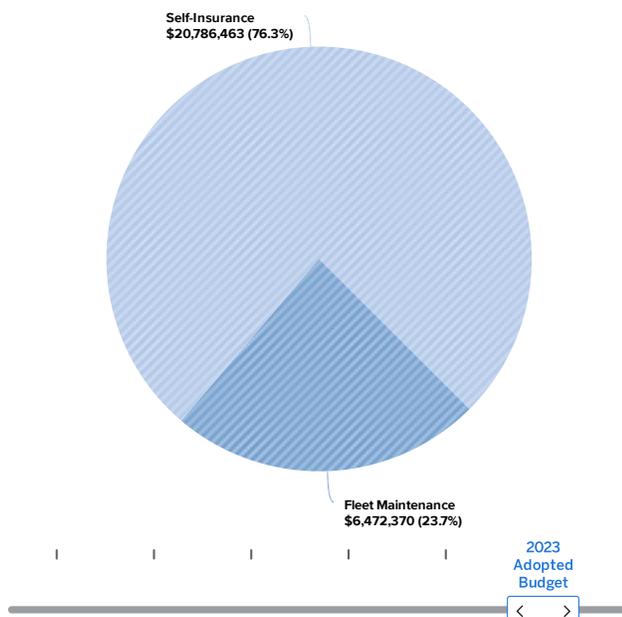
Internal Service | Revenues

Visualization



Sort By Chart of Accounts

- Fleet Maintenance
- Self-Insurance



Broken down by

Internal Service Revenues

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Fleet Maintenance	3,655,261	3,920,795	4,676,867	6,384,179	5,043,045	6,472,370
Self-Insurance	10,608,316	10,986,991	11,432,406	18,978,634	18,770,579	20,786,463
Total	14,263,577	14,907,786	16,109,274	25,362,813	23,813,624	27,258,833

Revenues and Other Sources by Type

Charges for Services make up the majority of revenues for Internal Service Funds and are proposed to total \$17,221,399, or 63.2% of all revenues. The available estimated beginning fund balance is proposed to total \$9,261,934, or 34.0% of the total revenues and sources of funding.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

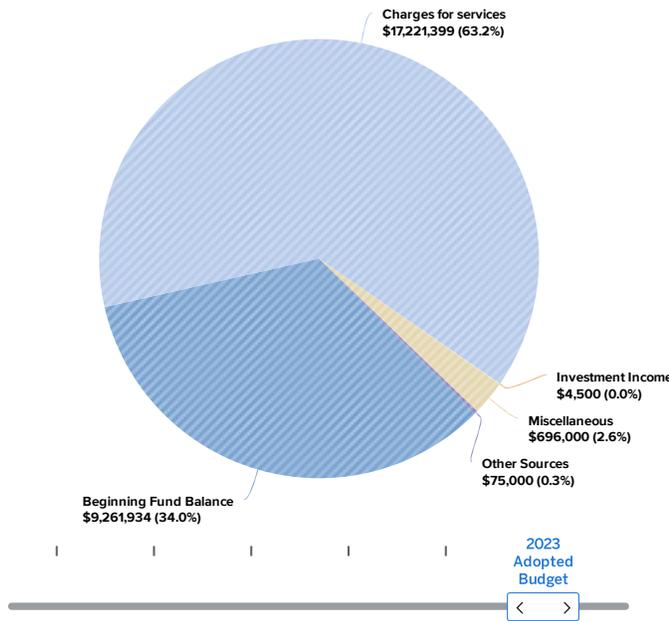
Broken down by

Revenues Internal Service

Sort By Chart of Accounts

- Beginning Fund Balance
- Charges for services
- Investment Income
- Miscellaneous
- Other Sources

Visualization



Broken down by

Revenues Internal Service

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	9,907,260	8,358,071	9,261,934
▶ Charges for services	13,728,516	14,250,565	15,110,843	15,006,553	15,006,553	17,221,399
▶ Investment Income	36,447	3,900	10,393	6,500	6,500	4,500
▶ Miscellaneous	390,215	554,840	844,743	367,500	367,500	696,000
▶ Other Sources	108,399	98,482	143,295	75,000	75,000	75,000
Total	14,263,577	14,907,786	16,109,274	25,362,813	23,813,624	27,258,833

Expenditures and Other Uses

Expenditures for all Internal Service Funds total \$27,258,833. This amount includes an estimated ending reserves balance of \$8,673,208. Fiscal year 2023 expenditures and other uses are balanced with the revenues and other sources.

← Back History Reset

Broken down by

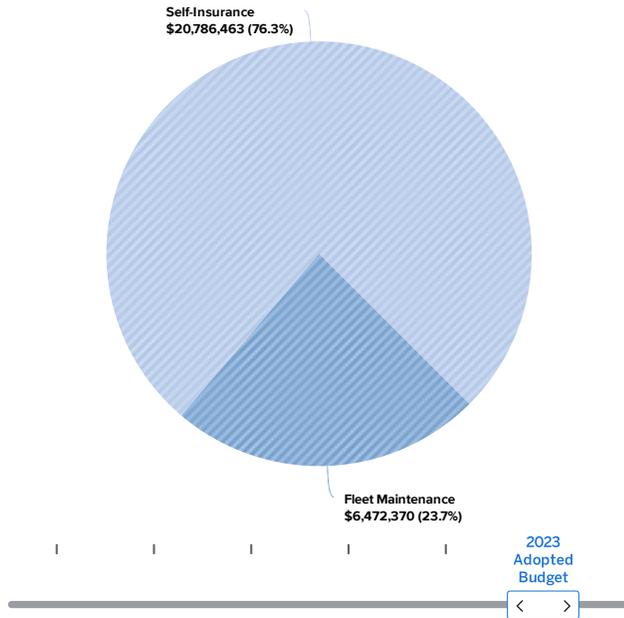
Internal Service Expenses

Bar Chart Line Chart Pie Chart

Visualization

Sort By Chart of Accounts

- Fleet Maintenance
- Self-Insurance



← Back History Reset

Broken down by

Internal Service Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Fleet Maintenance	3,706,689	4,181,557	3,387,859	6,384,179	5,043,045	6,472,370
Self-Insurance	9,802,251	10,817,123	12,226,541	18,978,634	18,770,579	20,786,463
Total	13,508,940	14,998,681	15,614,400	25,362,813	23,813,624	27,258,833

Expenditures and Other Uses by Type

Personnel costs are the largest use of expenditures for all Internal Service Funds and proposed to total \$12,562,489, or 46.1% of the total expenditures and uses. Other significant uses of expenditures and their proposed totals include:

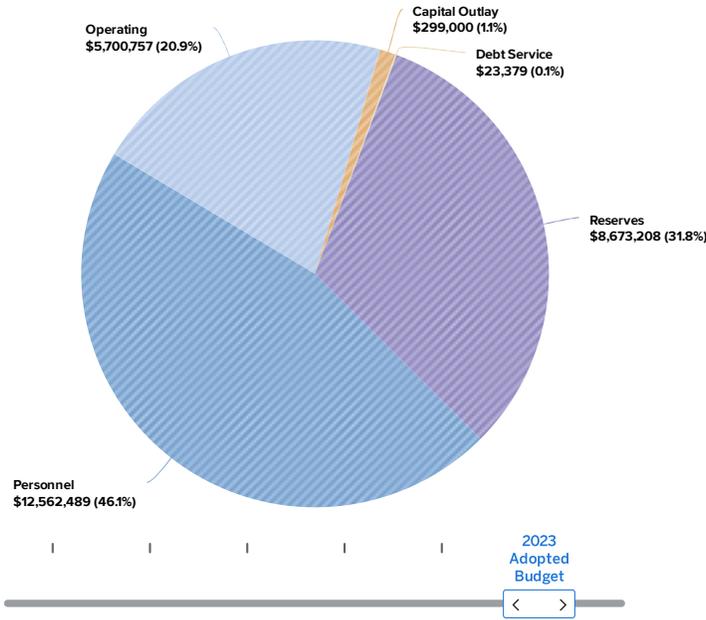
- Operating - \$5,700,757
- Capital Outlay - \$299,000
- Debt Service - \$23,379

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History Reset

Broken down by Expenses Internal Service

Visualization



Bar Line Area Pie Chart

Sort By Chart of Accounts

- Personnel
- Operating
- Capital Outlay
- Debt Service
- Reserves

← Back History Reset

Broken down by Expenses Internal Service

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	9,610,656	10,682,464	12,170,331	11,323,005	11,323,005	12,562,489
▶ Operating	3,877,355	4,308,083	3,440,790	4,668,853	4,668,853	5,700,757
▶ Capital Outlay	8,084	0	0	183,004	147,841	299,000
▶ Debt Service	12,846	8,134	3,280	23,380	23,379	23,379
▶ Reserves	0	0	0	9,164,571	7,650,546	8,673,208
Total	13,508,940	14,998,681	15,614,400	25,362,813	23,813,624	27,258,833



Fleet Maintenance 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.

Revenues and Other Sources

Revenues and other sources for the Fleet Maintenance Fund total \$6,472,370. This amount includes an available estimated beginning balance of \$1,300,496. This is an increase of \$1,429,325, or 28.3% from the fiscal year 2022 adopted budget of \$5,043,045. Charges for Services comprise the largest share of the Fleet Maintenance Fund revenues and are proposed to total \$5,001,374, or 77.3% of the total revenues and sources of funding.

Excluding beginning fund balance and other sources, recurring revenues are proposed to total \$5,096,874. This is an increase of \$660,887, or 14.9% from the fiscal year 2022 adopted budget \$4,435,987.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

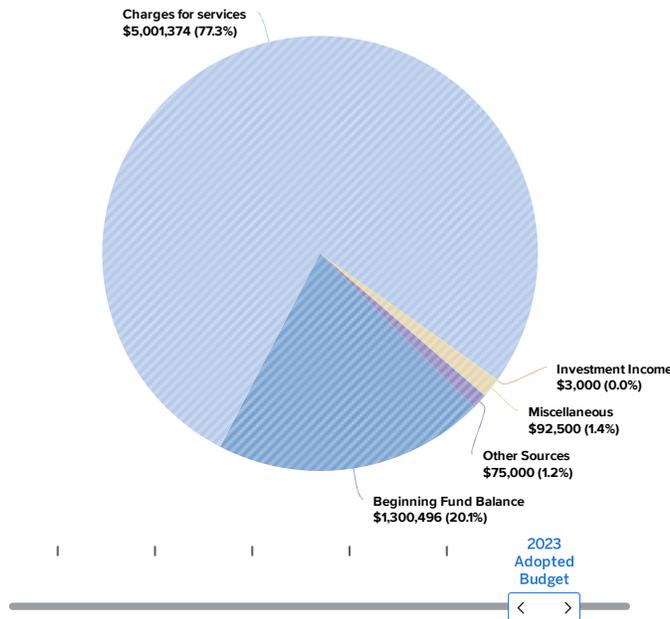
Broken down by

Revenues Fleet Maintenance

Sort By Chart of Accounts

- Beginning Fund Balance
- Charges for services
- Investment Income
- Miscellaneous
- Other Sources

Visualization



Broken down by

Revenues Fleet Maintenance

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	1,873,192	532,058	1,300,496
▶ Charges for services	3,441,318	3,719,019	4,376,559	4,363,487	4,363,487	5,001,374
▶ Investment Income	5,348	524	2,234	5,000	5,000	3,000
▶ Miscellaneous	100,197	102,770	154,779	67,500	67,500	92,500
▶ Other Sources	108,399	98,482	143,295	75,000	75,000	75,000
Total	3,655,261	3,920,795	4,676,867	6,384,179	5,043,045	6,472,370

Expenditures and Other Uses

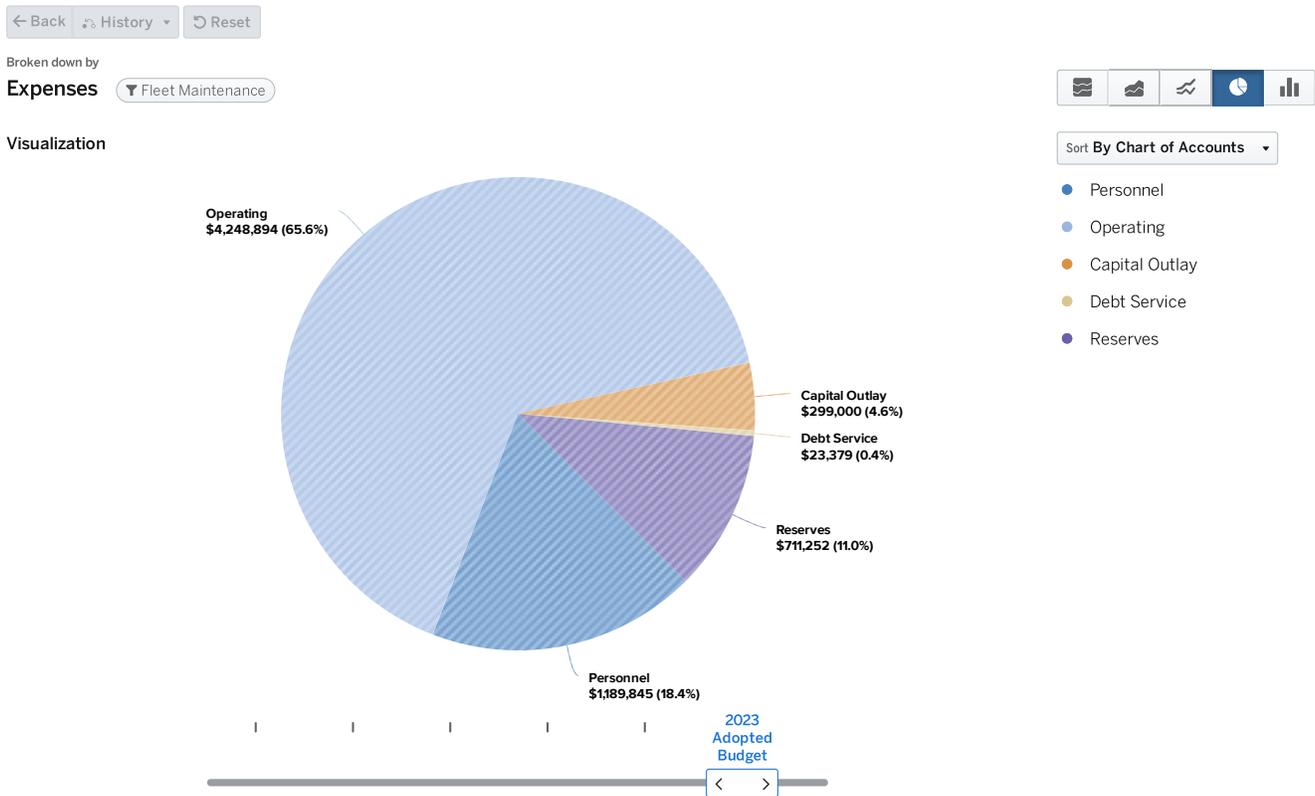
Expenditures and other uses for the Fleet Maintenance Fund total \$6,472,370. This amount includes an estimated ending reserves balance of \$711,252. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources of funding.

Operating costs are the largest use of expenditures for the Fleet Maintenance Fund and are proposed to total \$4,248,894, or 65.6% of the total expenditures and uses. Other significant expenditures and their proposed totals include:

- Personnel - \$1,189,845
- Capital Outlay - \$299,000
- Debt service - \$23,379

Excluding estimated ending reserves balance, debt service, and capital outlay, recurring expenditures are proposed to total \$5,438,739. This is an increase of \$827,262, or 17.9% from the fiscal year 2022 adopted budget of \$4,611,477.

It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.



Broken down by

Expenses ▾ Fleet Maintenance

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	918,098	1,034,521	1,110,595	1,164,924	1,164,924	1,189,845
▶ Operating	2,767,662	3,138,902	2,273,984	3,446,553	3,446,553	4,248,894
▶ Capital Outlay	8,084	0	0	183,004	147,841	299,000
▶ Debt Service	12,846	8,134	3,280	23,380	23,379	23,379
▶ Reserves	0	0	0	1,566,318	260,348	711,252
Total	3,706,689	4,181,557	3,387,859	6,384,179	5,043,045	6,472,370



Self-Insurance 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.

Revenues and Other Sources

Revenues and other sources for the Self-Insurance Fund total \$20,786,463. This amount includes an available estimated beginning balance of \$7,961,438. This is an increase of \$2,015,844, or 10.7% from the fiscal year 2022 adopted budget of \$18,770,579. Charges for Services comprise the largest share of the Self-Insurance Fund revenues and are proposed to total \$12,220,025, or 58.8% of the total revenues and sources of funding.

Excluding the beginning fund balance, recurring revenues are proposed to total \$12,825,025. This is an increase of \$1,880,459, or 17.2% from the fiscal year 2022 adopted budget of \$10,944,566.

It is important to note that amended, adopted, and proposed budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources received and recognized in prior years as revenue but are available for appropriation in future years.

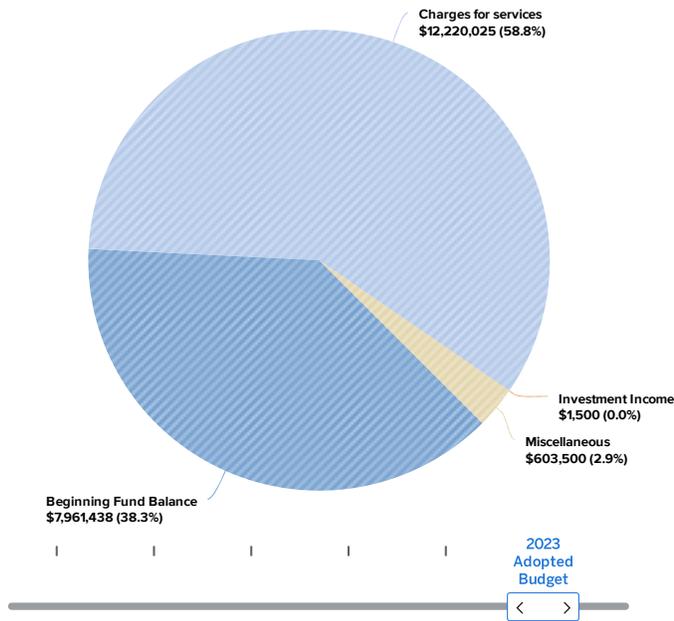
Broken down by

Revenues Self-Insurance

Sort By Chart of Accounts

- Beginning Fund Balance
- Charges for services
- Investment Income
- Miscellaneous

Visualization



Broken down by

Revenues Self-Insurance

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Beginning Fund Balance	0	0	0	8,034,068	7,826,013	7,961,438
▶ Charges for services	10,287,198	10,531,546	10,734,284	10,643,066	10,643,066	12,220,025
▶ Investment Income	31,099	3,376	8,159	1,500	1,500	1,500
▶ Miscellaneous	290,018	452,069	689,964	300,000	300,000	603,500
Total	10,608,316	10,986,991	11,432,406	18,978,634	18,770,579	20,786,463

Expenditures and Other Uses

Expenditures and other uses for the Self-Insurance Fund total \$20,786,463. This amount includes an estimated ending reserves balance of \$7,961,956. Fiscal year 2023 proposed expenditures and other uses are balanced with the total proposed revenues and other sources of funding.

Excluding the estimated ending reserves balance, recurring expenditures are proposed to total \$12,824,507. This is an increase of \$1,444,126, or 12.7% from the fiscal year 2022 adopted budget of \$11,380,381.

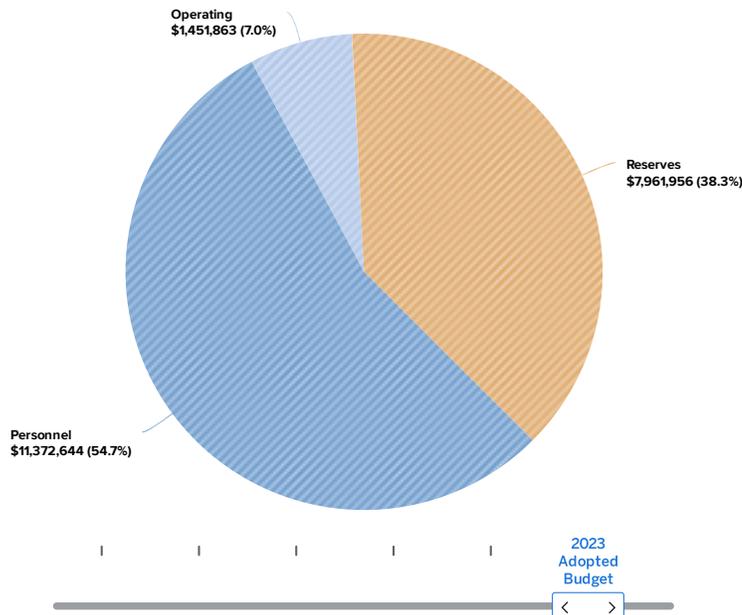
It is important to note that amended, adopted, and proposed budget numbers include Reserves, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only expenditures recognized each year. Reserves represent funds that are held for restricted purposes or may be reallocated for specific purposes throughout the fiscal year.

← Back History ▾ Reset

Broken down by

Expenses Self-Insurance

Visualization



📊 📈 📉 🕒 📊

Sort By Chart of Accounts ▾

- Personnel
- Operating
- Reserves

← Back History ▾ Reset

Broken down by

Expenses Self-Insurance

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	\$ 8,692,558	\$ 9,647,943	\$ 11,059,736	\$ 10,158,081	\$ 10,158,081	\$ 11,372,644
▶ Operating	1,109,693	1,169,181	1,166,805	1,222,300	1,222,300	1,451,863
▶ Reserves	0	0	0	7,598,253	7,390,198	7,961,956
Total	\$ 9,802,251	\$ 10,817,123	\$ 12,226,541	\$ 18,978,634	\$ 18,770,579	\$ 20,786,463

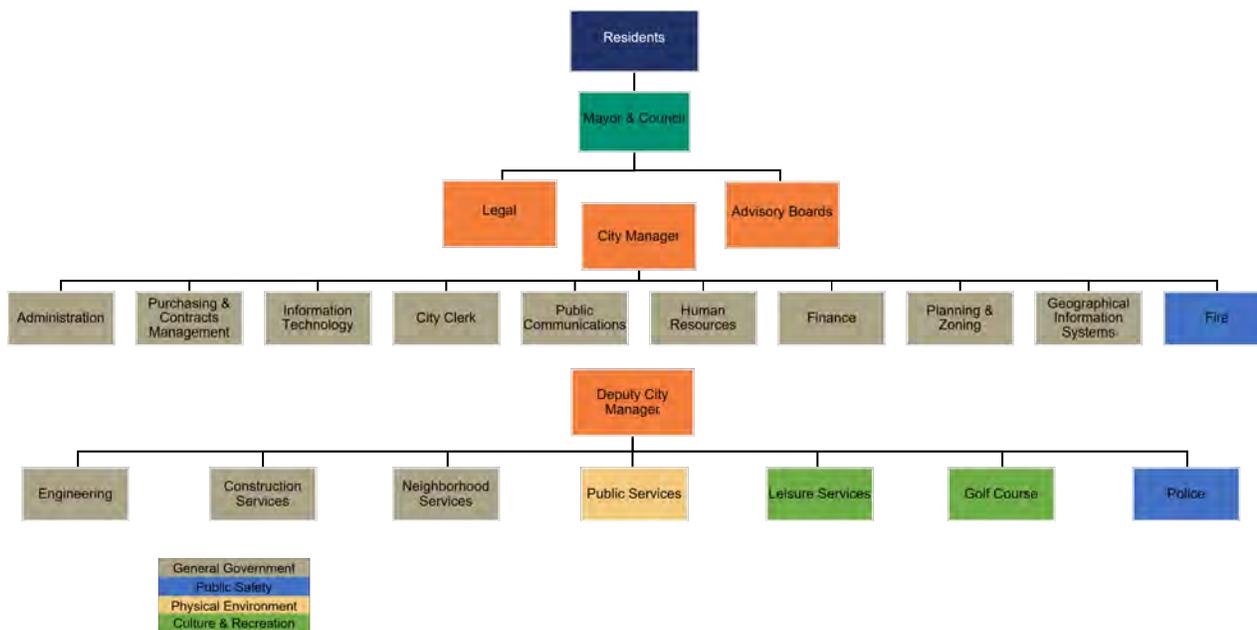


Department Summaries

- [General Government](#)
- [Public Safety](#)
- [Physical Environment](#)
- [Culture & Recreation](#)

City services are divided into four functions; General Government, Public Safety, Physical Environment, and Culture and Recreation. Most of functions within the City operate from the General Fund. Below is a table of the relationship between service functions, departments, and fund structures.

Click on one of the links above for more detailed information on each function.



Function/Department	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
General Government				
City Council	◆			
Administration	◆			
Purchasing & Contracts Management	◆			
Information Technology	◆			
City Clerk	◆			
Legal	◆			
Public Communications	◆			
Engineering	◆			
Human Resources	◆			
Finance	◆			
General Services	◆			
Self-Insurance	◆		◆	
Planning & Zoning	◆			
Housing		◆		
Geographic Information Systems	◆			
Neighborhood Services	◆			
Construction Services	◆			
Public Safety				
Police	◆			
Administration/Investigations	◆			
Dispatch Services	◆			
Field Operations	◆			
Training		◆		
Grants		◆		
Police Impact				◆
Fire Rescue				
Administration	◆			
Community Risk Reduction	◆			
Emergency Services	◆			
Fire Impact				◆
Physical Environment				
Public Services				
Parks	◆			
Administration	◆			
Facilities	◆			
Storm water and Streets	◆			
Gas Tax		◆		
Road Impact/One-Cent Sales Surtax/Public Facilities/Mobility				◆
Vehicle Maintenance			◆	
Culture and Recreation				
Leisure Services				
Administration	◆	◆		
Athletics	◆	◆		
Seniors	◆			
Aquatics	◆	◆		
Tennis	◆	◆		
General Programs	◆	◆		

General Programs	◆	◆
Youth Enrichment	◆	
Recreation Impact		◆
Art in Public Places		◆
Golf Course		
Par-3 Course Food & Beverage		◆
Food & Beverage		◆
Maintenance		◆
Administration		◆



General Government

[City Council](#)
[Purchasing & Contracts Management](#)
[City Clerk](#)
[Public Communications](#)
[Human Resources](#)
[General Services](#)
[Geographic Information Systems](#)
[Construction Services](#)

[City Administration](#)
[Information Technology](#)
[Legal](#)
[Engineering](#)
[Finance](#)
[Planning & Zoning](#)
[Neighborhood Services](#)

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.

Click on one of the links above for more detailed information about each department that provides these services.

Expenditures

Expenditures for all General Government departments total \$28,050,911. This amount is allocated as follows:

- Personnel - \$13,969,330
- Operating - \$12,469,488
- Debt Service - \$1,477,093
- Capital Outlay - \$135,000

Broken down by

General Government

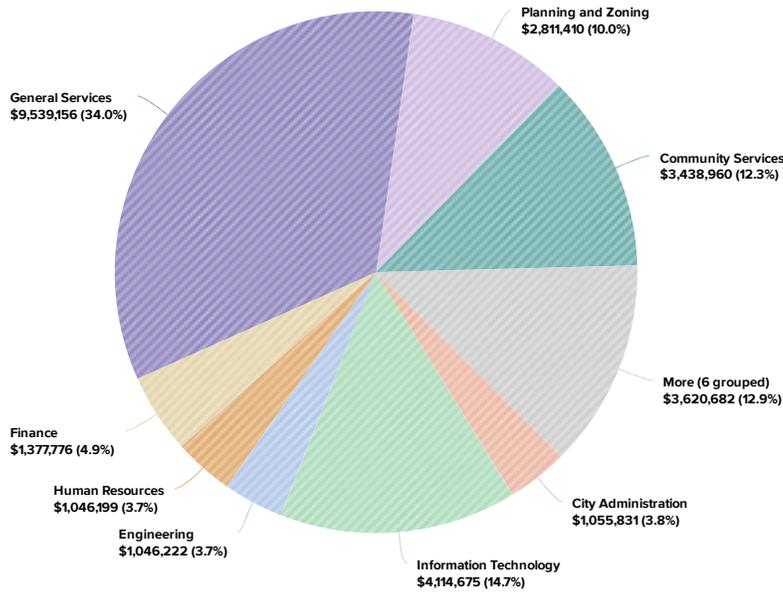
- General
- Expenses



Sort By Chart of Accounts ▾

- City Administration
- Information Technology
- Engineering
- Human Resources
- Finance
- General Services
- Planning and Zoning
- Community Services
- More (6 grouped)

Visualization



Broken down by

General Government

- General
- Expenses

Data

	2023 Adopted Budget
Expand All	
▶ City Council	\$ 610,314
▶ City Administration	1,055,831
▶ Purchasing and Contracts	222,474
▶ Information Technology	4,114,675
▶ City Clerk	1,000,349
▶ Legal	807,239
▶ Public Communications	581,965
▶ Engineering	1,046,222
▶ Human Resources	1,046,199
▶ Finance	1,377,776
▶ General Services	9,539,156
▶ Planning and Zoning	2,811,410
▶ Geographic Information Systems	398,342
▶ Community Services	3,438,960
Total	\$ 28,050,911



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.

Expenditures

Expenditures for the City Council total \$610,314. This amount reflects an increase of \$16,261, or 2.7% from the fiscal year 2022 adopted budget of \$594,053.

← Back History ▾ Reset

Broken down by

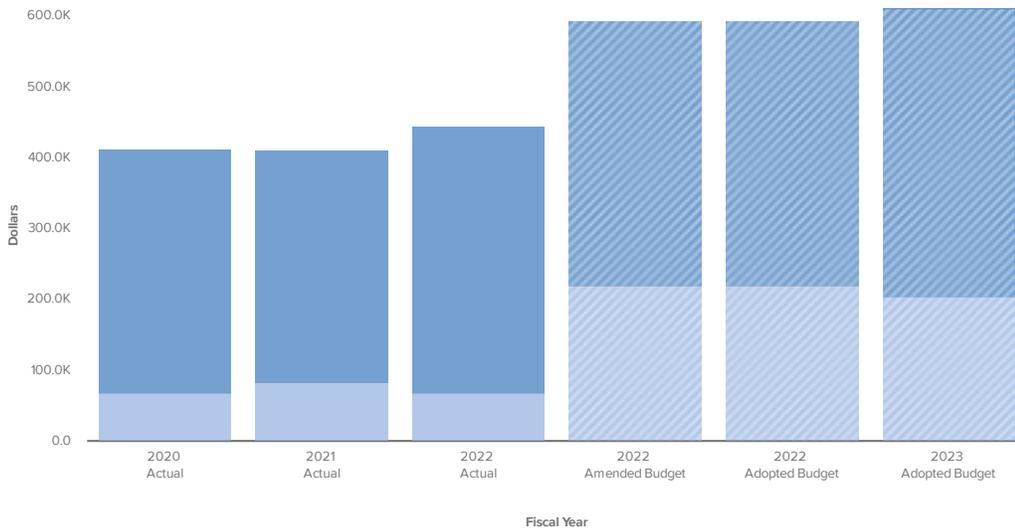
Expenses City Council



Sort By Chart of Accounts ▾

- Personnel
- Operating

Visualization



Broken down by

Expenses City Council

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	343,410	328,625	376,095	373,263	373,263	406,262
▶ Salaries	158,241	147,046	167,782	167,348	167,348	180,737
▶ Taxes	11,865	10,874	11,999	12,802	12,802	13,826
▶ Retirement	77,410	73,338	88,918	86,049	86,049	103,020
▶ Insurance	95,743	97,218	107,396	106,943	106,943	108,497
▶ Workers' Compensation	151	149	0	121	121	181
▼ Operating	69,326	82,986	69,345	220,790	220,790	204,052
▶ Professional Services	8,519	13,375	0	75,000	75,000	75,000
▶ Other Services	7,000	2,611	19,043	50,000	50,000	35,000
▶ Training	9,175	2,469	5,803	23,123	23,123	26,363
▶ Travel and Per Diem	2,653	2,069	1,948	9,955	9,955	12,583
▶ Printing and Binding	201	150	110	1,000	1,000	1,000
▶ Operating Supplies	8,120	27,798	7,280	26,000	26,000	16,000
▶ Books and Memberships	33,657	34,514	35,161	35,712	35,712	38,106
Total	412,735	411,611	445,440	594,053	594,053	610,314



City Administration

The City 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, and 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

Expenditures

Proposed expenditures for City Administration total \$1,055,831. This amount reflects an increase of \$104,904, or 11.0% from the fiscal year 2022 adopted budget of \$950,927.

← Back History Reset

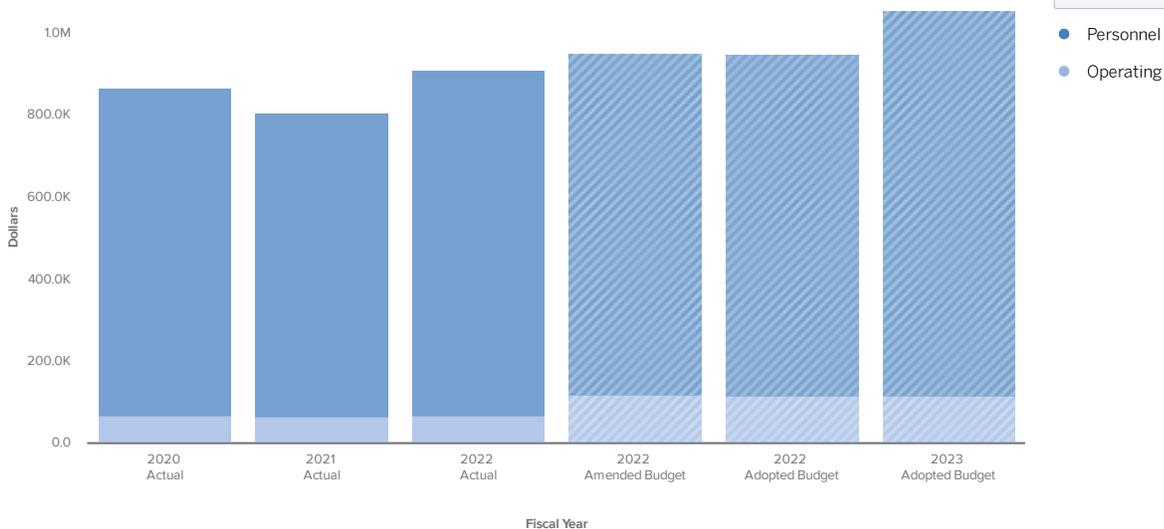
Broken down by

Expenses City Administration



Sort By Chart of Accounts

Visualization



Broken down by

Expenses City Administration

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	800,260	742,093	841,849	834,787	834,787	938,431
▶ Salaries	553,401	482,356	565,688	563,869	563,869	637,527
▶ Taxes	24,548	25,736	29,451	43,136	43,136	35,607
▶ Retirement	177,406	167,445	196,716	178,996	178,996	211,230
▶ Insurance	44,518	66,140	49,578	48,472	48,472	53,507
▶ Workers' Compensation	387	416	417	314	314	559
▼ Operating	68,165	65,062	68,848	117,551	116,140	117,400
▶ Professional Services	60,000	60,000	60,000	105,000	105,000	105,000
▶ Training	449	518	1,618	1,900	1,900	1,900
▶ Travel and Per Diem	1,246	41	302	2,500	2,500	2,500
▶ Operating Supplies	3,068	1,131	2,196	5,011	3,600	3,600
▶ Books and Memberships	3,403	3,372	4,732	3,140	3,140	4,400
Total	868,426	807,155	910,697	952,338	950,927	1,055,831



Purchasing and Contracts

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

The Purchasing and Contracts 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.

Expenditures

Proposed expenditures for Purchasing and Contracts Management total \$222,474. This amount reflects an increase of \$25,528, or 13.0% from the fiscal year 2022 adopted budget of \$196,946.

← Back History Reset

Broken down by

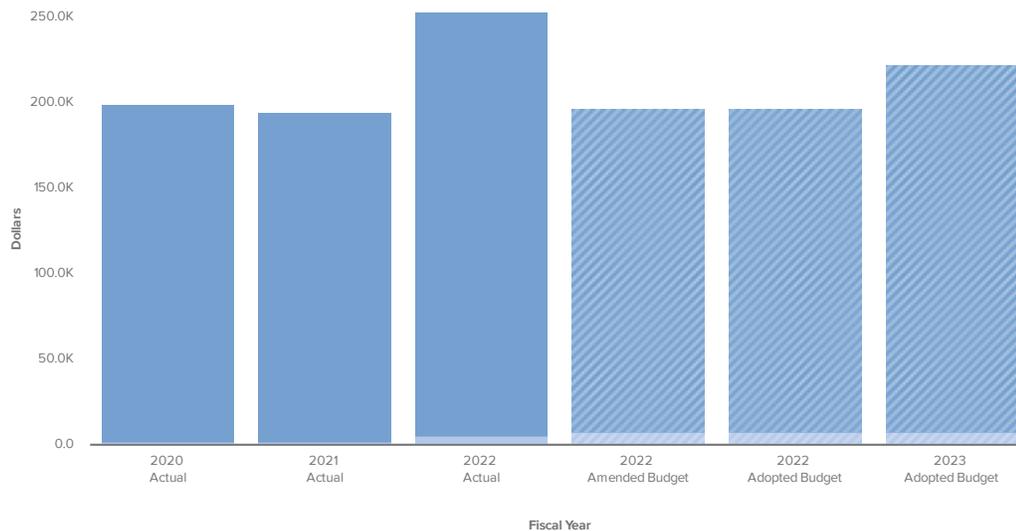
Expenses Purchasing and Contracts



Sort By Chart of Accounts

- Personnel
- Operating

Visualization



Broken down by

Expenses Purchasing and Contracts

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	197,418	192,525	247,357	189,346	189,346	214,874
▶ Salaries	126,741	133,855	159,162	130,488	130,488	148,127
▶ Taxes	9,691	10,234	12,171	9,982	9,982	11,262
▶ Retirement	32,847	37,174	47,120	37,855	37,855	44,491
▶ Insurance	27,998	11,155	28,779	10,927	10,927	10,853
▶ Workers' Compensation	141	107	125	94	94	141
▼ Operating	1,819	1,730	5,169	7,600	7,600	7,600
▶ Professional Services	0	0	3,000	0	0	0
▶ Training	149	79	158	4,000	4,000	3,500
▶ Travel and Per Diem	53	0	0	1,000	1,000	1,000
▶ Communications	0	0	0	100	100	100
▶ Operating Supplies	93	86	0	1,000	1,000	1,000
▶ Books and Memberships	1,524	1,565	2,011	1,500	1,500	2,000
Total	199,237	194,255	252,526	196,946	196,946	222,474



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

Expenditures

Proposed expenditures for IT total \$4,114,675. This amount reflects an increase of \$195,224, or 5.0% from the fiscal year 2022 adopted budget of \$3,919,451.

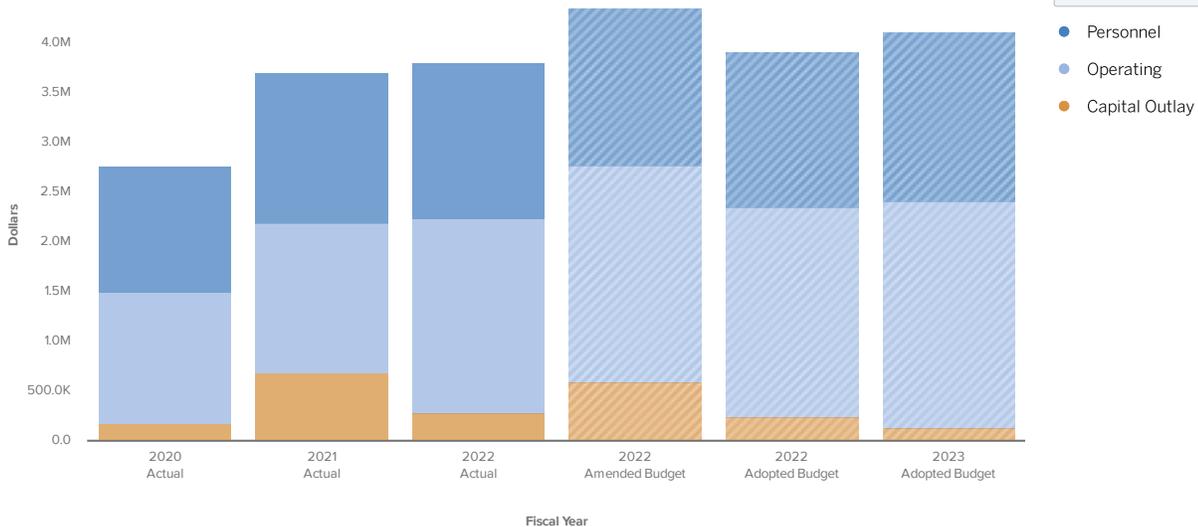
← Back History Reset

Broken down by Expenses Information Technology



Sort By Chart of Accounts

Visualization



Broken down by

Expenses Information Technology

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	1,268,353	1,508,175	1,574,036	1,569,817	1,569,817	1,701,444
▶ Salaries	927,175	1,098,990	1,145,365	1,148,706	1,148,706	1,228,370
▶ Taxes	67,962	80,166	82,905	87,876	87,876	89,591
▶ Retirement	110,861	141,286	155,058	146,421	146,421	168,930
▶ Insurance	161,529	186,797	189,694	186,050	186,050	213,395
▶ Workers' Compensation	824	935	1,014	764	764	1,158
▼ Operating	1,318,369	1,507,900	1,943,623	2,175,606	2,108,601	2,278,231
▶ Professional Services	47,307	87,778	54,333	65,300	65,300	71,200
▶ Other Services	577,537	708,464	1,005,536	1,103,569	1,100,569	1,237,423
▶ Training	39,891	21,158	19,363	62,000	62,000	64,500
▶ Travel and Per Diem	3,298	-132	3,335	12,100	12,100	12,100
▶ Communications	0	23,530	31,987	35,500	35,500	35,500
▶ Rentals and Leases	50,305	97,451	83,377	86,621	86,621	87,377
▶ Repairs and Maintenance	510,480	450,867	455,571	470,335	470,335	479,417
▶ Operating Supplies	89,552	118,784	289,921	339,981	275,976	290,514
▶ Books and Memberships	0	0	200	200	200	200
▼ Capital Outlay	173,714	687,201	284,046	595,130	241,033	135,000
▶ Machinery and Equipment	173,714	91,299	139,180	141,033	141,033	135,000
▶ Construction in Progress	0	595,903	144,866	454,097	100,000	0
Total	2,760,436	3,703,276	3,801,705	4,340,553	3,919,451	4,114,675



City Clerk

The City Clerk's office is responsible for the safeguarding of all the City's public records. The Clerk's office 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. The Clerk 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. The City Clerk also serves as the Supervisor of Elections and the Qualifying Officer for City related elections. Various legal advertisements are processed by the Clerk's office in accordance with the City's Code of Ordinances and state regulations. 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

Expenditures

Proposed expenditures for the City Clerk totals \$1,000,349. This amount reflects an increase of \$27,626, or 2.8% from the fiscal year 2022 adopted budget of \$972,723.

← Back History Reset

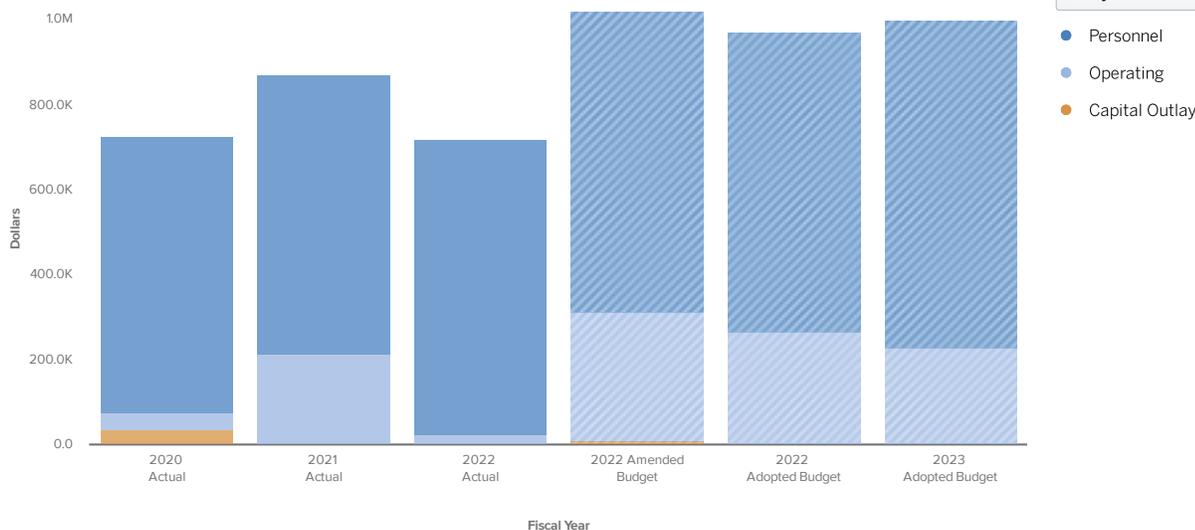
Broken down by

Expenses General City Clerk



Sort By Chart of Accounts

Visualization



Broken down by

Expenses
▾ General
▾ City Clerk

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	649,848	657,642	693,433	703,862	703,862	771,375
▶ Salaries	439,469	459,764	483,871	499,694	499,694	537,131
▶ Taxes	31,007	33,016	34,110	38,227	38,227	38,858
▶ Retirement	67,265	76,551	85,877	78,389	78,389	92,474
▶ Insurance	111,673	87,921	88,976	87,233	87,233	102,420
▶ Workers' Compensation	436	390	600	319	319	492
▼ Operating	38,934	214,584	24,953	304,101	268,861	228,974
▶ Professional Services	7,752	5,083	3,323	72,725	40,480	32,542
▶ Training	2,350	2,427	2,214	8,050	8,050	4,050
▶ Travel and Per Diem	0	834	716	3,366	3,366	3,847
▶ Printing and Binding	35	0	0	250	250	250
▶ Other Current Charges	230	4,000	0	8,000	8,000	5,000
▶ Operating Supplies	26,048	200,302	14,476	204,995	202,000	175,000
▶ Books and Memberships	2,518	1,938	4,222	6,715	6,715	8,285
▶ Capital Outlay	36,159	0	0	10,000	0	0
Total	724,941	872,226	718,385	1,017,963	972,723	1,000,349



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.

Expenditures

Proposed expenditures for Legal total \$807,239. This amount reflects an increase of \$100,358, or 14.2% from the fiscal year 2022 adopted budget of \$706,881.

Broken down by

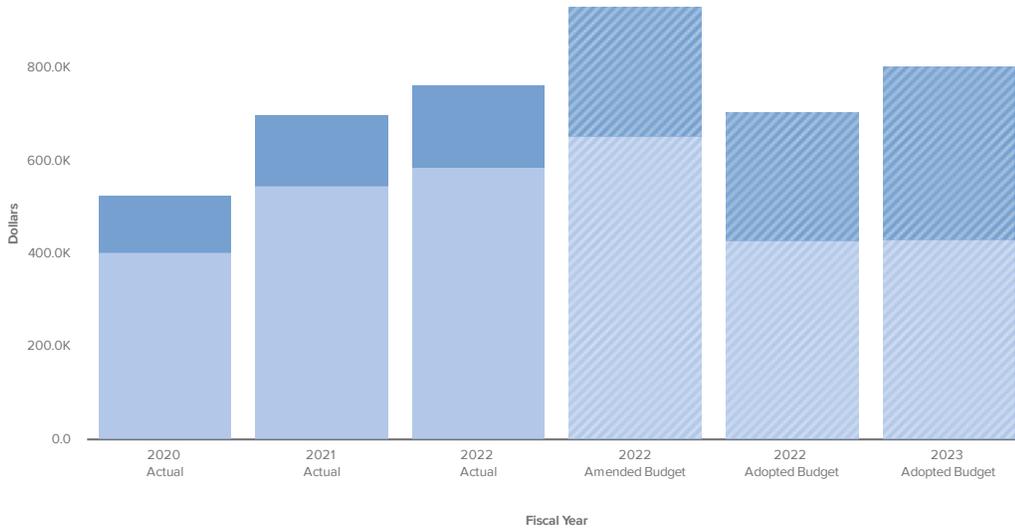
Expenses Legal



Visualization

Sort By Chart of Accounts

- Personnel
- Operating



Broken down by

Expenses Legal

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	122,914	152,826	175,341	277,501	277,501	375,397
▶ Salaries	98,420	97,025	111,386	198,845	198,845	270,037
▶ Taxes	7,268	7,148	8,393	15,212	15,212	20,658
▶ Retirement	8,551	9,634	12,016	20,143	20,143	31,443
▶ Insurance	8,589	38,894	43,546	43,168	43,168	53,023
▶ Workers' Compensation	86	126	0	133	133	235
▼ Operating	405,925	549,069	589,877	654,789	429,380	431,842
▶ Professional Services	404,389	546,152	587,722	652,909	427,500	427,500
▶ Training	0	0	0	0	0	1,000
▶ Operating Supplies	1,057	2,148	1,575	1,200	1,200	2,500
▶ Books and Memberships	479	769	580	680	680	842
Total	528,839	701,895	765,218	932,290	706,881	807,239



Public Communications

The Public Communications 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 through a myriad of communication tools including the City's website, social media, newsletters, and other publications.

In addition, the Public Communications 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

Expenditures

Proposed expenditures for Public Communications total \$581,965. This amount reflects an increase of \$85,259, or 17.2% from the fiscal year 2022 adopted budget of \$496,706. The increase in budget from the prior year is partially due to the addition of a new position. The department has requested the addition of a Multi-media Communications Manager for fiscal year 2023.

← Back History Reset

Broken down by

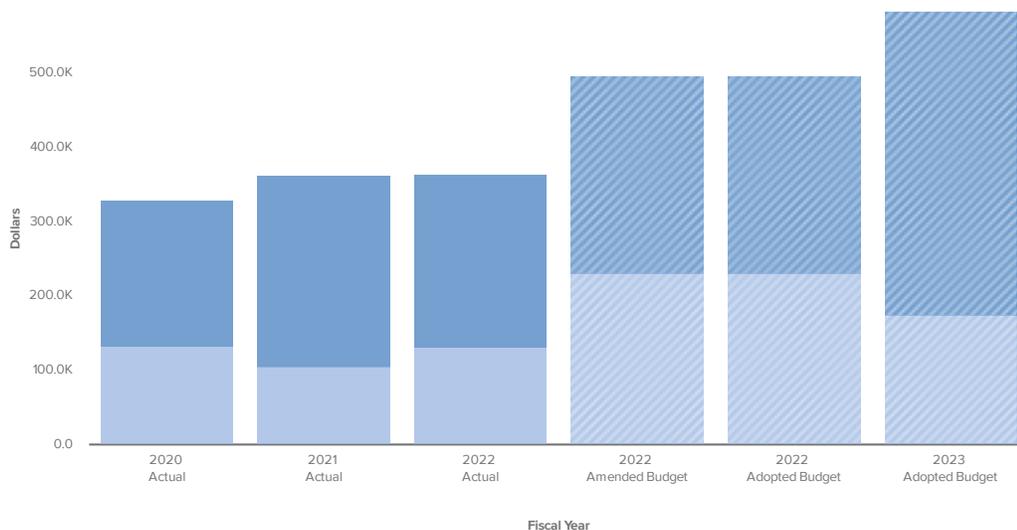
Expenses Public Communications



Sort By Chart of Accounts

- Personnel
- Operating

Visualization



Broken down by

Expenses Public Communications

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	195,976	258,786	232,262	265,806	265,806	406,070
▶ Salaries	145,161	177,240	166,906	181,581	181,581	266,501
▶ Taxes	10,833	13,422	12,449	13,891	13,891	20,387
▶ Retirement	28,659	39,275	41,226	41,801	41,801	56,213
▶ Insurance	11,221	28,706	11,507	28,402	28,402	62,713
▶ Workers' Compensation	103	144	174	131	131	255
▼ Operating	133,725	105,246	132,598	230,900	230,900	175,895
▶ Professional Services	19,655	13,563	19,879	75,000	75,000	30,000
▶ Training	910	0	1,265	3,900	3,900	4,150
▶ Travel and Per Diem	757	129	652	2,600	2,600	3,600
▶ Communications	11,003	23,863	31,668	35,000	35,000	32,000
▶ Printing and Binding	64,149	40,157	52,817	70,000	70,000	70,000
▶ Promotional	34,576	24,600	23,370	41,000	41,000	34,000
▶ Operating Supplies	1,729	1,814	1,901	2,350	2,350	1,000
▶ Books and Memberships	945	1,120	1,045	1,050	1,050	1,145
Total	329,701	364,032	364,860	496,706	496,706	581,965



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 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. The Engineering department acts as a liaison with Florida Power & Light, Seacoast Utility Authority, Northern Palm Beach County Improvement District, telecommunications, and natural gas providers.

Expenditures

Proposed expenditures for Engineering total \$1,046,222. This amount reflects an increase of \$103,348, or 11.0% from the fiscal year 2022 adopted budget of \$942,874.

← Back History ↕ Reset

Broken down by

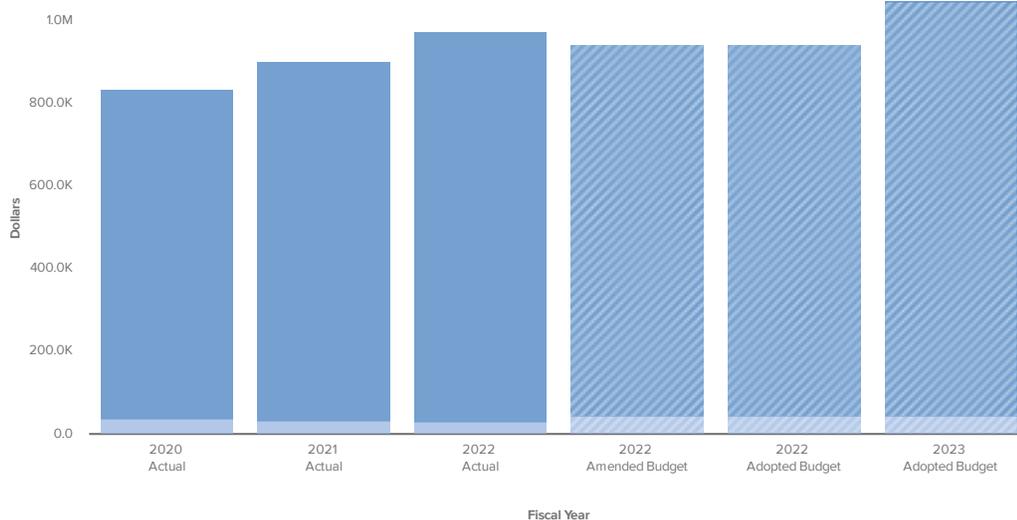
Expenses Engineering



Sort By Chart of Accounts

- Personnel
- Operating

Visualization



Broken down by

Expenses Engineering

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	797,572	871,714	946,912	898,444	898,444	1,001,006
▶ Salaries	569,086	619,492	671,413	648,963	648,963	723,314
▶ Taxes	39,187	43,428	47,144	49,646	49,646	50,754
▶ Retirement	89,565	107,288	123,974	99,402	99,402	128,082
▶ Insurance	93,317	94,797	95,993	94,111	94,111	98,197
▶ Workers' Compensation	6,417	6,709	8,387	6,322	6,322	660
▼ Operating	37,636	32,848	29,497	44,430	44,430	45,216
▶ Professional Services	0	0	1,866	8,500	8,500	10,000
▶ Training	1,063	553	210	2,700	2,700	1,700
▶ Travel and Per Diem	90	0	2	1,500	1,500	1,500
▶ Communications	0	0	0	640	640	0
▶ Rentals and Leases	0	0	0	1,000	1,000	0
▶ Repairs and Maintenance	24,952	24,945	25,790	25,790	25,790	27,676
▶ Printing and Binding	44	0	0	300	300	300
▶ Operating Supplies	10,438	6,771	1,384	2,400	2,400	2,440
▶ Books and Memberships	1,048	579	245	1,600	1,600	1,600
Total	835,208	904,562	976,409	942,874	942,874	1,046,222



Human Resources

The primary functions of the Human Resources department include labor and employee relations, recruitment and selection, succession planning, employee benefits, health and wellness programs, compensation/classification plan management, and organizational development. The Human Resources 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 conducts research and development of policies and procedures to prevent potential exposure to legal claims of liability, and ensures compliance with all federal, state, and local (City and County) laws and regulations. The department also 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 Human Resources 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. The department is committed to providing excellent service as a strategic business partner collaborating with all City departments. The Human Resources staff is dedicated to position the City of Palm Beach Gardens as an employer of choice.

Expenditures

Expenditures for Human Resources total \$1,046,199. This amount reflects an increase of \$14,752 or 1.4% from the fiscal year 2022 adopted budget of \$1,031,447.

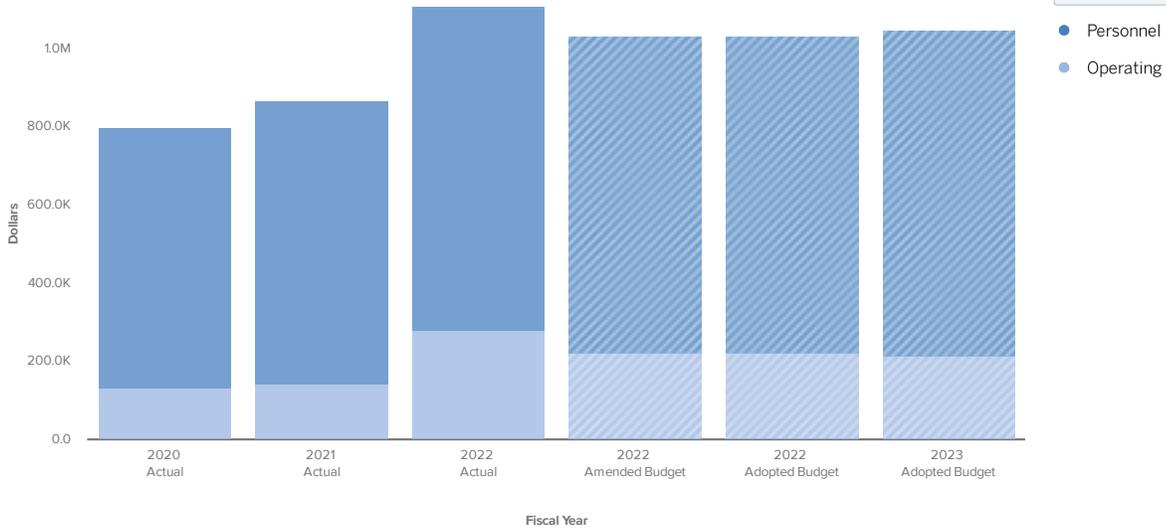
Broken down by

Expenses Human Resources



Visualization

Sort By Chart of Accounts



Broken down by

Expenses Human Resources

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	664,931	723,822	825,348	810,747	810,747	828,999
▶ Salaries	467,493	512,934	598,323	588,925	588,925	604,052
▶ Taxes	32,074	35,338	39,765	45,053	45,053	42,836
▶ Retirement	46,856	55,172	65,363	56,808	56,808	68,782
▶ Insurance	118,034	119,904	121,379	119,571	119,571	112,772
▶ Workers' Compensation	474	475	517	390	390	557
▼ Operating	133,097	142,342	279,430	220,700	220,700	217,200
▶ Professional Services	123,008	104,926	267,420	175,000	175,000	168,800
▶ Other Services	440	289	280	500	500	500
▶ Training	2,753	28,882	4,064	32,200	32,200	33,200
▶ Travel and Per Diem	706	1,401	889	4,000	4,000	3,000
▶ Other Current Charges	396	446	916	0	0	3,000
▶ Operating Supplies	3,894	3,709	3,661	5,500	5,500	5,000
▶ Books and Memberships	1,900	2,689	2,199	3,500	3,500	3,700
Total	798,028	866,164	1,104,778	1,031,447	1,031,447	1,046,199



Finance

The Finance Department is responsible for the management and planning of the City's financial stability. The department has established controls and policies to ensure the most accurate financial information is available for the City's residents, other government agencies, and outside auditors.

The Finance Department is directly responsible for accounting, budgeting, financial reporting, treasury management including debt management compliance and investments, account payable, payroll, municipal revenue collections, fixed assets, risk management including workers compensation, and pension administration.

Expenditures

Expenditures for Finance total \$1,377,776. This amount reflects a decrease of \$2,881 or 0.2% from the fiscal year 2022 adopted budget of \$1,380,657.

← Back | History | Reset

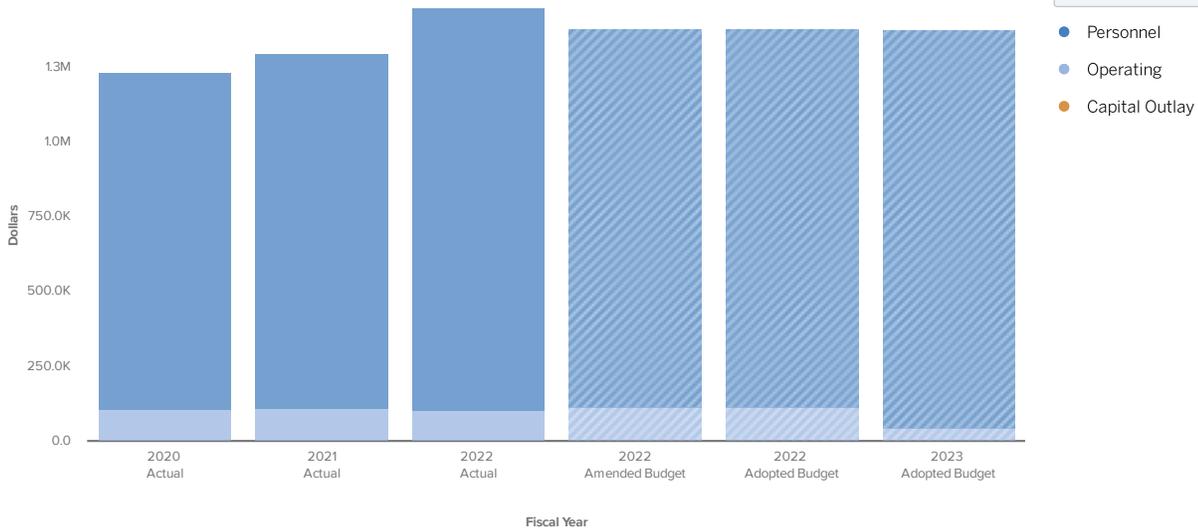
Broken down by

Expenses | General | Finance



Sort By Chart of Accounts

Visualization



Broken down by

Expenses General Finance

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	1,125,652	1,186,853	1,343,797	1,268,007	1,268,007	1,332,506
▶ Salaries	832,061	877,264	996,676	939,366	939,366	978,619
▶ Taxes	59,995	62,663	69,207	71,861	71,861	71,116
▶ Retirement	109,072	125,246	154,615	136,796	136,796	153,632
▶ Insurance	123,787	120,917	122,469	119,358	119,358	128,179
▶ Workers' Compensation	737	762	830	626	626	960
▼ Operating	105,308	111,274	102,252	112,650	112,650	45,270
▶ Professional Services	95,478	95,924	95,011	95,000	95,000	23,750
▶ Training	1,959	1,990	973	3,960	3,960	5,830
▶ Travel and Per Diem	333	0	0	6,560	6,560	8,710
▶ Operating Supplies	3,555	9,605	2,449	2,500	2,500	2,500
▶ Books and Memberships	3,982	3,754	3,818	4,630	4,630	4,480
▶ Capital Outlay	3,413	0	0	0	0	0
Total	1,234,372	1,298,127	1,446,048	1,380,657	1,380,657	1,377,776

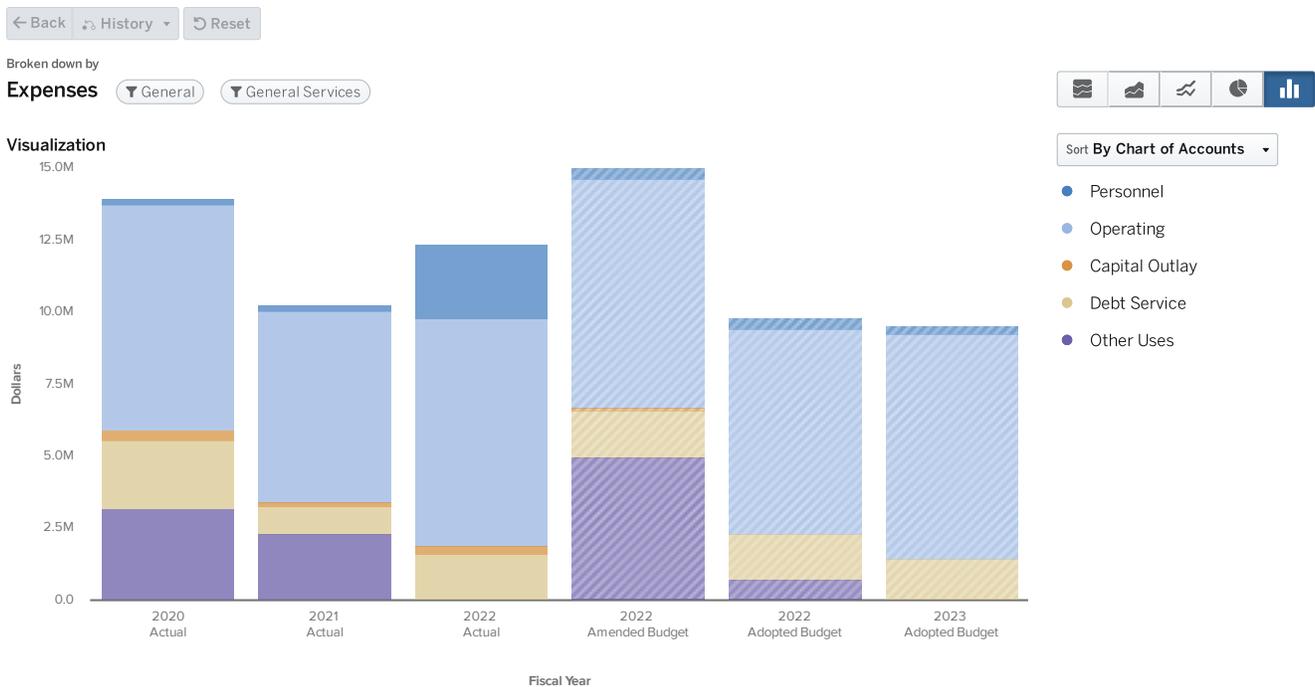


General Services

The General Services department provides goods and services needed on a city-wide 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.

Expenditures

Expenditures for General Services total \$9,539,156. This amount reflects a decrease of \$252,460, or 2.6% from the fiscal year 2022 adopted budget of \$9,791,616.



Broken down by

Expenses

General

General Services

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	223,346	238,653	2,558,586	355,364	355,364	266,708
▶ Salaries	99,292	86,346	2,199,524	194,781	194,781	196,451
▶ Taxes	7,500	6,516	243,112	14,901	14,901	15,029
▶ Retirement	115,310	116,506	96,112	95,682	95,682	0
▶ Insurance	14	8	1	0	0	228
▶ Workers' Compensation	398	780	19,311	20,000	20,000	35,000
▶ Unemployment	833	28,498	526	30,000	30,000	20,000
▼ Operating	7,808,275	6,613,930	7,910,876	7,919,847	7,117,833	7,795,355
▶ Professional Services	256,671	479,630	1,091,149	919,014	117,000	101,700
▶ Accounting and Auditing	91,940	94,280	91,650	99,150	99,150	101,300
▶ Other Services	5,112,670	3,507,372	3,913,019	3,918,051	3,918,051	4,424,355
▶ Communications	26,960	31,687	38,395	30,000	30,000	30,000
▶ Utilities	1,220,649	1,313,636	1,490,231	1,655,000	1,655,000	1,575,000
▶ Rentals and Leases	4,371	0	0	5,000	5,000	0
▶ Insurance	1,058,184	1,158,822	1,244,179	1,235,133	1,235,133	1,482,000
▶ Promotional	0	0	1,705	10,000	10,000	10,000
▶ Other Current Charges	36,421	23,317	40,069	40,000	40,000	66,000
▶ Operating Supplies	-130	4,537	51	5,000	5,000	5,000
▶ Books and Memberships	540	650	428	3,499	3,499	0
▶ Capital Outlay	358,197	160,692	282,342	131,081	0	0
▶ Debt Service	2,371,280	919,272	1,618,418	1,618,419	1,618,419	1,477,093
▶ Other Uses	3,197,754	2,339,968	0	4,975,408	700,000	0
Total	13,958,852	10,272,516	12,370,223	15,000,119	9,791,616	9,539,156



Planning and Zoning

[Administration](#)
[Development Compliance and Zoning](#)
[Planning](#)

The Planning and Zoning department provides various services related to the physical development of the City. The department is broken into three (3) divisions; Administration, Development Compliance and Zoning, and Planning.

Click on one of the links above for more detailed information on each division.

Expenditures

Expenditures for the Planning and Zoning department total \$2,811,410. This amount reflects an increase of \$314,627, or 12.6% This is an increase from the fiscal year 2022 adopted budget of \$2,496,783. Expenditure amounts are allocated as follows:

- Personnel - \$2,308,418
- Operating - \$502,992

[← Back](#) [History](#) [Reset](#)

Broken down by

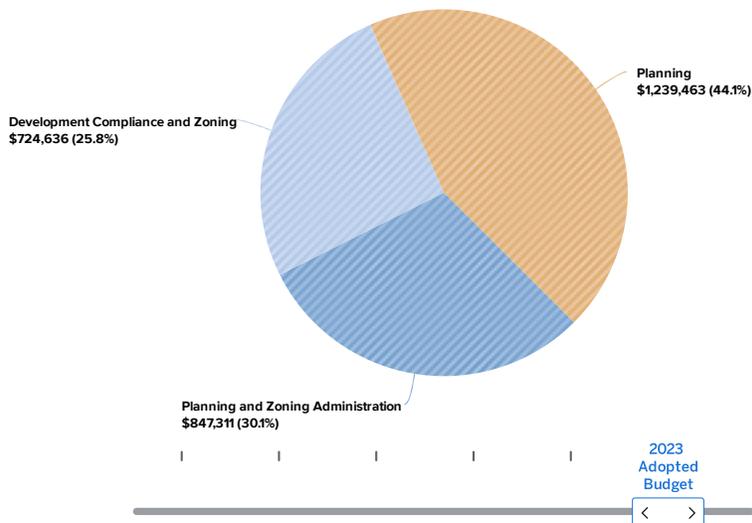
Planning and Zoning [General](#) [Expenses](#)

Visualization



Sort By **Chart of Accounts**

- Planning and Zoning Admini...
- Development Compliance a...
- Planning



Broken down by

Planning and Zoning

General

Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Planning and Zoning Administration	523,921	720,418	604,642	1,629,599	779,865	847,311
Development Compliance and Zoning	476,953	534,830	581,060	582,370	582,370	724,636
Planning	883,127	982,288	1,098,818	1,134,548	1,134,548	1,239,463
Total	1,884,001	2,237,536	2,284,520	3,346,517	2,496,783	2,811,410



Planning and Zoning

Administration

The Administration division of Planning and Zoning 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.

Expenditures

Expenditures for Planning and Zoning Administration total \$847,311. This amount reflects an increase of \$67,446, or 8.7% from the fiscal year 2022 adopted budget of \$779,865.

[← Back](#) [History](#) [Reset](#)

Broken down by

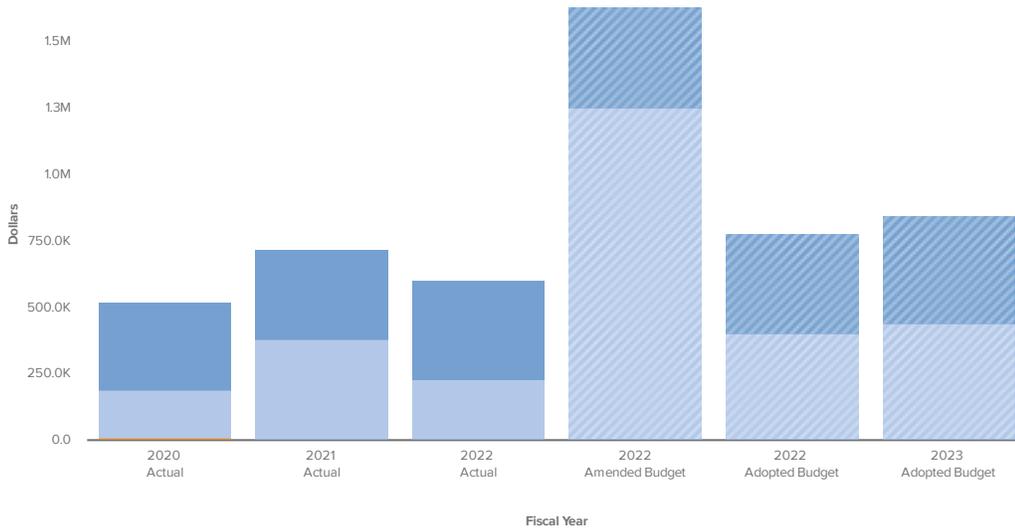
Expenses [General](#) [Planning and Zoning Administr...](#)



Sort By **Chart of Accounts**

- Personnel
- Operating
- Capital Outlay

Visualization



Broken down by

Expenses General Planning and Zoning Administr...

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	333,028	338,049	373,206	373,424	373,424	407,406
▶ Salaries	229,031	227,622	251,699	253,886	253,886	276,714
▶ Taxes	16,426	15,596	16,103	19,422	19,422	18,122
▶ Retirement	45,028	51,723	61,751	57,201	57,201	67,313
▶ Insurance	42,325	42,902	43,430	42,747	42,747	44,998
▶ Workers' Compensation	218	205	223	168	168	259
▼ Operating	177,393	382,369	231,436	1,256,175	406,441	439,905
▶ Professional Services	74,547	36,139	76,948	370,286	150,000	150,000
▶ Other Services	0	230,318	80,434	252,657	0	0
▶ Training	75	245	125	4,000	4,000	4,000
▶ Travel and Per Diem	500	56	439	2,540	2,540	2,540
▶ Communications	366	399	399	500	500	500
▶ Repairs and Maintenance	98,165	111,298	70,185	615,662	238,871	272,335
▶ Printing and Binding	0	0	0	2,270	2,270	2,270
▶ Other Current Charges	2,551	1,632	1,181	4,000	4,000	4,000
▶ Operating Supplies	290	1,382	424	2,000	2,000	2,000
▶ Books and Memberships	900	900	1,301	2,260	2,260	2,260
▼ Capital Outlay	13,500	0	0	0	0	0
▶ Machinery and Equipment	13,500	0	0	0	0	0
Total	523,921	720,418	604,642	1,629,599	779,865	847,311



Planning and Zoning

Development Compliance and Zoning

The Development Compliance and Zoning division of Planning and Zoning handles all zoning inquiries and coordinates with the Construction Services and Neighborhood Services divisions on the enforcement of the City's Code of Ordinances and Development Orders.

Expenditures

Expenditures for the Development Compliance and Zoning division total \$724,636. This amount reflects an increase of \$142,266, or 24.4% from the 2022 adopted budget of \$582,370. The increase in budget from the prior year is partially due to the addition of a new position. The department has requested the addition of a Development Compliance Technician for fiscal year 2023.

← Back History Reset

Broken down by

Expenses

General

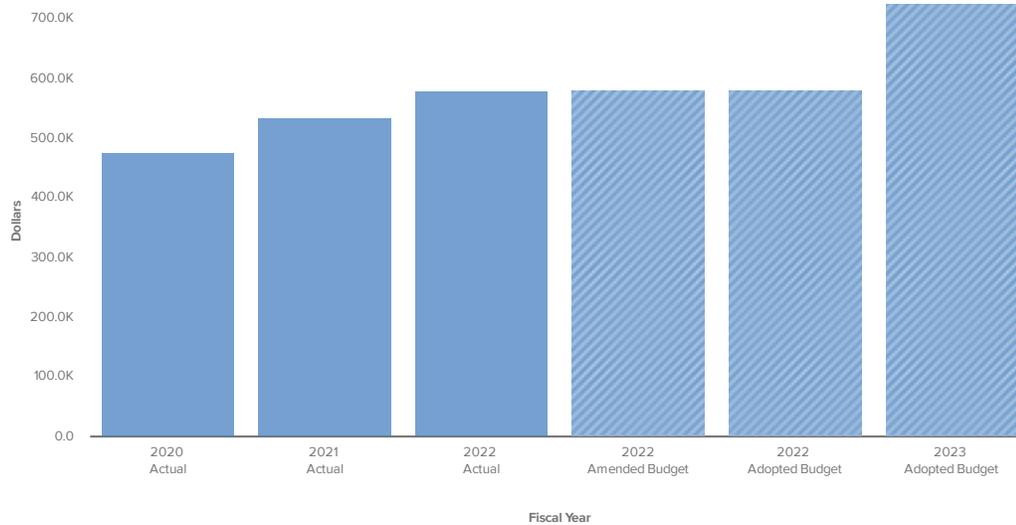
Development Compliance and ...



Sort By Chart of Accounts

- Personnel
- Operating

Visualization



Broken down by

Expenses

General

Development Compliance and ...

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	475,804	533,990	579,712	576,870	576,870	719,136
▶ Salaries	368,454	413,035	446,479	448,851	448,851	527,270
▶ Taxes	28,075	31,569	33,608	34,337	34,337	39,740
▶ Retirement	32,020	41,343	48,569	44,216	44,216	56,963
▶ Insurance	46,898	47,695	50,676	49,179	49,179	94,678
▶ Workers' Compensation	357	347	381	287	287	486
▼ Operating	1,149	840	1,348	5,500	5,500	5,500
▶ Training	0	0	40	1,750	1,750	1,750
▶ Travel and Per Diem	0	150	0	1,330	1,330	1,330
▶ Communications	254	33	530	0	0	0
▶ Other Current Charges	0	0	0	1,000	1,000	1,000
▶ Operating Supplies	238	0	121	500	500	500
▶ Books and Memberships	657	657	657	920	920	920
Total	476,953	534,830	581,060	582,370	582,370	724,636



Planning and Zoning

Planning

The Planning division of Planning and Zoning guides the growth and development of the City by ensuring uniform enforcement of City codes and regulations in order to protect the quality of life for our residents. The Planning division 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.

Expenditures

Expenditures for Planning and Zoning Planning division total \$1,239,463. This amount reflects an increase of \$104,915, or 9.2% from the 2022 adopted budget of \$1,134,548.

← Back History Reset

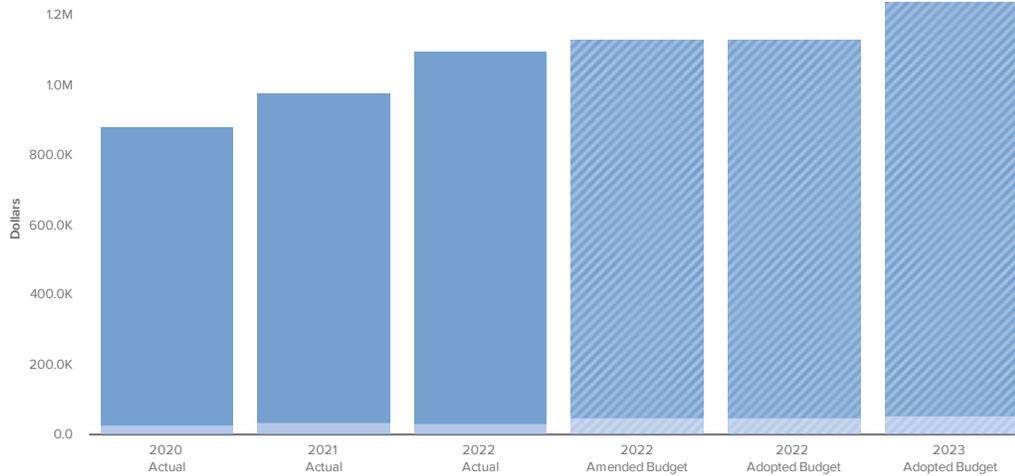
Broken down by

Expenses General Planning



Sort By Chart of Accounts

Visualization



Fiscal Year

Broken down by

Expenses General Planning

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	852,488	948,010	1,065,127	1,083,018	1,083,018	1,181,876
▶ Salaries	607,197	686,753	768,384	791,312	791,312	865,872
▶ Taxes	45,318	51,521	57,606	60,535	60,535	66,239
▶ Retirement	53,881	70,201	85,338	80,612	80,612	98,191
▶ Insurance	145,517	138,938	153,087	150,022	150,022	150,749
▶ Workers' Compensation	577	597	712	537	537	824
▼ Operating	30,639	34,277	33,692	51,530	51,530	57,587
▶ Training	85	1,345	1,630	4,550	4,550	4,550
▶ Travel and Per Diem	458	593	1,338	3,990	3,990	3,990
▶ Repairs and Maintenance	23,142	23,137	23,700	23,700	23,700	29,757
▶ Printing and Binding	35	210	0	2,900	2,900	2,900
▶ Operating Supplies	2,859	4,819	3,491	10,000	10,000	10,000
▶ Books and Memberships	4,060	4,174	3,532	6,390	6,390	6,390
Total	883,127	982,288	1,098,818	1,134,548	1,134,548	1,239,463

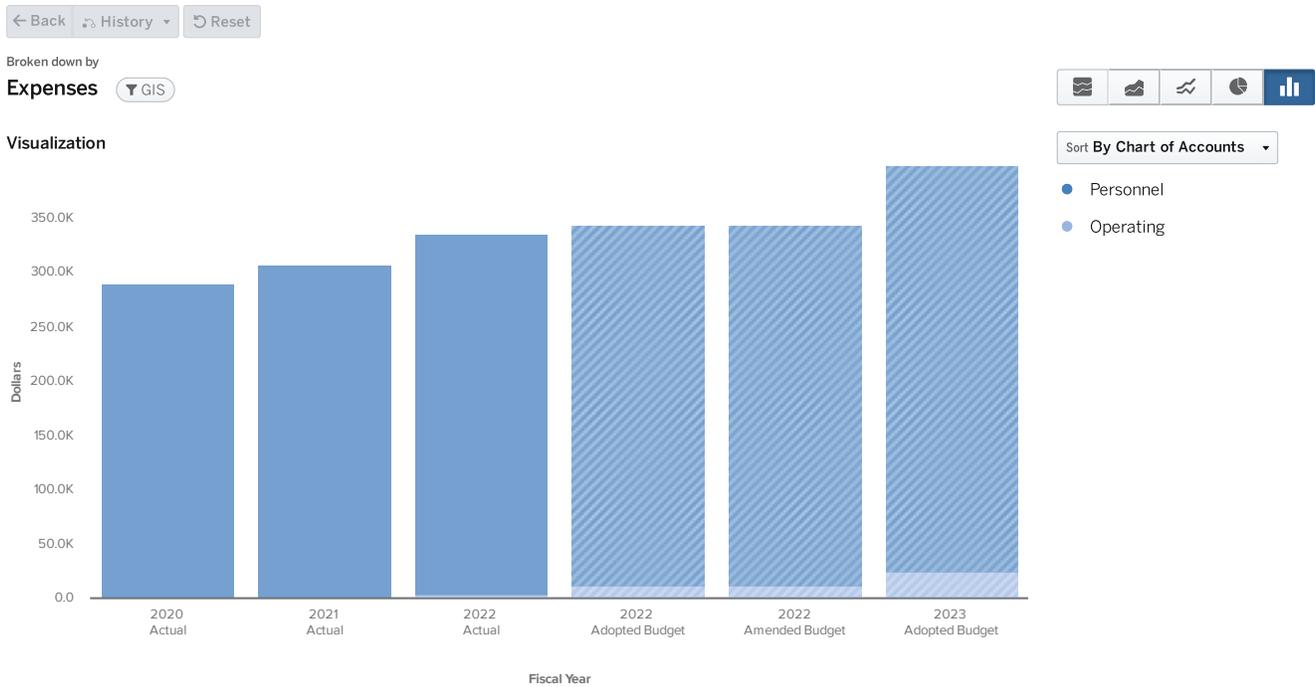


Geographic Information Systems (GIS)

The Geographic Information Systems (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.

Expenditures

Expenditures for GIS total \$398,342. This amount reflects an increase of \$54,582, or 15.9% from the fiscal year 2022 adopted budget of \$343,760. The increase in budget from the prior year is partially due to an increase in operating costs for training.



Broken down by

Expenses GIS

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Adopted Budget	2022 Amended Budget	2023 Adopted Budget
▼ Personnel	290,671	308,099	332,163	331,640	331,640	373,842
▶ Salaries	216,874	229,347	248,319	250,539	250,539	272,169
▶ Taxes	15,766	17,059	18,635	19,166	19,166	20,821
▶ Retirement	18,904	21,923	24,917	22,697	22,697	27,638
▶ Insurance	38,927	39,569	40,073	39,073	39,073	52,964
▶ Workers' Compensation	199	201	219	165	165	251
▼ Operating	310	50	3,977	12,120	12,120	24,500
▶ Training	0	0	550	7,550	7,550	13,500
▶ Travel and Per Diem	0	50	3,142	2,720	2,720	8,700
▶ Repairs and Maintenance	310	0	0	600	600	600
▶ Operating Supplies	0	0	0	500	500	500
▶ Books and Memberships	0	0	285	750	750	1,200
Total	290,981	308,149	336,140	343,760	343,760	398,342



Neighborhood Services

Neighborhood Services, a division of Public Services, supports City activities relating to 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.

Expenditures

Expenditures for Neighborhood Services total \$1,154,497. This amount reflects an increase of \$71,717, or 6.6% from the fiscal year 2022 adopted budget of \$1,082,780.

← Back | History | Reset

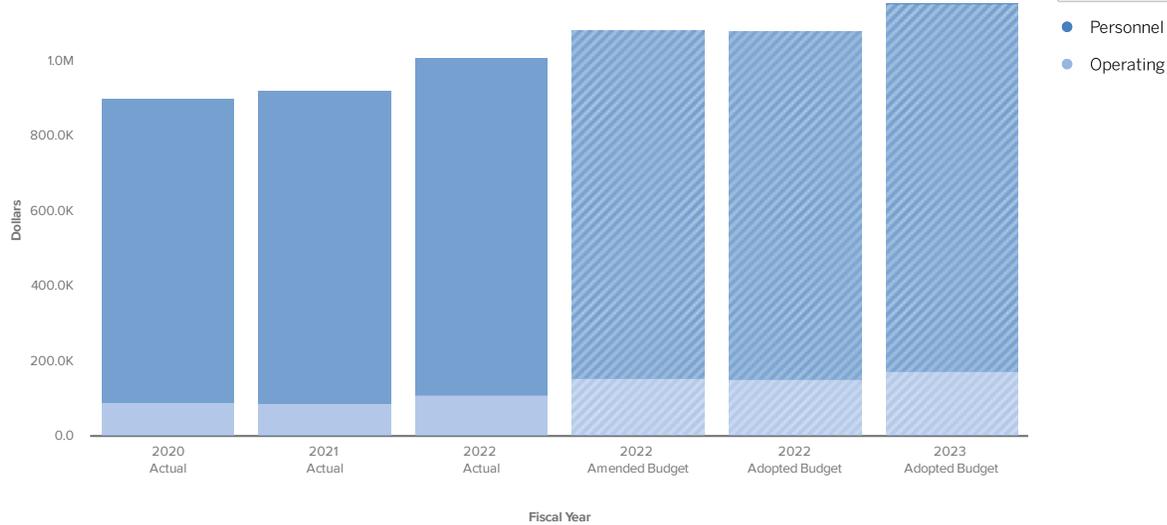
Broken down by

Expenses | Neighborhood Services



Sort By Chart of Accounts

Visualization



Broken down by

Expenses Neighborhood Services

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	811,300	835,396	900,964	928,918	928,918	981,059
▶ Salaries	540,727	556,990	604,832	634,216	634,216	674,253
▶ Taxes	39,670	41,158	44,641	48,518	48,518	51,580
▶ Retirement	47,823	56,704	66,979	67,639	67,639	75,845
▶ Insurance	172,146	170,041	171,317	168,598	168,598	173,082
▶ Workers' Compensation	10,933	10,503	13,196	9,947	9,947	6,299
▼ Operating	91,318	88,964	111,624	157,542	153,862	173,438
▶ Professional Services	4,335	4,410	3,210	21,500	21,500	21,500
▶ Training	360	1,849	1,825	8,200	8,200	5,800
▶ Travel and Per Diem	329	401	0	2,350	2,350	2,800
▶ Communications	7,598	7,910	8,349	8,100	8,100	8,250
▶ Repairs and Maintenance	73,128	65,921	92,512	104,462	100,782	121,548
▶ Printing and Binding	176	460	408	600	600	675
▶ Office Supplies	2,244	2,368	1,024	2,600	2,600	2,750
▶ Operating Supplies	2,284	4,835	3,285	8,505	8,505	8,605
▶ Books and Memberships	864	810	1,011	1,225	1,225	1,510
Total	902,618	924,361	1,012,588	1,086,460	1,082,780	1,154,497



Construction Services

Construction Services, a division of Public Services, supports City activities that 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.

Expenditures

Expenditure for Construction Services' total \$2,284,464. This amount reflects an increase of \$18,514, or .81% from the fiscal year 2022 adopted budget of \$2,265,950.

← Back History ▾ Reset

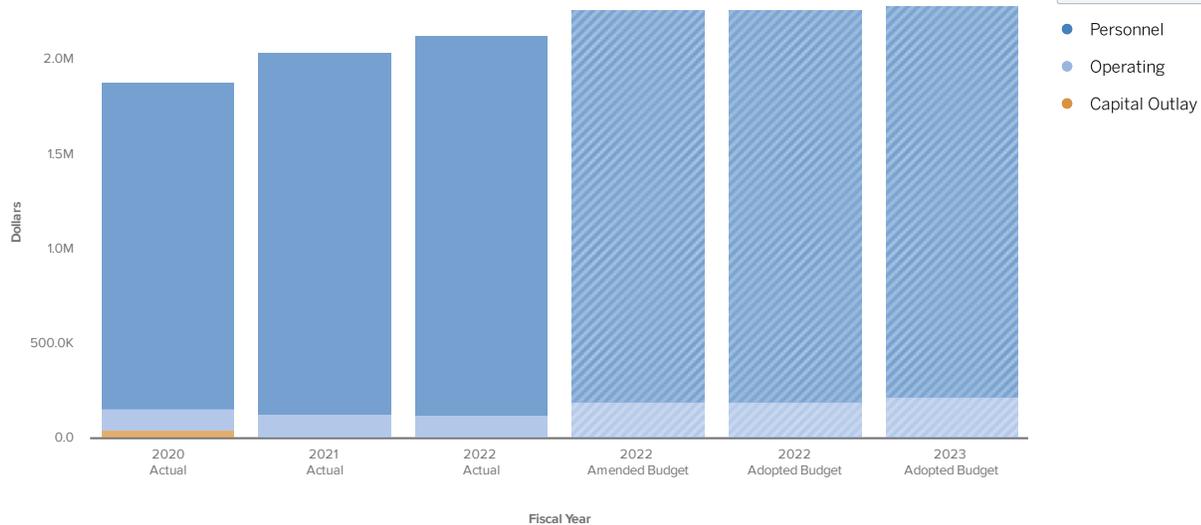
Broken down by

Expenses Construction/Building Services



Visualization

Sort By Chart of Accounts ▾



Broken down by

Expenses Construction/Building Services

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	1,728,176	1,914,962	2,005,118	2,067,105	2,067,105	2,062,941
▶ Salaries	1,220,968	1,365,324	1,419,300	1,487,560	1,487,560	1,506,019
▶ Taxes	90,463	100,724	105,827	113,798	113,798	114,445
▶ Retirement	107,389	137,782	161,364	156,664	156,664	159,145
▶ Insurance	296,841	296,375	300,474	295,355	295,355	272,174
▶ Workers' Compensation	12,515	14,756	18,152	13,728	13,728	11,159
▼ Operating	117,222	128,866	127,230	198,845	198,845	221,523
▶ Professional Services	0	0	0	5,000	5,000	2,000
▶ Other Services	30,234	28,081	19,761	54,000	54,000	54,000
▶ Training	3,293	4,664	3,079	26,600	26,600	26,600
▶ Travel and Per Diem	11	0	3,432	10,225	10,225	10,225
▶ Communications	4,768	5,753	5,208	5,600	5,600	5,600
▶ Repairs and Maintenance	61,606	69,955	75,770	75,770	75,770	102,148
▶ Printing and Binding	3,117	2,922	2,625	2,500	2,500	2,500
▶ Operating Supplies	12,856	13,934	16,620	17,500	17,500	16,500
▶ Books and Memberships	1,337	3,558	733	1,650	1,650	1,950
▼ Capital Outlay	41,520	0	0	0	0	0
▶ Machinery and Equipment	41,520	0	0	0	0	0
Total	1,886,918	2,043,828	2,132,348	2,265,950	2,265,950	2,284,464



Public Safety

Police
Fire

The Public Safety service type is comprised of departments whose responsibilities are related to the the protection and welfare of the general public.

Click on one of the links above for more detailed information on each department that provides these services.

Expenditures

Expenditures for all Public Safety departments total \$67,444,640. This amount is allocated as follows:

- Personnel - \$55,673,841
- Operating - \$8,998,046
- Capital Outlay - \$714,210
- Debt Service - \$2,058,543

← Back | History | Reset

Broken down by

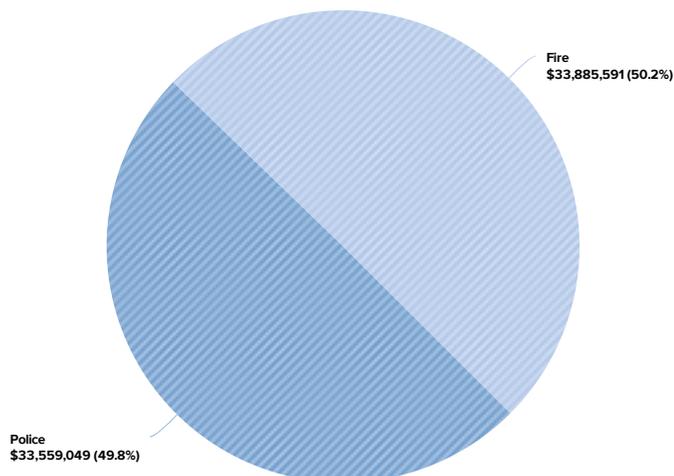
Public Safety | General | Public Safety | Expenses

Visualization



Sort By Chart of Accounts

- Police
- Fire



Broken down by

Public Safety
General
Public Safety
Expenses

Data

		2023
Collapse All		Adopted Budget
▼	Police	33,559,049
	Police Administration	8,355,295
	Police Dispatch	4,974,890
	Police Operations	20,228,864
▼	Fire	33,885,591
	Fire Administration	3,820,208
	Fire Community Risk Reduction	1,420,518
	Fire and Emergency Medical Services	28,644,865
Total		67,444,640



Police

[Administration](#)
[Dispatch](#)
[Operations](#)

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.

Click on one of the links above for more detailed information about each division.

Expenditures

Proposed expenditures for the Police department total \$33,559,049. This amount reflects an increase of \$1,521,130, or 4.8% from the fiscal year 2022 adopted budget of \$32,037,919. Expenditure amounts are allocated as follows:

- Personnel - \$29,235,202
- Operating - \$4,153,543 (included in operating costs is \$218,475 for aid to government agencies for the radio consortium)
- Capital Outlay - \$85,710
- Debt Service - \$84,594

Broken down by

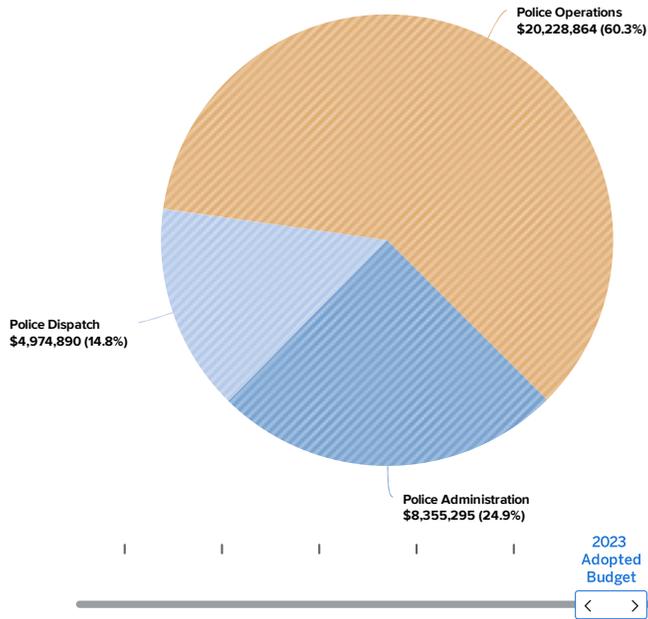
Police

- General
- Not Project Related
- Expenses

Sort By Chart of Accounts

- Police Administration
- Police Dispatch
- Police Operations

Visualization



Broken down by

Police

- General
- Not Project Related
- Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Police Administration	6,627,037	7,415,246	7,937,021	8,550,055	7,942,872	8,355,295
Police Dispatch	3,996,056	4,202,663	4,496,684	4,730,282	4,711,305	4,974,890
Police Operations	17,264,522	18,658,478	19,385,444	19,386,639	19,383,742	20,228,864
Total	27,887,614	30,276,387	31,819,149	32,666,976	32,037,919	33,559,049



Police

Administration

The Administration division of the Police department works in cooperation with other City departments and provides support to all Police personnel. This division is responsible for conducting investigations, providing tactical support to various specialized task force units, maintaining the professionalism of the department and its members through recruiting and selection activities, departmental training, accreditation, internal affairs, and records management.

Expenditures

Expenditures for the Police Administration total \$8,355,295. This amount reflects an increase of \$412,423, or 5.2% from the fiscal year 2022 adopted budget of \$7,942,872.

← Back History Reset

Broken down by

Expenses

General

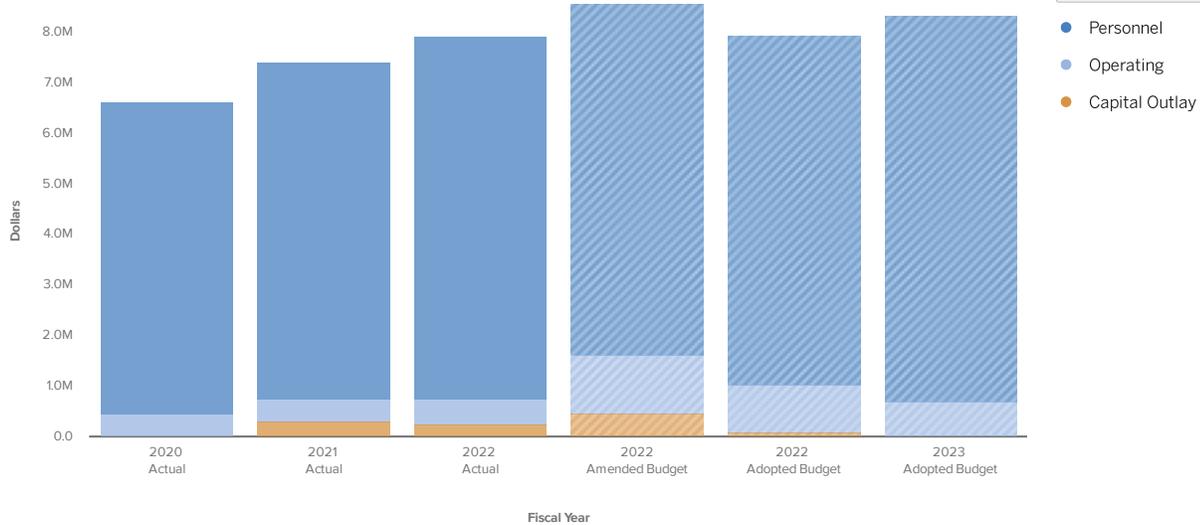
Police Administration

Not Project Related



Sort By Chart of Accounts

Visualization



Broken down by

Expenses General Police Administration Not Project Related

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	6,175,076	6,659,474	7,176,015	6,908,033	6,908,033	7,657,036
▶ Salaries	4,092,696	4,323,547	4,677,875	4,665,388	4,665,388	4,971,446
▶ Taxes	304,084	320,380	346,805	356,902	356,902	374,215
▶ Retirement	991,722	1,199,893	1,272,230	1,030,278	1,030,278	1,381,021
▶ Insurance	743,716	771,994	823,443	813,629	813,629	866,930
▶ Workers' Compensation	42,858	43,659	55,662	41,836	41,836	63,424
▼ Operating	442,734	447,698	520,153	1,175,181	938,839	687,259
▶ Professional Services	25,933	14,673	30,889	47,430	47,430	34,520
▶ Other Services	139,948	128,842	176,466	620,013	389,721	218,475
▶ Training	7,139	10,349	11,988	34,170	34,170	31,875
▶ Travel and Per Diem	3,533	5,897	13,197	44,935	44,935	31,545
▶ Communications	116,702	75,715	94,402	86,900	86,900	90,920
▶ Repairs and Maintenance	36,942	73,145	26,963	111,500	105,450	93,194
▶ Printing and Binding	847	0	21	0	0	0
▶ Other Current Charges	6,495	31,678	20,006	0	0	0
▶ Operating Supplies	95,411	95,911	133,900	216,888	216,888	173,050
▶ Books and Memberships	9,784	11,487	12,321	13,345	13,345	13,680
▼ Capital Outlay	9,226	308,074	240,853	466,841	96,000	11,000
▶ Machinery and Equipment	9,226	6,970	97,923	96,000	96,000	11,000
▶ Construction in Progress	0	301,104	142,930	370,841	0	0
Total	6,627,037	7,415,246	7,937,021	8,550,055	7,942,872	8,355,295



Police

Dispatch

The Dispatch division of the Police department provides emergency and administrative dispatch services to the City of Palm Beach Gardens. The center also provides emergency dispatch services for the Town of Jupiter, Town of Juno Beach, Town of Jupiter Inlet Colony, Village of North Palm Beach, and Village of Tequesta.

Expenditures

Expenditures for Police Dispatch total \$4,974,890. This amount reflects an increase of \$263,585, or 5.6% from the fiscal year 2022 adopted budget of \$4,711,305.

← Back History ▾ Reset

Broken down by

Expenses

General

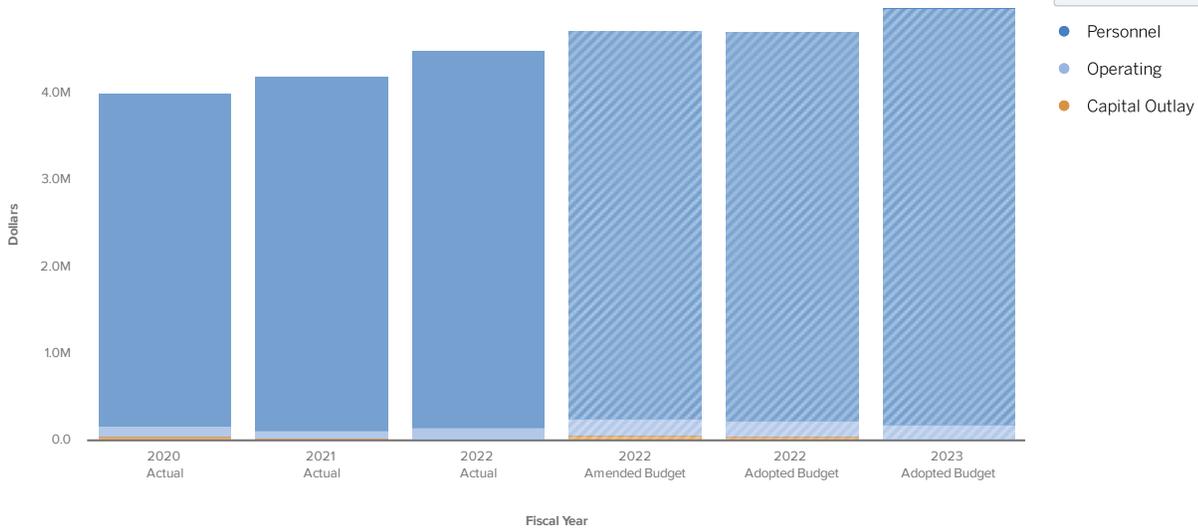
Police Dispatch

Not Project Related



Visualization

Sort By Chart of Accounts ▾



Broken down by

Expenses General Police Dispatch Not Project Related

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	3,830,175	4,082,075	4,338,040	4,475,910	4,475,910	4,788,657
▶ Salaries	2,790,243	2,912,796	3,109,216	3,278,046	3,278,046	3,470,189
▶ Taxes	208,402	218,468	233,018	250,771	250,771	265,469
▶ Retirement	243,836	296,594	340,291	303,629	303,629	371,806
▶ Insurance	585,297	651,667	652,796	641,415	641,415	678,063
▶ Workers' Compensation	2,397	2,550	2,718	2,049	2,049	3,129
▼ Operating	118,034	101,656	158,644	193,195	190,395	186,233
▶ Professional Services	0	640	2,800	6,000	3,200	0
▶ Training	5,350	2,305	3,497	10,350	10,350	11,800
▶ Travel and Per Diem	451	0	2,011	9,400	9,400	9,400
▶ Communications	1,524	1,216	1,625	2,750	2,750	2,750
▶ Rentals and Leases	1,062	4,187	2,074	2,600	2,600	2,600
▶ Repairs and Maintenance	57,741	51,431	66,489	64,100	64,100	60,183
▶ Printing and Binding	0	0	60	0	0	0
▶ Other Current Charges	35,373	35,173	35,500	38,920	38,920	42,500
▶ Operating Supplies	16,345	6,513	44,396	58,650	58,650	55,300
▶ Books and Memberships	188	192	192	425	425	1,700
▼ Capital Outlay	47,847	18,932	0	61,177	45,000	0
▶ Machinery and Equipment	47,847	18,932	0	61,177	45,000	0
Total	3,996,056	4,202,663	4,496,684	4,730,282	4,711,305	4,974,890



Police

Operations

The Operations division of the Police department provides services relating to traffic enforcement and road patrol, responds to all calls for service, conducts crime prevention and youth program activities, and enforces the laws of the State of Florida and the City of Palm Beach Gardens. Additionally, the Operations division coordinates the volunteer program for the Police Department.

Expenditures

Expenditures for Police Operations total \$20,228,864. This amount reflects an increase of \$845,122, or 4.4% from the fiscal year 2022 adopted budget of \$19,383,742.

← Back History Reset

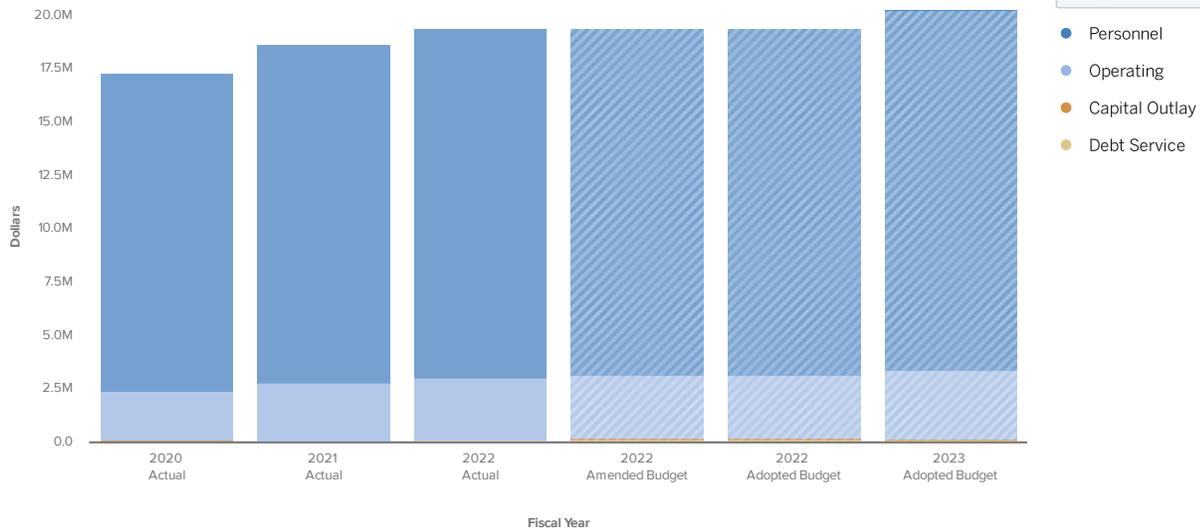
Broken down by

Expenses General Police Operations Not Project Related



Sort By **Chart of Accounts**

Visualization



Broken down by

Expenses General Police Operations Not Project Related

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	14,842,088	15,833,300	16,353,955	16,192,801	16,192,801	16,789,509
▶ Salaries	9,123,954	9,248,697	9,523,633	10,024,665	10,024,665	10,397,173
▶ Taxes	683,715	697,605	714,224	766,887	766,887	793,876
▶ Retirement	3,311,801	4,087,677	4,234,257	3,574,953	3,574,953	3,555,088
▶ Insurance	1,586,012	1,643,458	1,710,297	1,696,989	1,696,989	1,860,882
▶ Workers' Compensation	136,606	155,863	171,544	129,307	129,307	182,490
▼ Operating	2,307,082	2,794,787	2,912,305	3,022,347	3,016,347	3,280,051
▶ Professional Services	206,589	350,907	339,882	349,140	349,140	355,640
▶ Training	14,013	44,117	33,847	33,510	33,510	30,110
▶ Travel and Per Diem	3,589	9,039	13,005	41,600	41,600	40,460
▶ Communications	0	0	80	0	0	0
▶ Rentals and Leases	4,800	4,800	4,800	4,800	4,800	4,800
▶ Repairs and Maintenance	1,762,869	1,973,053	2,081,272	2,090,503	2,090,503	2,312,761
▶ Printing and Binding	3,685	5,080	4,892	6,050	6,050	6,050
▶ Other Current Charges	27,646	70,069	79,367	58,650	58,650	59,500
▶ Operating Supplies	281,674	335,547	352,419	434,149	428,149	466,470
▶ Books and Memberships	2,217	2,175	2,739	3,945	3,945	4,260
▼ Capital Outlay	115,352	30,391	34,591	86,897	90,000	74,710
▶ Machinery and Equipment	115,352	30,391	34,591	86,897	90,000	74,710
▼ Debt Service	0	0	84,593	84,594	84,594	84,594
▶ Principal	0	0	72,748	72,748	72,748	73,854
▶ Interest	0	0	11,846	11,846	11,846	10,740
Total	17,264,522	18,658,478	19,385,444	19,386,639	19,383,742	20,228,864



Fire Rescue

[Administration](#)
[Community Risk](#)
[Emergency Management Services \(EMS\)](#)

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. 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.

Click on one of the links above for more detailed information about each division.

Expenditures

Expenditures for the Fire Rescue department total \$33,885,591. This amount reflects an increase of \$4,552,718, or 15.5% from the fiscal year 2022 adopted budget of \$29,332,873. Expenditure amounts are allocated as follows:

- Personnel - \$26,438,639
- Operating - \$4,844,503
- Capital Outlay - \$628,500
- Debt Service - \$1,973,949

Broken down by

Fire

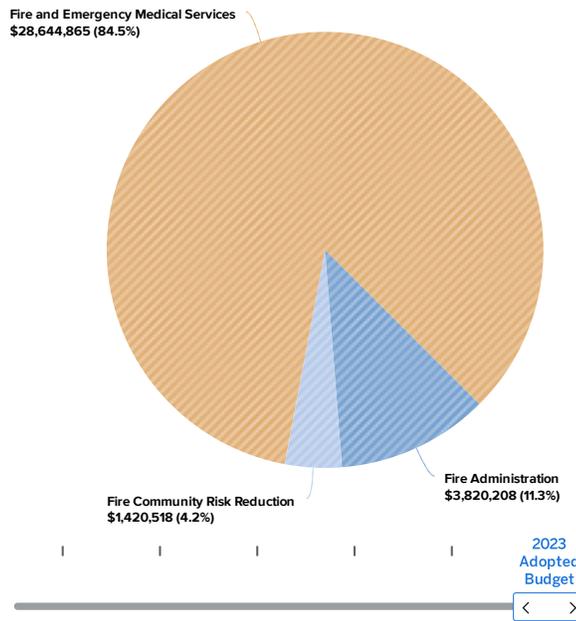
- General
- General Fund
- Expenses



Sort By Chart of Accounts

- Fire Administration
- Fire Community Risk Reduc...
- Fire and Emergency Medic...

Visualization



Broken down by

Fire

- General
- General Fund
- Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Fire Administration	2,695,251	2,782,936	3,125,418	3,243,483	3,179,983	3,820,208
Fire Community Risk Reduction	924,145	1,111,370	1,243,392	1,392,562	1,372,562	1,420,518
Fire and Emergency Medical Services	24,949,394	23,171,524	27,579,832	32,425,989	24,780,328	28,644,865
Total	28,568,790	27,065,830	31,948,641	37,062,034	29,332,873	33,885,591



Fire Rescue

Administration

The Administration division of the Fire Department supports City activities relating to providing direction and control for formulating and implementing department goals, objectives, and policies; carries out administrative functions, including budget, payroll, purchasing, clerical support, as well as assisting in coordinating the City's emergency preparedness program.

Expenditures

Expenditures for Fire Rescue Administration total \$3,820,208. This amount reflects an increase of \$640,225, or 20.1% from the 2022 adopted budget of \$3,179,983. The increase in budget from the prior year is partially due to the addition of three (3) new positions. The department has requested the addition of two (2) Logistic Coordinators and an Administrative Chief for fiscal year 2023.

← Back History Reset

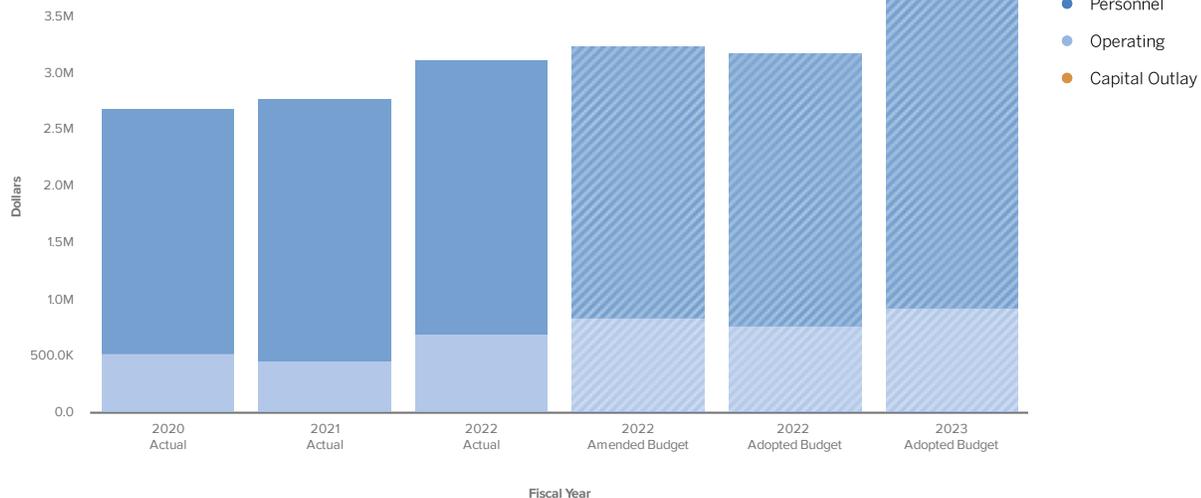
Broken down by

Expenses General Fire Administration General Fund



Visualization

Sort By Chart of Accounts



Broken down by

Expenses General Fire Administration General Fund

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	2,167,694	2,320,963	2,420,133	2,402,998	2,402,998	2,889,596
▶ Salaries	1,381,815	1,419,460	1,462,950	1,554,403	1,554,403	1,869,005
▶ Taxes	96,821	101,376	102,513	118,912	118,912	137,834
▶ Retirement	437,420	544,998	589,374	473,520	473,520	542,983
▶ Insurance	229,241	232,813	237,725	235,380	235,380	307,597
▶ Workers' Compensation	22,397	22,316	27,572	20,783	20,783	32,178
▼ Operating	527,557	461,973	700,284	832,985	769,485	923,112
▶ Professional Services	35,500	54,092	85,828	142,400	78,900	70,000
▶ Other Services	237,641	191,452	286,383	284,200	284,200	380,500
▶ Training	6,373	9,615	9,694	27,800	27,800	27,800
▶ Travel and Per Diem	11,015	16,946	27,563	47,400	47,400	47,400
▶ Rentals and Leases	0	0	54	0	0	0
▶ Repairs and Maintenance	168,438	146,684	233,785	235,785	235,785	301,012
▶ Printing and Binding	3,167	2,584	3,046	8,200	8,200	8,200
▶ Promotional	21,162	3,908	5,998	23,000	23,000	23,000
▶ Operating Supplies	38,517	26,722	39,827	52,500	52,500	53,500
▶ Books and Memberships	5,744	9,970	8,106	11,700	11,700	11,700
▼ Capital Outlay	0	0	5,000	7,500	7,500	7,500
▶ Machinery and Equipment	0	0	5,000	7,500	7,500	7,500
Total	2,695,251	2,782,936	3,125,418	3,243,483	3,179,983	3,820,208



Fire Rescue

Community Risk

The Community Risk Reduction division of the Fire Department supports City activities relating to conducting fire and safety inspections and equipment tests, reviews construction plans and issues permits for various fire-related systems and activities. This Division also develops and implements public education/information programs designed to promote fire safety in the community.

Expenditures

Expenditures for Fire Rescue Community Risk total \$1,420,518. This amount reflects an increase of \$47,956, or 3.5% from the 2022 adopted budget of \$1,372,562.

← Back History ▾ Reset

Broken down by

Expenses

General

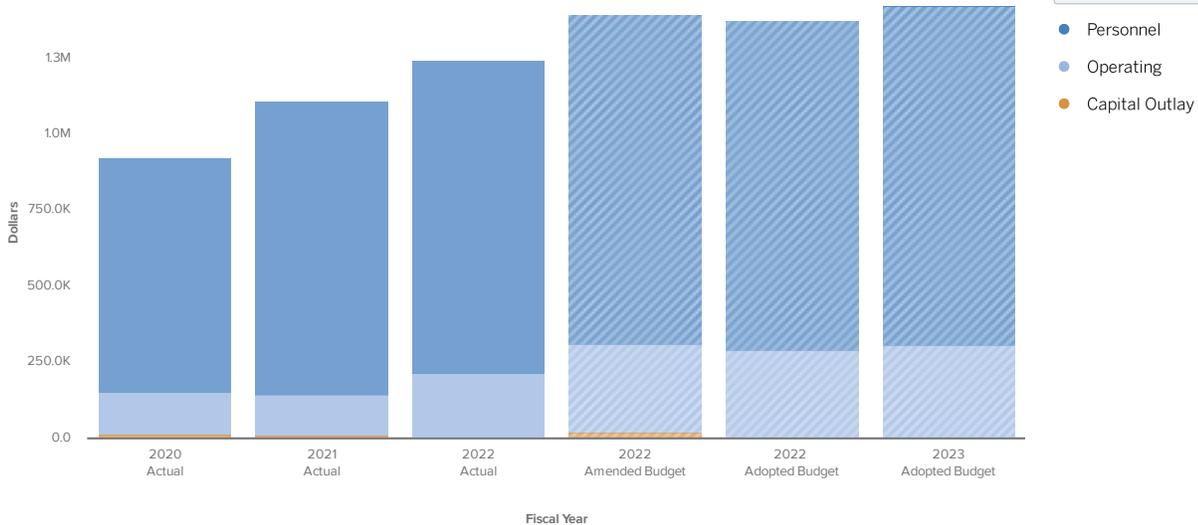
Fire Community Risk Reduction

General Fund



Visualization

Sort By Chart of Accounts ▾



Broken down by

Expenses General Fire Community Risk Reduction General Fund

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	769,627	965,337	1,027,825	1,080,820	1,080,820	1,112,885
▶ Salaries	552,899	705,547	747,550	803,039	803,039	818,230
▶ Taxes	41,314	53,367	56,574	60,285	60,285	62,595
▶ Retirement	45,928	71,438	82,278	83,264	83,264	91,253
▶ Insurance	118,677	122,096	123,401	120,648	120,648	128,162
▶ Workers' Compensation	10,809	12,890	18,021	13,584	13,584	12,645
▼ Operating	141,137	134,998	215,566	291,742	291,742	307,633
▶ Other Services	7,000	0	12,000	12,000	12,000	0
▶ Training	4,276	4,533	6,141	16,500	16,500	14,250
▶ Travel and Per Diem	3,544	476	3,429	5,000	5,000	5,000
▶ Communications	462	575	47	0	0	1,000
▶ Repairs and Maintenance	94,377	94,343	150,412	150,412	150,412	181,583
▶ Printing and Binding	2,423	465	1,059	6,000	6,000	6,000
▶ Promotional	1,988	4,325	15,903	10,000	10,000	15,000
▶ Operating Supplies	17,037	23,420	21,791	70,000	70,000	63,000
▶ Books and Memberships	10,029	6,860	4,785	21,830	21,830	21,800
▼ Capital Outlay	13,381	11,035	0	20,000	0	0
▶ Machinery and Equipment	13,381	11,035	0	20,000	0	0
Total	924,145	1,111,370	1,243,392	1,392,562	1,372,562	1,420,518



Fire Rescue

Emergency Management Services (EMS)

The Emergency Management Services division of the Fire Department supports City activities relating to fires, medical emergencies, hazardous materials, and other special operation incidents and emergencies that endanger life and/or property throughout the City.

Expenditures

Expenditures for Fire Rescue EMS total \$28,644,865. This amount reflects an increase of \$3,864,538, or 15.6% from the 2022 adopted budget of \$24,780,328. The increase in budget from the prior year is partially due to the addition of new positions. The department has requested the addition of twenty-one (21) Firefighter/Fire Medic positions for fiscal year 2023. The positions will be hired to staff the new Fire Station #6, to be built in Avenir. The positions will be hired in a phased approach. This approach is the most cost-effective and will ensure personnel are fully trained, outfitted, and ready to begin providing service when the new station is ready for operations.

← Back History Reset

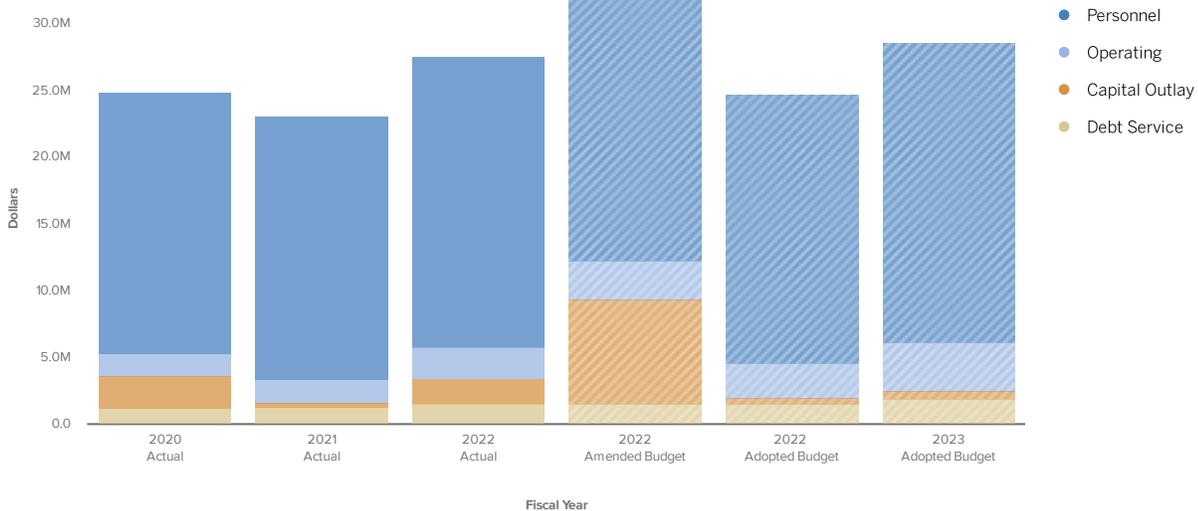
Broken down by

Expenses General Fire and Emergency Medical Se... General Fund



Sort By Chart of Accounts

Visualization



Broken down by

Expenses General Fire and Emergency Medical Se... General Fund

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	19,626,981	19,769,323	21,739,384	20,097,990	20,097,990	22,436,158
▶ Salaries	11,589,705	12,100,490	13,243,696	12,606,446	12,606,446	13,704,914
▶ Taxes	855,909	894,892	969,400	986,763	986,763	1,045,647
▶ Retirement	4,998,732	4,585,285	5,363,314	4,422,911	4,422,911	5,199,417
▶ Insurance	1,962,995	1,968,340	1,899,334	1,883,158	1,883,158	2,180,864
▶ Workers' Compensation	219,641	220,315	263,640	198,712	198,712	305,316
▼ Operating	1,640,513	1,761,519	2,368,731	2,925,873	2,680,489	3,613,758
▶ Professional Services	57,752	96,630	117,386	115,675	93,000	145,000
▶ Other Services	3,700	3,939	3,611	7,500	7,500	15,000
▶ Training	75,399	76,407	76,836	109,000	109,000	196,500
▶ Travel and Per Diem	4,145	1,260	6,011	8,500	8,500	6,000
▶ Communications	28,952	25,518	26,214	42,000	42,000	42,000
▶ Rentals and Leases	13,273	12,989	53,384	50,000	50,000	352,400
▶ Repairs and Maintenance	527,320	477,056	617,081	945,889	945,889	1,012,058
▶ Printing and Binding	2,101	3,263	908	8,500	8,500	10,500
▶ Office Supplies	0	0	1,271	15,000	15,000	5,000
▶ Operating Supplies	914,354	1,061,535	1,462,645	1,615,209	1,392,500	1,823,300
▶ Books and Memberships	13,518	2,922	3,384	8,600	8,600	6,000
▼ Capital Outlay	2,440,672	354,454	1,926,866	7,857,277	457,000	621,000
▶ Machinery and Equipment	814,291	163,245	1,792,432	1,606,867	207,000	271,000
▶ Construction in Progress	1,626,381	191,209	134,434	6,250,410	250,000	350,000
▼ Debt Service	1,241,228	1,286,228	1,544,851	1,544,849	1,544,849	1,973,949
▶ Principal	1,085,796	1,151,758	1,393,142	1,393,141	1,393,141	1,827,262
▶ Interest	155,432	134,469	151,709	151,708	151,708	146,687
Total	24,949,394	23,171,524	27,579,832	32,425,989	24,780,328	28,644,865



Physical Environment

- [Parks and Grounds](#)
- [Public Services Administration](#)
- [Public Facilities](#)
- [Stormwater and Streets](#)

The Physical Environment function encompasses services that provide safe facilities, streets, and roadways as well as sidewalks and bridges.

Click on one of the links above for more detailed information on each department that provides these services.

Expenditures

Expenditures for all Physical Environment total \$16,712,410. This amount is allocated as follows:

- Personnel - \$7,845,637
- Operating - \$7,481,773
- Capital Outlay - \$1,385,000

← Back History Reset

Broken down by

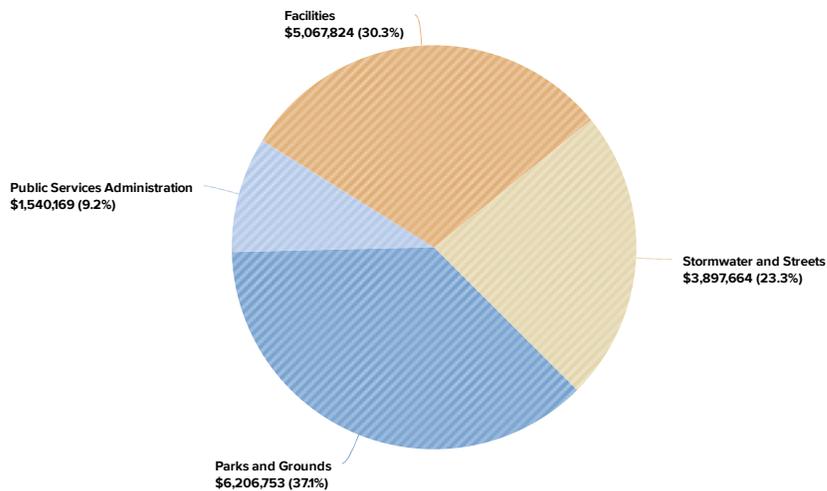
Public Services General Expenses

Visualization



Sort By Chart of Accounts

- Parks and Grounds
- Public Services Administrat...
- Facilities
- Stormwater and Streets



Broken down by

Public Services

▾ General

▾ Expenses

Data

	2023 Adopted Budget
Parks and Grounds	6,206,753
Public Services Administration	1,540,169
Facilities	5,067,824
Stormwater and Streets	3,897,664
Total	16,712,410



Public Services

Parks and Grounds

The Parks and Grounds division of Public Services supports services relating to the maintenance of 17 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. The City's parks are open to the public 24/7, apart from scheduled maintenance and safety closures. This division also maintains all public irrigation systems and performs tree and landscaping maintenance within medians and common grounds.

Expenditures

Expenditures for Public Services Parks and Grounds total \$6,206,753. This amount reflects a decrease of \$378,836, or 5.7% from the fiscal year 2022 adopted budget of \$6,585,589.

← Back History Reset

Broken down by

Expenses

General

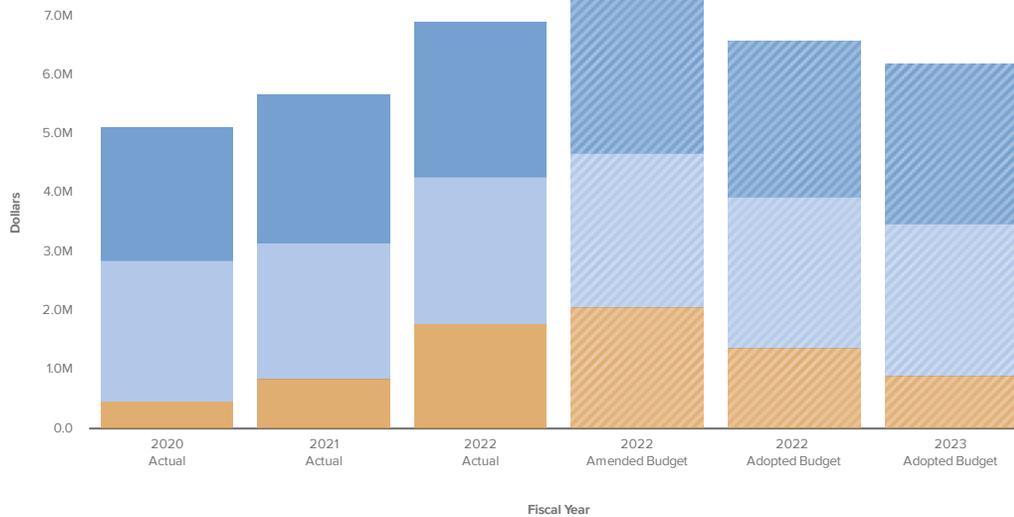
Parks and Grounds



Sort By Chart of Accounts

- Personnel
- Operating
- Capital Outlay

Visualization



Broken down by

Expenses General Parks and Grounds

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	2,261,351	2,531,689	2,648,511	2,646,537	2,646,537	2,724,185
▶ Salaries	1,569,197	1,761,485	1,851,441	1,869,881	1,869,881	1,926,080
▶ Taxes	118,526	132,954	139,887	143,046	143,046	146,886
▶ Retirement	135,110	176,431	195,306	186,954	186,954	181,209
▶ Insurance	412,680	434,708	428,654	421,613	421,613	430,829
▶ Workers' Compensation	25,839	26,111	33,223	25,043	25,043	39,181
▼ Operating	2,387,704	2,286,806	2,488,228	2,618,221	2,549,852	2,577,568
▶ Professional Services	9,488	10,252	14,921	14,500	14,500	14,500
▶ Other Services	698,636	712,033	610,777	731,249	731,249	798,850
▶ Training	200	509	716	3,150	3,150	3,150
▶ Travel and Per Diem	0	0	0	1,500	1,500	1,500
▶ Communications	927	924	1,016	1,200	1,200	1,200
▶ Rentals and Leases	7,588	27,392	19,535	10,000	10,000	20,000
▶ Repairs and Maintenance	1,190,136	1,016,001	1,214,060	1,289,588	1,289,588	1,113,728
▶ Other Current Charges	0	0	725	0	0	0
▶ Operating Supplies	480,398	518,916	625,494	564,669	496,300	622,275
▶ Books and Memberships	330	779	985	2,365	2,365	2,365
▼ Capital Outlay	467,355	860,680	1,788,000	2,063,376	1,389,200	905,000
▶ Machinery and Equipment	226,349	14,500	17,145	0	0	0
▶ Construction in Progress	241,006	846,180	1,770,855	2,063,376	1,389,200	905,000
Total	5,116,409	5,679,176	6,924,738	7,328,134	6,585,589	6,206,753



Public Services

Administration

The Administration division of Public Services is responsible for the overall management and direction of the Public Services Department. Its' primary functions include administration of procedures, coordination and direction for each of the divisions, 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.

Expenditures

Expenditures for Public Services Administration total \$1,540,169. This amount reflects an increase of \$66,793 or 4.5% from the fiscal year 2022 adopted budget of \$1,473,376.

← Back History Reset

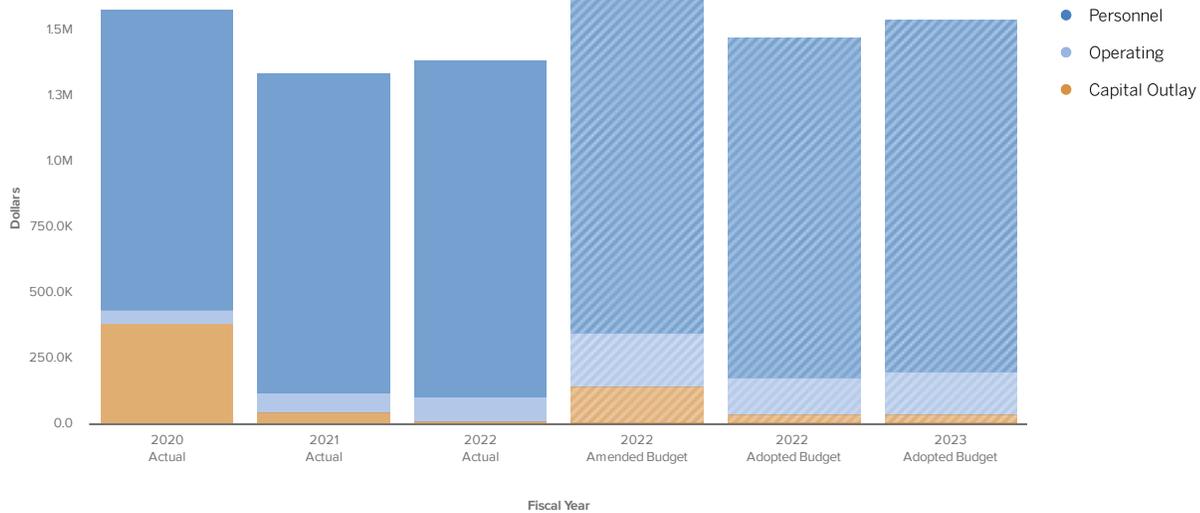
Broken down by

Expenses General Public Services Administration



Visualization

Sort By Chart of Accounts



Broken down by

Expenses General Public Services Administration

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	1,145,610	1,215,314	1,280,531	1,293,505	1,293,505	1,341,075
▶ Salaries	810,797	853,251	890,432	905,270	905,270	954,196
▶ Taxes	54,937	58,247	58,925	69,253	69,253	63,462
▶ Retirement	157,190	178,752	201,813	194,464	194,464	216,067
▶ Insurance	114,907	116,824	119,073	116,763	116,763	106,468
▶ Workers' Compensation	7,779	8,240	10,288	7,755	7,755	882
▼ Operating	51,021	72,973	93,739	206,871	139,871	159,094
▶ Professional Services	4,182	11,653	7,045	62,000	30,000	30,000
▶ Other Services	0	0	240	0	0	0
▶ Training	280	256	1,095	4,925	4,925	4,925
▶ Travel and Per Diem	0	0	1,120	6,480	6,480	6,480
▶ Communications	0	0	684	0	0	0
▶ Rentals and Leases	0	0	10,322	16,000	16,000	16,000
▶ Repairs and Maintenance	36,523	42,772	51,890	51,890	51,890	63,113
▶ Printing and Binding	0	0	0	600	600	600
▶ Other Current Charges	0	0	0	250	250	250
▶ Office Supplies	1,678	438	79	4,200	4,200	4,200
▶ Operating Supplies	5,831	15,727	20,124	57,000	22,000	30,000
▶ Books and Memberships	2,527	2,126	1,141	3,526	3,526	3,526
▼ Capital Outlay	385,132	48,338	12,339	143,567	40,000	40,000
▶ Machinery and Equipment	0	19,430	0	0	0	0
▶ Construction in Progress	385,132	28,908	12,339	143,567	40,000	40,000
Total	1,581,763	1,336,625	1,386,610	1,643,943	1,473,376	1,540,169



Public Services

Public Facilities

The Public Facilities division of Public Services is responsible for managing, maintaining, operating, and repairing of all municipal buildings and related assets. This division ensures that all City buildings are safe and secure for patrons, residents, and staff.

Expenditures

Expenditures for Public Services Public Facilities total \$5,067,824. This amount reflects an increase of \$836,320, or 19.8% from the fiscal year 2022 adopted budget of \$4,231,504. The increase in budget from the prior year is partially due to additional capital outlay costs for a generator replacement at the fire station, additional operating costs for repair and maintenance expenditures, and the request for an additional Administrative Specialist for fiscal year 2023.

← Back History Reset

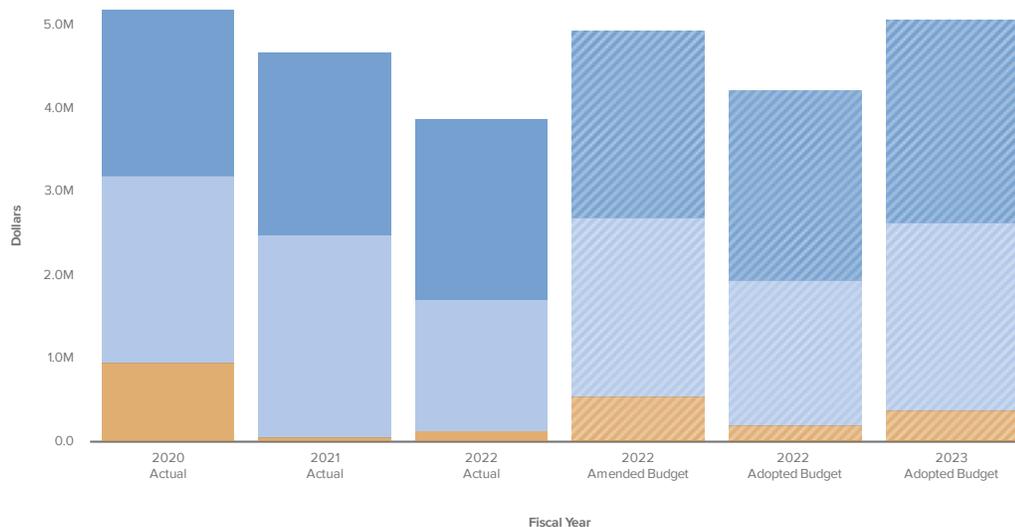
Broken down by

Expenses



Sort By Chart of Accounts

Visualization



- Personnel
- Operating
- Capital Outlay

Broken down by

Expenses General Facilities

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	1,986,270	2,190,797	2,177,720	2,234,798	2,279,798	2,423,953
▶ Salaries	1,367,690	1,532,697	1,504,467	1,543,602	1,588,602	1,674,681
▶ Taxes	102,459	114,975	113,540	121,528	121,528	127,578
▶ Retirement	119,343	152,763	159,849	183,587	183,587	175,655
▶ Insurance	370,582	365,539	369,486	363,183	363,183	398,322
▶ Workers' Compensation	26,196	24,824	30,378	22,898	22,898	47,716
▼ Operating	2,241,919	2,436,779	1,572,155	2,155,674	1,751,706	2,253,871
▶ Professional Services	16,054	6,577	4,659	7,500	7,500	7,500
▶ Other Services	313,581	298,425	499,225	553,737	578,737	727,943
▶ Training	1,213	687	449	4,475	4,475	4,475
▶ Travel and Per Diem	0	0	0	3,000	3,000	3,000
▶ Communications	1,893	1,349	1,055	3,000	3,000	3,000
▶ Rentals and Leases	228	0	183	10,000	10,000	10,000
▶ Repairs and Maintenance	1,577,909	1,767,171	746,920	987,317	758,349	1,062,960
▶ Other Current Charges	362	525	-495	1,075	1,075	1,075
▶ Operating Supplies	330,196	361,844	320,159	584,600	384,600	432,948
▶ Books and Memberships	483	202	0	970	970	970
▼ Capital Outlay	957,488	58,129	135,330	547,789	200,000	390,000
▶ Machinery and Equipment	423,909	17,445	83,546	107,630	108,000	0
▶ Construction in Progress	533,579	40,684	51,784	440,159	92,000	390,000
Total	5,185,677	4,685,706	3,885,205	4,938,261	4,231,504	5,067,824



Public Services

Stormwater and Streets

The Stormwater and Streets division of Public Services provides services relating to the supervision and maintenance of construction, restoration, and repair of the City's 135.48 acres of surface water, 248 miles of swales for storm water run-off, and 27 miles of the City's storm water management system. The Stormwater & Streets division maintains 124 miles of the City's roadway system that includes all aspects of traffic signage and striping maintenance.

Expenditures

Expenditures for Public Services Stormwater and Streets total \$3,897,664. This amount reflects an increase of \$311,560, or 8.7% from the fiscal year 2022 adopted budget of \$3,586,104.

← Back History ▾ Reset

Broken down by

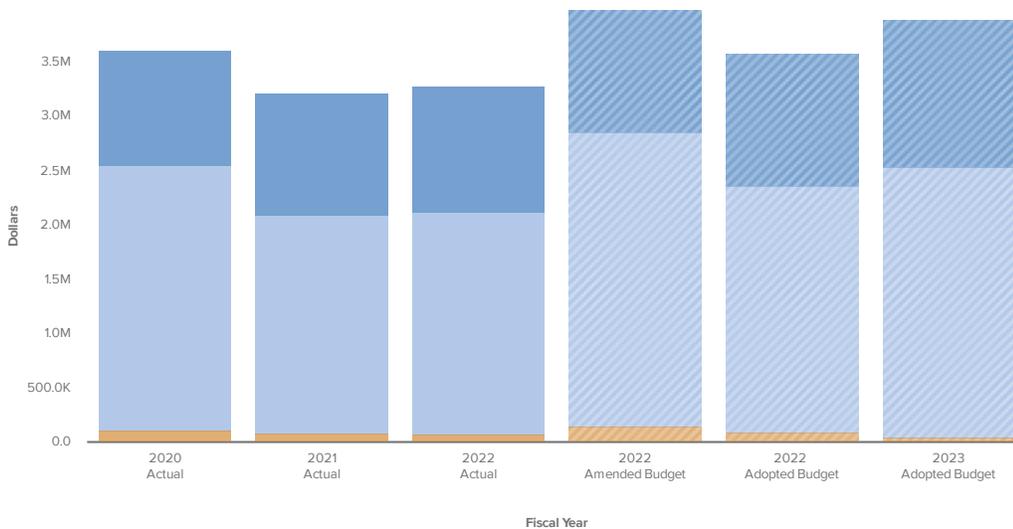
Expenses General Stormwater and Streets



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Capital Outlay

Visualization



Broken down by

Expenses

General

Stormwater and Streets

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	1,058,125	1,123,896	1,162,134	1,128,906	1,219,906	1,356,424
▶ Salaries	723,126	777,259	798,536	770,481	861,481	953,584
▶ Taxes	54,368	58,307	59,936	65,903	65,903	72,911
▶ Retirement	62,475	77,354	86,550	85,425	85,425	89,620
▶ Insurance	195,065	186,864	189,845	186,544	186,544	216,941
▶ Workers' Compensation	23,091	24,112	27,267	20,553	20,553	23,368
▼ Operating	2,437,137	2,014,912	2,046,662	2,714,198	2,268,198	2,491,240
▶ Professional Services	25,200	27,843	46,508	52,000	52,000	56,147
▶ Other Services	692,115	642,077	712,748	855,367	855,367	980,377
▶ Training	1,964	4,322	2,706	7,500	7,500	9,500
▶ Travel and Per Diem	0	0	0	1,500	1,500	1,500
▶ Communications	4,063	4,608	4,780	3,840	3,840	3,840
▶ Rentals and Leases	13,044	7,040	3,561	18,000	18,000	18,000
▶ Repairs and Maintenance	1,516,472	1,093,666	1,090,362	1,514,206	1,068,206	1,137,976
▶ Operating Supplies	183,681	233,783	184,347	259,600	259,600	281,900
▶ Books and Memberships	600	1,575	1,650	2,185	2,185	2,000
▼ Capital Outlay	116,122	81,149	79,757	141,746	98,000	50,000
▶ Machinery and Equipment	63,172	45,610	50,901	52,390	48,000	0
▶ Construction in Progress	52,949	35,539	28,856	89,356	50,000	50,000
Total	3,611,384	3,219,957	3,288,553	3,984,850	3,586,104	3,897,664



Culture and Recreation

Leisure Services
Golf

The Culture and Recreation function is comprised of departments that provide a broad range of programs, events, and activities for the benefit of residents and visitors and is primarily funded through Special Revenue funds generated from user fees.

Click on one of the links above for more detailed information on each department that provides these services.

Expenditures

Expenditures for all Culture and Recreation departments total \$16,695,608. This amount is allocated as follows:

- Personnel - \$9,991,450
- Operating - \$4,890,158
- Capital Outlay - \$1,814,000

← Back History Reset

Broken down by

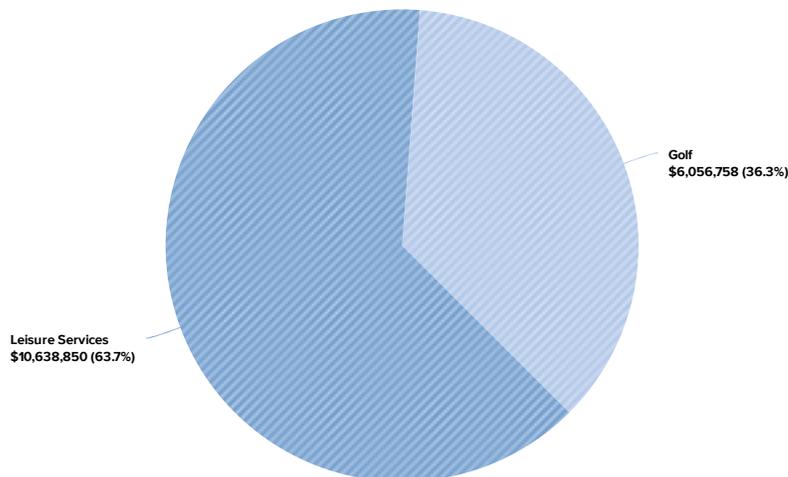
Culture and Recreation Governmental Culture and Recreation Expenses



Sort By Chart of Accounts

- Leisure Services
- Golf

Visualization



Broken down by

Culture and Recreation
▾ Governmental
▾ Culture and Recreation
▾ Expenses

Data

Collapse All	2023 Adopted Budget
▾ Leisure Services	10,638,850
Recreation Administration	1,693,253
Athletics	650,200
Seniors	73,680
Aquatics	2,436,704
Tennis	2,296,436
Programs	1,365,229
Youth Enrichment Program	2,070,447
Sponsorship and Grants	52,900
▾ Golf	6,056,758
Golf Par-3	916,936
Golf Food and Beverage	11,000
Golf Maintenance	1,981,347
Golf Administration	3,147,475
Total	16,695,608



Leisure Services

[General Fund](#)
[Recreation Special Revenue](#)

The City of Palm Beach Gardens Leisure Services 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 Leisure Services department is funded primarily through the Recreation Special Revenue Fund which comprises 71.6% of the total budget. The remaining 28.4% is funded by the General Fund.

Click on one of the links above for more detailed information on each division under the specific fund.

Expenditures

Expenditures for all Leisure Services divisions total \$10,638,850 for both funds. This amount is an increase of \$3,359,558 or 46.2% from the fiscal year 2022 adopted budget of \$7,279,292. More detailed information on increases in budget from the prior year can be found on the individual division pages.

Expenditure amounts are allocated as follows:

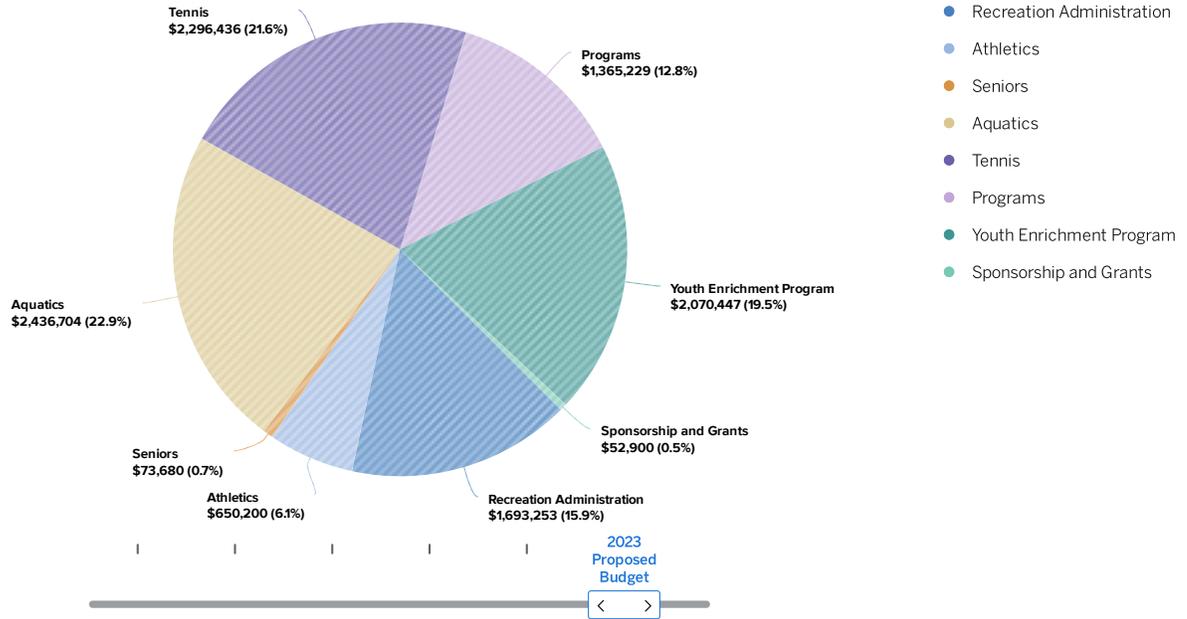
- Personnel - \$6,661,332
- Operating - \$2,537,518
- Capital Outlay - \$1,440,000

Broken down by

Leisure Services Governmental Culture and Recreation Expenses

Sort By Chart of Accounts

Visualization



Broken down by

Leisure Services Governmental Culture and Recreation Expenses

Data

	2020 Actual	2021 Actual	2022 YTD Actual	2022 Amended Budget	2022 Adopted Budget	2023 Proposed Budget
Recreation Administration	1,023,687	842,916	1,073,576	1,011,222	984,060	1,693,253
Athletics	396,960	297,330	402,057	444,128	444,128	650,200
Seniors	50,686	25,811	43,609	76,088	76,088	73,680
Aquatics	521,405	1,075,395	3,272,993	3,920,329	841,757	2,436,704
Tennis	1,374,180	1,635,885	1,857,755	2,101,375	1,911,713	2,296,436
Programs	799,993	767,913	1,143,198	1,500,870	1,437,966	1,365,229
Youth Enrichment Program	1,349,096	1,345,211	1,602,528	1,551,814	1,551,080	2,070,447
Sponsorship and Grants	7,583	18,089	24,875	45,420	32,500	52,900
Total	5,523,591	6,008,551	9,420,591	10,651,246	7,279,292	10,638,850



Leisure Services - General Fund

- [Administration](#)
- [Seniors](#)
- [Aquatics](#)
- [Tennis](#)
- [Programs](#)

The Leisure Services department operates and budgets for five (5) divisions under the General Fund. The purpose for these divisions is to primarily provide services that relate to the provision of basic recreational services (the cost of providing the municipal service).

Click on one of the links above for more detailed information on each division.

Expenditures

Expenditures of Leisure Services, under the General Fund, total \$3,023,351. This amount reflects an increase of \$1,754,072 or 138.2%, from the fiscal year 2022 adopted budget of \$1,269,279. The increase in budget from the prior year is primarily due to the addition of several capital outlay projects; additional of multi-purpose fields at PGA National Park, resurfacing of the aquatics center competition pool, and the addition of pickleball courts at Russo Park.

← Back | History | Reset

Broken down by

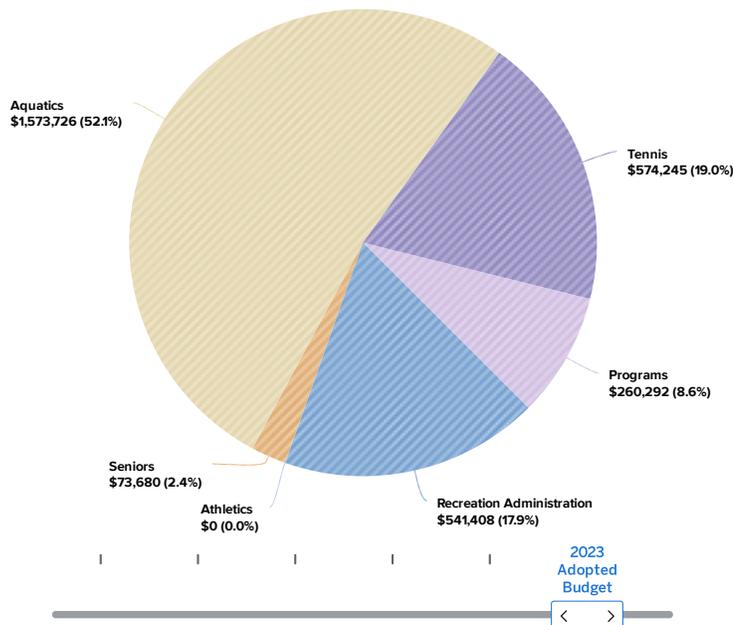
Leisure Services | General | Expenses

Visualization



Sort By Chart of Accounts

- Recreation Administration
- Athletics
- Seniors
- Aquatics
- Tennis
- Programs



Broken down by

Leisure Services
General
Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Recreation Administration	342,451	202,984	314,637	367,562	340,400	541,408
Athletics	57	0	0	0	0	0
Seniors	50,686	25,811	43,609	76,088	76,088	73,680
Aquatics	118,013	827,157	2,845,567	3,425,685	347,113	1,573,726
Tennis	367,089	270,485	288,775	498,096	308,434	574,245
Programs	172,245	251,230	169,476	260,148	197,244	260,292
Total	1,050,541	1,577,667	3,662,063	4,627,579	1,269,279	3,023,351



Leisure Services - General Fund

Administration

The Administration division of Leisure Services, under the General Fund, supports services relating to the day-to-day operations at Burns Road Community Center as well as the general maintenance and safety of the facility.

Expenditures

Expenditures for Leisure Services Administration total \$541,408. This amount reflects an increase of \$201,008 or 59.1% from the fiscal year 2022 adopted budget of \$340,400. The increase in budget from the prior year is due to increases in capital outlay, professional services, and repair and maintenance expenditures for fiscal year 2023.

← Back History Reset

Broken down by

Expenses

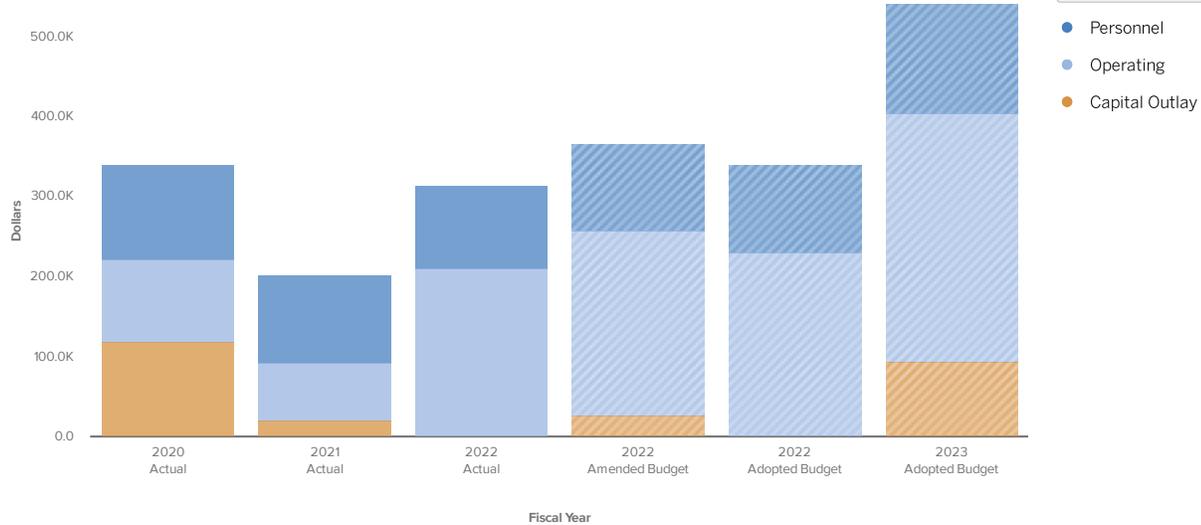
General

Leisure Services



Sort By Chart of Accounts

Visualization



Broken down by

Expenses

General

Leisure Services...

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	120,265	109,674	103,845	108,036	108,036	135,355
▶ Salaries	103,270	93,051	87,476	91,193	91,193	125,524
▶ Taxes	7,904	7,129	6,695	6,976	6,976	9,603
▶ Retirement	9,092	9,494	9,673	9,867	9,867	0
▶ Insurance	0	0	0	0	0	228
▼ Operating	103,384	72,918	210,792	232,364	232,364	311,053
▶ Professional Services	0	0	0	0	0	67,000
▶ Other Services	35,963	33,306	58,299	57,379	57,379	20,175
▶ Training	7,592	10,700	7,134	11,965	11,965	10,435
▶ Travel and Per Diem	-1,061	996	2,703	2,680	2,680	2,040
▶ Communications	5,349	8,969	31,724	31,200	31,200	31,200
▶ Rentals and Leases	12,882	0	26,218	25,500	25,500	30,900
▶ Repairs and Maintenance	3,829	0	0	0	0	25,000
▶ Printing and Binding	7,721	1,273	42,174	57,000	57,000	57,000
▶ Other Current Charges	8,134	1,360	4,618	6,865	6,865	9,258
▶ Operating Supplies	18,272	12,201	33,211	34,100	34,100	51,600
▶ Books and Memberships	4,704	4,114	4,710	5,675	5,675	6,445
▼ Capital Outlay	118,802	20,392	0	27,162	0	95,000
▶ Machinery and Equipment	8,983	0	0	26,000	0	45,000
▶ Construction in Progress	109,819	20,392	0	1,162	0	50,000
Total	342,451	202,984	314,637	367,562	340,400	541,408



Leisure Services - General Fund

Seniors

The Seniors division of Leisure Services, under the General Fund, supports services relating to community engagement and event programming that offer social interaction and opportunity for this population to engage in community activities.

Expenditures

Expenditures for Leisure Services Seniors total \$73,680. This amount reflects a decrease of \$2,408 or 3.2% from the fiscal year 2022 adopted budget of \$76,088.

[← Back](#) [History ▾](#) [Reset](#)

Broken down by

Expenses

General

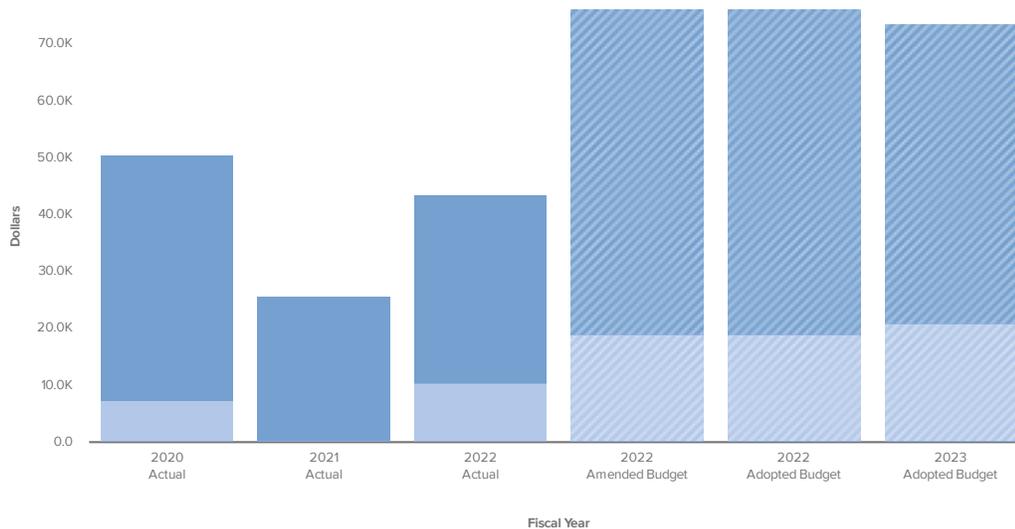
Leisure Services



Sort By **Chart of Accounts** ▾

- Personnel
- Operating

Visualization



Broken down by

Expenses

General

Leisure Services...

Data

Collapse All	2020	2021	2022	2022		2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	43,162	25,430	32,998	56,907	56,907	52,735
▶ Salaries	37,014	21,600	27,441	48,035	48,035	48,776
▶ Taxes	2,847	1,656	2,275	3,675	3,675	3,731
▶ Retirement	3,301	2,174	3,282	5,197	5,197	0
▶ Insurance	0	0	0	0	0	228
▼ Operating	7,524	380	10,611	19,181	19,181	20,945
▶ Other Services	1,254	0	3,921	8,856	8,856	10,590
▶ Operating Supplies	6,270	380	6,690	10,325	10,325	10,355
Total	50,686	25,811	43,609	76,088	76,088	73,680



Leisure Services - General Fund

Aquatics

The Aquatics division of Leisure Services, under the General Fund, supports services relating to day-to-day operations of the City's Aquatic Center as well as the general maintenance and safety of the facility.

Expenditures

Expenditures for Leisure Services Aquatics total \$1,573,726. This amount reflects an increase of \$1,226,613 or 353.4% from the fiscal year 2022 adopted budget of \$347,113. The increase in budget from the prior year is due to the addition of a capital project for the resurfacing of the competition pool at the Aquatic Center.

← Back History ▾ Reset

Broken down by

Expenses

General

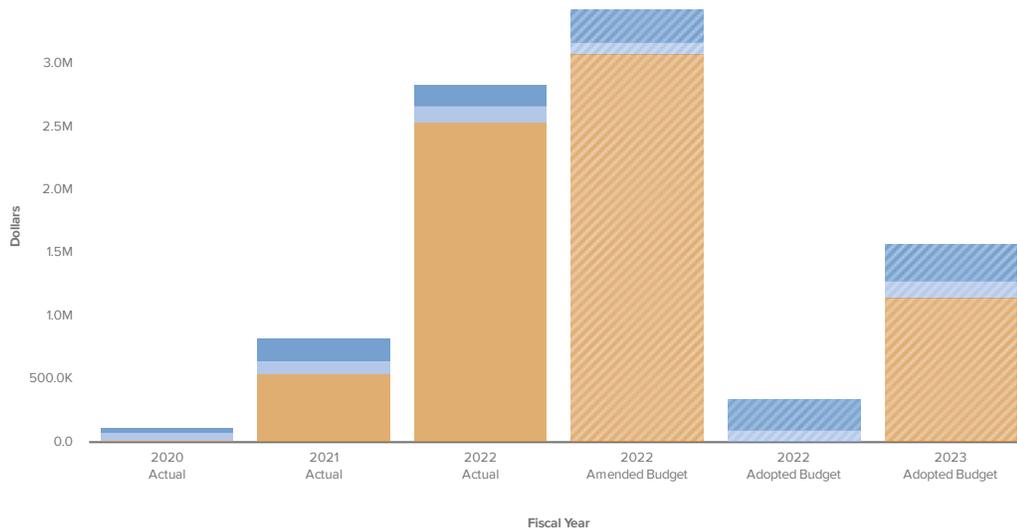
Leisure Services



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Capital Outlay

Visualization



Broken down by

Expenses

General

Leisure Services...

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	37,709	183,022	170,195	249,760	249,760	284,826
▶ Salaries	32,713	157,472	145,239	225,509	225,509	264,373
▶ Taxes	2,531	12,249	11,203	17,251	17,251	20,225
▶ Retirement	2,465	13,301	13,753	7,000	7,000	0
▶ Insurance	0	0	0	0	0	228
▼ Operating	66,200	95,170	135,242	97,353	97,353	143,900
▶ Other Services	1,350	0	0	1,290	1,290	6,290
▶ Training	1,274	1,980	3,009	1,527	1,527	1,117
▶ Rentals and Leases	4,000	0	0	0	0	0
▶ Repairs and Maintenance	10,825	13,337	7,574	26,000	26,000	26,000
▶ Other Current Charges	1,360	2,221	922	2,830	2,830	2,830
▶ Operating Supplies	47,390	77,631	123,737	65,706	65,706	105,488
▶ Books and Memberships	0	0	0	0	0	2,175
▼ Capital Outlay	14,104	548,966	2,540,130	3,078,572	0	1,145,000
▶ Machinery and Equipment	9,841	0	42,135	193,800	0	45,000
▶ Construction in Progress	4,263	548,966	2,497,995	2,884,772	0	1,100,000
Total	118,013	827,157	2,845,567	3,425,685	347,113	1,573,726



Leisure Services - General Fund

Tennis

The Tennis division of Leisure Services, under the General Fund, supports services relating to the day-to-day operations and maintenance of the City's Tennis Center and Pickleball courts and facilities.

Expenditures

Expenditures for Leisure Services Tennis total \$574,245. This amount reflects an increase of \$265,811 or 86.1% from the fiscal year 2022 adopted budget of \$308,434. The increase in budget from the prior year is due to the addition of a capital project for the addition of pickleball courts at Russo Park.

[← Back](#) [History ▾](#) [Reset](#)

Broken down by

Expenses

General

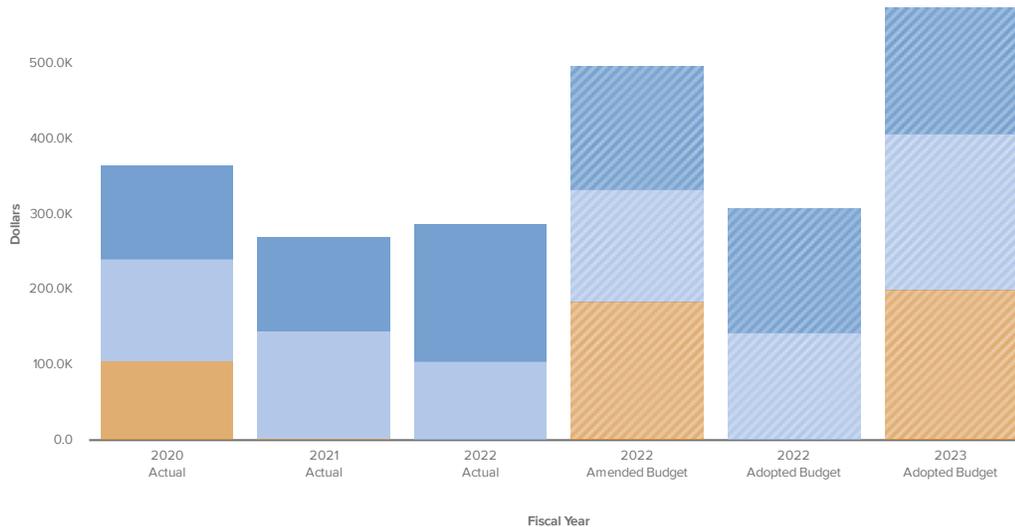
Leisure Services



Sort By **Chart of Accounts** ▾

- Personnel
- Operating
- Capital Outlay

Visualization



Broken down by

Expenses General Leisure Services...

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	125,245	124,312	183,306	164,309	164,309	165,555
▶ Salaries	82,902	70,844	120,579	104,232	104,232	103,640
▶ Taxes	5,945	5,317	9,084	7,974	7,974	7,928
▶ Retirement	7,271	7,259	12,157	11,279	11,279	9,110
▶ Insurance	27,718	39,482	39,778	39,536	39,536	41,595
▶ Workers' Compensation	1,409	1,410	1,709	1,288	1,288	3,281
▼ Operating	135,916	143,809	105,469	148,125	144,125	208,690
▶ Professional Services	0	0	0	4,000	0	0
▶ Other Services	39,189	49,777	10,231	74,575	74,575	65,920
▶ Training	90	0	0	750	750	750
▶ Communications	0	0	0	500	500	500
▶ Repairs and Maintenance	3,171	3,265	2,697	35,000	35,000	59,700
▶ Operating Supplies	93,465	90,767	92,541	33,300	33,300	81,820
▼ Capital Outlay	105,929	2,364	0	185,662	0	200,000
▶ Machinery and Equipment	105,929	2,364	0	65,342	0	0
▶ Construction in Progress	0	0	0	120,320	0	200,000
Total	367,089	270,485	288,775	498,096	308,434	574,245



Leisure Services - General Fund

Programs

The Programs division of Leisure Services, under the General Fund, supports the day-to-day operations of programming for youth, teens, adults, cultural arts, community events, the Gardens Greenmarket, and partner/sponsorship development.

Expenditures

Expenditures for Leisure Services Programs total \$260,292. This amount reflects an increase of \$63,048 or 32.0% from the fiscal year 2022 adopted budget of \$197,244. The increase in budget from the prior year is primarily due to an increase in repair and maintenance for vehicles. The expenditure covers the payment to the Fleet fund.

← Back History Reset

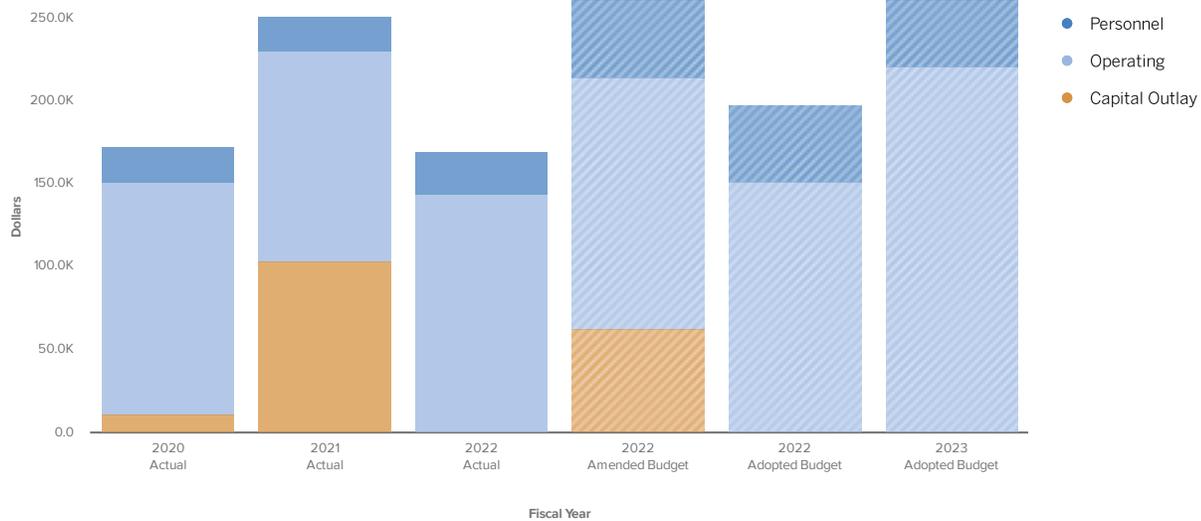
Broken down by

Expenses General Leisure Services



Sort By Chart of Accounts

Visualization



Broken down by

Expenses

General

Leisure Services...

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	20,787	20,583	25,449	45,732	45,732	39,029
▶ Salaries	17,851	17,463	21,671	39,695	39,695	36,044
▶ Taxes	1,366	1,336	1,666	3,037	3,037	2,757
▶ Retirement	1,570	1,785	2,112	3,000	3,000	0
▶ Insurance	0	0	0	0	0	228
▼ Operating	140,508	127,551	144,027	151,512	151,512	221,263
▶ Training	0	0	1,195	1,450	1,450	1,050
▶ Travel and Per Diem	174	448	0	2,000	2,000	2,360
▶ Repairs and Maintenance	125,221	120,607	127,342	127,342	127,342	195,923
▶ Other Current Charges	1,304	2,546	3,328	3,170	3,170	3,430
▶ Operating Supplies	13,709	3,751	11,962	17,350	17,350	18,300
▶ Books and Memberships	100	200	200	200	200	200
▼ Capital Outlay	10,950	103,095	0	62,904	0	0
▶ Machinery and Equipment	10,950	0	0	6,000	0	0
▶ Construction in Progress	0	103,095	0	56,904	0	0
Total	172,245	251,230	169,476	260,148	197,244	260,292



Leisure Services - Special Revenue

[Administration](#)
[Athletics](#)
[Aquatics](#)
[Tennis](#)
[Programs](#)
[Youth Enrichment](#)
[Sponsorship and Grants](#)

The Leisure Services department is responsible for the City's recreational activities and programs. The department 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 City's park system, acts as the liaison to public/private partnerships that benefit the community, works with local schools to support their athletic programs, and fosters community engagement in cultural arts.

The Leisure Services department operates and budgets for seven (7) divisions under the Recreation Special Revenue Fund.

Click on one of the links above for more detailed information on each division that provides these services.

Expenditures

Expenditures for the Leisure Services, under the Recreation Special Revenue Fund, total \$7,615,499. This amount reflects an increase of \$1,605,486 or 26.7%, from the fiscal year 2022 adopted budget of \$6,010,013. The increase in budget from the prior year is due primarily to increases in personnel costs. The department has requested the addition of four (4) new positions and an increase in part-time salaries and benefits.

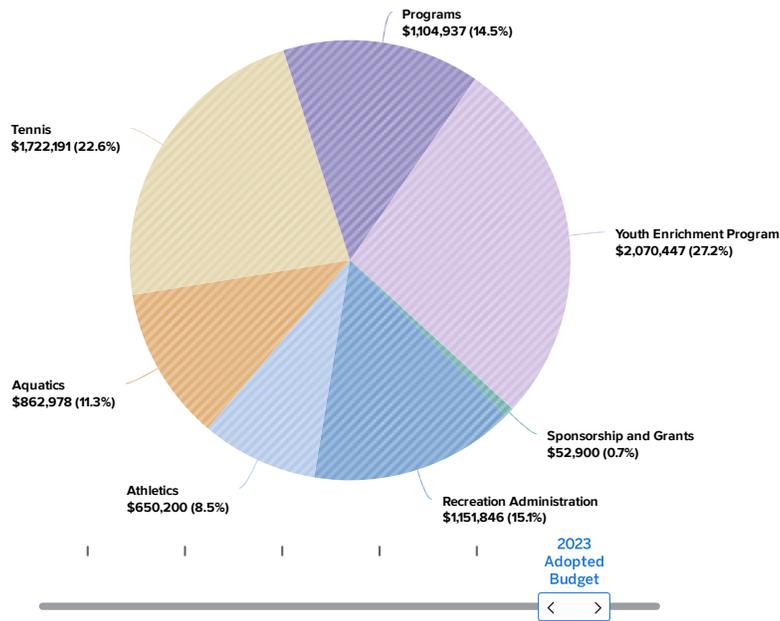
Broken down by

Leisure Services Recreation Expenses

Sort By Chart of Accounts

- Recreation Administration
- Athletics
- Aquatics
- Tennis
- Programs
- Youth Enrichment Program
- Sponsorship and Grants

Visualization



Broken down by

Leisure Services Recreation Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Recreation Administration	681,236	639,932	758,939	643,660	643,660	1,151,846
Athletics	396,903	297,330	402,057	444,128	444,128	650,200
Aquatics	403,392	248,238	427,426	494,644	494,644	862,978
Tennis	1,007,091	1,365,400	1,568,980	1,603,279	1,603,279	1,722,191
Programs	627,748	516,683	973,722	1,240,722	1,240,722	1,104,937
Youth Enrichment Program	1,349,096	1,345,211	1,602,528	1,551,814	1,551,080	2,070,447
Sponsorship and Grants	7,583	18,089	24,875	45,420	32,500	52,900
Total	4,473,050	4,430,884	5,758,528	6,023,667	6,010,013	7,615,499



Leisure Services - Special Revenue

Administration

The Administration division of Leisure Services under Recreation Special Revenue is responsible for managing human resources, budgeting and fiscal management, partnerships, policies, and directing the vision and goals of the Department.

Expenditures

Expenditures for Leisure Services Administration total \$1,151,846. This amount reflects an increase of \$508,186 or 79.0% from the fiscal year 2022 adopted budget of \$643,660. The increase in budget from the prior year is due to increase in personnel costs. The department has requested the addition of a Recreation Supervisor and Operations Manager positions for fiscal year 2023.

← Back History ▾ Reset

Broken down by

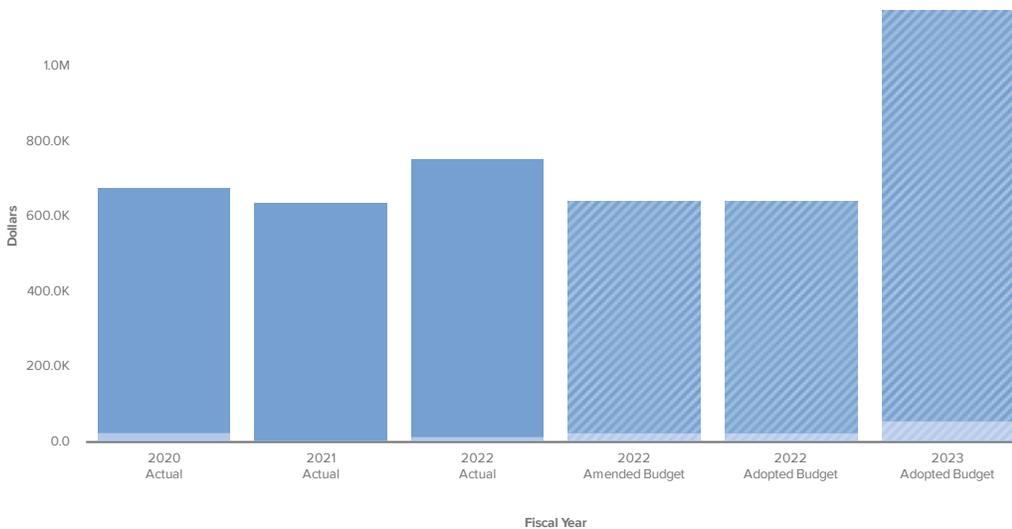
Expenses Recreation Recreation Administration



Sort By Chart of Accounts ▾

- Personnel
- Operating

Visualization



Broken down by

Expenses

Recreation

Recreation Administration

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	654,539	634,117	742,983	616,435	616,435	1,093,756
▶ Salaries	474,977	447,131	534,483	458,620	458,620	753,844
▶ Taxes	34,525	32,213	37,750	35,084	35,084	54,654
▶ Retirement	45,772	75,640	93,284	47,297	47,297	116,008
▶ Insurance	97,695	77,432	75,379	73,861	73,861	159,940
▶ Workers' Compensation	1,570	1,701	2,087	1,573	1,573	9,311
▼ Operating	26,697	5,815	15,956	27,225	27,225	58,090
▶ Other Services	949	0	65	4,825	4,825	29,825
▶ Training	250	1,330	1,075	1,475	1,475	2,655
▶ Travel and Per Diem	1,061	1,147	2,594	2,650	2,650	5,090
▶ Communications	57	0	0	0	0	0
▶ Printing and Binding	0	0	0	1,000	1,000	1,000
▶ Other Current Charges	650	0	710	2,610	2,610	2,160
▶ Operating Supplies	22,749	3,123	11,447	14,450	14,450	15,720
▶ Books and Memberships	980	215	65	215	215	1,640
Total	681,236	639,932	758,939	643,660	643,660	1,151,846



Leisure Services - Special Revenue

Athletics

The Athletics division of Leisure Services, under Recreation Special Revenue, supports services relating to programming and economic development of sporting events, is the liaison to Palm Beach Gardens Youth Athletic Association (PBGYAA) and local schools, coordinates the use of city-owned parks and associated facilities. In addition, this division oversees adaptive sports programming.

Expenditures

Expenditures for Leisure Services Athletics total \$650,200. This amount reflects an increase of \$206,072 or 46.4% from the fiscal year 2022 adopted budget of \$444,128. The increase in budget from the prior year is due to the increase in personnel costs related to an increase in part-time salaries.

← Back History Reset

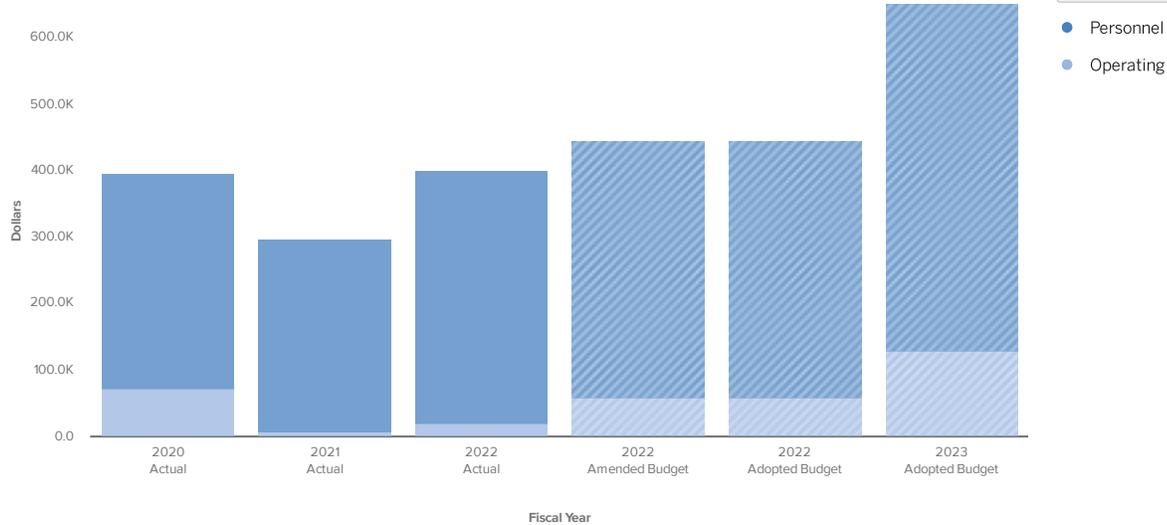
Broken down by

Expenses Recreation Athletics



Sort By Chart of Accounts

Visualization



Broken down by

Expenses

Recreation

Athletics

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	324,091	290,270	381,304	385,714	385,714	521,072
▼ Salaries	245,842	212,038	278,034	284,411	284,411	423,072
Salaries and Wages	164,630	150,231	185,999	192,077	192,077	200,026
Part time Salaries	68,777	52,348	79,129	81,904	81,904	210,496
Conversion of Leave	12,434	9,459	12,906	10,430	10,430	12,550
▶ Taxes	18,379	16,126	21,182	21,757	21,757	32,365
▶ Retirement	18,864	20,551	30,084	29,159	29,159	23,323
▶ Insurance	38,667	39,185	48,927	48,067	48,067	37,392
▶ Workers' Compensation	2,339	2,371	3,078	2,320	2,320	4,920
▼ Operating	72,812	7,061	20,753	58,414	58,414	129,128
▶ Other Services	67,179	1,141	14,779	41,109	41,109	99,993
▶ Training	20	300	1,427	1,095	1,095	3,695
▶ Travel and Per Diem	1,500	924	328	1,110	1,110	1,320
▶ Repairs and Maintenance	0	3,012	0	2,500	2,500	2,500
▶ Operating Supplies	3,703	1,364	4,139	12,120	12,120	21,620
▶ Books and Memberships	410	320	80	480	480	0
Total	396,903	297,330	402,057	444,128	444,128	650,200



Leisure Services - Special Revenue

Aquatics

The Aquatics division of Leisure Services, under Recreation Special Revenue, supports services relating to the coordination and programming of all swimming and water exercise classes, as well as water adaptive programs at the Aquatic Center. The Aquatics division is also responsible for all water safety training of staff.

Expenditures

Expenditures for Leisure Services Aquatics total \$862,978. This amount reflects an increase of \$368,334 or 74.5%, from the fiscal year 2022 adopted budget of \$494,644. The increase in budget from the prior year is due to increases in personnel costs related to the addition of a new Lead Lifeguard position and increases to part-time salaries.

← Back History Reset

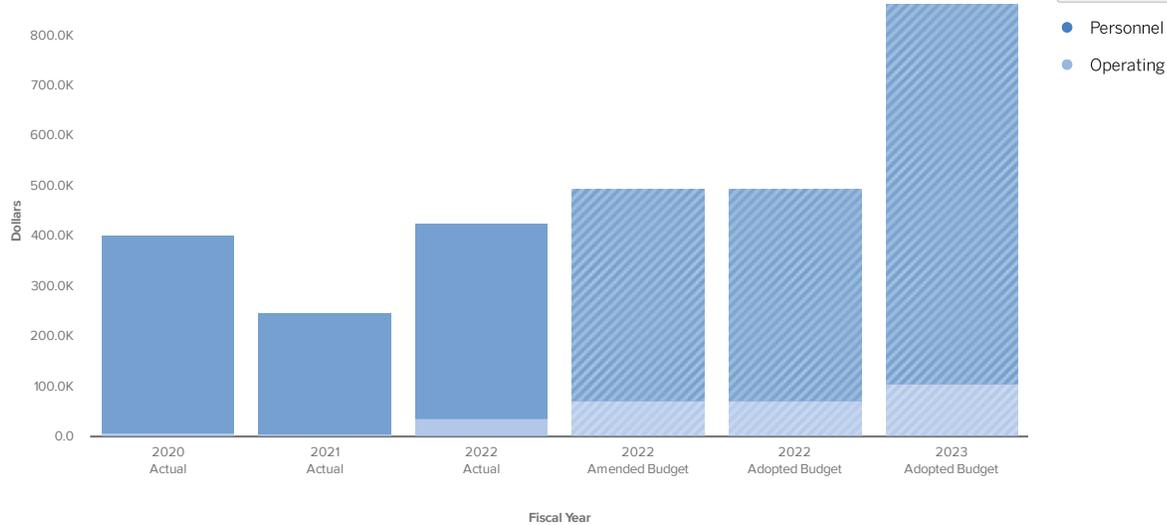
Broken down by

Expenses Recreation Aquatics



Sort By Chart of Accounts

Visualization



Broken down by

Expenses

Recreation

Aquatics

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	394,680	242,030	390,802	422,394	422,394	754,879
▶ Salaries	305,445	176,032	304,691	328,244	328,244	590,673
▶ Taxes	23,266	13,514	23,341	25,111	25,111	45,187
▶ Retirement	24,249	15,484	22,101	29,972	29,972	27,413
▶ Insurance	38,794	34,210	37,315	36,538	36,538	86,038
▶ Workers' Compensation	2,926	2,791	3,354	2,529	2,529	5,569
▼ Operating	8,713	6,208	36,624	72,250	72,250	108,099
▶ Other Services	4,535	2,626	18,139	51,900	51,900	90,680
▶ Training	78	200	2,853	1,380	1,380	1,924
▶ Travel and Per Diem	0	567	1,443	990	990	2,460
▶ Operating Supplies	3,240	2,815	6,076	10,570	10,570	11,470
▶ Books and Memberships	860	0	8,113	7,410	7,410	1,565
Total	403,392	248,238	427,426	494,644	494,644	862,978



Leisure Services - Special Revenue

Tennis

The Tennis division of Leisure Services, under Recreation Special Revenue, supports services for the City's clay tennis courts, pickleball courts, and clubhouse facilities. The division is responsible for all tennis and pickleball programming within the City including tournaments, leagues, fitness and adaptive classes.

Expenditures

Expenditures for Leisure Services Tennis total \$1,722,191. This amount reflects an increase of \$118,912 or 7.4%, from the fiscal year 2022 adopted budget of \$1,603,279.

← Back History ▾ Reset

Broken down by

Expenses

Recreation

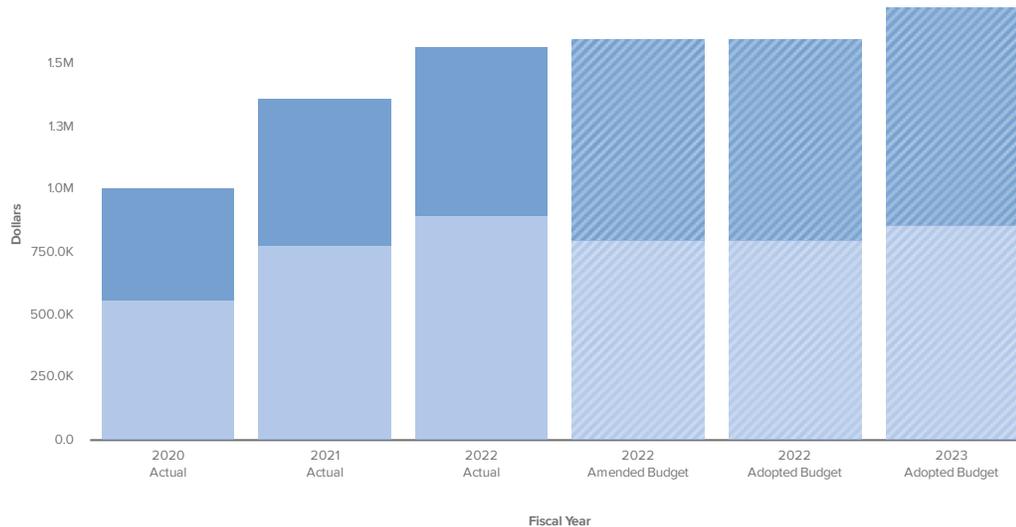
Tennis



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Capital Outlay

Visualization



Broken down by

Expenses Recreation Tennis

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	448,129	585,829	671,469	804,885	804,885	861,989
▶ Salaries	334,951	448,239	516,293	633,880	633,880	672,221
▶ Taxes	25,155	34,072	39,057	48,492	48,492	51,425
▶ Retirement	29,231	44,955	56,037	64,567	64,567	40,922
▶ Insurance	56,201	55,502	56,236	55,046	55,046	93,969
▶ Workers' Compensation	2,593	3,060	3,847	2,900	2,900	3,452
▼ Operating	558,961	779,258	897,511	798,394	798,394	860,202
▶ Other Services	477,723	645,836	648,376	572,403	572,403	575,250
▶ Training	1,553	550	1,953	3,230	3,230	3,315
▶ Travel and Per Diem	599	1,144	2,403	2,500	2,500	2,880
▶ Rentals and Leases	575	0	0	0	0	5,000
▶ Repairs and Maintenance	120	0	0	0	0	5,000
▶ Printing and Binding	113	96	43	2,000	2,000	2,000
▶ Other Current Charges	127	673	779	5,725	5,725	5,725
▶ Operating Supplies	75,980	128,439	238,707	209,358	209,358	257,766
▶ Books and Memberships	2,172	2,520	5,249	3,178	3,178	3,266
▼ Capital Outlay	0	314	0	0	0	0
▶ Machinery and Equipment	0	314	0	0	0	0
Total	1,007,091	1,365,400	1,568,980	1,603,279	1,603,279	1,722,191



Leisure Services - Special Revenue

Programs

The Programs division of Leisure Services, under Special Revenue, supports services relating to the programming of community events for youth, teens, adults, cultural arts, and the Gardens Greenmarket. All marketing and promotions of programs and events for the Leisure Services department are handled by this division.

Expenditures

Expenditures for Leisure Services Programs total \$1,104,937. This amount reflects a decrease of \$ 135,785 or 10.9%, from the fiscal year 2022 adopted budget of \$1,240,722.

← Back History Reset

Broken down by

Expenses

Recreation

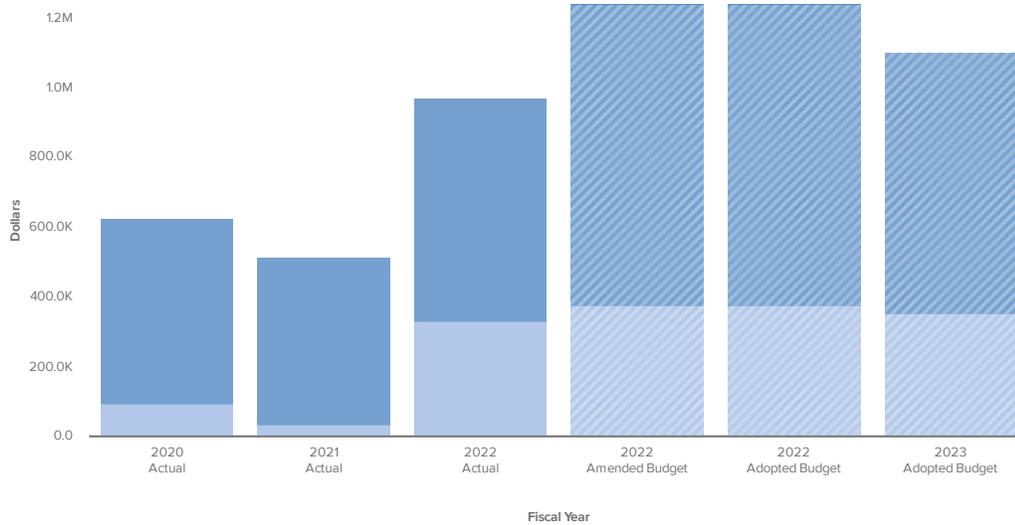
Programs



Sort By Chart of Accounts

- Personnel
- Operating

Visualization



Broken down by

Expenses

Recreation

Programs

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	533,929	482,519	641,404	862,522	862,522	747,372
▶ Salaries	404,573	331,450	464,758	648,797	648,797	577,454
▶ Taxes	30,780	25,048	35,760	49,633	49,633	44,175
▶ Retirement	26,386	31,564	36,442	62,429	62,429	40,287
▶ Insurance	67,334	89,987	98,628	97,279	97,279	78,964
▶ Workers' Compensation	4,856	4,470	5,816	4,384	4,384	6,492
▼ Operating	93,819	34,164	332,319	378,200	378,200	357,565
▶ Other Services	71,475	27,948	284,208	316,456	316,456	291,090
▶ Training	20	1,160	1,562	3,255	3,255	1,395
▶ Travel and Per Diem	25	1,091	1,561	1,480	1,480	2,730
▶ Communications	0	0	0	744	744	0
▶ Rentals and Leases	3,710	609	5,193	6,815	6,815	9,000
▶ Printing and Binding	0	0	355	900	900	900
▶ Operating Supplies	18,525	3,356	39,189	47,910	47,910	52,450
▶ Books and Memberships	65	0	250	640	640	0
Total	627,748	516,683	973,722	1,240,722	1,240,722	1,104,937



Leisure Services - Special Revenue

Youth Enrichment

The Youth Enrichment division of Leisure Services, under Recreation Special Revenue, supports services relating to the Riverside Youth Enrichment Center which is a licensed and accredited, year-round preschool, as well as an aftercare for elementary school age children.

Expenditures

Expenditures for Leisure Services Youth Enrichment total \$2,070,447. This amount reflects an increase of \$519,367 or 33.5%, from the fiscal year 2022 adopted budget of \$1,551,080. The increase in budget from the prior year is due to increases in personnel costs.

← Back History Reset

Broken down by

Expenses

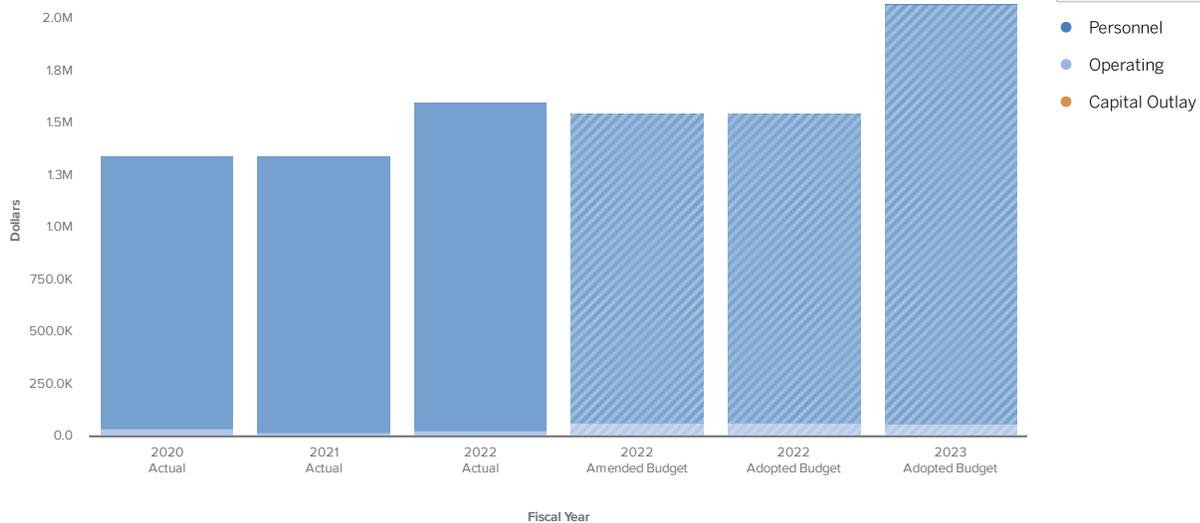
Recreation

Youth Enrichment Program



Visualization

Sort By Chart of Accounts



Broken down by

Expenses

Recreation

Youth Enrichment Program

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	1,310,881	1,325,314	1,571,826	1,480,742	1,480,742	2,004,764
▶ Salaries	978,545	975,272	1,189,336	1,121,354	1,121,354	1,467,423
▶ Taxes	74,620	74,016	90,305	85,784	85,784	112,258
▶ Retirement	84,900	97,688	128,551	115,017	115,017	119,567
▶ Insurance	168,717	173,844	157,951	154,303	154,303	295,754
▶ Workers' Compensation	4,099	4,494	5,683	4,284	4,284	9,763
▼ Operating	38,215	19,898	28,415	71,072	70,338	65,683
▶ Other Services	1,128	1,254	2,446	6,665	6,665	8,930
▶ Training	1,639	650	320	2,350	2,350	9,329
▶ Travel and Per Diem	0	0	0	0	0	660
▶ Other Current Charges	1,660	405	1,910	1,080	1,080	1,510
▶ Operating Supplies	32,903	16,847	19,457	59,380	58,646	43,357
▶ Books and Memberships	885	741	4,282	1,597	1,597	1,897
▼ Capital Outlay	0	0	2,287	0	0	0
▶ Construction in Progress	0	0	2,287	0	0	0
Total	1,349,096	1,345,211	1,602,528	1,551,814	1,551,080	2,070,447



Leisure Services - Special Revenue

Sponsorships and Grants

The Sponsorships and Grants division of Leisure Services, under Recreation Special Revenue, is designated for the accounting of expenditures associated with special events and activities planned by the Leisure Services department that are supported by public/private partners.

Expenditures

Expenditures for Leisure Services Sponsorships and Grants total \$52,900. This amount reflects an increase of \$20,400 or 62.8%, from the fiscal year 2022 adopted budget of \$32,500. The increase in budget from the prior year is due to increases in contractual services.

← Back History ▾ Reset

Broken down by

Expenses

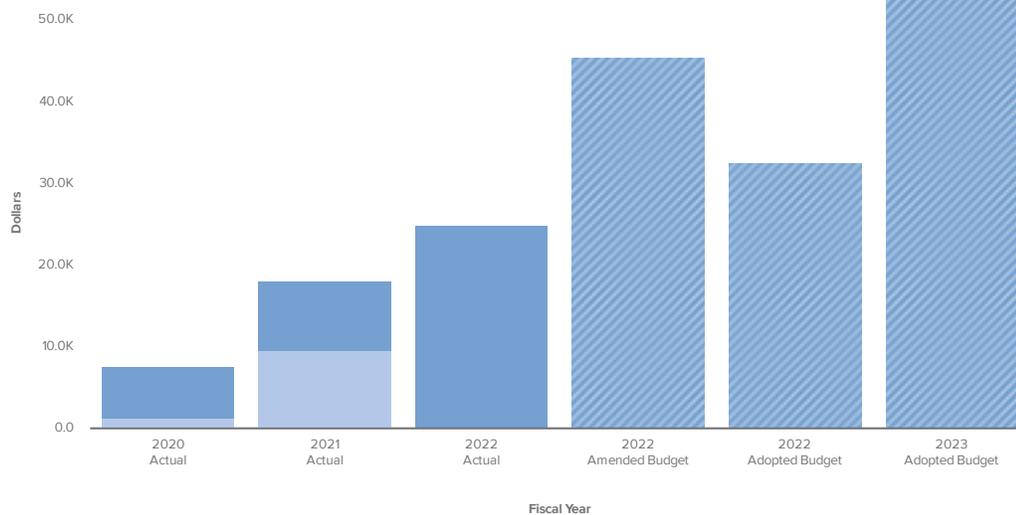
Recreation

Sponsorship and Grants



Visualization

Sort By Chart of Accounts ▾



- Operating
- Capital Outlay

Broken down by

Expenses
▾ Recreation
▾ Sponsorship and Grants

Data

Collapse All	2020	2021	2022	2022		2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Operating	6,271	8,490	24,875	45,420	32,500	52,900
▶ Other Services	6,125	0	19,325	17,000	17,000	37,400
▶ Operating Supplies	146	8,490	1,050	28,420	15,500	15,500
▶ Books and Memberships	0	0	4,500	0	0	0
▼ Capital Outlay	1,313	9,599	0	0	0	0
▶ Machinery and Equipment	1,313	9,599	0	0	0	0
Total	7,583	18,089	24,875	45,420	32,500	52,900



Golf

[Par-3](#)
[Food and Beverage](#)
[Maintenance](#)
[Administration](#)

The City of Palm Beach Gardens Golf department is responsible for the operation of the Palm Beach Gardens Sandhill Crane Golf Club. The golf course 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 is comprised of an 18-hole championship course with complete practice facilities: a nine-hole putting green, chipping area with a greenside bunker, 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 a new Nichlaus Design Par-3 Course that is currently under construction. The Golf department hosts several special events, clinics, and camps throughout the year.

The Golf Course is funded by [Special Revenue Funds](#).

Click on one of the links above for more detailed information on each division.

Expenditures

Expenditures for the Golf Course total \$6,056,758. This amount is an increase of \$2,681,574, or 79.4% from the fiscal year 2022 adopted budget of \$3,375,184. The increase in budget from the prior year is due to the opening of the new Par-3 golf course and related facilities. Expenditure amounts are allocated as follows:

- Personnel - \$3,330,118
- Operating - \$2,352,640
- Capital Outlay - \$374,000

Broken down by

Golf

Golf Course

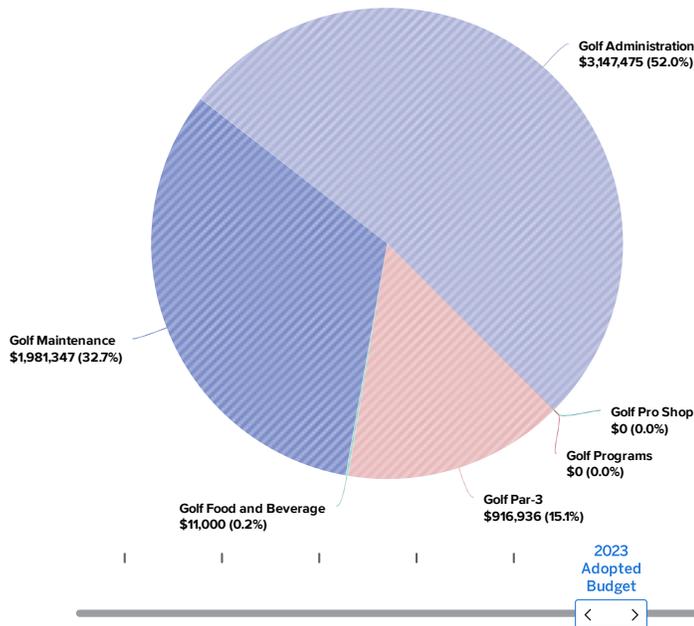
Expenses



Sort By Chart of Accounts

- Golf Pro Shop
- Golf Par-3
- Golf Food and Beverage
- Golf Maintenance
- Golf Administration
- Golf Programs

Visualization



Broken down by

Golf

Golf Course

Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Golf Pro Shop	2,444	1,143	8,043	150,000	0	0
Golf Par-3	0	0	0	0	0	916,936
Golf Food and Beverage	12,491	8,231	8,878	10,478	10,478	11,000
Golf Maintenance	913,782	719,545	1,150,877	1,734,488	1,662,734	1,981,347
Golf Administration	1,218,407	1,263,709	1,556,466	1,781,972	1,701,972	3,147,475
Golf Programs	20,054	114,427	126,321	0	0	0
Total	2,167,178	2,107,054	2,850,585	3,676,938	3,375,184	6,056,758



Golf

Par-3

The Par-3 division of Golf is a new division for fiscal year 2023. The division will support services relating to the overall management and day-to-day operations of the Par-3 course that is currently under construction.

Expenditures

Expenditures for Golf Par-3 total \$916,936. This amount is allocated for the additional personnel and operating costs for the Golf Course expansion.

[← Back](#) [History](#) [Reset](#)

Broken down by

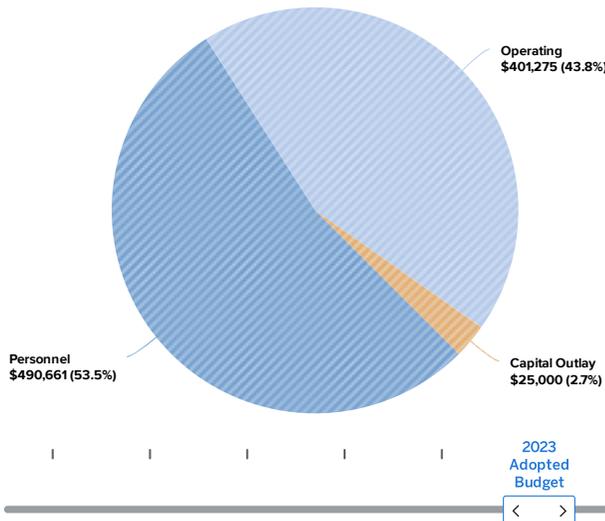
Expenses [Golf Course](#) [Golf Par-3](#)



Sort By **Chart of Accounts**

- Personnel
- Operating
- Capital Outlay

Visualization



Broken down by

Expenses

Golf Course

Golf Par-3

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	0	0	0	0	0	490,661
▶ Salaries	0	0	0	0	0	402,455
▶ Taxes	0	0	0	0	0	30,788
▶ Retirement	0	0	0	0	0	14,295
▶ Insurance	0	0	0	0	0	41,730
▶ Workers' Compensation	0	0	0	0	0	1,392
▼ Operating	0	0	0	0	0	401,275
▶ Professional Services	0	0	0	0	0	10,500
▶ Other Services	0	0	0	0	0	4,000
▶ Training	0	0	0	0	0	5,750
▶ Travel and Per Diem	0	0	0	0	0	500
▶ Rentals and Leases	0	0	0	0	0	12,000
▶ Repairs and Maintenance	0	0	0	0	0	10,000
▶ Printing and Binding	0	0	0	0	0	2,500
▶ Other Current Charges	0	0	0	0	0	4,875
▶ Operating Supplies	0	0	0	0	0	350,500
▶ Books and Memberships	0	0	0	0	0	650
▼ Capital Outlay	0	0	0	0	0	25,000
▶ Machinery and Equipment	0	0	0	0	0	25,000
Total	0	0	0	0	0	916,936



PALM BEACH
Gardens

Golf

Food and Beverage

The Food and Beverage division of Golf is designated for the accounting of the event management software and licenses' fees that relate to the Sandhill Crane Golf Club dining room, full-service bar, and banquet facility. The banquet area is located on the second level of the Clubhouse and overlooks the golf course. The banquet area 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.

Expenditures

Expenditures for Golf Food and Beverage total \$11,000. This amount reflects an increase of \$522 or 5.0%, from the fiscal year 2022 adopted budget of \$10,478.

← Back History Reset

Broken down by

Expenses

Golf Course

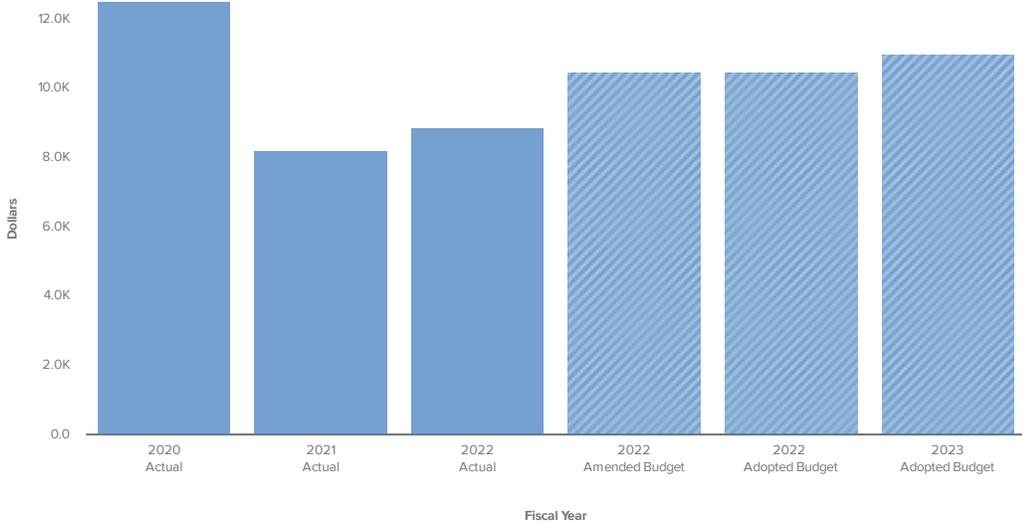
Golf Food and Beverage



Sort By Chart of Accounts

Operating

Visualization



Broken down by

Expenses

▾ Golf Course

▾ Golf Food and Beverage

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Operating	12,491	8,231	8,878	10,478	10,478	11,000
▶ Professional Services	0	5,229	902	0	0	0
▶ Other Services	0	0	4,959	9,166	9,166	9,500
▶ Other Current Charges	1,212	0	0	1,312	1,312	1,500
▶ Operating Supplies	11,279	3,002	3,016	0	0	0
Total	12,491	8,231	8,878	10,478	10,478	11,000



PALM BEACH
Gardens

Golf

Maintenance

The Maintenance division of the Golf department is responsible for all services relating to the maintenance of the golf course grounds and turf. The division maintains and repairs the turf equipment and irrigation system, and handles turf chemical applications to keep the course in the best playing condition possible.

Expenditures

Proposed expenditures for Golf Maintenance total \$1,981,347. This amount reflects an increase of \$318,613 or 19.2%, from the fiscal year 2022 adopted budget of \$1,662,734. The increase in budget from the prior year is partially due to capital outlay costs for new projects. Additional information on the various projects can be found in the [Five-Year Capital Improvement Plan](#) section of the budget.

← Back History Reset

Broken down by

Expenses

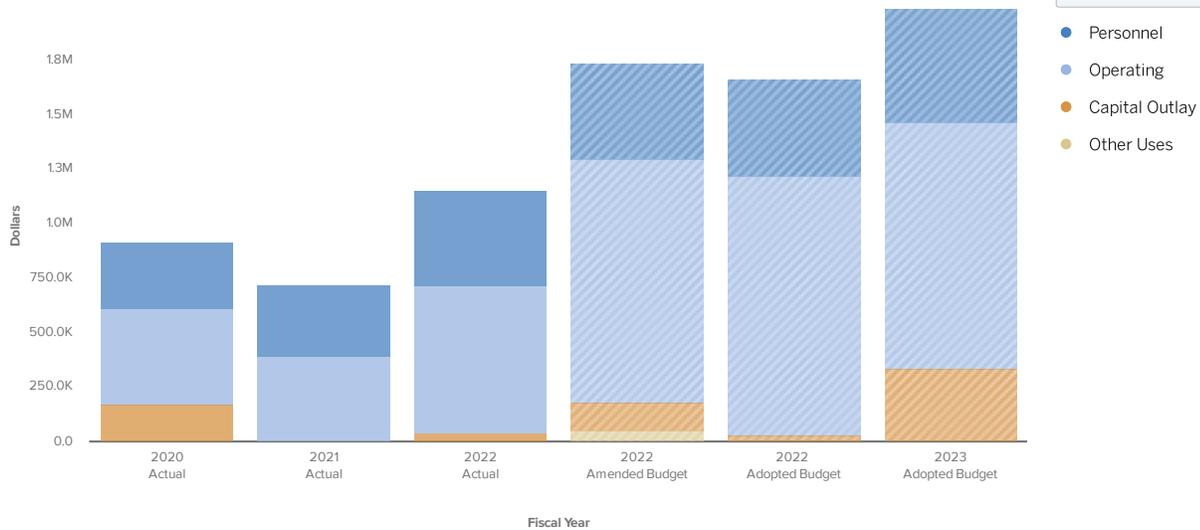
Golf Course

Golf Maintenance



Visualization

Sort By Chart of Accounts



Broken down by

Expenses

Golf Course

Golf Maintenance

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Personnel	300,231	327,592	433,969	437,528	437,528	511,347
▶ Salaries	213,740	233,686	312,014	317,144	317,144	362,393
▶ Taxes	16,014	17,540	23,502	24,262	24,262	27,723
▶ Retirement	18,804	23,687	34,377	34,007	34,007	40,996
▶ Insurance	49,949	50,771	60,944	59,753	59,753	76,242
▶ Workers' Compensation	1,724	1,908	3,132	2,362	2,362	3,993
▼ Operating	444,521	389,828	674,459	1,116,106	1,196,106	1,133,000
▶ Professional Services	184,600	166,006	267,338	412,680	412,680	400,000
▶ Other Services	32,500	17,500	7,315	35,000	35,000	55,000
▶ Training	0	100	170	700	700	4,500
▶ Travel and Per Diem	0	0	152	400	400	1,500
▶ Rentals and Leases	44,052	42,552	35,473	107,286	107,286	154,000
▶ Repairs and Maintenance	13,436	11,634	79,711	124,740	124,740	135,000
▶ Other Current Charges	102	2,260	1,993	800	800	1,000
▶ Operating Supplies	169,226	149,376	281,197	433,000	513,000	379,500
▶ Books and Memberships	605	400	1,112	1,500	1,500	2,500
▼ Capital Outlay	169,029	2,125	42,449	130,854	29,100	337,000
▶ Machinery and Equipment	129,967	0	39,243	127,467	29,100	25,000
▶ Construction in Progress	39,063	2,125	3,206	3,387	0	312,000
▼ Other Uses	0	0	0	50,000	0	0
▶ Intergovernmental Transfers	0	0	0	50,000	0	0
Total	913,782	719,545	1,150,877	1,734,488	1,662,734	1,981,347



PALM BEACH
Gardens

Golf

Administration

The Golf Administration division supports City activities relating to the overall management of the golf course's day-to-day operations, marketing, personnel, budgeting, and long-term planning.

Expenditures

Proposed expenditures for Golf Administration total \$3,147,475. This amount reflects an increase of \$1,445,503, or 84.9% from the fiscal year 2022 adopted budget of \$1,701,972. The increase in budget from the prior year is partially due to the addition of two (2) new positions. The department has requested the addition of an Operations Coordinator and a Tournament and Events Coordinator for fiscal year 2023.

← Back History Reset

Broken down by

Expenses

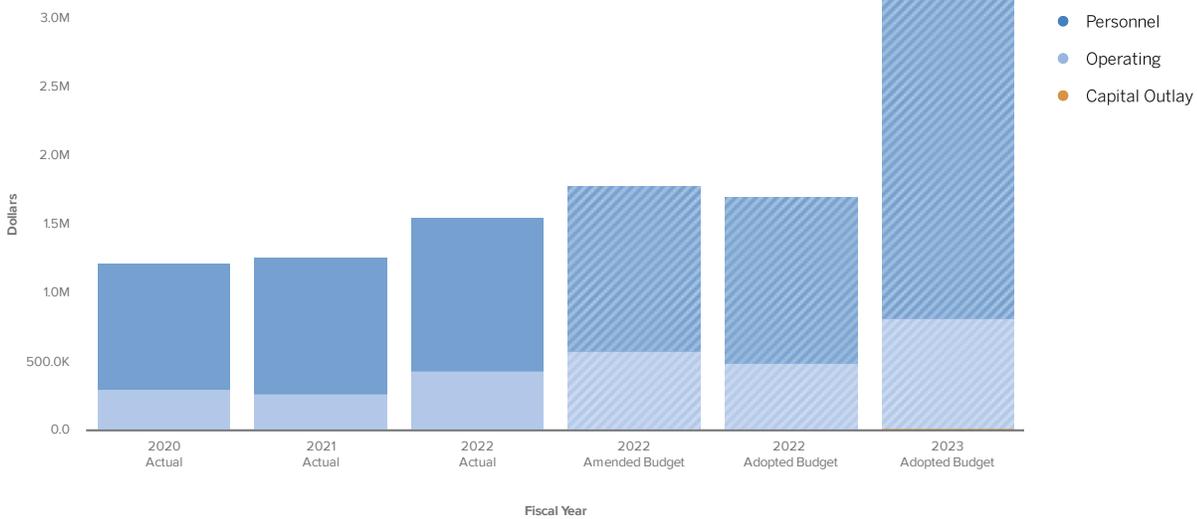
Golf Course

Golf Administration



Visualization

Sort By Chart of Accounts



Broken down by

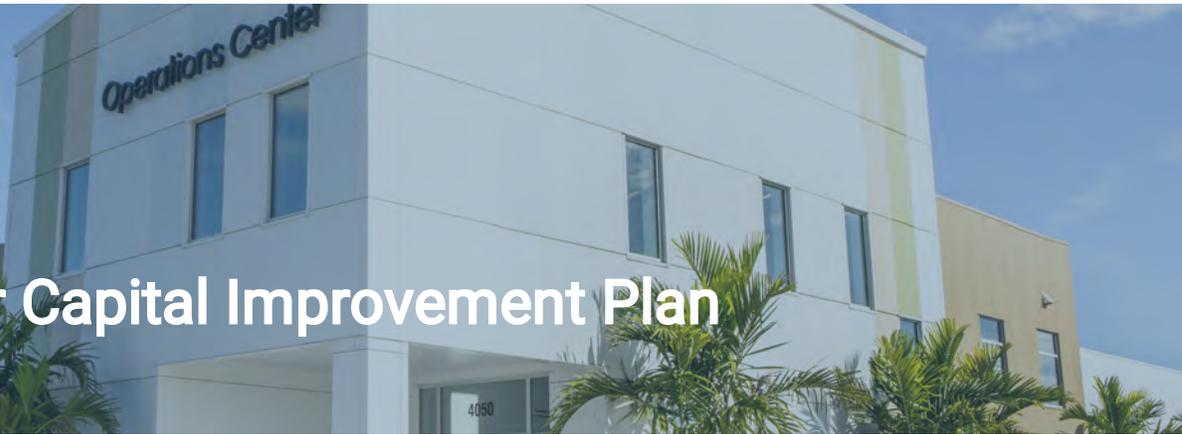
Expenses

Golf Course

Golf Administration

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Personnel	915,344	993,709	1,116,333	1,201,972	1,201,972	2,328,110
▶ Salaries	716,043	776,926	873,938	957,117	957,117	1,827,587
▶ Taxes	53,760	57,458	61,764	73,219	73,219	138,999
▶ Retirement	60,953	77,945	96,573	91,001	91,001	103,646
▶ Insurance	80,595	77,044	78,120	76,174	76,174	247,961
▶ Workers' Compensation	3,994	4,335	5,938	4,461	4,461	9,918
▼ Operating	299,766	270,000	440,133	580,000	500,000	807,365
▶ Professional Services	27,031	13,404	64,239	100,000	75,000	27,500
▶ Other Services	10,181	14,428	9,665	17,500	17,500	13,750
▶ Training	1,118	750	589	7,500	7,500	8,500
▶ Travel and Per Diem	1,447	0	0	5,000	5,000	5,000
▶ Communications	36	0	37	1,000	1,000	1,000
▶ Rentals and Leases	140,555	87,829	120,929	145,000	145,000	340,000
▶ Repairs and Maintenance	913	1,708	0	7,500	7,500	7,500
▶ Printing and Binding	616	585	123	2,500	2,500	6,500
▶ Promotional	17,619	4,380	10,801	15,000	25,000	35,000
▶ Operating Supplies	97,746	143,982	230,531	272,000	207,000	350,000
▶ Books and Memberships	2,506	2,934	3,219	7,000	7,000	12,615
▼ Capital Outlay	3,297	0	0	0	0	12,000
▶ Machinery and Equipment	3,297	0	0	0	0	12,000
Total	1,218,407	1,263,709	1,556,466	1,781,972	1,701,972	3,147,475



Five -Year Capital Improvement Plan

The purpose of the Capital Improvement Plan (CIP) is to help City leaders assess the needs, demands, and resources available for future improvements throughout the City. 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 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.

← Back History ▾ Reset

Broken down by

Project

Governmental

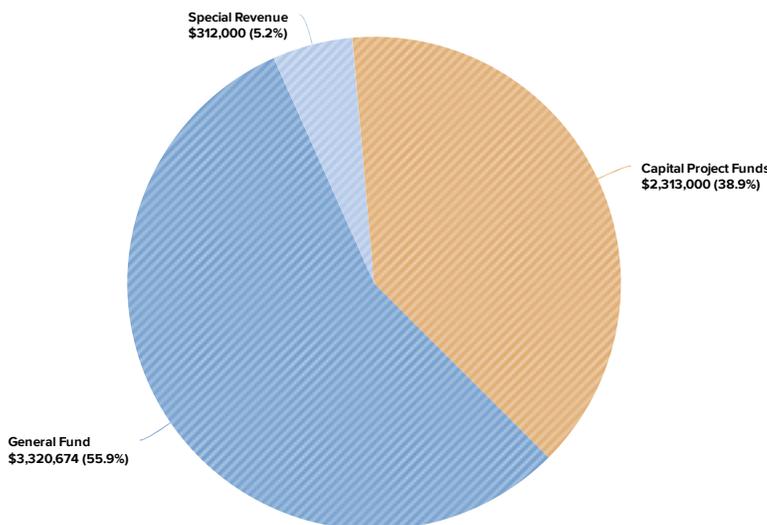
Expenses



Sort By Chart of Accounts ▾

- General Fund
- Special Revenue
- Capital Project Funds

Visualization



2023
CIP Budget



Broken down by

Project

Governmental

Expenses

Data

Collapse All	2023	2024	2025	2026	2027
	CIP Budget	CIP	CIP	CIP	CIP
▼ General Fund	3,320,674	3,991,000	1,687,000	2,645,000	2,682,000
▶ Information Technology	0	500,000	500,000	1,000,000	1,000,000
▶ Fire	350,000	250,000	0	0	0
▶ Planning and Zoning	235,674	0	0	0	0
▶ Public Services Parks	905,000	1,739,000	400,000	600,000	20,000
▶ Public Services Administration	40,000	40,000	40,000	40,000	40,000
▶ Public Services Facilities	390,000	540,000	90,000	90,000	265,000
▶ Public Services Stormwater and Streets	50,000	350,000	50,000	50,000	50,000
▶ Recreation Administration	50,000	362,000	0	0	752,000
▶ Recreation Aquatics	1,100,000	150,000	382,000	120,000	380,000
▶ Recreation Tennis	200,000	0	225,000	130,000	125,000
▶ Recreation Programs	0	60,000	0	615,000	50,000
▶ Special Revenue	312,000	50,000	50,000	50,000	50,000
▼ Capital Project Funds	2,313,000	13,920,146	8,603,000	943,000	2,303,000
▶ Recreation Impact	0	10,000,000	0	0	2,000,000
▶ Police Impact	0	900,000	0	0	0
▶ Fire Impact	0	1,100,000	0	0	0
▶ Road Impact	0	55,000	950,000	650,000	0
▶ Public Facilities Impact	320,000	150,000	1,250,000	240,000	250,000
▶ Mobility Impact	1,993,000	1,715,146	6,403,000	53,000	53,000
Total	5,945,674	17,961,146	10,340,000	3,638,000	5,035,000